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The Moderating Role of Citizenship in Reducing the Effect of The High Tax Rates on Tax Evasion: A Case Study of the North African States

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Abstract:

This study aims to shed light on the moderating role of citizenship in reducing the effect of the high tax rates HTR on tax evasion TE in the North African states. Findings show that the interaction between the HTR and the citizen's awareness plays a decisive role in controlling the TE. Besides, the cultural, social, and economic belonging affects this relation. Finally, the study recommends enacting fiscal policies based on the maximum number of moderating variables that shall increase the citizens' commitment in the light of the economic challenges.

Keywords: taxes, TE, citizenship, North African states.

1. Introduction:

TE is one of the big worries for governments in light of modern economies because it has negative consequences on state finance and economic balance. Therefore, all the points that trigger this issue must be fought. The interaction between the HTR and the feeling of citizenship is crucial in the light of the TE. In this line, the North African states have distinct socioeconomic characteristics that require the analysis of the effect of citizens' views and belongings on the relation between the HTR and the TE. In addition, the good legal and organizational frames increase the commitment to tax paying in this geographic region. Citizenship includes the legal, cultural, social, and economic dimensions. This multifaceted nature can affect the views and actions of individuals and institutions regarding the tax paying.

This study aims at a comprehensive analysis of the relationship between the HTR and the TE in the North African cultural and socioeconomic environment. Besides, it studies the role of citizenship as a moderating factor in the relationship between tax commitment and individual decisions. Moreover, the study provides a deep vision of the effect of the feeling of citizenship on individuals' decisions about the tax payment. Furthermore, it equips the decision-makers with practical evidence and strengthens their understanding of the moderating factors that affect the commitment to fiscal legislation in the North African states. In so doing, we conduct a statistical survey to study and analyze the complications related to the TE in North Africa, taking into consideration the cultural and socioeconomic characteristics.

2. Literature review:

2.1 TE:

It refers to the illegal behaviors that lead to violating fiscal commitments. It is a widespread economic crime that negatively affects the economies (Cristina & Socoliuc, 2019; Afriyani, 2023). It takes place at the local level if the company operates in the national territory, and at the international level if the company has branches in different states (Attila et al., 2019). We can consider the TE as the deliberate hiding of the real turnover (Maria, 2018). It has negative consequences on macroeconomics as it harms the state budget (Polo, 2023). Besides, it reduces the gross income and, thus, hinders the provision of social services (Di Nola et al., 2021). Furthermore, it affects the distribution of income through the disequilibrium in the prices due to the big decrease in the costs for the tax evaders compared to those who pay the taxes (Ahmedin, 2022). In addition, it affects the indices of macroeconomics, such as the index numbers of the prices, GDP, tax collection, general debt, private and national investment, and consumption (Abdullah et al., 2011). Thus, facing this issue is very important for the economic authorities to achieve the economic stability of the state (Akhmedov, 2023).

2.2 The high taxes:

The high taxes, mainly for those who have high incomes, have different effects on the state economy, and on specific institutions and sectors. According to Daunton, the HTR thwarted the increase of work by the individuals, and the production by the companies. In addition, Martin (2002) supposes that the complex relationship between HTR and TE has contradicting results according to contemporary scientific studies. Besides, Manning (2015) and Freire-Serén & panadés (2013) confirmed the reverse relation between the tax rates and welfare and pointed out that low levels of income without taxes may increase the tax rates and, thus, bring about negative behavioral and economic outcomes.

Some studies point out that the HTR has reverse effects on human incentives, mainly on the resources and the economic behavior. This leads to the violation of the commitments. Besides, these policies have negative effects on the labor market, business management, and savings (Lowell, 1985); leading to bad expenditures and TE (Martin, 2002). However, there are different views regarding the effect of taxation on economic growth and wealth. In this context, some thinkers see that taxes boost economic growth and wealth thanks to increased individual activities. On the other hand, others see that the low taxes and the rapid economic growth negatively affect the distribution of wealth or lead to the insufficiency of public benefits (Shepp & Imerman, 2014). Other contemporary studies point out that the HTR leads to a decrease in economic growth and low incomes. In addition, the labor force plays a vital role in alleviating the poverty and income gaps (Vasilopoulou et al., 2017).

2.3 Citizenship:

It refers to the belonging and loyalty to a specific country. It includes the rights and duties towards the country, regardless of the religious or ethnic affiliations (Inst. Et al., 2022). It is a legal term that implies mutual commitments between the individual and the state (I. & Iksanov, 2020). This concept developed with time, mainly in the USA and the revolutionist France. Citizenship is an inevitable responsibility that has mutual relations between the state and the citizens (Munoz & Angel, 2014). It requires participation and awareness about the duties and rights and must be distinguished from identity and nationalism (Assist. et al., 2022). The modern understanding of citizenship exceeds individualism and status, insists on international human equality, and recognizes all individuals. It has different types, such as the political and Islamic that are determined by the state laws.

2.4. The relation between the HTR and the TE:

Studies show a positive correlation between the tax rates and the commercial gap and, thus, a devaluation of the HTR goods (Manamba, 2015). This means that TE takes place through the wrong classification of the HTR revenues with the low tax goods/revenues, and concealing the real value of the revenues. Besides, the HTR encourages TE and wastes the resources in TE detections (Raymond & Shang-Jin, 2004). These findings shed light on the need for more research on the relation between the TE and HTR, and on the importance of the strong fiscal administration in limiting the TE and increasing the fiscal revenues without increasing the tax rates (Ralph-C, 2006).

Hypothesis one: there is no significant relation between the HTR and TE at a significance level of 5%.

2.5 The relation between the citizenship and the effect of the HTR on TE:

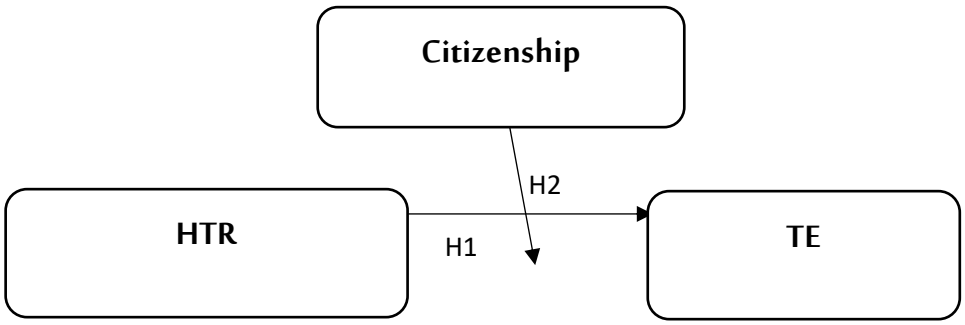
The feeling of citizenship contributes to banning the TE through the effect on the fiscal spirit and compliance. Studies show that the fiscal moral spirit, which refers to the individuals' will to truthfully disclose their incomes and pay taxes is tightly related to the TE (Y.V., 2023). The fiscal administration, the fiscal system, the perceived fiscal burden, the compliance perceptions, trust in the officials, the institutional quality, and the religiousness play a role in shaping the fiscal moral spirit (Giorgio, 2019). Moreover, there are different views towards the TE based on gender, age, education, and income (Benno et al., 2008). These findings show that the strong feeling of citizenship includes the belief in the importance of participating in the fiscal system, trust in justice, and the efficiency of the fiscal administration, and increases fiscal compliance and deter the TE.

Hypothesis two: Citizenship has no significant role in reducing the effect of HTR on TE at a significance level of 5%.

2.6 Gaps in existing literature:

The study sheds light on the analysis of the role of the moderating role of citizenship as an efficient mechanism in reducing the effect of the HTR on TE in the North African states. In this context, the previous studies tackled the effect of TE and the HTR on the economy; but did not focus on citizenship as one of the variables that limit the harms. Regarding the TE and its relation with the HTR, the potential role of citizenship is not sufficiently explored. Therefore, the study supposes that efficient citizenship increases the positive interaction between the citizens and the fiscal institutions and, thus, reduces the TE and increases tax paying. This hypothesis shall be tested in the North African context due to the intellectual specificity of the region. In this regard, the study helps understand the complexities of the relationship between the TE and the HTR and provides practical suggestions to strengthen the positive interaction between the citizens and the fiscal administration.

Figure 01: The study model



Source: Compiled by the researcher.

3. Methodology:

3.1 Research design and data collection:

This paper uses the desk research and the case study. We shall analyze the literature on the effect of the HTR on the TE and apply the study to the North African states. Besides, we shall analyze the views of a set of citizens and tax experts about the TE in North Africa, and analyze their behaviors towards citizenship.

3.2 The logical basis of the method:

The method is chosen based on the importance of understanding and analyzing the available research and ideas about the TE, citizenship, and tax rates. The method aims at shedding light on the local characteristics of the region and knowing more details about the effect of the HTR on the TE in an environment that has special citizenship.

4. Data presentation and analysis:

This section tackles the quality of the expressions used in the model using Smart PLS. This evaluation requires testing the convergence and heterogeneity of the expressions to guarantee their ability to measure the required properties efficiently, and the stability of the measurement in different conditions. Thus, we use the convergent validity test. Besides, we evaluated to determine the logical discrimination and non-interference using the discriminate validity test.

4.1 Convergent validity:

It is very important for structural equation modeling, including PLS-SEM. It evaluates whether the indexes of the latent structure measure the same concept. Various criteria are used in PLS-SEM to evaluate the convergent validity, including the factor loading, Cronbach's Alpha, the composite reliability; and AVE.

4.1.1 Factor loading:

I represent the force and direction of the relation between the index and the latent structure. In PLS-SEM, the factor loadings must have statistical significance and should exceed 0.7 to indicate a strong relation.

4.1.2 Cronbach's Alpha:

It is a measure of the internal consistency. It evaluates the ability of a set of indices to measure one latent structure consistently. The high value (generally more than 0.7) in PLS-SEM shows a good internal consistency.

4.1.3 Composite reliability:

It is a measure of reliability that evaluates the consistency of the indices in measuring the latent structure. In PLS-SEM, it must exceed 0.7 to show that the indices are reliable measures of the main structure.

4.1.4 AVE:

Staartistically, the convergent reliability is determined when AVE exceeds 0.50 (Sarstedr et al., 2021). In addition, we use factor loadings, Cronbach's Alpha, and composite reliability to evaluate the convergent reliability in PLS-SEM. The factor loading measures the relation between the variables and their latent structures while Cronbach's Alpha and the composite reliability evaluate the internal consistency of the measurement tool (Amora, 2021).

Table 01: Results of the Stability and Composite Reliability Tests for the Model:

variables	Items	Loadings	Cronbach's Alpha	Composite Reliability	The average variance extracted from AVE
Citizenship	C_1	0.837	0.764	0.858	0.752
	C_2	0.897			
HTR	HTR_1	0.841	0.775	0.868	0.686
	HTR_2	0.856			
	HTR_3	0.786			
TE	TE_1	0.860	0.889	0.923	0.750
	TE_2	0.885			
	TE_3	0.856			

	TE_4	0.862			

Source: Compiled by the researchers based on the outputs of Smart PLS4.

Table 01 shows the results of the examination of the citizenship, the HTR, and the TE. The items C_1 and C_2 have very high loadings estimated at 0.837 and 0.897, respectively. This means that the components of citizenship reflect their related variables. Besides, Cronbach's Alpha, the composite reliability, and AVE show that citizenship has a very good ability to measure the related variables. Besides, HTR _1, HTR _2, and HTR _3 have high loadings estimated at 0.841, 0.856, and 0.786, respectively. This means that the variable appropriately includes the items that aim at its measurement. Moreover, TE_1, TE_2, TE_3, and TE_4 have high loadings of 0.860, 0.885, 0856, and 0.862, respectively. This means that the items of the TE reflect well this variable. Generally, the findings show high stability and good reliability for the statistical model. Thus, we can rely on the data to interpret and analyze the relations between the study variables.

4.2 Discriminate validity:

The recommended criteria for analyzing the discriminate validity in PLS-SEM include the following points.

Fornell-Larcker: It evaluates the discriminate validity by comparing the quadratic root of AVE of each structure with the correlations between this structure and the others. The discriminate validity is proved if the AVE value of a specific structure is more important than its correlation with the other structures (Henseler et al., 2015; Hamid et al., 2017).

HTMT: It evaluates the discriminate validity in SEM that is based on the variance. It empirically measures the difference between the structures. It is recommended to use 0.85 for HTMT when the composites in the path model are more discriminate from the theoretical side (Franke & Sarstedt, 2017; Henseler et al., 2015; Hamid et al., 2019).

It is important to notice that Fronell Larcker and the mutual loadings were the two methods used with the discriminate validity. However, Hensler, Ringle, & and Sarstedt (2015) suggested HTMT as an alternative. It showed a high sensitivity in detecting the discriminate validity issues (Hamid et al, 2017, Henseler et al., 2015; Cepeda-Carrion et al., 2022).

Finally, when we analyze the discriminate validity in PLS-SEM, we must consider the use of Fronell-Larcker, the cross-loadings, and HTMT to guarantee the discriminate data and detect any problems.

Table 02: Fornell-Larcker Criterion

variables	Citizenship	HTR	TE
Citizenship	0.867		
HTR	0.473	0.828	
TE	0.595	0.710	0.866

Source: Compiled by the researchers based on the outputs of Smart PLS4.

Table 02 shows the Fronell-Larckeer criterion that evaluates the efficiency of the discrimination between the various variables. If the values on the bar are higher than those on the other bars of the same raw, the discrimination is efficient. In this context, the results of the table show a high level of efficient discrimination between the variables. For instance, in citizenship, the value 0.867 is higher than the other values in the same raw and shows that citizenship is more efficiently discriminated than the other variables. The same applies to the variables of the HTR and the TE. Thus, the findings show that the model is strong in discriminating the study variables and is a positive factor for the strength and ability of the statistical model in the exact measurement of the relation between the variables.

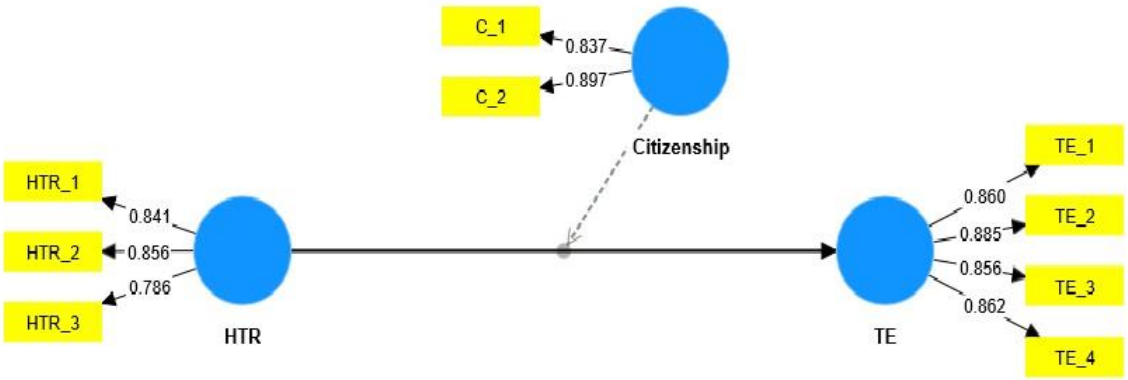
Table 03: the heterotrait-monotrait ratio of correlations (HTMT)

variables	Citizenship	HTR	TE
HTR	0.647		
TE	0.762	0.837	
Citizenship * HTR	0.062	0.112	0.297

Source: Compiled by the researchers based on the outputs of Smart PLS4.

Table 03 shows the variance between the hetero and mono traits. It is a measure of the strength of the difference between the different and similar traits of the model. If the values are less than 1, there is an efficient discrimination between the hetero and mono traits. In this table, we see that all the values are less than 1, which shows that there is an efficient discrimination between all the variables. For instance, the value 0.647 between HTR and TE shows a discrimination between these variables. The same applies to the citizenship and the HTR, and the citizenship and TE. Thus, we can say that these results show that the model has an efficient discrimination between the variables and shows a high quality in measuring the relation between the various variables of the model.

Figure 2: General Structural Model for the Study



Source: Compiled by the researchers based on the outputs of Smart PLS4.

Secondly, Testing the Internal Model (Structural Model)

In this section, we shall evaluate the results of the structural model through the correlation test, the evaluation of the predicting abilities, and the examination of the relations between the structures. Besides, we shall make the necessary tests to evaluate the model.

1. Validity of the structural model:

The recommended criteria for analyzing the results of the structural model R2.F2 validity in PLA-SEM include the following.

Evaluating the measurement mode: this includes evaluating the relation between the structure and its elements, including the reliability, indices loadings, and internal consistency (Fauzi, 2022).

The evaluation of the structural model focuses on the importance of the path coefficients, followed by the interpretative and predictive force of the model. The main measures related to the structural model in PLS-SEM include the determination coefficient R^2, the effect size f^2, and the confirmed validity of the predictive ability test CVPAT (Hair et al., 2021).

New guiding principles: in addition to the criteria for evaluating PLS-SEM, the new guiding principles include PLS prediction, measures to compare the model, and many complementary methods to make sure of the strength of the results (Hair et al., 2019).

Table 04: Validity of the Structural Model

Variables	Coefficient of Determination (R2)	Explanatory size (F2)
TE	0.636	/
Citizenship	/	0.234
HTR	/	0.604

Source: Compiled by the researchers based on the outputs of Smart PLS4.

Table 04 shows the examination of the validity of the structural model. In this regard, R^2 shows a high efficiency in the model predictions of TE. We can interpret around 63.6% of the change in this variable. As for the citizenship, we see an important effect for the TE. In this line, F2 is 0.234. Regarding the HTR, they have an average effect. Consequently, the structural model has a high efficiency in measuring the relations between the variables and providing a comprehensive vision of the role of each variable in the model.

2. Discussion of the study hypotheses:

When analyzing the study hypotheses using PLS-SEM, certain criteria are recommended as follows:

Testing the hypotheses with P values and trust commas: Generally, the researchers use P values to test the hypotheses in PLS-SEM. Each hypothesis indicates a path in the model. P values may have one or two tails (kock, 2016).

The structural model test: It helps make sure that the hypotheses of the monodimensional structures are fixed in the sample. This includes testing the relations between the latent variables and their indices (Kock, 2016).

To test the study hypotheses using SEM, we calculated the estimates of the relations in the structural mode using Bootstrapping. These estimates refer to the predicted relations between the structures. The path coefficient is between -1 and +1. The values that are close to +1 show strong positive relations while those close to -1 refer to strong negative relations. The P values of the statistically significant relations are generally less than 5%. The coefficients that are close to 0 from both sides show weak relations (Kock, 2018).

2.1 Hypotheses:

H_1: There is no significant relation between HTR and TE at a significance level of 5%.

H_2: Citizenship has no significant role in reducing the effect of the HTR on TE at a significance level of 5%.

Table 5: Testing the Hypotheses of the Study (H_1, H_2)

Hypothesis	Paths	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values	Decision
H_1	HTR -> TE	0.534	0.552	0.090	5.903	0.000	Hypothesis Accepted
H_2	Citizenship x HTR -> TE	-0.187	-0.177	0.071	2.623	0.009	Hypothesis Accepted

Source: Compiled by the researchers based on the outputs of Smart PLS4.

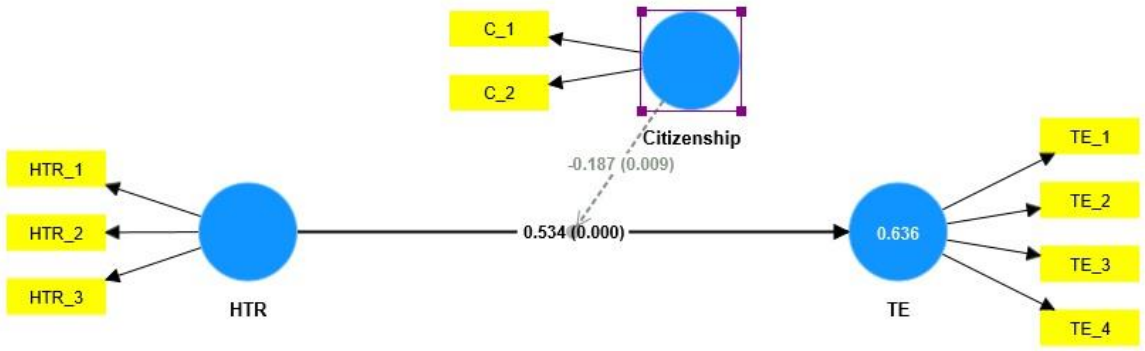
H_1:

Results show a significant relation between HTR and TE at a significance level of 5%. The value of the path coefficient for the relation between HT and TE is 0.534 and shows that the increase in the tax rates is accompanied by an increase in TE. Thus, we accept the first hypothesis based on the statistical value of P that is less than 0.05. Therefore, the correlation between HTR and TE is important.

H_2:

The results show that citizenship plays a significant role in reducing the effect of HTR on TE. The value of the relation between citizenship and the effect of HTR on TE is -0.187. This shows that the increase in the citizenship level reduces the effect. Hence, we accept the second hypothesis based on the statistically significant value of P that is less than 0.05.

Figure 3: Results of path coefficients



Source: Compiled by the researchers based on the outputs of Smart PLS4.

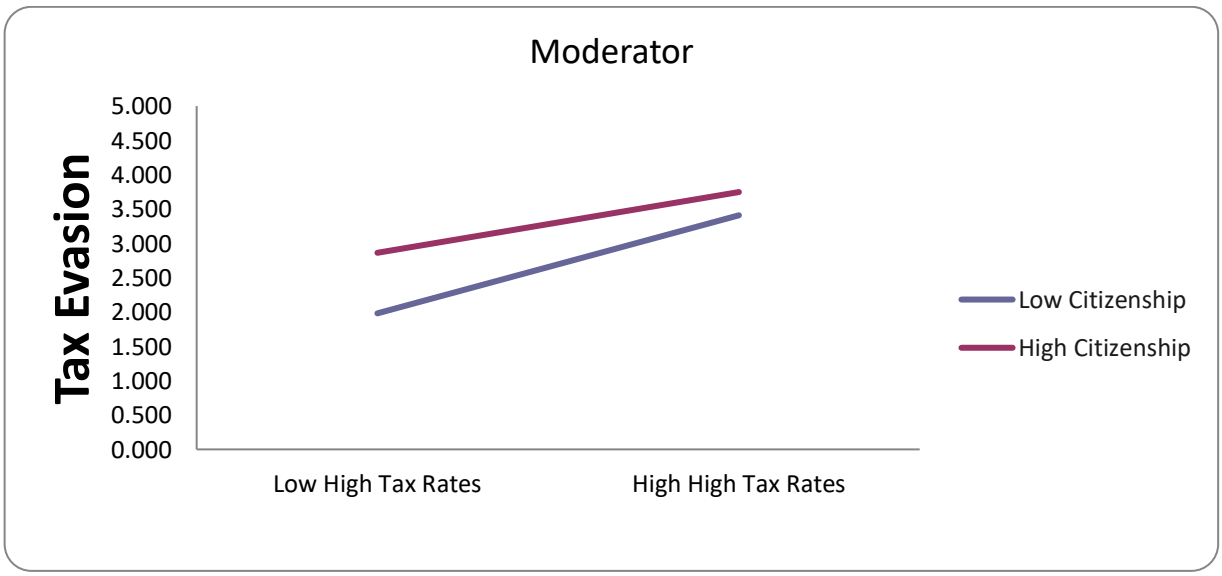
Table 6: Testing the efficiency of moderating citizenship in reducing the effect of HTR on TE

Relationship	Path Coefficient	P Values	Hypothesis
HTR -> TE	0.534	0.000	Accepted
Citizenship -> TE	0.331	0.002	Accepted
The Interaction (HTR *citizenship)—TE	-0.187	0.009	Accepted

Source: Compiled by the researchers based on the outputs of Smart PLS4.

Results of Table 06 show that the path coefficient that represents the interaction between HTR, citizenship, and TE has a negative sign. Besides, table 04 shows the relation between HTR and TE when the moderating variable (citizenship) is high. This reveals a big decrease in the effect. Therefore, we confirm the hypothesis that says that citizenship reduces the correlation between HTR and TE.

Figure 4: path of the coefficients of the interaction between (HTR *citizenship)—TE



Source: Compiled by the researchers based on the outputs of Microsoft Excel.

8. Discussion:

8.1 Discussion of the findings:

8.1.1 The relation between HTR and TE:

Findings show that HTR increases TE. This leads the government to attempt to make a difficult balance between the necessary revenues to fund the public services and avoid the negative outcomes of HTR on the behavior of the taxpayers.

8.1.2 The role of citizenship in reducing TE:

Findings show that citizenship plays a vital role in reducing the effect of HTR on TE. This reflects the importance of encouraging societal and national participation in achieving fiscal compliance, even when affording HTR.

8.2 Comparison of the findings with previous researches:

The study adds an exact vision of the effect of the unique cultural, social, and economic belonging of the North African states on the interpretation of the relation between HTR and TE. The study shows the quality of the statistical analysis and modeling used in the study. This provides a better understanding of the relation between the different variables and the ability to predict the TE.

Conclusion:

The study shows that HTR has a positive effect on the TE. Thus, fiscal policies face big challenges in balancing the necessary revenues and maintaining fiscal compliance. Thanks to the moderating role of citizenship, the study shows the importance of societal and national participation in reducing the effect of HTR on TE. In this context, the citizens' awareness and commitment to fiscal liabilities play a big role in encouraging tax paying even under the economic conditions that encourage evasion. Besides, the findings show the big effect of the cultural, social, and economic dimensions in the North African states on the relation between HTR and TE. This manifests in the importance of directing the fiscal policies towards the achievement of a balance between the economic needs and the interaction with the sociocultural elements. In the end, the study aspires to set fiscal policies that include the moderating variables that shall manage the effect between the different fiscal variables. In addition, future studies may develop our understanding of the moderating variables and provide scientific guidelines for fiscal policies and citizenship.

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