



Collecting Tax Based on the Use of Governmental Resources and Facilities

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Abstract

Objective: The purpose of the present research in the first stage is to investigate tax evasion and satisfaction from the point of view of tax payers and investigate government expenses from the point of view of tax staffs in the current state of tax collection in the country. In the second stage, this research seeks to present a new model regarding the method of calculating and collecting taxes based on the use of government resources and facilities.

Methodology: The statistical population of this research consists of two general sections of tax payers and tax affairs employees in Fars province. The sample size is determined based on Cochran's formula. Also, simple random sampling method is used. In order to test the hypotheses of the research, SPSS version 22 was used, and according to the normality or non-normality of the data distribution, "one sample t" and "median test" were used respectively.

Results: The findings of the research indicate that the inappropriateness of the current tax collection situation in the country has increased the dissatisfaction of taxpayers and increase tax evasion. Meanwhile, from the point of view of taxpayers and tax officials, the approach of simulating taxation based on the use of government resources and facilities increase taxpayers' satisfaction and reduce tax evasion and can help reduce government costs.

Innovation: rendering a new model regarding the method of calculating and collecting taxes based on the use of government resources and facilities is innovation of this study.

Keywords: taxation based on the use of government resources and facilities, satisfaction of taxpayers, tax evasion, government expenses.

1. Introduction

Developing countries, including Iran, are always under the pressure of providing resources for growing public expenses and are caught in tax systems that disrupt the behavior of economic agents (Darvishi and Mahdian, 2016). In this regard, despite tremendous efforts made by researchers in the field of solving the problem of tax and tax evasion, unfortunately, not only has no definitive treatment been observed for this phenomenon, but it has also not taken the path to recovery. This is despite the fact that all the efforts made by researchers over the years have been ineffective only to the extent of diagnosing pain and illness or finally prescribing painkillers; Unaware of the fact that in the case of some diseases, such as cancer, not only painkillers will not have a positive effect on the treatment of the disease, but it will even cover up the growth of a gland, which will definitely even seconds be effective in its eradication and definitive treatment.

What researchers have identified and stated as problems up to now is that there is no tax fairness and justice, the culture and acceptance of voluntary tax payment still has no place among the people of different societies, the complexity and ambiguity in tax laws, the attitude of taxpayers towards the government, etc....., all complications which have a deep root, whose definitive treatment should be the basis of treatment. Since the survival of governments depends on taxes and the injection of taxes on the body of government is in most cases like the injection of blood on a half-life body, the current research with a new and fundamental approach and attitude tries to find a a quick and effective solution to eradicate this social and economic problem in the country. This issue is very important since the country's tax system can be effective in realizing the resistance economic policies (Khadem Alizadeh, 2015).

Currently, tax collection in most countries of the world, as well as in Iran, is based on the income of individuals, and this approach of the government in collecting taxes from taxpayers has made taxpayers look for ways to evade taxes and always think of

taking measures in this direction. (Ilena Kar News Agency, 2016). The result is that sometimes the tax amounts are not collected until several years after the assessment, and only bring the additional costs of paying salaries of employees of tax department (in the various departments of assessment, notification, tax dispute resolution boards and the Supreme Tax Council) to the government.

Since the tax is actually the share of every citizen and his participation in paying government expenses for receiving public services, as long as every person, as a citizen, utilize the welfare and public facilities provided by the government from public funds, should participate and cooperate in the same proportion in providing the current costs related to these facilities. According to this definition, each person should participate in paying the costs of providing and maintaining these facilities to the extent of using the facilities provided by the government. Therefore, tax collection should not be based on income but should be based on the use of public facilities and government resources of the city and country where each taxpayer resides. The sources of income in the country's budget are divided into four categories:

- oil resources;
- Tax revenues;
- Resources from privatization;
- Resources from the increase in the price of energy carriers and other incomes.
- Costs or expenses are also divided into three categories in the country's budget:
- Current costs;
- Construction costs (acquisition of capital assets);
- The cost of importing gasoline and diesel.

It is clear that the source of financing for construction costs is the income from privatization, and the cost of importing gasoline and diesel from the sources is from the increase in the price of energy and other incomes (Neely et al., 2008); These two cases are not considered much in this article, and only give a glance on it. the main purpose of this research is how to provide current expenses from tax revenues.

In the rest of the article, the theoretical foundations and the background of research, as well as the research method and hypotheses derived from the problem and the theoretical foundations of the research are stated. Finally, the results of the hypothesis test are presented and at the end, according to the hypothesis test results, the theoretical foundations and the background, a conclusion is made. By suggestions and presenting the new model of tax collection in the country, the conclusion is made.

Theoretical Foundations and Research Background

According to the law, all citizens have rights that the government is obliged to fulfill, and they also have duties towards the government, including paying taxes. In this regard, tax is known as one of the main sources of government revenues (Falahti, 2012). In our country, submitting a declaration of income and readiness to pay taxes is done by taxpayers. Taxes in the Islamic Republic of Iran are classified into two groups, direct and indirect tax. Direct tax has a wider scope than indirect tax. In other words, direct tax is a tax that is collected from individuals, and legal entities when they make profits.

Sociologists believe that when the direction of public opinion and the society's attitude become one with the government's policies, the officials will undoubtedly achieve the expected goals by spending the least amount of time and money (ISNA Students News Agency, 2015). In fact, the success of the governments is determined by the attitude of the people in the society, and pay attention to this point will guarantee the durability and success of the governments (ISNA Students News Agency, 2015). This idea makes clear the need to explain the effects of tax payment and the need to introduce the place of its consumption. When the place of consumption of taxes received from taxpayers, which is injected into the country's budget and is considered as a source for establishing and equipping infrastructure and construction projects, is explained to the people in a tangible way, the people of the society by considering

the place of consumption of taxes, have more confidence in the tax system and therefore, their participation in paying taxes increase. The actions that the tax organization has taken in recent years to introduce the effects of tax payment in the society have been in line with the above mentioned goal and with the approach of clarifying tax laws and circulars with the focus of gaining public trust. For example, according to the approvals of the parliament in the last few years, one percent of the value added tax is assigned for the health and treatment of the people of the society and is given to the Ministry of Health. This amount of tax is spent on equipping hospitals and healthcare facilities and also reducing the treatment costs of society members.

Undoubtedly, enlightening and clarifying the public opinion about where taxes are spent and its positive effects on the prosperity and development of the country has a significant effect on increasing people's trust and persuading the public opinion to pay taxes. Consistent expert investigations and comprehensive measures should be carried out in this regard in order to persuade taxpayers to pay their taxes in due time. Providing information on this matter, to make people aware of where taxes are spent, can have a positive effect on public opinion and increase their desire to participate in paying taxes (ISNA Student News Agency, 2015). Since the importance of taxes in the country as a blood transfusion to the body of the society is the guarantee of the life of the governments and consequently the prosperity of the nation, it will undoubtedly be an inspiration for life when it has the three conditions of being healthy, appropriate, and timely. The absence of any of these three conditions will have no consequences other than destruction. Now, taking into account the three necessary and basic conditions for tax revenues in each country (healthy, appropriate and timely) in order to determine the fulfillment of the three mentioned conditions, a brief look at the tax collection system in Iran is rendered.

Currently, the annual performance tax is determined based on the income of each person and

legal entities and notified to the taxpayer. In this framework, the process that the country's tax affairs organization undertakes to collect taxes, from beginning to end, is as follows:

- 1) assessment stage: If the taxpayer has submitted the tax declaration and legal documents to the tax collection office, the tax officer has one year to examine the declaration and records of the person or legal entities. and if he has not submitted the declaration and records, the tax authorities have 5 years to assess the tax of taxpayer.
- 2) Notification stage: After the assessment, the notification officer must deliver the tax assessment sheet to the taxpayer or his legal representative and receive confirmation; This stage also takes at least a few months.
- 3) Objection stage: After receiving the tax assessment form, the taxpayer can appeal the assessment tax amount within thirty days.
- 4) In the first stage of handling the objection, the head of the relevant tax department is obliged to deal with the case within 45 days. At this stage, the head of the relevant tax department agrees or disagrees with the taxpayer on the tax amount after considering the documents provided by the taxpayer and might deduct an amount from the tax as a discount or accepting some returned expenses by the tax auditor.
- 5) If the taxpayer does not agree with the amount of tax in above stage which might be adjusted or not, the head of tax department is obliged to refer the case to tax dispute resolution boards to resolve the dispute.
- 6) The stage of setting a time for the meeting of the Tax Dispute Resolution Board takes at least 5 to 6 months.
- 7) After the first meeting of the Tax Dispute Resolution Board, issuing and communicating the board's decision to the taxpayer takes about 5 to 6 month in practice.
- 8) At this stage, the decision of the board may be issued in 3 different cases:
 - a) The amount of the previous tax has been verified and the file has been sent to the tax bureau, in this case the issuance and notification of the decision of the first Tax Dispute Resolution Board to the taxpayer requires at least 4-5 months.
 - a. Previous tax is adjusted according to the presentation of positive documents by the taxpayer and the file will send to the tax bureau for notification, in this case, the issuance and notification of the decision as in item a will take at least 4 to 5 months.
 - b) Because the case needs to be re-examined according to the request of the taxpayer and the decision of the head of the dispute resolution board, the decision to re-examine the case is sent to one of the tax staffs which again will take at least 4 to 5 months.
- 9) In the case of (a) and (b), the taxpayer has the right to protest again after seeing the result. In this case, the document send to secondary Tax Dispute Resolution Board for review. It is take the same length of time mentioned in previous stage. In case (c), the tax officer, requests documents, and issue his opinion about this case, which might takes up to one year. And again, at this stage, the taxpayer has the right to protest and refer the case to the secondary Tax Dispute Resolution Board.
- 10) After passing through the secondary Tax Dispute Resolution Board stage, the taxpayer has the right to refer his complaint to the Supreme Tax Council within the stipulated time, the process of convening the meeting, issuing and issuing the decision will take at least 1 year in the most optimistic case.

It is clear that crossing out of these 10 stages might take some years. During these years tax is not collected, and in opposite tax collection expenses occur in the stages of assessment, approval, collection, tax dispute resolution boards and the Supreme Tax Council. In some cases that the tax amount is low, up to several times of tax is paid to the officers for salary by the government. Even in some cases the taxpayer is right and nothing is collected at the end. Even if after

the long process, tax authorities can collect the tax it has a severe decline in value due to high inflation in the country.

The second price that the government pays to collect this amount of tax, which is perhaps more important and destructive than the first price in most cases, is the psychological impact on the public mind, which has resulted in creating a gap between nations and governments in these years. The people do not consider themselves entitled to pay this tax for two reasons. Why should they pay taxes to the government? And why does he pay this amount? Failing to get proper answers to these questions, he will look for ways to evade taxes and it turns out, this is a chase that we see today. The government always spends a lot of money to design control systems to determine the real income of taxpayers and collect taxes on that income, and the people are always looking for solutions to break these control systems to report lower income to the government. Based on this, I can say that none of the tax revenues in Iran will ever meet the three basic and necessary conditions of being healthy, timely and appropriate

Previous researches identified the ineffectiveness of Iran's tax system as the main cause of the excessive increase in the socio-economic tax evasion phenomenon, and by emphasizing on issues such as complexity and ambiguity in tax laws and regulations, the weakness of tax policies in tax processes, the human resources (employees of the Tax affairs department) and taxpayers have provided solutions to solve each problem as follows:

A) In dealing with the complexity and ambiguity of tax laws and regulations, the characteristics of good and efficient laws are prescribed as (Rezaei, 2015; Falahati, 2014; Tayebnia, 2015).

- a) efficiency;
- b) organization;
- c) ability to understand;
- d) coherence.

b) The summary of the financial bottlenecks and problems in Iran's financial systems is categorized as follows (Rezaee, 2016; Garainejad and Chehrdar,

2011; Diantapi et al., 2012; Hadian and Tahvili, 2014):

- Most of the processes are inefficient and fragmented. Also, there is no minimum measurement criteria for them.
- Lack of attention to satisfaction of taxpayers.
- Complicated employment and tax rules hinder reforms of the processes.
- The existence of limited information creates weak information regarding taxpayers.
- Implementation methods cause carelessness and significant amount of protest.
- c) In the field of human resources, researchers have addressed the existing problems regarding the tax affairs organization and consider the following factors in its effectiveness and reforms (Bank and Budak, 2012; Molaipour, 2011; Fallahati, 2012):
 - Paying salaries and benefits with expertise and activity;
 - flexibility in salary system;
 - Considering group ideas in tax organization;
 - Having job security from low level to senior managers;
 - Need for more human resources and more equipments.
- d) In the field of solving the issues and problems of taxpayers, which is considered one of the most important and main concerns of government officials in order to collect tax voluntarily, many studies have been conducted and finally, certain cases have been identified as factors for voluntarily accepted tax are described below.
 - Tax fairness and justice;
 - Organizational capacity of tax administration.
 - The level of information of taxpayers.
 - Culture;
 - Integrity of taxpayers;
 - Disability to payment.
 - Internal social factors.
 - Attitude towards the government.

Research Hypotheses

In order to achieve the goals of the research in this article, according to the theoretical foundations and background of the research, hypotheses have been developed as follows:

First hypothesis: Inappropriateness situation of the current tax collection in Iran increases the tendency of taxpayers to evade taxes.

Second hypothesis: collecting taxes based on the use of government resources and facilities will reduce tax evasion of taxpayers.

Third hypothesis: the inappropriateness situation of the current tax collection in Iran leads to the dissatisfaction of taxpayers.

Fourth hypothesis: collecting taxes based on the use of government resources and facilities increases the satisfaction of taxpayers.

Fifth hypothesis: levying taxes based on the use of government resources and facilities reduces government costs.

Research Method

The research method used is a descriptive correlational survey type, which is considered a cross-sectional study in terms of time. The statistical population of this research consists of two parts; The first part of the statistical population is tax payers in Fars province, whose number is around 250,000 according to the inquiry made by the Tax Affairs Organization of Fars province. The second part of the statistical population includes the employees of tax affairs in Fars province, which according to the inquiry made by the recruitment department of tax affairs organization in Fars province, their number is about 1350 people. Using the Cochran formula, the sample size for the statistical population of tax payers was equal to 384 people and for the statistical population of tax affairs employees was equal to 150 people. In order to increase the power of the test and reduce the sampling error, 400 questionnaires were distributed to the statistical population of tax payers and 207 complete questionnaires were collected. Also, 200 questionnaires were distributed for the statistical

population of tax affairs employees and 127 complete questionnaires were collected. It should be noted that the sampling method used is simple random.

The tool used in this research to collect data is a questionnaire designed by the researchers. The first part of the questionnaire includes general questions, which consists of 4 questions. These questions provide information about gender, age, level of education and work experience of the respondents. The second part of the questionnaire consists of 29 questions, each of which examines one of the hypotheses of the research. This questionnaire has been evaluated in the form of a Likert spectrum with the options of not at all, little, medium, much and very much, respectively, with the ranks of 1 to 5.

The Method of Data Analysis and Hypothesis Testing

Descriptive and inferential statistical methods used to analyze the data obtained from the questionnaire. In order to qualitatively analyze the general information obtained from the respondents, descriptive statistics methods including classification and organization of information, relative and absolute frequency distribution used. In this research, first, Kolmogorov-Smirnov test was used to test the normality of the data, and then according to the normality or non-normality of the data distribution, the "one-sample t" test or the "median test" at the 95% confidence level used respectively. In this research, in order to ensure content validity, the questions of the questionnaire were modified and finalized with the opinion of experts in several stages. Cronbach's alpha test was used to evaluate the reliability of the questionnaire. For this purpose, at first, 30 questionnaires were randomly distributed among people of statistical population. The results of the calculation of Cronbach's alpha for the questions related to each of the research hypotheses are presented in Table No. 1.

Table1. The Result of Cronbach's Alpha

Questions related to ...	Cronbach's alpha
First hypothesis	0.712
Second hypothesis	0.821
Third hypothesis	0.768
Fourth hypothesis	0.798
Fifth Hypothesis	0.813

Research Findings

Descriptive Statistics

In the first part of the questionnaire, 4 general questions related to the personal characteristics of the respondents, including gender, age, level of education and work experience asked. The results obtained from the descriptive analysis of these questions are rendered in Table 2.

Inferential Statistics

Table 3 posits the result of Kolmogrov-Smirnov test for investigating the normality or non-normality of research data.

The results of the normality test showed that the frequency distribution of the data related to the first, second and fourth hypotheses is not normal. Therefore, the aforementioned hypotheses were examined using

the "median" test. The results listed in table 4 indicate the acceptance of the first, second and fourth hypotheses of the research. In other words, the results indicate the confirmation of the opposite assumption. According to the fact that for all these three hypotheses, most of the respondents have chosen answers greater than the median, it can be claimed that the current situation of tax collection in Iran is inappropriate and causes an increase in tax evasion. Thus, tax collection based on the use of government resources and facilities reduce tax evasion of taxpayers and increase their satisfaction.

Because the results of the normality test show that the distribution of the frequency of the third and fifth hypotheses of the research is normal, these hypotheses examines using the "one-sample t" test. Table 5 shows the results of the statistical test of the third and fifth research hypotheses. Considering the positivity of the lower and upper limits, the average of population is significantly greater than the tested value; That is, the inappropriateness of the current situation of tax collection in Iran leads to the dissatisfaction of taxpayers. Therefore, collecting taxes based on the use of government resources and facilities will reduce government costs.

Table 2. General Information of the Questionnaire

Row	Questions		Staff of tax organization		Tax payers	
			percent	frequency	percent	frequency
1	Gender	Women	89	113	67.8	141
		Men	11	14	32.2	67
		Total	100	127	100	208
2	Age	<30	14.2	18	29.3	61
		30< <40	50.4	64	47.6	99
		41< <50	19.1	37	15.4	32
		>50	6.3	8	7.7	16
		Total	100	127	100	208
3	Education	Diploma	1.6	2	20.2	42
		Diploma	6.3	8	12	25
		Bachelore	44.1	56	40.4	84
		M.A.	46.5	59	25.5	53
		PH.D.	1.6	2	1.9	4
Total	100	127	100	208		
4	Work Experience	<5 years	25.2	32	28.4	59
		5<*<10	22	28	29.8	62
		11<*<20	52	66	28.8	60

Row	Questions	Staff of tax organization		Tax payers	
		percent	frequency	percent	frequency
	>20	0.8	1	13	27
	Total	100	127	100	208

Table 3. Kolmogrov-Smirnov Test

Hypothesis	number	mean	K-S test	Probability
1	208	3.770	1.384	0.043
2	208	4.033	2.020	0.001
3	208	3.551	1.113	0.168
4	208	4.066	1.752	0.004
5	127	3.563	0.950	0.328

Table 4. The Result of Hypotheses 1, 2, and 4

Hypothesis	Class	number	% of observation	Test Ratio	Significance	result
1	<=median	27	0.13	0.5	0.000	Acceptance
	>median	181	0.87			
	Total	208	1			
2	<=median	13	0.06	0.5	0.000	Acceptance
	>median	195	0.94			
	Total	208	1			
4	<=median	13	0.06	0.5	0.000	Acceptance
	>median	195	0.94			
	Total	208	1			

Table 5. The Result of Hypotheses 3, and 5

Hypotheses	T-statistics	Degree of freedom	Significance level	Mean difference	Confidence interval of 0.95 for mean difference		Result
					Low Limit	High Limit	
3	(11.868)	207	0.000	(0.55192)	(0.4602)	(0.4636)	Acceptance
5	(11.899)	126	0.000	(0.56343)	(0.4697)	(0.6571)	Acceptance

New Model of Taxation

Considering the confirmation of the research hypotheses and in line with the realization of the goals of this study, that it is possible to optimize the existing tax system by changing the method to collecting taxes based on the use of government facilities and resources. In the following the proposed model for collecting taxes based on the use of Government resources and facilities will be provided. In this regard, the necessary steps to implement this new method of tax collection are described.

First step: Determining the poverty line

The first step in determining the tax-paying household is determining the poverty line. In determining the country's poverty line, several features are considered:

- Age, ability to work and physical health of each person;
- Amount of assets and employment status of the person;
- Personal independence and not being dependent;

- The number of dependents of each person.

As an example, people and households with the following conditions should be placed below the poverty line:

- 1) People over 70 years old, physically and mentally disabled, including those people whose age, and disabilities are such that they do not have the strength and ability to do work and provide services to other members of the society.
- 2) Persons who are employed in official and full-time jobs, but with regard to dependents who are not able to generate income (children, elderly and disabled), their income is only sufficient for basic daily needs.
- 3) The person, while having conditions 1 and 2 or both mentioned conditions, should be independent and not under the protection of another person or organization or institution.

After determining that the above conditions have been met by any person, regarded as below the poverty line, and therefore they are exempt from paying taxes, and their share of using public resources and government facilities is provided by oil revenues and other revenues (taxes, exports, etc.). After identifying and exempting the people below and on the poverty line, the providers of the government's current expenses will be exclusive to the people who are above the poverty line.

Second step: How to determine the eligibility of each household in paying the expenses of each budget section

It is obvious that when the tax collection is supposed to be based on the consumption of each household in the country, various cases of the employment and life situation of that household should be considered, some of which are briefly mentioned here:

- The way of employment and income generation and its effect on the development and welfare of other people in the country;
- Number of covered and dependent people;
- Determining the amount of usage from the

country's resources and facilities by the taxpayer and dependents.

One of the most prominent and fundamental problems that have been mentioned in previous researches is the lack of fairness and justice in the prevailing tax system. One of the most important examples of the lack of fairness and justice in the ruling tax system is that a person with a revenue of for example 20 million tomans per month, who pays 10 million tomans for housing rent, must pay the same tax as a person who owns a house, a car, a garden, and the same amount of revenue. In this chapter, the following solutions are proposed to ensure fairness and tax justice:

A- In order to avoid any ambiguity in the definitions, it is appropriate to specify the following items in the laws and even with Rial amount and percent of change in every year by considering the inflation rate:

- Classification of people's jobs in order to be placed in the relevant decile;
- Town and village zoning in terms of the value of immovable properties and assets (lands, houses, gardens, shops, workshops, factories, etc.) in order to classify households and determine the corresponding decile;
- Value classification of other movable assets that may be owned by households, such as types of motor and non-motor vehicles, types of supplies and equipment, including administrative, industrial, medical, etc.;
- Classification and valuation of intangible assets that may be in the possession of households, including: royalties, goodwill, patent and exploration rights, etc.

After valuing all the assets and belongings that each household may own, in order to fairly collecting tax, first all households are classified in terms of financial and economic status into predefined deciles.

B- In order to more appropriately determine the poverty line and assigning of each household, it is suggested that the households be divided into deciles as follows:

First decile: households that do not own any assets,

do not have a suitable job for their daily livelihood, are unable to work at all due to illness and disability, and households that are financed by government bodies and charities institutions ,or live on monthly pensions.

Second decile: Households that do not own any assets, are employed but barely able to meet their living expenses.

Third decile: Households whose assets and job revenues only cover their daily living expenses.

Explanation: In order to avoid any ambiguity in the laws, it is appropriate for statesmen to provide clear and acceptable limits and definitions for ambiguous concepts (daily living expenses in the usual limit and suitable jobs).

The fourth decile: households whose total assets are a house and a used car (lower areas of the city according to government zoning) and live with a normal revenue.

Fifth decile: households whose assets are located (houses in the average areas of the city and cars in the average range) and live with a normal revenue.

sixth decile: Households that own surplus properties in addition to the average house and car they use (under the terms of the 5th decile, they own assets that are surplus to consumption).

Seventh decile: Households whose assets (house in good areas of the city and good cars) are located while live with a normal revenue.

Eighth decile: Households whose assets are in the same condition as the 7th decile, and whose revenue is above the average.

Ninth decile: Households that have all the conditions of the eighth decile and also own surplus assets are included in this group.

Tenth decile: The rest of the households whose assets and employment income are more than the level of the ninth decile are included in this group.

The third step: determining the payment share of each eligible person from the current expenses

Various factors should be considered in determining the payment share of each eligible person from the country's current expenses:

1. Occupation and way of earning income of the person and his dependents;

Example:

A- A person who has a shop in one of the streets of the city and his revenue is provided from this place, for using the security, health facilities, development, and education and employment, is required to pay the share of providing expenses, but in accordance with capital that he used in order to provide services (access to the shop in this area) to the people residence there would be exempt from tax.

B- A factory owner who has used his capital in setting up a factory and provided employment opportunities for a number of workers, in exchange for using government facilities such as welfare, security, health which provided the basis for this person's investment, is subject to the payment of the security share. due to the fact that it employs a number of workers and has played a significant role in the creation of employment in the country, it is exempted from paying the share of employment in the determined proportion. By setting up a factory, a step has been taken towards the development of the country, a percentage of this share is also exempt (it should be noted that the percentage of exemptions should be determined by determining the region and the amount of investment.

2. The number of dependents in determining each person's share of paying current expenses;

Example:

Let's assume that the head of the household takes care of both his old and disabled parents and has two students who are studying, this family is exempt from paying taxes for supporting and maintaining 2 elderly and disabled people and for two children, who are student. If these two children are studying in public schools and universities, they are subject to the payment of the share of education and other government services.

The amount of inclusion of each household in paying current expenses is determined based on their position in the ten deciles mentioned in the previous section, and the proposed plan in this regard is stated

as follows:

The first to third deciles are considered to be below the poverty line in terms of the fact that they do not own any assets and are barely able to pay their daily expenses and therefore are declared exempt from paying any taxes.

From the fourth decile onwards, they will contribute to the payment of current government expenses based on the use of facilities as follows:

The fourth decile - the assets are at a lowest level and the revenue is at a normal level - (5% to 10%)

The fifth decile - average assets and revenue - (10% to 15%)

The sixth decile - assets are surplus to consumption and sufficient revenue - (15% to 25%)

The seventh decile - assets in the lux areas of the city and sufficient revenue - (15% to 30%)

The eighth decile - assets in the lux areas and normal revenue - (20% to 40%)

The ninth decile - assets in the lux area and income above the average - (40% to 60%)

The tenth decile - assets in the lux area of the city

and surplus to consumption and high revenue - (60% to 100%)

The amount of sharing in current expenses in each decile is defined flexibly because the households classified in each decile will definitely not be similar to each other, and in each class can be divided into several sub-deciles to be clearer and more accurate.

Table No. 6 shows a sample of tax invoices issued to each taxpayer in the new model.

In general, in the current system, first the revenue from taxes is predicted and then based on the amount of unrealized collected income, which is solely based on the predicted revenue amounts of the previous year, the share of expenses of each section of the budget is determined and approved. But the proposed model of this study is the opposite of the mentioned method. In this way, first the current expenses needed to provide the public facilities of the country for a financial year are determined and then the share of each beneficiary is determined.

Table 6: sample of tax bill for tax completion

Name of taxpayer: -----			Decile: -----		Year: -----
Assets And Their Condition	Safety Portion	Health Portion	Welfare And Social Security Portion	Development Portion	Job And Education Portion
Home of taxpayer	40%	40%	40%	40%	40%
Factory	20%	20%	20%	20%	exemption
Elderly people		10% exemption	10% exemption		
Total	60%	50%	50%	60%	40%

Conclusion and Suggestions

The results obtained from the first and third hypotheses of the research show that the current situation of tax collection in Iran is unfavorable and causes dissatisfaction of tax payers and as a result increases tax evasion. Thus, it is suggested to reduce the problems caused by these two phenomena i.e. dissatisfaction of taxpayers and tax evasion the authorities should think of solutions as soon as possible and reform the structure of the tax system

through immediate and basic measures instead of increasing the pressure on the taxpayers which itself causes an increase in dissatisfaction and in turn induce the increase in tax evasion reform. According to the results obtained from the second and third hypotheses of the research, which is a survey of taxpayers about the new model presented regarding tax collection based on the use of government resources and facilities and taking into account all the conditions of each household, the new model was highly approved by the taxpayers. Therefore, we hope pay attention of the

authorities to this model and it will be implemented as soon as possible at the country level.

Because the confirmation of the fifth hypothesis of this research is the reduction of the government's expenses in the tax employees' salary sector due to the implementation of the new model presented, that is, the collection of taxes based on the use of government resources and facilities, and finally the confirmation of the five hypotheses of the current research indicates an increase in the satisfaction of taxpayers. tax, the reduction of tax evasion and as a result the reduction of government expenses is due to the implementation of the new model of tax collection, it is suggested that the respected officials take the necessary measures to reform the structure of the tax system.

Finally, due to the fact that the new model of taxation has been proposed and researched for the first time, it is suggested that in order to clarify the advantages of this model as much as possible, it should be surveyed and researched on a wider level and with more explanations for other statistical societies. So that the results obtained from the next researches will make the country's tax authorities more confident about the implementation of this model compared to the current system and provide the ground for its implementation at the macro level.

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