Social Factors Influencing the Tax Compliance Behavior of Real Profits Income Taxpayers in Latakia Governorate

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Abstract:
The current study aims to investigate the social factors that influence the tax compliance behavior of real-profit income taxpayers in Latakia Governorate, Syria. The study used Cialdini and Trost's characterization of social factors. To meet research aims, the researcher delivered a questionnaire to a random sample of real profits income taxpayers in Lattakia governorate, with a sample volume of 340 taxpayers out of a population of 3000 taxpayers, in 2023. The study concluded that subjective and descriptive norms had a negative and statistically significant impact on tax compliance, whereas personal and injunctive standards have no statistically important effect.

Keywords: Tax Compliance, Social Norms; Personal, Subjective, Injunctive, Descriptive Norms.

Introduction

Direct taxes constitute a major source of government revenue. But with the increase in the volume of tax evasion, the growing budget deficit, and the government's inability to meet development requirements; the topic of tax compliance has attracted the attention of governments and individuals working in organizations aiming to increase revenues; because it helps reduce the budget deficit without increasing taxes (Hanoon et al., 2020a & Kiow et al., 2017).

Tax compliance represents a social problem in which the private benefit of minimizing tax payments in the short term conflicts with the public benefit of securing sufficient tax revenues to contribute to public services such as schools and hospitals in the long term (Al-waeli et al., 2020&Kirchler et al., 2015).

This topic has attracted great interest from academic researchers. Many economic, social and psychological factors have been considered and tested as influencing compliance behavior and the existing literature is extensive. Allingham and Sandmo are considered the first to research the development of the basic theoretical model of compliance, which is derived from Becker's 1968 deterrence theory and explains the factors that influence the tax compliance decision. , which emphasizes that the probability of detecting non-compliance and penalties are the factors that influence the decision to comply (Hanoon et al., 2021& Allingham and Sandmo, 1972). However, most of the subsequent studies, for example, the study of Faizal et al. (2017), Gobena (2016), Batrancea et al. (2012), Loo et al. (2006; 2010), Chau and Leung (2009), Al-Waeli et al., (2022),Trivedi et al. (2005), Chan et al. (2000), Lewis (1982), Ajzen and Fishbein (1980), Kirchler (2007; 2008; 2013),(Sabour & Al-Waeli, 2023), and which relied on this model, agreed that it is simple and does not provide an adequate understanding of the behavior of taxpayers and neglects the psychological and social factors that may affect the commitment decision.

Social factors are an important factors that may affect tax compliance behavior. It guides individuals' cognitions, emotions, and behaviors, as many studies have found, for example, the study of Davis et al. (2003), Wenzel (2005), and the study of Bobek, et al. (2007, 2011, 2013 & Hanoon et al., 2020) point out the importance of these factors and their function in illustration tax compliance aims and the need for Additional research to explore the social and ethical influences on tax compliance disposal to assist in comprehend the level of compliance.

Tax evasion is a problem that developing countries suffer from in general, including Syria, where taxpayers in these countries consider taxes a burden imposed on them by the government and do not have a right to the services that must be provided in exchange for paying taxes. The tax administration often shows little trust in taxpayers.

There is difficulty in measuring the extent of tax evasion in Syria due to the delay in preparing the accounts and the overlapping of years with each other, but in light of the indicators of a large amount of tax evasion, a committee was formed to study the Syrian tax system, focusing mainly on combating tax evasion and achieving tax justice. As much as possible, without causing any injustice to taxpayers and achieving higher tax revenues.

Based on the above, the current research studies the impact of social factors on the tax compliance disposal of Real Profit Income Taxpayers in Latakia Governorate – Syria according to Trost and Cialdini's classification of these factors into: (personal, subjective, injunctive, and descriptive norms).

Literature review

1- Study by Wenzel (2005):

The study sought to determine if tax morals and social standards are genuine motives for tax compliance, or if they are simply justifications for self- concerned disposal. The data were acquired from a longitudinal survey of Australian people using a questionnaire instrument, with 1,161 questionnaires returned and usable. Cross-lagged panel analyses were utilized for data from a two-wave study.

The results of the study showed that tax compliance affected by tax ethics, and also affected by perceived social norms, partly mediated by their effect on personal ethics. The results also showed that tax ethics and perception of norms affected by levels of compliance, and the personally held tax ethics influenced by recognize social standards; only for respondents who identified robustly with the particular group.

2- Study by Bobek et al. (2007):

This study look to investigate the impact of social norms, as defined by Cialdini and Trust in 1998, on tax compliance in three diverse nations: the United States, Singapore, and Australia, and to establish whether social standards may demonstrate discrepancies in tax compliance between them. These three countries were chosen because they all have established economies with somewhat sophisticated income taxation systems. A sample of non-student and student themes was collected in these three nations. Hypotheses were evaluated by asking taxpayers in three different nations to respond to a hypothetical compliance challenge.

In addition to demonstrating a strong correlation between the four distinct social norm types, the study's findings also revealed some variations in social standards among the nations and in the relative importance of each type of social norm on compliance. In particular, compared to the subjects' norms in the other two countries, the Australian themes' personal / subjective standards were significantly more accepting of cheating. This could have been partly due to their age. Furthermore, individuals in the United States were more probably than those in Singapore to believe in negative injunctive standards (i.e., that cheating is generally considered improper). In contrast, participants from the United States

and Australia were more likely to agree that cheating was taking place (i.e., affirmative descriptive standards) than Singaporeans. In none of the nations, the subjects were affected by descriptive standards. The most significant impact was personal / subjective standards. The correlation coefficients among personal / subjective standards and compliance in Singapore and Australia were greater than 0.50. They had a bit less influence in the United States (although yet more than 0.40). Lastly, only in the United States was discovered a substantial liaison between injunctions

3- Study by Bobek et al. (2011):

The objective of this study was to create "theoretically valid scales" for measuring social standards associated to taxpayer compliance, using Cialdini and Trost's 1998 classification of social standards. The number of participants reached 460, and the number of respondents reached 223, of which only 218 were analyzed, bringing the response rate to 47%.

The study discovered a significant correlation among social norms and tax compliance aims. Meanwhile, the measure of social desirability tendencies among experienced taxpayers had no significant influence on tax compliance intentions.

4- Study by Bobek et al. (2013):

This study sought to investigate the role of social standards in tax compliance by utilize Cialdini and Trost's (1998) classification of social standards. Research hypotheses were tested related to the effects of social standards using a presumptive compliance scenario; The number of participants in the United States was 174 experienced taxpayers.

The findings of this study highlight the importance of social factors in terms of taxpayer compliance disposal; social factors have important "direct and indirect" influences on tax compliance disposal. The path analysis results revealed that individuals' personal standards and subjective standards have a direct influence on tax compliance, whereas injunctive standards and descriptive standards have an indirect influence.

5- Study by Adellia & Islami (2020):

The study sought to determine whether subjective standards, personal standards, and tax knowledge have a positive impact on taxpayer compliance, and whether these aspects are mediated by tax realization. The study used a questionnaire with 174 respondents from the Cikarang region, and the statistical analysis was done using structural equation modeling (SEM).

The study discovered that subjective standards have a direct, non-significant impact on taxpayer compliance, whereas tax knowledge and personal standards have a direct, significant impact on compliance. Subjective norms, furthermore, does not mitigate by tax awareness to tax compliance. Tax awareness moderates personal norms and tax knowledge in order to ensure tax compliance.

In accordance with earlier research, the current study illustrates the impact of social norms on tax compliance behavior in Latakia Governorate using Cialdini and Trost's classification of "social norms". Because each country has a unique method to controlling levels of tax compliance, as well as varied tax laws and assizes, the impact of these norms on tax compliance disposal may vary by country.

Research problem

Tax evasion is a problem in practically every country, particularly developing countries, and tax administrations and policymakers strive to improve tax compliance by developing cost-effective strategies. Because taxation impacts social behaviors, which in turn influence taxpayers' tax compliance decisions, the tax administration can increase tax compliance by assessing taxpayers' perceptions about social norms. Therefore, the research problem can be stated by asking the following question:

- How do social norms influence the tax compliance disposal?

It leads to the sub-questions listed below:

- How do personal norms influence the tax compliance disposal?

- How do subjective norms influence on tax compliance disposal?

- How do injunctive norms influence on tax compliance disposal?

- How do descriptive norms influence on tax compliance disposal?

Research importance

The study's scholarly significance stems from a survey of the literature on the impact of social norms on tax compliance disposal. Social norms are thought to influence conduct, including taxpayers' tax compliance decisions. Personal norms mirror an individual's personal beliefs and must have a substantial impact on all behavior, comprehensive tax compliance disposal. Descriptive standards can also support tax compliance or evasion by allowing taxpayers to rationalize their behavior. For example, if a taxpayer believes that other taxpayers are avoiding taxes, he or she may be able to rationalize his or her own evasion. Injunctive norms may also impact compliance decisions because they reflect impressions of behaviors that the majority of individuals in the group accept or disapprove of, and they inform the individual about the behavior required to preserve a positive aspect within the group. Similarly, subjective norms may influence the decision to comply since they represent the norms of those close to him and have a greater influence on behavior than other norms. The tax administration must recognize and clarify the significance of social norms in tax compliance disposal, and use knowledge of these norms to increase the level of

The practical significance stems from the local application at the Latakia Governorate level, and to the best of the researcher's knowledge, this study is the first to investigate the leverage of social norms on tax compliance in Syria.

Research objectives

The research aims at the following:

- Investigating the impact of personal norms on tax compliance disposal.

- Investigating the impact of subjective norms on tax compliance disposal.

- Investigating the impact of injunctive norms on tax compliance disposal.

- Investigating the impact of descriptive norms on tax compliance disposal.

Research hypotheses

- There is no impact of personal norms on tax compliance disposal of Real Profits Income Taxpayers in Latakia Governorate.

- There is no impact of subjective norms on tax compliance disposal of Real Profits Income Taxpayers in Latakia Governorate.

- There is no impact of injunctive norms on tax compliance disposal of Real Profits Income Taxpayers in Latakia Governorate.

- There is no impact of descriptive norms on tax compliance disposal of Real Profits Income Taxpayers in Latakia Governorate.

Research methodology

This research relied on the analytical method, which is a scientific method that specializes in formulating a number of logical questions that discuss the dimensions of the problem and analyzing the results of the answers.

The researcher relied on a survey method using a questionnaire designed by Bobek, et al. (2011) to measure social norms; the reliability of the tool was tested using the Cronbach's alpha reliability coefficient, and it suits the aim of the study. Tax compliance was measured based on the scale used by Chan, et al. (2000), when a hypothetical scenario was used to measure it.

Research population and sample:

The research population consists of those charged with "real profits income taxpayers" in Latakia Governorate. The number of those charged with the real profits income taxpayers in Latakia Governorate is 3,000 taxpayers, and the number was obtained through the Finance Directorate of Latakia Governorate, and to determine the sample size, the following statistical sample law was adopted (Al-Ali, Ibrahim, 2020):

$n = (N*Z^2*R\,(1-R)) / (Nd^2 + Z^2*R\,(1-R))$

Where:

n: the size of the research sample

N: size of the research population

d: The amount of accuracy required in the estimation, which is the upper limit of the permissible error and here equals 0.05

R: The ratio in the population and here it is equal to 0.50

z: standard score equal to /1.96/ with a confidence probability of 95%

The total number of taxpayers in the real profits income tax in Latakia reached 340 taxpayers, as follows:

$n = ((3000)(1.96^2)(0.5)(0.5)) / ((3000)(0.05^2) + (1.96^2)(0.5)(0.5))$

Theoretical framework of the research:

The concept of tax compliance:

Tax compliance is a challenging concept to describe. tax compliance is defined by Brown and Mazur (2003) as a multifaceted measure that can be conceptualized as three featured categories of compliance: filing, payment, and reporting compliance.

Compliance is, in the words of Loo (2006): To take into account all the factors that affect it in order to be calculated correctly, the person who prepares the tax return must have academic and practical qualifications so that he can understand the laws, executive instructions, relevant directives, and administrative procedures.

According to Cummings et al. (2007), tax compliance is the extent to which a taxpayer follows to a country's tax policies and laws, which can be shown by declaring income, submitting tax returns, and paying the tax owed on time. While Marti (2010), defined tax compliance as freely and completely fulfilling all tax obligations as defined in the tax law.

Many tax administrations describe tax compliance as taxpayers' ability and desire to follow the laws, state the right income each year, and The taxes due must be paid within the specified legal period (IRS, 2009); Tax compliance generally includes four basic rules, which are the following (Kirchler, 2007):

1- Registration for tax purposes.

2- Submit tax statements on time.

3- Correctly declare tax liabilities.

4- Pay taxes on time.

If one of these rules is broken, the taxpayer becomes non-compliant. Kirchler 2007 broadly classified non-compliance as the taxpayer's defeat to submit a tax declaration, failure to declare taxable income, excessive withholdings, and failure to pay tax commitment in a timely manner.

When talking about non-compliance, two types of behavior appear: tax evasion and avoidance, and the two concepts are distinguished by the legitimacy of taxpayers' actions. Tax avoidance is considered legal because it supposes that loopholes in the tax law are used to reduce tax liabilities and thus not commit any error, and the taxpayer has no cause to anxiety about the possibility of detection. While tax evasion is considered illegal because it refers to intentionally violating the law with the aim of reducing tax obligations and thus committing a mistake, the taxpayer is concerned about the possibility of his actions being discovered (James; Alley, 2002).

Tax non-compliance is the defeat of the taxpayer to meet his tax duties, whether this was done purposely or unpurposely. Non-compliance with taxes limits the government's capacity to mobilize the resources required to invest in social development initiatives such as health, education, social security, and infrastructure development (Cummings et al, 2007).

Taxes are an important source of public revenue, and their collection is necessary for the government to ensure financing of public expenditures. Accordingly, the tax administration should direct its efforts towards enhancing tax compliance.

There are differing views on the best ways to promote tax compliance; some believe that increasing incentives is the greatest approach, while others say that increasing penalties is the best.

Below is a review of social norms; Psychosocial models have confirmed a change in attitudes toward the tax system and indicate that the taxpayer may comply even if the probability of detection is low.

Social norms:

Social norms are one of the social elements that influence taxpayers' compliance decisions. Many research on the function of social factors in tax compliance have used phrases similar to "social standard" to refer to one or more classifications of social norms without a clear definition of the sort of norm that really affects tax compliance. Behavior, for example, the study of Alm (1999) and the study of Davis et al. (2003); A social norm is a pattern of behavior judged by members of society and maintained by approval or rejection.

Cialdini and Trost (1998) describe social factors as principles and norms that group members understand and use to govern and constrain social disposal in the absence of law. He divided them into four categories as follows (Cialdini and Trost, 1998).

1- Personal norms: Refer to the person's moral values. Personal norms emerge by integrating the social standards of the groups with which the person identifies.

2- Subjective norms: Refer to the beliefs of the community close to the individual.

3- Injunctive norms: Refer to the overall societal assumptions of disposal. Adherence to these norms stems from individuals' desire to comply with group members' expectations in order to preserve a positive image inside the group.

4- Descriptive norms: refer to unanticipated (unclear) expectations that arise from witnessing the behavior of others. Individuals rely on these rules when the appropriate action for the scenario is unclear.

Davis et al. (2003) investigated the influence of others' disposal, subjection, and social norms on the dynamics of taxpayer commitment. They created two models to assess the transformation and transition between categories of committed and non-compliant

taxpayers, concluding that the impact of varying levels of subjection on commitment varies depending on whether taxpayers were previously committed or non-committed. Many research have also explored the effect of social factors on tax compliance disposal, as classified by Cialdini and Trost (1998), such as the study of Wenzel (2005), Bobek et al. (2007), and Bobek et al. (2013), Blanthorne and Kaplan (2008). Wenzel's (2005) study found that social norms (personal; injunctive) influence tax compliance disposal and justify the choice of action, while the impact of injunctive norms was limited.

Bobek et al. (2007) discovered that the most essential and influential norms in explaining tax compliance behavior are taxpayers' personal moral convictions, as well as the beliefs of those near to them (such as friends and significant others). General societal expectations of appropriate behavior have a crucial role in understanding compliance behavior. While the descriptive norms had no significant effect on commitment intentions. While the Blanthorne and Kaplan (2008) study found that person moral beliefs have a significant effect on tax compliance disposal, they did not find a direct effect of subjective norms on tax compliance. Instead, they discovered that the effect of subjective standard was direct on beliefs about ethical behavior, which in turn affects tax compliance disposal.

According to the findings of Bobek et al. (2013), individuals' behavioral norms / ethical faiths, also the anticipations of others close, have a direct impact on tax compliance, while common societal anticipations and other people's actual behavior, have an indirect effect.

From the above, personal standards are the internal norms of the individual and develop through the social standards of the groups with which the individual identifies, while "subjective", "injunctive", and "descriptive" norms are norms related to the impact of society on the person's behavior. For example, in the area of taxation subjective standards may help the taxpayer determine whether tax evasion or compliance will be rejected or approved by members of his group close to him and thus have robuster or weaker connection with those close and important to him. The taxpayer may also believe that other taxpayers have a desire to submit their tax statements on time and therefore be motivated to submit it on time (descriptive norms). While injunctive norms describe what should be done, society may believe it is not ethical to evade taxes (injunctive norms).

The researcher believes that taxpayers periodically develop their beliefs regarding social norms and thus their behavior evolves over time, partly due to the behavior of other taxpayers. Social standards do not simply impact the commitment decision but change the way taxpayers sens about the importance of commitment.

The practical side of research

Terminology coding:

X_1	X_2	X_3	X_4	Y	a_0	b	e
personal norms	subjective norms	injunctive norms	descriptive norms	Dependent variable Tax compliance	Constant	Transaction parameter	Random error

The equation for the first hypothesis: $Y_1 = a_{01} + b_1 X_1 + e$

The equation for the second hypothesis: $Y_2 = a_{02} + b_2 X_2 + e$

The equation for the third hypothesis: $Y_3 = a_{03} + b_3 X_3 + e$

The equation for the rap hypothesis: $Y_4 = a_{04} + b_4 X_4 + e$

Table No. (1): Descriptive statistics

م	question	mean	standard deviation	Response
1	In a same case, would you deduct on your tax return any of the 360 thousand Syrian pounds for computer equipment?	3.3147	1.58284	neutral
2	In a same case, How much of the 360 thousand Syrian pounds computer would you deduct from your tax return?	2.7529	1.84762	145-216
3	In a comparable position, would you exclude any of the 360 thousand Syrian pounds cash revenues from your tax return?	3.7235	1.43904	agree
4	How much of the 360 thousand Syrian pounds in cash revenues would you exclude from your tax return if you were in the same situation?	2.6471	1.84475	145-216
5	How much moral obligation...Do you feel entirely honest?	3.8235	.93350	agree
6	I believe it is appropriate to overestimate tax deductions.	3.6059	.80042	agree
7	Would you feel sorry about taking the extra deduction?	3.4647	.95716	agree
8	Would you be ashamed to take the additional deduction?	3.7029	1.07670	agree
9	Would you feel justified in claiming the extra deduction?	3.6912	.86658	agree
10	Would you be delighted to take the additional deduction?	3.5706	.73934	agree
11	Most people you know (would disapprove)	3.1353	.93091	neutral
12	Your co-workers (would disapprove)	3.2824	.92951	neutral
13	Your family (would disapprove)	3.5176	.81087	agree
14	Your friends (would disapprove)	3.2971	.86047	neutral
15	Your significant other (would disapprove)	3.2794	.89650	neutral
16	Most people would feel bad if they took an extra deduction.	3.0294	.95273	neutral
17	Most people would be mortified if they took the extra deduction.	2.8882	.89204	neutral
18	Most people would be terrified to get caught.	3.2882	.88206	neutral
19	What proportion of taxpayers at your income scale on purpose pay minus?	2.3029	1.20446	%40
20	What proportion of taxpayers at your income scale negligently and unintentionally pay minus?	2.0441	1.08671	%40
21	At your income scale, What proportion of taxpayers would claim the increased deduction?	2.4647	1.20542	%40
22	Of the additional amount, what percentage of it is close to the amount that taxpayer will deduct?	1.9706	1.04431	%40
	The weighted average and standard deviation of the axis as a whole	3.1271	.31384	

It is clear from Table No. (1) the descriptive statistics of the research individuals' responses to the questionnaire questions, where the fifth question came in first place, with a standard deviation (0.93350) and mean (3.8235), which is This corresponds to the score (I agree) on the five-point Likert scale shown in Appendix No. (1). While the third question came in second place, with a standard deviation (1.43904) and mean (3.7235), which corresponds to a score of (I agree) in the five-point Likert scale; In last place is question number twenty-two, with a standard deviation (1.04431) and mean (1.9706), which corresponds to a result of (40%) in the five-point Likert scale. It is also clear from Table No. (1) that the weighted average of the weights for the axis as a whole reached a value of (3.1271) with a standard deviation of (0.31384), which corresponds to neutrality, meaning that the level of impact of social norms on tax compliance is considered average .

Hypothesis testing:

Results of testing the first hypothesis:

Simple regression was relied upon to test the first hypothesis, and the results were as follows:

Table No. (2): Indicators of the simple regression model for the first hypothesis

Model	R	R Square	Adjusted R Square	Drubin-Watson	F	Sig
1	.089a	.008	.005	.919	3.214	.074a

Source: Prepared by the researcher based on the results of SPSS 16

Table No. (2) Shows that the value of the correlation coefficient for the model is weak and amounts to 0.089. It is also noted that the explanatory value of the model coefficient is low, as (R Square) reached 0.008, meaning that the variables included in the model are able to explain only about 0.8% of the changes in the dependent variable (Tax compliance) and that there are other factors that affect the dependent variable, and the probability value of the model coefficient is Sig = 0.074, which is greater than the specified level of 0.05, which indicates that the regression model is not significant. **Accordingly, the null hypothesis was accepted, which states that "there is no effect of personal norms on tax compliance behavior of Real Profits Income Taxpayers in Latakia Governorate".**

Results of testing the second hypothesis:

Simple regression was relied upon to test the second hypothesis, and the results were as follows:

Table No. (3): Indicators of the simple regression model for the second hypothesis

Model	R	R Square	Adjusted R Square	Drubin-Watson	F	Sig
1	.417a	.174	.172	1.114	84.627	.000a

Source: Prepared by the researcher based on the results of SPSS 16

Table No. (3) Shows that the value of the correlation coefficient for the model is moderate and amounts to .417a. It is also noted that the explanatory value of the model coefficient reached (R Square) 0.174, meaning that the variables included in the model are able to explain only about 17.4% of the changes in the dependent variable (Tax compliance) and that there are other factors that affect the dependent variable, and the probability value of the model coefficient is Sig=.000a, which is smaller than the specified level of 0.05, which indicates the significance of the regression model.

Table No. (4): coefficients of the simple regression model for the second hypothesis

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig
1	B	Std.Error	Beta		
Constant	6.428E-16	.020		.000	1.000
subjective norms	-.213-	.023	-.417-	-9.199-	.000

Source: Prepared by the researcher based on the results of SPSS 16

Table No. (4) Shows that the coefficient of subjective norms reached (21.3%) with a negative sign, and its probability value is sig=.000, which is smaller than the specified and acceptable level of 0.05, which indicates the presence of an inverse effect of subjective norms on tax compliance. That is, subjective norms are able to explain 21.3% of the changes occurring in the dependent variable (tax compliance), and **therefore the null hypothesis was rejected and the alternative hypothesis that "there is an effect of subjective norms on tax compliance behavior of Real Profits Income Taxpayers in Latakia Governorate was accepted".** Therefore, the equation for this hypothesis can be formulated as follows:Y= -

0.213X2

Results of testing the third hypothesis:

Simple regression was relied upon to test the third hypothesis, and the results were as follows:

Table No. (5): Indicators of the simple regression model for the third hypothesis

Model	R	R Square	Adjusted R Square	Drubin-Watson	F	Sig
1	.061a	.004	.001	.954	1.526	.217a

Source: Prepared by the researcher based on the results of SPSS 16

Table No. (5) Shows that the value of the correlation coefficient for the model is weak and amounts to .061a. It is also noted that the explanatory value of the model coefficient reached (R Square) 0.004, meaning that the variables included in the model are able to explain only about 0.4% of the changes in the dependent variable (Tax compliance) and that there are other factors that affect the dependent variable, and the probability value of the model coefficient is Sig = .217a, which is greater than the specified level of 0.05, which indicates that the regression model is not significant. Accordingly, **the null hypothesis was accepted, which states that "there is no effect of injunctive norms on Tax compliance behavior of Real Profits Income Taxpayers in Latakia Governorate".**

Results of testing the fourth hypothesis:

Simple regression was relied upon to test the second hypothesis, and the results were as follows:

Table No. (6): Indicators of the simple regression model for the fourth hypothesis

Model	R	R Square	Adjusted R Square	Drubin-Watson	F	Sig
1	.146a	.021	.019	.928	8.781	.003a

Source: Prepared by the researcher based on the results of SPSS 16

Table No. (6) Shows that the value of the correlation coefficient for the model is weak and amounts to .146a. It is also noted that the explanatory value of the model coefficient reached (R Square) 0.021, meaning that the variables included in the model are able to explain only about 2.1% of the changes in the dependent variable (tax compliance). and that there are other factors that affect the dependent variable, and the probability value of the model coefficient is Sig=.003a, which is smaller than the specified level of 0.05, which indicates the significance of the regression model.

Table No. (7): coefficients of the simple regression model for the second hypothesis

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig
1	B	Std.Error	Beta		
Constant	8.388E-16	.022		.000	1.000
descriptive norms	-.081-	.027	-.146-	-2.963-	.003

Source: Prepared by the researcher based on the results of SPSS 16

Table No. (7) Shows that the coefficient of descriptive norms reached (8.1%) with a negative sign, and its probability value is sig=.003, which is smaller than the specified and acceptable level of 0.05, which indicates the presence of an adverse effect of descriptive norms on tax compliance. That is, the descriptive norms are able to explain 8.1% of the changes occurring in the dependent variable (tax compliance), and **therefore the null hypothesis was rejected and the alternative hypothesis that "there is an effect of the descriptive norms on tax compliance behavior of Real Profits Income Taxpayers in Latakia Governorate" was accepted.** Therefore, the equation for this hypothesis can be formulated as follows: Y= -

0.081X4

Discussion of results:

The research results revealed that there is an inverse and statistically important effect for both "subjective" norms and "descriptive" norms on tax compliance. Meanwhile, personal and injunctive norms do not have a statistically important impact on tax compliance. So, it is not consistent with the results of many studies (for example, Bobek, et al., 2007, 2011, 2013; Adellia & Islami, 2020), as personal and injunctive norms failed to predict the tax compliance behavior of taxpayers, and this may be due to the difference in the environment studied and the difference in the tax system. The personal norms of taxpayers are the product of socialization and are likely influenced by the social norms of the groups to which the taxpayer belongs. Moreover, despite the social rejection of tax evasion, the taxpayer may actually evade it partially.

The results show that descriptive norms (what others do) and subjective norms are likely to guide the taxpayer's behavior and are likely to be influenced by what other taxpayers do and what those close to them do and thus affect his decision to comply or not. Descriptive norms (what others believe to be correct) also influence the behavior of assignees who do not want to be the target of social rejection.

Recommendations:

Based on the results of the research, the researcher proposes the following:

1- The tax administration should study the non-economic factors affecting tax compliance, which will help it develop new, low-cost and more effective compliance programs to increase tax compliance.

2- The tax administration and tax policy makers should study how to influence the personal norms of taxpayers.

3- Participation of the tax administration and required taxpayers in promoting tax compliance and the importance of paying taxes, as opposed to tax evasion.

4- Organizing tax compliance campaigns, which are considered necessary to study the impact of social norms and beliefs that affect the behavior of taxpayers. For example, such as publishing the percentage of compliant taxpayers who pay their taxes on time, or taxpayers who refuse to evade taxes.

5- Study the factors that may affect social norms. For example, unequal distribution of the tax burden, complex laws, level of spending.

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