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## Women and Tax Compliance in Mexico

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## Abstract

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*To fully understand the impact on gender of fiscal policy it is necessary to analyze taxes paid and services received, but also tax compliance according to gender. Given the difficulties to do empirical work on tax compliance, laboratory experiments offer perhaps the best opportunity to investigate this subject. This paper presents the economic and the gender determinants of tax compliance based on experimental data for the case of Mexico. The evidence shows that higher audit rates increase compliance and, that women are more compliant than men. These findings are particularly important for developing economies, where there is little empirical evidence on which to base policy design and where attention to tax impacts by gender has begun recently. The results highlight the necessity to take into account gender perspective when designing fiscal policy recommendations, especially those affecting wage earning women.*

*Key words-* women, Mexico, tax compliance, experiments.

*JEL- classification:* H26, C92.

## Resumen

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*Para entender completamente el impacto de la política fiscal sobre género es necesario analizar los impuestos pagados y los servicios recibidos, pero también el cumplimiento del pago de impuestos de acuerdo al género. Dadas las dificultades para hacer trabajo empírico sobre el cumplimiento del pago de impuestos, la economía experimental ofrece quizá la mejor oportunidad de investigar este tema. Este documento presenta los determinantes económicos y de género de la recaudación de impuestos para el caso de México. Basados en datos experimentales. La evidencia muestra que un mayor número de auditorías aumenta el pago de impuestos, y las mujeres cumplen mejor con el pago que los hombres. Estos resultados son particularmente importantes para economías en desarrollo, donde hay poca evidencia empírica sobre la cual basar el diseño de las políticas públicas, y donde la atención hacia el impacto impositivo sobre el género es reciente. Los resultados destacan la necesidad de tomar en cuenta una perspectiva de género donde se consideren las recomendaciones de la política fiscal, especialmente aquellas que afectan el salario de las mujeres.*

Palabras clave: Mujeres, México, cumplimiento del pago de impuestos, experimentos



## *Introduction*

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It has been almost 20 years since the analysis of government expenditures started as an important tool for addressing gender inequalities. Yet, only recently has gender perspective been incorporated in the study of the public revenues (Kathleen Barnett and Caren Grown, 2004). It is recognized now that to fully understand the impact on gender of fiscal policy one needs to analyze the incidence of both, expenditures and taxation. Thus, the relation between the tax burden and social benefits depends on the gender distribution of taxes paid and services received, but also on gender tax compliance. If, for example, there is a neutral fiscal policy, but there is evidence that women comply more, then efforts to integrate gender perspective into the study of public finances become more important in order to achieve gender equality. This is especially true for developing economies, where poor women are the majority of the population.

Gender revenue analysis seeks to identify the impact on women of tax alternatives in order to ensure gender equity. In developing economies, most women are poor, so the analysis of both income and gender equity is central to tax policy analysis. In developed countries attention to tax impacts by gender has begun recently. However, each country determines how it defines equity, and faces difficult tax policy decisions in seeking to reduce tax evasion and support public goods and services. Moreover, because the allocation of women's time between paid and unpaid work differs significantly from developed to developing countries, more research is required to understand the gender impact of fiscal policy in developing economies to reduce gender inequality.

Given the difficulties to do empirical work on tax compliance, laboratory experiments offer perhaps the only opportunity to investigate the economic determinants and gender differences in this subject. This is particular important for developing economies, where there is little empirical evidence on which to base policy design and where attention to tax impacts by gender has begun recently.

This paper presents the economic and the gender determinants of tax compliance in Mexico based on experimental data. The evidence shows that higher audit rates increase compliance and, that women are more compliant than men. These results highlight the necessity to take into account gender perspective when designing fiscal policy recommendations.

## 1.- Theoretical Framework

In many developing countries, the low level of tax revenue has limited the capacity of governments to redistribute income, provide public goods and generate economic growth. The main cause for the fragile tax collection is the high level of tax evasion. According to the Organization for Economic Cooperation and Development (OECD), in 1999 the average tax revenue in developing countries was 18 % of GDP, percentage that barely reached half of the average tax revenue in the industrialized countries during the same year.<sup>1</sup> Estimates for various countries indicate that evasion is an extensive phenomenon (Phillip Sawicki, 1983: 159-172).

Tax evasion is the illegal and intentional actions taken by individuals to reduce their legally due tax obligations. Individuals can evade taxes by underreporting incomes, sales or wealth; by overstating deductions, exemptions or credits; or simply by failing to file their tax returns. Evasion requires that governments spend resources to deter noncompliance, to detect its magnitude and to penalize its practitioners.

Researchers have attempted to isolate in their models the nuances of motivations and intentions that occur when people fill out their tax forms and pay their taxes. In the economic theory, tax evasion is the willful act of noncompliance with the tax law in order to reduce liability.

According to the economic model of Michael Allingham and Agnar Sandmo (1972), the taxpayer must choose how much income  $x$  to declare to tax authorities so that she maximizes her expected utility. Shlomo Yitzhaki (1974) modified the Allingham-Sandmo model by imposing the penalty on tax understatement, as opposed to unreported income.

The individual is risk neutral and her level of utility is given by:

$$(1) \quad \underset{\{x\}}{\text{Max}} \{ (1-p) U[I_u] + (p) U [I_D] \}$$

$$(2) \quad I_U = v + t(y-x)$$

Where  $v$  is the true after-tax-income,  $y(1-t)$ , and  $y$  being the exogenous true fixed income, only known by the individual. There is a constant tax rate ( $t$ ) and a probability of being audited ( $p$ ). If the taxpayer evades taxes and is audited, she must pay a constant penalty  $s$  on all understated tax. If the individual chooses to evade and is not audited, her level of utility will be  $I_u$ . Otherwise, her utility will be  $I_D$ , or:

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<sup>1</sup> The average tax revenue in the industrialized countries for 1999 was 37.3 percent of GDP. OECD (2001), p. 77.

$$(3) \quad I_D = v - st(y-x)$$

Assuming that taxpayers maximize their expected utility, the first order condition is:

$$(4) \quad (1-p) U'[I_u] - ps U' [I_D] = 0$$

Equation 4 determines the optimal level of reported income, given  $p$  and  $s$ . The level of reported income will be zero whenever:

$$(5) \quad p < \frac{1}{(1+s)}$$

Otherwise, nobody will evade. In other words, the economic framework assumes that the level of compliance is determined by the probability of detection and the penalties for fraud. Consequently, the model predicts that if detection is likely and penalties are severe people will pay their taxes.<sup>2</sup>

The model discussed so far does not include gender into its analysis, since the issue of gender bias in taxation is a fairly new discussion; thus the literature on the subject is also limited. Barnett and Grown include gender and other socioeconomic variables, not included in the economic models –such as economic activity and country’s level of development– to develop a hypothetical gender tax typology. According to Barnett and Grown, as a starting point, the study of the gender dimensions of taxation and the implications for tax policy should include the primary economic activities of women, the principal types of taxes that affect women engaged in these activities, and the country level of income, (Table 1).

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<sup>2</sup> A risk neutral individual is indifferent to reporting any level of income. Optimal individual decisions for any linear objective function will exhibit all-or-none behavior, in which the individual will either report all or zero income. In other words, a risk neutral individual tends to exhibit all-or-none behavior, and evasion will increase with a reduction in the tax rate.

Table 1  
Hypothetical gender-tax typology

Level of Development	Principal Women's Economic Activities	Principal Taxes Affecting Women
Very Low	Agriculture Market selling Small trade Home-based production Unpaid domestic work	VAT Selective sales taxes Property taxes User fees
Medium Low	Agriculture Market selling Small trade Home-based production Unpaid domestic work	VAT Selective sales taxes PIT & corporate taxes Property taxes User fees
Medium High	Small trade Small services Public sector Factory work Unpaid domestic work	VAT Selective sales taxes PIT & corporate taxes Property taxes User fees
High	Full economic integration	VAT/Sales Selective sales taxes PIT & Corporate taxes Wealth & Inheritance taxes Property taxes User fees

Source: Barnett and Grown, 2004, pp.29.

The absence of evidence of tax compliance makes laboratory methods the best opportunity to investigate the tax paying behavior, and to determinate whether -and to what extent- gender differences affect tax compliance. This is particularly important in developing countries, such as Mexico, since tax compliance is of obvious importance, and only the American case has been extensively analyzed.<sup>3</sup>

<sup>3</sup> Up to these days, the most reliable empirical evidence about tax compliance is the Taxpayer Compliance Measure Program (TCMP) of the Internal Revenue Service (IRS) of the USA. The TCMP intensively audits individual tax returns on a stratified random national sample. Even though the TCMP fails to detect certain amount of income sources that are exempt from reporting requirements —such as self-employed people and those whose main income is cash— it is recognized as the best “hard” data available for the developed economies. For some international studies see J. Graetz, and L.L. Wilde (1985), James Alm, Roy Bahl; and Matthew N. Murray (1990) on Jamaica Dick J. Hessing et al. (1992) on the Netherlands; Ana de Juan, Miguel A, Lasheras, and Rafaela Mayo (1994) on Spain.



## 2.- Experimental Design

The laboratory methods (experimental economics) involve the creation of a microeconomic system in the laboratory. The essence of such a system is control over the alternatives that individuals can choose to capture the essential features of the voluntary income reporting. Individuals in a controlled laboratory environment are given income and must decide how much income to report. For that reason, the laboratory experimental method has been found to be a useful device for investigating individual behavior.

The main objective of the experiment is to test whether the probability of an audit and penalties make people pay their taxes, and to determine if gender differences exist in compliance behavior under a controlled environment under a very simple tax system.

The experiment is made up of nine sessions, each consisting of three parts. Sessions one to three test the effect of three different levels of probability of audit: 5, 30 and 50 %. Sessions four to six change the fine rate on underreported taxes from level two to four and finally to level six, but leave the probability of audit and the tax rate constant. The last three sessions capture the response on the compliance rate to changes in the tax rate (10, 30 and 40 %). Individuals are organized in groups of eight, and each individual is assigned an identification number.

The experiment was conducted in a computer laboratory, and the computer performed all calculations. The process was repeated 30 times but in order to avoid end-of-treatment effects, individuals did not know the total number of rounds.

The computer, before each round starts, gives to every individual, an income varying from 25 to 200 tokens. The individuals read their own copy of the instructions, and are permitted to keep the instructions during the experiment for reference.<sup>4</sup> Table 2 presents the experimental design.

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<sup>4</sup> The instructions were originally written in Spanish. They are available upon request.

Table 2  
Experimental design

SESSION	AUDIT RATE	FINE RATE	TAX RATE
1	5%,30%,50%	2	30%
2	30%,50%,5%	2	30%
3	50%,5%,30%	2	30%
4	30%	2, 4, 6	30%
5	30%	4, 6, 2	30%
6	30%	6, 2, 4	30%
7	30%	2	10%,30%,40%
8	30%	2	30%,40%,10%
9	30%	2	40%,10%,30%

The 72 participants in the experiment were recruited in class on voluntary basis. They are undergraduate students at the Centro de Investigacion y Docencia Economicas (CIDE) in Mexico City, Mexico. 47 % are women and 53 % are men. Although 59 % has working experience, only one per cent was working. They were told that each will be paid according to his performance.<sup>5</sup> The exchange rate was 50 tokens per Mexican peso.

### 3.- Results

The economic model indicates that higher probability of audit and penalties make people pay their taxes. Then, the percentage changes of the declared income with respect to a percentage change of the audit rate or the fine rate tell us why people pay taxes. In the experiment, gender is included as explanatory variables to test the influence of gender differences in tax compliance. Also, the sociodemographic variable age is included. Both variables shed light on who complies more. The results indicate that gender and age are important and significant to explain tax compliance in Mexico<sup>6</sup> (Table 3).

<sup>5</sup> Individual earnings range from seven to eleven dollars depending on the individual's performance in the experiment.

<sup>6</sup> The dependent variable is the income declared which is censored at zero. To accommodate the structure of the dependent variable, we use a Tobit model to estimate the coefficients of the independent variables.

Table 3  
Tobit estimates  
dependent variable declared income

Independent variable	Coefficient	Elasticity
Constant	7.296 (3.41)	--
Income	0.548 (0.02)	1.1172
Audit rate	6.389 (1.08)	0.373
Fine rate	0.156 (0.09)	-0.0082
Tax rate	-5.016 (1.55)	-0.2872
Age	-.437 (0.10)	-1.704
Gender	0.418 (0.24)	--
N	2160	
Log-likelihood	-5901.49	
LR	593.66	

\*The dependent variable is the declared income. Each elasticity is calculated at the mean values of the variables. Standard errors values are in the parentheses

First, the estimation results show that an increase in the audit rate increases tax revenues. This result confirms the predictions of the Allingham-Sandmo model and is consistent with the empirical work of Dubin, Graetz and Wilde (1990).

Second, the low administrative cost of increasing penalty rates makes this policy very popular among the majority of tax authorities. However, the estimation results show that this coefficient is close to zero and non-significant. This fact is consistent with most reviews in the literature that conclude that there is little evidence that fine severity reduce the non-compliance behavior (Anthony Doob and Cheryl M. Webster, 2003).

Third, the experimental results show that compliance rate decreases when the tax rate increases. This result refutes the theoretical results of the Yitzhaki (1974) model but is consistent with various empirical studies that support the idea that tax savings from noncompliance is a function of the tax rate.<sup>7</sup> Consequently, the incentives for noncompliance increase as the tax rate increases.

The variables age and gender are included as explanatory variables in the regression equation to test the effects of social factors in the tax compliance problem. The experimental evidence shows that both variables are important and significant determinants of compliance in Mexico.

Age can negatively change compliance and its effect is larger than the positive effect of an audit in case of Mexico.<sup>8</sup> This result reinforces the findings of Friedland *et al.* (1978) but go against Baldry (1987). This is important, particularly in Mexico where the percentage of young people is high.

Gender is the most significant sociodemographic variable, even more than all economic variables. Also, consistent with almost all work relating gender to offending, women cheat less. This result supports the findings of Hindelang (1971) and Baldry (1987). This is an important finding that highlights the importance of obtaining sex-disaggregated data in order to make gender revenue analysis, since—for instance—the US data suggests that the effect of gender is uncertain. This is important since the US evidence is specific to conditions of high-income countries, and in this case, it does not provide helpful information about gender bias in lower income countries.

This result highlights the necessity of country specific analysis because of the structure of taxation and revenue differs greatly across countries and because there relations between revenue and expenditures benefits varies from country to country. This is an unfortunate case, where the contrast with evidence from a developed economy does not shed light in the search of policy recommendations for developing economies.

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<sup>7</sup> Clotfelter (1983), Slemrod (1985), Crane and Nourzad (1986), Baldry (1987), Poterba (1987) and Friedland, Maital, and Rutenberg (1978).

<sup>8</sup> The coefficient is significant at the 10 % level.

## Conclusions

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Public policies of gender equity are commonly directed to visibly vulnerable groups as indigenous women, single mothers, and unemployed women, among others. In spite of the obvious importance of the programs focused on these social sectors, there are others whose vulnerability is more difficult to recognize. This is the case of wage-earning women. In the Mexican case two considerations makes the wage-earning women an important group of attention for policy decision makers. On the one hand, the structure of the income tax is highly disproportionate according to salary (Fausto Hernández, Andrés Zamudio and Juan Pablo Guerrero, 2000). On the other, recent World Bank studies indicate that women still perceive a smaller salary than men by the execution of the same activities. Thus, after surpassing the socio-cultural and economic barriers to enter the formal labor market, wage-earning women gain less, they pay a very high tax rate in relation to their wages, and according to the evidence presented in this paper, they comply more with their fiscal obligations. All that situations seems to be a warning sign to policymakers.

Fiscal policy plays an important role in informing policy debates and addressing income and gender equity issues. The evidence present here shows that the impact of taxes on poverty, income distribution and gender equity requires more study in a wide range of variables in order to bring empirical evidence to bear policy decisions.

This study shows that fiscal policy must be redesigned based on gendered behavioral responses to taxation as well as on wage structure inequalities. The evidence presented here will also contribute to the discussion of gender in the budget analysis literature in order to achieve gender equity, since both taxes and expenditure policies affect income and gender equity.

The evidence indicates that higher audit rates -but not higher penalties-increase compliance. However, tax authorities should take into account the administrative cost of increasing the probability of audit when designing enforcement policy. For instance, the results suggest that the enforcement agency can increase compliance by changing its enforcement strategy but that there are limits to strategies based only on greater enforcement. In particular, if the impact appears to be nonlinear, so that the deterrent effect of a higher audit rate eventually diminishes (James Alm *et al.*, 1992). Consequently, policymakers should interpret the experimental the results with cautious.

The experimental data regarding higher tax rates shows that the incentives for evasion increases with the tax rates. Also, since there is evidence about gender differences in expenditure across a wide range of cultures (Haddad, Hoddinott and Alderman, 1997), gender differences in household decision-making regarding consumption and savings are also an important variable to fully understand the impact of taxation on women. Women tend to spend a

higher proportion of income on food, education and healthcare (Jane Gruyer, 1988). Consequently, taxation that changes the relative prices of these goods tends to affect women's consumption decisions.

Suden and Surette (1998) find significant gender differences in individual retirement savings, and Alvarez and McCaffery (1999) point out gender-based differences in attitudes towards specific aspects of taxation in developed economies. Thus the literature and the data suggests that tax authorities should examine the incidence of taxation from the point of view of individual women and men, recognizing that they have different propensities for consumption, savings and tax compliance.

The results suggest that younger persons and women are more compliant. Sociologist and psychologists should provide a richer explanation for these relationships. Further experiments to examine whether different or similar models explain gender and age differences in compliance behavior in developing countries are needed. The main lesson from this work is that tax systems are not gender, not age neutral.

The main technical difficulty to do tax compliance analysis from a gender perspective is that governments do not collect the sex-disaggregated data. However, laboratory experiments seem well-suited for the study of aspects of the taxpayer reporting decision. Experiments allow analyzing the impact of factors not amenable to theoretical work to be examined precisely and unambiguously. They also generate data under different settings in which there is control over extraneous influences. Therefore, experimental studies can contribute to expand enormously our understanding of the fiscal, and the gender factors that affect public finance recommendations.

There are reasons for caution in the use of estimates based upon laboratory experiments: They are derived from students and they are obtained from small samples. Still, it seems likely that the results can contribute to our understanding of the compliance puzzle, since there is much evidence that there is little difference between student and non-student responses.<sup>9</sup>

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<sup>9</sup> "More important, properly designed experiments evaluate individual decision making, and there is no reason to doubt that students have accesses the same cognitive processes as non students" (Charles Plott, 1987).

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