

LÁSZLÓ SUBA<sup>1</sup>**Tax moral – tax authority – communication****Adómorál – adóhatóság – kommunikáció****Abstract**

*At the first section of the study the Author summarize those statements which involving the research about the tax moral. The results of the international research demonstrate with Hungarian specialties. After mapping the tax moral's characteristics ask that is the tax moral needs changes and is it possible to change the people's attitude about taxation. Also details which organizations responsible about this area. Summarize the relevant literature positions on the content of the communication messages; sort the target groups; and the most effectively used communication channels. Finally, all of these relations formulate his own proposals.*

*Keywords: tax fraud, tax authority, tax morale communication, education*

**Absztrakt**

*A szerző a tanulmány első részében az adómorált érintő kutatások megállapításait összegzi. A nemzetközi kutatások eredményeit magyarországi sajátosságok bemutatásával árnyalja. Az adómorál jellegzetességeinek feltérképezése után arra keresi a választ, hogy vajon szükség van-e az adózási morál alakítására, illetve egyáltalán lehetséges-e formálni az emberek adózáshoz való viszonyulását. Kitér arra is, hogy mely szervezetnek van feladata ezzel kapcsolatban e területen. Összegzi a szakirodalomban fellelhető álláspontokat a kommunikációs üzenetek tartalmáról, a célcsoportok szelektálásáról, illetve a leghatékonyabban alkalmazható kommunikációs csatornákról. Végül mindezek vonatkozásában saját javaslatokat is megfogalmaz.*

*Kulcsszavak: adócsalás, adóhatóság, adómorál, kommunikáció, nevelés*

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## 1. INTRODUCTION

My doctoral research topic: The role of communication at the National Tax and Customs Administration (NTCA). This topic could be divided into many different areas; If we examine only two components of the communication process, the sender and the recipient's point of view: both external and internal communications may be subject of an examination. In this study I would like to present to the readers the external communication of tax and customs authority which is one of the most exciting issues of me. These issues can be summarized as such dilemmas:

1. What authorities form the moral of the tax payment?
2. Is the tax authority has communication task at the shaping of tax payment behavior?
3. If it has, these communication activities what kind of social target groups aimed at; and which are the most effective channels for deliver the messages?

## 2. THE TAX MORAL

The tax moral is the extent of its willingness to the person leaves the legal economy and join the illegal (untaxed) hidden economy.<sup>2</sup> At this point it need to be ascertain three sometimes alternating with each other, or incorrectly used term. these are: black economy, hidden economy and the informal economy.

The **black economy** is none other than the world of crime, that is, by the criminal law - not only economic security reasons - is reprehensible money-making activities (such as prostitution, drug trafficking, receiving stolen goods, etc.).<sup>3</sup>

The **hidden economy** mostly are legal ways of earning, but generally those kind of incomes generated here which are obtained in connection with work, but whit this kind of income the main problem of the government and the society that they do not undertake to pay their share of the public burden.<sup>4</sup>

The **informal economy** features that are largely non-cash movements exchanges, and those kind of activities which are the increasing wealth for individuals and never placed under tax (for example DIY, tailoring, knitting, embroidery, potting).<sup>5</sup> So my comments on tax morality is justified in relation to the hidden economy.

<sup>2</sup> FREY, Bruno S. – WECK-HANNEMAN, Hannelore: The hidden economy as an 'unobserved' variable. In: European Economic Review 26. (1984), 33-53. p.; [https://www.bsfrey.ch/articles/C\\_133\\_1984.pdf](https://www.bsfrey.ch/articles/C_133_1984.pdf), download: 2016-05-30

<sup>3</sup> ÉKES Ildikó: The untaxed economy and globalization (Az adózatlan gazdaság és a globalizáció). In: *Statisztikai Szemle*, 1999/12., 966–978. p.; [http://www.ksh.hu/statszemle\\_archive/1999/1999\\_12/1999\\_12\\_966.pdf](http://www.ksh.hu/statszemle_archive/1999/1999_12/1999_12_966.pdf), 2016-05-30

<sup>4</sup> Ibid.

<sup>5</sup> Ibid.

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Any of the above-mentioned concept (black economy, hidden economy, informal economy) it is used, all of them true that the existence of a global phenomenon, not linked to any level of development, or the socio-economic system.<sup>6</sup> There is data that the US national currency flowing in and out at 30% of the drug traffic.<sup>7</sup>

## 2.1. THE FACTORS INFLUENCING TAX MORALE

Although the black- and the hidden economy is everywhere in the world, the high or low level of the tax moral is change from country to country. According to the previously cited study of *Frey and Weck-Hannemann* in 1970 the immorality of the tax index among of the studied countries was the best in Switzerland (1,0), the worst in Italy (17,0). This indicator has become worse by 1978 (Switzerland: 1,2; Italy: 20,6.)<sup>8</sup>

The theory of Tax fraud was based on an article by *Allingham and Sandmo* in 1972. According their model the taxpayer seeks to profit maximization and so the decision conditional upon this: to commit tax fraud, and if so, to what extent? The decision affects the chances of being caught, and the extent of tax evasion is available penalty (fine) - these items are counted the same way a decisive than all other charges. *Sandmo* 2005 corrected the above model, which is to be identical for all taxpayers. It makes a difference as well, the tax authority how many information have from the taxpayer: in most countries, employers provide data to the tax authorities on income paid, so this revenue can not be diverted for by the employee.<sup>9</sup> We can add to all this that firm stance in the criminal law sciences, which is applicable to the offense and administrative (including tax administration) penalties in an analogous manner: *retaliation to the past with a view of becomes future-oriented prevention: the prospect of an inevitable occurrence disadvantage is liable to deter some people from committing crimes*<sup>10</sup>, but - we may add - the crime was committed minor offenses as well.

Recently, *Allingham* and *Sandmo* model (A-S model) tinged with other research findings. One of these is **not expected utility theory**, that individual taxpayers overestimate the chances of being caught because of tax evasion. *Hashemzadeh* and his co-authors

<sup>6</sup> SZILOVICS Csaba: The black economy's impact to the compliance and revenue (A feketegazdaság hatása a jogkövetésre és a költségvetés bevételeire). In: *Jura*, 2014/1., 185–188. p.

<sup>7</sup> VASTAGH Pál: The black economy and legislation opportunities (A feketegazdaság és a jogi szabályozás lehetőségei). In: *Tudományos Közlemények*, 2001. April (ISSN 1585-8960), 73–80. p.

<sup>8</sup> FREY, Bruno S. – WECK-HANNEMAN, Hannelore: The hidden economy as an 'unobserved' variable. In: *European Economic Review* 26. (1984), 33–53. p.;

[https://www.bsfrey.ch/articles/C\\_133\\_1984.pdf](https://www.bsfrey.ch/articles/C_133_1984.pdf), download: 2016-05-30

<sup>9</sup> DUDA Gergely: Penalty or informing? Push and pull policies in the fight against tax fraud. (Büntetés vagy informálás? Push és pull politikák az adócsalás elleni harcban). In: *Pécsi határőr tudományok közlemények*, XI. vol., Pécs, 2010, 117–136. p.; <http://www.pecshor.hu/periodika/XI/duda.pdf>, download 2016-05-30

<sup>10</sup> FÖLDVÁRI József: Hungarian Criminal Law. General Section. Budapest, 2006. Osiris Publisher. 34. p.

argue that the average taxpayer can not be sure what kind of chance he selects for review by the tax authorities. Because people want to avoid the uncertainty of this situation motivating the taxpayer to fulfill its tax obligations instead.<sup>11</sup> The second theory is **the theory of social effects** according to this the taxpayers' behavior affects their social and cultural environment. It has several components, such as humiliation in front of the environment if the fraud gets out. However, the taxpayer is considered less fair taxes, if the government provides low-quality public services, or if a large difference in the tax rates between different groups of taxpayers.<sup>12</sup>

The level of tax morale, according to research is not uniform within the society. Several factors can change it, I quote just a few of them are determined according to well-defined criteria of a worldwide research:

- People who thinking themselves a believer have more positive attitude to the amount of tax payments.
- Women have higher tax moral than men.
- Older people are less prone to tax fraud than younger people.
- A higher level of education more accepting of taxation than those with lower qualifications.
- A part-time workers and the self-employed have lower tax morale as employees working full-time employees.<sup>13</sup>

## 2.2. HUNGARIAN SPECIALITIES

Although these findings are common, the Hungarian tax morale of the population formed by a number of special factors.

According to *Vastagh*, the *roots of hidden economy emerged decades ago in the society*.<sup>14</sup> From the 60-ies in backyard farms and private enterprises grew out of the so-called. second economy: according the research of *Andorka*: the active age group spent a third of the total working time in second economy in the mid of the eighties.<sup>15</sup>

*Duda* believes, the Hungarian taxpayer behavior, that the Hungarian people distrust the current power dates back to much older times: *over the past 500 years continuously other*

<sup>11</sup> HASHIMZADE N., MYLES G.D. and TRAN-NAM B. (2012): Application of behavioural economics to tax evasion. In: *Journal of Economic Surveys*, Online Version, doi: 10.1111 / j.1467-6419.2012.00733.x. Cit.: WEBER, Till Olaf—FOOKEN, Jonas—HERRMANN, Benedikt: Behavioural Economics and Taxation. In: *Taxation Papers. Working Paper N. 41.* (2014). European Commission. ISBN 978-92-79-35055-9. 14. p

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/gen\\_info/economic\\_analysis/tax\\_papers/taxation\\_paper\\_41.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/gen_info/economic_analysis/tax_papers/taxation_paper_41.pdf) , download: 2016-06-06

<sup>12</sup> Ibid. 14-15 p.

<sup>13</sup> What drives tax morale? In: Tax and Development. OECD, 2013. March, [http://www.oecd.org/ctp/tax-global/TaxMorale\\_march13.pdf](http://www.oecd.org/ctp/tax-global/TaxMorale_march13.pdf) , download: 2016-06-06, 3. p.

<sup>14</sup> VASTAGH i. m.

<sup>15</sup> Ibid.

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people ruled by the Hungarians, [...] under foreign domination the population did not feel ownership of the country.<sup>16</sup> As he further describes, *the effect of hundreds of years of evolution can not disappear in a few years. This is proven by the Hungarian society less consider the tax fraud than the falsification of goods according of Hungarian Information and Communications Report.*<sup>17</sup>

According to a survey that examines the tax morality of entrepreneurs tax evasion of 30% of respondents considered acceptable, the use of fictitious accounts acceptable to 43%. 37% of entrepreneurs use used illegal methods to reduce tax, and 50% of them it is acceptable.<sup>18</sup> The Social Research Association survey had similar results: *entrepreneurs are overrepresented among those who participated in the setting operation of the black economy (45 percent said so)*<sup>19</sup>. To illustrate the Hungarian entrepreneurs willingness to pay taxes, here's a very telling figure: an individual entrepreneur pays an average of 34 thousand HUF personal income tax, the employee 472 thousand forints, the so-called EVA<sup>20</sup> employed amounted to HUF 1,865 million.<sup>21</sup>

### 3. CHANGES OF THE TAX MORALS

With regard to the tax morality converting several questions arise:

1. Is there a need to restructure the tax moral?
2. Is it possible to shape people's attitudes to taxation?
3. Who has a task in this regard?
4. What content of messages should be forwarded to recipients?
5. What social groups to aim the messages?

<sup>16</sup> DUDA Gergely: Do we want to be taxed? Background of Hungarian taxpayers' behavior (Akarunk-e adózni? A magyarországi adófizetői magatartás háttere). In: *III. KHEOPS Tudományos Konferencia „Útkeresés az üzleti és a közsférában”*. Vol. of presentations. ISBN 978-963-87553-3-9, [http://www.kheops-konferencia.hu/upload/file/tanulmánykötet\\_2008.pdf](http://www.kheops-konferencia.hu/upload/file/tanulmánykötet_2008.pdf), download: 2016-06-06, 5–18.

<sup>17</sup> Ibid.

<sup>18</sup> GELENCSÉR Péter – NYÁRINÉ BUDVIG Anita – BOKORNÉ KITANICS Tünde: Changes and the tax moral (A vállalkozások és az adómorál). In: *VI. KHEOPS Tudományos Konferencia „Paradigma- és stratégiaváltási kényszer a gazdaságban”*. Vol. of presentations. ISBN 978-963-87553-8-4, 78–85. p. [http://kheops-konferencia.hu/upload/file/tanulmánykötet\\_2011.pdf](http://kheops-konferencia.hu/upload/file/tanulmánykötet_2011.pdf), download: 2016-06-06

<sup>19</sup> Public attitudes and to raise awareness of the possibilities of the black economy. Backgrounder communications and public education campaigns planning (A feketegazdasággal kapcsolatos lakossági attitűdök és a szemléletformálás lehetőségei. Háttéranyag kommunikációs és public education kampányok tervezéséhez). [http://www.mtakti.hu/file/download//bognar\\_doc](http://www.mtakti.hu/file/download//bognar_doc), download: 2016-06-06

<sup>20</sup> Simplified taxing method for entrepreneurs (in Hungarian: egyszerűsített vállalkozói adó)

<sup>21</sup> Arpad Varga, a former President of the National Tax and Customs Deputy presentation of the Hungarian Association of Non-Profit Financial-Economic Auditors dated 7 November 2011 conference. (Varga Árpád, a Nemzeti Adó- és Vámhivatal akkori elnökhelyettesének előadása a Magyar Pénzügyi—Gazdasági Ellenőrök Közhasznú Egyesületének 2011. november 7-i konferenciáján.) <http://econventio.hu/#hirek/2011-11-07/a-magyar-penzugyi-gazdasagi-ellenorok-kozhazsnu-egyesuletének-konferenciján-mutatkozott-be-az-econventio>: download: 2016-06-06

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6. This activity what kind of communication channels takes place in?

As seen above, the tax liability is not self-evident for a large part of society, *that there is no tax incentives. The pay or not to pay taxes the issue is relatively new in human history, and thus in many respects different from other type "of cooperation."*<sup>22</sup> The laws empower the tax authorities to instruments of the law (ultimately sanctions) take action against those who do not intend to comply with their legal obligations.<sup>23</sup> However, several problems arise from the fact that due to power positions to pay tax, with the tools of authority. On the one hand, according to a research conducted on the subject data, all fined 45.9% of respondents claim to change the tax effect of the fine habits and pay more attention to the rules. 10.5% of them turn more attention to the exploits there,<sup>24</sup> and 43.8% tax will not change their behavior.<sup>25</sup> As can be seen from the data, the legal tools at the social level is extremely difficult to break the habits, which are evolved over the centuries. On the other hand, as (according to the classic saying goes) *can not be placed next to each delinquent policemen*, it can not be behind any tax evasion and tax avoidance tax inspector to set up - one for the world's tax authorities have no capacity. This problem can be solution to, risk management, based on tax and customs controls applied by the Hungarian Tax and customs. My personal experience, however, that in Hungary we are still very far from being merely checked consciousness affects the behavior of taxpayers.<sup>26</sup>

Effective government communication is needed to alleviate or eliminate the taxes because people considered very highly the state power transmitting. Will need to understand with the citizens that tax (although considering the nature of the payment obligation without compensation) is the source of all public services (education, road construction, law enforcement, etc.), which provides for the citizens of the state - but how this is possible? I agree with *Duda's* position that *the government may be able to communicate to [...] law enforcement, tax enforcement assets in a substantive sense, not only efficient way [...]*

<sup>22</sup> MÉDER Zsombor Zoltán – SIMONOVITS András – VINCZE János: Tax moral and tax tax fraud - bounded rationality and social preferences (Adómorál és adócsalás – társadalmi preferenciák és korlátozott racionalitás). In: *Közgazdasági Szemle*, 2012. October, 1086–1106. p.

<sup>23</sup> In Hungary on legislation relating to certain taxes are beyond – currently the tax procedure regulate by the law XLII of 2003 on Taxation.

<sup>24</sup> Highlight from me: S. L.

<sup>25</sup> GELENCSÉR et al. Ibid.

<sup>26</sup> Only four examples here are in my own personal experience as an illustration. 1. The gas mechanic tells the the amount of the fee when work finished. When I ask the bill, he asks back: „Why am I need the account, wants to count costs of labor?”. 2. My acquaintance talks about, in the context of criminal proceedings due to fiscal fraud NAV raided an entrepreneur, where he is employed. Then he adds: „But poor, dab to manage the social security contributions?”. 3. Individual entrepreneur friend of mine asks, where am I working? When I answer: at the NAV, sarcastically and embarrassment laughs. 4. Finally, a non-taxation, but related example for payment morale. With my also enterprising acquaintance talking about, where am I going with my car. Than he suggested a parking place, which is free. „Do not pay! For these?!” – he said. (Nearby there is a parking zone, where the first half an hour costs ten thousand Forints!)

*positively influence the behavior of taxpayers.*<sup>27</sup> If we can understand the (psychological, social, historical etc.) processes that influence the evolution of tax morality, then we can increase the willingness to pay taxes with a good chance. In this there is a significant role in the tax authority, because this is that organization part of the government that embodies for people the taxation and tax administration procedures.

Developments in connection with tax morality should be mention the integrity of society and government departments. Integrity is a Latin word, it mean: 1. intact, undamaged, intact, unimpaired; 2. blameless, pure, honest.<sup>28</sup> The administrative, law enforcement professionals – unfortunately occurring – unethical, corrupt behavior does not promote the tax moral increasing. It is therefore extremely important to this group of people the perceptions shaping of what method of integrity management serves. This training program works well at several administrative authority and also it worked well for two years at integrity management trainings organised by National University of Public Service. At the university's Faculty of Law Enforcement have been planning in the near future to develop a program of an integrity-based law enforcement training to prepare and introduce training for law enforcement officers in almost all specializations.<sup>29</sup>

### 3.1. THE MESSAGE OF THE COMMUNICATION

In order to the communication which targets is to improve the tax moral, need to awareness raising messages. In my opinion the content of the message should be built around the following main message:

- a) the tax payment is positive, followed behavior, which can be triggered recognition of the environment;
- b) in contrast tax avoidance, tax evasion is negative behavior, which included in an advanced society contempt towards to the perpetrator;
- c) it is important, that the contributory knows what the state spends its taxes paid;
- d) it is also important, that sufficient information is available to simplify the process, and the taxes to be paid legally reduction measures;
- e) may be effective to emphasize the fact is, that the hidden economy is not only causing damage to the state, but people as well.

<sup>27</sup> DUDA (2008) i. m.

<sup>28</sup> Dictionary of Foreign Words and Phrases (Idegen szavak és kifejezések szótára). Edited by BAKOS Ferenc. Eighth edition. Budapest, Akadémiai Kiadó, 1986, 376. p.

<sup>29</sup> GÁSPÁR Miklós – MOLNÁR Katalin: Anti-corruption and integrity of the police officer training (Korrupcióellenesség és integritás a rendészeti tisztképzésben). In: Antikorrupció és integritás. Szerk.: Dargay Eszter, Juhász Lilla Mária. Bp., 2015. Nemzeti Közszolgálati Egyetem. 163-173. p – With the topic of integrity and corruption deals with reach literature. This process requires a separate study from the aspect of communication.

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- a) **Indication of the tax payments in a positive light** as a separate message does not seem quite effective method, particularly the entrenched resistance above against the prevailing power. It is only can be seen with other contents (especially c. point) of the tax awareness-raising like in item d) informative messages can be imagined like "background information". For example a citizen fulfilling tax obligations display as a positive figure in a public advertisement. Here are the so called cultural signs like the persona's dress, furniture, objects etc. and the body language: harmonious face, reflecting composure movements.
- b) **Introduction of tax evasion in relation as negative behavior** as the same can be said than the previous point: a separate message is not really viable. At the same time effectively be combined with content referred to in item c), which informs the taxpayer about what they spend their money. My suggestion for this that either in a specific or in a general case mentioned about some amount was not paid into the budget ,always be included in the message is that the amount is not paid what public service would be sufficient (ie .: the cheated tax could be converted into a traffic light control is a dangerous intersection, or the amount of the unpaid cost of a fire truck semi-annual operation etc.). A message like this suggest that person who pass the tax payment, not from the state but from the citizens took the money.
- c) **The increasing of the tax awareness** is not only important because of the earlier mentioned facts. Tárki's survey from 1996 <sup>30</sup> has revealed that the Hungarian public tax awareness is very low, that is, people just are aware of the level of taxes and contributions, and by the time the spending of taxes to the state. According to Majtényi *no taxation without information on use of the tax!*<sup>31</sup> According to Duda *if the taxpayer has sufficient service to get back on the amount of cash paid for, and this knowledge is feedback, it definitely improves the willingness of taxpayers.*<sup>32</sup>
- d) **The information availability on taxation** and easy to find maybe the first step to fully comply with their tax obligations. The financial law, including tax law, all the branches of law are the most difficult, largely because of often changes. The interpretation of tax legislation, it is not an easy task. So is very important to inform the costumers in a high quality about the issues involving taxation. Intuitive research results from this aspect Gerencsér and Others according to which businesses, although considered high taxes imposed on them, are not aware of the importance of the tax burden legally favorable opportunities.<sup>33</sup>

<sup>30</sup> CSONTOS László – KORNAI János – TÓTH István György: Tax Awareness and fiscal illusions. (Adótudatosság és fiskális illúziók). <http://www.tarki.hu/adatbank-h/ku/tjel/pdf/00119.pdf> download: 2016-06-08

<sup>31</sup> MAJTÉNYI László: Informational freedoms. (Az információs szabadságok). Bp., 2006, Complex Kiadó. 177. o. Idézi: DUDA (2008) i. m.

<sup>32</sup> DUDA (2008) i. m.

<sup>33</sup> GELENCSÉR i. m.



e) **The hidden economy is not only causing damage to the state, but also to the people** – this message is to further increase our refusal to stakeholders the hidden economy. In most cases those active in this sector is not only due to the state revenues are not paid, but they are committing irregularities against their employees, cheated their customers, distributor fake, expired, poor quality goods. *Vastagh* very vividly describes this world: *the black economy's inhumanity manifest itself that there is no worktime, no free time, no wages, no health care. The entire operating system placed outside the sphere of social rules and this information may be disadvantageous for operators in the short term can not be felt, but in the long term, definitely.*<sup>34</sup> It is especially appropriate this message broadcasting in light of the EU customs authorities, including the National Tax and Customs Administration customs services can *enforce those rules, which are the environment and consumers' health and safety are protected (eg. Not allowed in the EU the area of contaminated food or consignments containing potentially hazardous electrical equipment); [...] Take action against counterfeiting and piracy to ensure the health and safety and to protect the jobs of citizens that are legally their products producing companies provide.*<sup>35</sup>

### 3.2. THE DIFFERENTIATION BETWEEN RECIPIENTS

As the research results shown, there is a difference in social groups in aspect of the tax moral measure. Essentially the OECD<sup>36</sup> survey results confirms the Hungarian research.<sup>37</sup> According to this results infected social groups in matters of tax evasion:

- a) up to baccalaureate or vocational certificate holders (probably because most self-employments come from them);
- b) contractors;
- c) young adults (between 18-27 years of age);
- d) men (accurately: women are less accept the operation the hidden economy, so the rest of the family is targetable through them).

It seems that at the adulthood (especially at the group of contractors) has become very difficult to change attitudes towards the public burden-sharing, so it is advisable turn to the young people of these quotations. At the second hand there are social groups which are (like properly notified employees) who has no opportunity or situations (like buying fuel at a large gas station) in which the buyer has no way to avoid the tax. (In the former case be-

<sup>34</sup> VASTAGH i. m.

<sup>35</sup> The website of the European Union: The EU policy areas / Customs (Az Európai Unió honlapja: Az EU szakpolitikai területei / Vámügyek.) [http://europa.eu/pol/cust/index\\_hu.htm](http://europa.eu/pol/cust/index_hu.htm), letöltés: 2016-06-09

<sup>36</sup> See footnote 13!

<sup>37</sup> See footnote 19!

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cause the employer deducts from them the personal income tax advance in the latter case, because the company's operation does not allow you to sell without a receipt / invoice.)

### 3.3. THE CHOICE OF CHANNEL

The choice of communication channels adapted to the target group is essential for the efficient transmission of messages terms. Young people should approach on school presentations, appear those events what they visit.<sup>38</sup> Very good programs working already to reach young people: for example cooperation NTCA and Econventio Association in this program introduced financial culture and task awareness with middle school kids by financial tests,<sup>39</sup> tax morale developing tasks are located too. About the actual goals the National Tax and Customs Administration's transformation renewal at the communication area, as part of this NTCA has set a goal that in the future as far as possible the social advertisements constant communication tool integrated into the NTCA conveying messages.<sup>40</sup> This will open up a channel of communication for the NTCA through which broadly can be forwarded to the tax and customs posts.

## 4. SUMMARY

The tax moral's research goes back to half decade, development of the economic theory of tax fraud happened in 1972. Several study deal with this topic at Hungary and worldwide, and we get increasingly accurate picture of the factors influencing the development of the tax morale. The local governments (especially tax authorities) should deal with that task to increase tax morale. Using the results of research to successfully choose effective messages, the highlighted target groups, knowing the target groups that communication channels with the government's message surely rich their goal and hopefully over time lead to changes in a positive attitude.

## USED LITERATURE

1. Public attitudes and to raise awareness of the possibilities of the black economy. Backgrounder communications and public education campaigns planning  
(A feketegazdasággal kapcsolatos lakossági attitűdök és a szemléletformálás lehetőségei. Hátteranyag kommunikációs és public education kampányok tervezéséhez)  
<http://www.mtakti.hu/file/download//bognar.doc> download: 2016-06-06

<sup>38</sup> The communication channel choice questions requires a detailed and careful analysis to discussing this, which could be a future topic of study, in disregard to space reasons.

<sup>39</sup> See: <http://teszt.econventio.hu/>, download: 2016-06-10

<sup>40</sup> A[szalós] A[ndrea]: The press does not wait for office (A sajtó nem vár a hivatalra). In: *Pénzügyőr*, 2016. March, 12–13. p. (Interview with the NTCA Central Management Media and Communications Department Head (Interjú a NAV Központi Irányítás Sajtó- és Kommunikációs Főosztályának vezetőjével).)

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