

The Role of the Media in Raising Tax Awareness among Taxpayers

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This study aims to identify the role of the media of all kinds in increasing tax awareness among the community in general, and on those charged with paying the tax in particular, by identifying the media with the most impact on society through a group of questions on a random sample of the questionnaire community. One of the most important conclusions reached through research is that the Internet has the greatest media influence in terms of impact, televisions come second and broadcasts are ranked third in their impact on taxpayers and that the administration Supreme (GCT) did not invest in media of all kinds for the purpose of increasing the tax awareness of the society. Among the most important recommendations were, working to enhance the role of the media by posting advertisements on the Internet, satellite channels, and radio stations that urge that taxes are a national duty for every taxpayer, working to publish and interpret laws and instructions for income tax through the media, and printing brochures and distributing them to taxpayers within departments Tax and its publication on the website of the Ministry of Finance and the General Authority for Taxes, clarifying the importance of taxes is one of the most important resources in supplying the country's budget and thus communicating an idea to those charged with the son of these taxes will spend a large part of it directly or indirectly on public services provided to citizens. Nin, the General Authority for Taxes should invest all types of media to increase tax awareness for society.

Keywords : *Media, Tax, Taxpayers, taxpayers, awareness, General Authority.*

Introduction

That the level of tax awareness is one of the important things that greatly affects the tax calculation process for those charged with paying the tax, and therefore on the amount of tax revenue, and the media is one of the most important tools that can be used to increase tax awareness for taxpayers because of its effective impact on the recipient. This responsibility lies with the financial authority represented by the General Authority for Taxes through the use of all types of audio and visual media and social networking sites and benefit from the Internet (if the Internet), if this is applied then it will work to raise the level of tax awareness, and not reduce the possibilities of tax evasion, thus increasing the tax amounts collected, in addition to raising the level of tax awareness. This will work to improve the relationship between the taxpayer and tax administration and achieve the principle of tax transparency in dealing with taxpayers when they are held accountable for their income sources.

Through this research, the role of the media of all kinds on the tax awareness of the Iraqi taxpayer was studied and the research consisted of two axes, one concerned with the theoretical side and the first topic dealt with the importance of the media, goals, characteristics and types, while the second topic dealt with the concept of tax and tax awareness; the second axis addressed the practical side. Through the study of the relationship between the media and tax awareness, it was concluded that the relationship between specialized tax media and tax awareness is an important relationship that has a significant impact on the tax accounting process, and this was evident by analyzing the questionnaire. The questionnaire contained a set of questions, a questionnaire designed for the distributed 100 questionnaires to a sample group of respondents, and SPSS was used to analyze the data. The researcher presented a set of suggested steps to increase tax awareness among the taxpayers.

Research Methodology

1- Research problem: The problem of the study is based on the main question what is the role of the media in raising tax awareness among taxpayers? How can a study of the spread of the media impact on social awareness of the concept and objectives of tax?

2- The importance of research: The media is a successful means of raising tax awareness among taxpayers if it is directed, prepared and utilized positively, but at the same time it can lead to negativity if it is not directed and dealt with properly. Tax payment awareness through the delivery of a message to the Community is intended to impress that the tax is a national duty and therefore there is obligation to pay. Tax leads to increased public revenues of the state and reduces the phenomenon of tax evasion and thus increase tax revenue and its contribution to the revival of the Iraqi economy; a contribution to the multi-source economy rather than a single source economy.

3- Research objectives:

1. Trying to figure out what the role of the media is and how to influence taxpayers in raising tax awareness.
2. learn how taxpayers interact with the media.

4- Research hypothesis:

There is a statistically significant relationship between the media and the increase of tax awareness among members of the Community which leads to an increase in tax revenue.

5- Community and Sample research :

The research community consists of a group of taxpayers. The research sample consists of random probability group of taxpayers, whether individuals or companies.

6- Search tool

The questionnaire will be used to identify the opinions of the selected taxpayers as a sample of the research.

previous studies

1. Study (Abboud and Ayes, 2013): "The relationship between tax awareness and tax evasion and its impact on the environment."

The study aimed to determine what tax awareness is and its impact on the obligation of the taxpayer and reduction in the amount of tax evasion, and the impact of tax awareness on the development of future development programs for society. The available statistics, and one of the most important results of the study is that there is still a weakness in individuals in seeing the tax laws that define their rights and duties.

2. Study (Jasim, 2011): "The relationship between the taxpayer and the tax administration and its impact on reducing tax evasion / case study of Iraq" The study aimed to clarify the relationship between the taxpayer and the tax administration by identifying the rights and obligations of each of them and the impact of that on reducing evasion. The study examined the relationship between the taxpayer and the tax administration. As for its applied side, a questionnaire was designed and distributed to a sample whose size was (100) respondents. It consisted of (26) paragraphs distributed in five areas, and the use of the SPSS program to analyze the data. Several conclusions were reached, and in light of these, recommendations were made that develop the relationship between the taxpayer and the tax administration, which contribute to reducing tax evasion and increasing tax revenue.

3. Study (Hassan and Sultan Study): "Advertising and its implications for increasing tax awareness" The study aimed to raise the level of tax awareness and reduce tax evasion among taxpayers by reducing the frequency of tax violations, as well as using all available means by the financial authority and spreading tax awareness and education. It was reported by the available advertising means, and the researcher used the descriptive inductive method, and one of the most important results of the study is to strengthen the sense of belonging, citizenship and sense of self by advertising institutions to achieve the public good.

4. A study (Bruno S. Frey & Lars P. Feel, 2002) “Tax Authority and Taxpayer, An Exploratory Analysis.” The study aimed to examine tax liability by looking at how the tax authority deals with taxpayers, and this study found that in order to obtain a tax obligation from the tax payer, the tax authority must treat the taxpayer with respect. Conversely, if the element of compulsion to pay is on the obligation it will generate a reaction with the taxpayer and make them avoid paying the tax in any way, then the psychological (psychological) relationship with tax officials explains the high extent of tax morale that helps solve GMO Commitment to tax. Whenever there was a positive relationship between the tax authority and taxpayers based on trust and mutual respect, this helped to resolve the Almhtalat and the difficulties facing the tax process as a whole.

Conclusion

Through the researched literature review of a set of previous studies, it became clear that what distinguishes this study is that it examined the impact of different media on society in general and taxpayers in particular. The aim of this study is to know how taxpayers interact with the media of all kinds, and there is a similarity between this study and that of Hassan and Sultan, who examined the effect of advertising on taxpayers and limiting tax evasion and did not address the media in general terms as covered in this study.

First: Definition of Media:

Regardless of the dozens of different definitions of the media, put simply and clearly it can be defined as a set of technical, material, artistic and scientific means leading to mass communication with people directly or indirectly within the frame work of the educational process and guidance to the community (AL- Khatib, 2001. 12). The media in the language to see the thing it is said to have seen and its meaning in the Current term is to inform the public to communicate information through specialized means and to do so conveying all the related news and information of interest in order to educate people and serve them throughout life (Her excellency, : 2006.15).

Second: Media objectives:

The media aims to achieve the following objectives. (Abu Ma'al 2006, 17).

1- Guidance and attitudes to achieve this main objective:

The media tries to gain the attitudes and attitudes of society or change some of them depending on the medium and its material directed to the community as well as on the recipients themselves and their fixed and changing attitudes and the extent to which they respond to the influences conveyed by the media in their various forms of audio or video, or audiovisual together, and in order to achieve this goal. Some of the media rely on hypotheses based on the psychological factor based on warning and intimidation that have been studies in this area and proved that this factor does not succeed in achieving the objectives of the media effectively because the likelihood of response to these influences is relative and very dependent on people's attitudes and mental emotional and sensual state.

2- Education:

Education is one of the main objectives pursued by the various media and by this it is meant the increase in the culture of a people who read listen or watch what is presented through it and people receive education spontaneously and inadvertently within the framework of planning and prior coordination.

3- Advertisements and advertisements:

Different media can play a vital and effective role in this field, and thus serve people of all categories, especially when they advertise colors of the goods that interest them so that they know through the publicity, the sources and places of sale and areas of use. In this way, every member of the community understands this commodity as needed by the media, which identifies the needs of companies, factories and public institutions especially for employees and workers and have led to their services to these entities, in addition to serving people looking for work.

4- Leisure and entertainment:

Media such as newspapers, radio, television and cinema, offer pages, angles and programs or movies that contain elements of humor with the aim of entertaining readers, listeners, or viewers. Social and other needs are met within the general framework of entertainment and entertainment.

5-Development of Social relations:

Different media play the role of social link between people, and deepen the social links between them to reach the positive goal of development on an ongoing basis, and newspapers can play an active role to be more effective in achieving this goal by publishing daily news weekly or monthly. News of a wedding, engagement, marriage or birth and congratulations for individuals and groups and publishing news of sorrows and joys and condolences and consolation, are all news that constitute a means of social communication between people, where they are provided with a service in deepening the social links between them.

6- Education:

Many studies have proven that media of all kinds and forms play the role of education in two fields (educational, educational) stressing that the various information presented leads to the education of people, and informs them, but some specialized studies indicate that the media has a specialized role in the presentation - targeted and directed educational matters, through educational or radio - television, newspaper or school magazine or through special programs in these fields, which are presented through public radio and television, newspaper or public magazine.

Third: the types of media:

There are two main types of media (media field and mass media)

1- Media field:

It can be divided into two part (internal domain, external domain)

- **Internal Domains:** This is a media article of guidance and education, a thought of a role within the specific official state bodies that oversees the specific community intended for this internal

media, where the press and television and radio agencies and news agencies theaters and exhibition and publishing houses and printing presses are subject to official Supervision. The information is presented by these various media programming programmers to serve specific objectives and this article directed information contains information and new methods for education, guidance and propaganda which seek to inform the community of what is happening in the world of news and information in addition to internal processes.

- **External Sphere:** This is the media of the State that informs the global communities of the local community, which oversees and is acquainted with its internal and external policies.

2- Mass Media:

It can be divided three main types:

1-print Media Newspapers and newspapers: issued by specialized media institutions in each country are a clear example of the role of the media and its importance in broadcasting all kinds of news, whether such news is at the local, regional or international level. Technical media contains the news and presents analysis of this news, as well as containing several articles through the introduction of writers and writers their opinions, and many angles such as advertising and these means rely on people who perform the task of reading and these means have an important impact because of the facilities granted by printing presses, publishers and authors widely distributed (Issa 2008, Internet). There is also another type of print media called (sign) where the sign is based on a clear expressive sentence and is usually used in the process of guidance and the goal of the sign is to promote something, and the significance and guidance of a particular place and there are other goals of the sign.

2-Audio-visual means: includes televisions video, cinema, theater and exhibitions and these means are no less important than their predecessors and depend on this type of photography and sound, which allows them a great opportunity to transmit accurate details of the media material, and delivered to many areas internal of time and place other audiences rely on cutting edge technologies that allow it to be easily handled by the public.

- **Television:** Television is one of the most important and modern means of communication. It transmits sound, image and movement from all over the world to millions of people in their homes it is characterized by the transmission of facts and events in their actual reality that is intolerable to torture of (Abo esbia'a 2004: 38).
- **Cinema:** Film is defined as a series of steady images of a particular subject problem or phenomenon printed on a tape wrapped on a reel ranging from two minutes to two hours depending on its subject and the circumstances depicted. It is an important means used to reach viewers of certain qualities and can use the film in the agricultural and industrial crate.
- **Internet:** The Internet means interconnected network link of tens of thousands of small computer networks which enables Computer users around the world send and receive messages and exchange information as the most important means of information communication of all time. The currency and the universality and ease of use in addition to the abundance of information

and the diversity of sources of this audiovisual medium ensures a high degree of realism and clarity are used to attract the attention of the masses and there is more power to fuse an effect than with only the audio or written words as when the two are used jointly memory to watch and list, it lends great confidence to the speaker (Abo esbia'a 2004: 40).

3- Audio:

It is based on sound and includes radios recordings, CDs, Cassettes and discs.

A- Broadcasting: means the broadcasting of news to a public audience and the reception of such material by means of public receivers. Most studies have confirmed that radio has been associated with the Italian scientist since it was born (Marconi). However the fact is that this discovery cannot be traced back to one person but that this discovery was the result of the efforts and research of Scientists in different (45 1993 Kotler).

B- sound recordings: Recordings as the process of keeping and storing in different ways and using various devices in order to re- hear them when needed, such as the recording of the of birds animals, music, human and any sound, whatever the source of the sound recordings are mostly musical and musical recordings are of an entertaining nature and can ensure that it is returned through high or low purchases and listener requests and is produced for a wide and varied audience (**Abo esbia'a 2004: 40**).

Fourth: Media characteristics:

There are several characteristics of the media including that they:

- have the ability to communicate a message to people.
 - deliver the message in a very fast time around the world
 - help promote the interests of professional groups in the community would and
 - have the ability to support or positively encourage individual and collective aspirations.
- (Abdel Hamid et.al, 2003.52).

The concept of taxation and tax awareness:

First: the definition of tax : Tax can be defined as "a monetary duty paid by an individual by force to the state or one of its national and local authorities a in a final manner, to contribute to the burden and public costs without obtaining a special benefit or benefit (AL-Qaisi 2011, 126 - 127).

Another definition of the tax is "a monetary financial duty imposed by the state Jabra from individuals free of charge in order to finance its expenses and achieve the objectives stemming from the content of its political philosophy (AL-Ali: 2009, 122). It can also be defined as the amount of a money that the state imposes on taxpayer as solidarity members of a common political organization that aims at public Services (Alwan 2008.81).

Second: the concept of tax awareness: Awareness is defined as the outcome of human thoughts, point of view and concepts of life at different levels. Although awareness announces the end as a result of the impact of material factors in life on a human, it can sometimes arise during periods of historical transition as a result of reflection of ideas and views and historical concepts on the

individual and therefore it can be said that awareness of data is only a historical stage and successive periods of time have involved human thought. Besanha through Fords and experiences of different practices dictated daily life and cooperation with all its contradictions, complexities and highlights in the emergence of signs of development and progress, and in turn in the overall public life. Tax awareness can be defined as the full awareness by individuals of their financial responsibilities to society and the state and the more that individuals feel their duties towards society, the greater their confidence in the government and the greater they accept the need to pay taxes. Selectors are force "private income tax. (AL - Marayati: 2005, Na 332).

Therefore the tax awareness of an individual is their awareness of the importance of contributing to the burden of public obligations and to pay the obligations arising from the services they provide and to enable them to carry out their various duties such that the tax obligation becomes a reparation and not the taxpayer feeling that it is preferable to the State to pay the tax as the state seeks the traditional objective of taxation is directly related to tax awareness. This explains the impact of tax awareness on increasing or decreasing tax revenues (Khadr. 2008, 59).

Therefore in the absence of a true understanding of the role of tax and the apparent ignorance of individuals in its conceptualization and objectives and the significance of its imposition, this reflects the intellectual backwardness of the foundations of the tax philosophy and the lack of accurate disclosure of the real financial position and the result of activity in a high proportion of taxpayers and the attempts of large tax evasion thereof and the scarcity of people to report smugglers. Although they have information about taxpayers who have tried to evade in various ways all of which are indicators of low tax awareness, which in turn is reflected in the decrease in tax revenues (Kemash 2010, 168). The issue of awareness of the importance of tax is important and is necessary with regard to taxpayers and workers to deduct it (31). Tax awareness can therefore be defined as the outcome of human thoughts, perspectives and concepts about life at different levels which are interrelated and affecting each other on Tax, Social and political Awareness. (Michael: 768, 1977)

Third Factors of poor tax awareness in Iraq: The lack of awareness:

Among citizens, their responsibilities towards society and the state were not born today but rather as a result of many complex, intertwined factors. The most important factors that led to the decline of tax awareness in Iraq are the following: (Mahmoud: 2009, 1)

1-financial and economic Factors:

Financial and economic factors have an influential role on society in general and taxpayers in particular and low or low tax awareness of help tax evasion. The society, which generated a sense of injustice from the payment of tax amounts as well as the deteriorating economic conditions experienced by Iraq contributed to the formation of a capitalist class controlling the economy, which generated a feeling of lack of social justice in the distribution of the wealth of the country.

2- Legal and legislative factors:

The modernization of the tax system is necessary for the purpose of keeping pace with the economic changes in the world in general and Iraq in particular and that the Iraqi tax system and due to the laws governing its work, made it very difficult to reconcile.

3-Cultural and educational factors:

Individuals with a certain level of education and intellectuals have a high level of understanding of their rights and duties understanding of their rights especially those related to tax. Therefore the lack of awareness and understanding of the duties of the individual towards the state with regard to tax is a national duty that has aroused a theme of strong opposition to private financial dues taxed.

4-political factors:

There is a close relationship between the tax awareness of the Society and the political system that governs the country and economic, financial and practical aspects.

First Analysis of the questionnaire:

1-Description of the questionnaire and Sample

The research methodology was based on a tool for collecting information and data represented by the question Nain I as well as the variables aimed at finding a relationship between the media and tax awareness. The questionnaire was prepared and presented to a number of judges and experts with a view to evaluating it. A final test of honesty and consistence was carried out to ensure the objective aspects of the questionnaire as an important tool in the research. Procedures for processing the questionnaire were determined using a Likert Scale as shown in Table 1 below.

Table 1: Likert Scale weights

the scale	Strongly Agree	Agreed	Neutral	I do not agree	Strongly disagree
The weight	5	4	3	2	1

The questionnaire consisted of a set of questions that enabled the researcher to imagine the possibility of using the media to increase tax awareness among taxpayers. The questionnaire included a definition of the purpose of the research. The questionnaire was distributed to a sample group of 120 individuals and 115 questionnaires were returned.

2 -Statistical Methods:

The statistical measures of data processors were used by employing a distribution program (SPSS) to calculate the validity of the questionnaire data by using the Alpha Chronbach coefficient and the Pearson correlation coefficient between the questionnaire questions. The analysis was then performed using the statistical scale arithmetic mean, standard deviation and percentage on each of the questionnaires.

3 -Tests of validity and reliability of the Standard questionnaire :

- **Alpha Cronbach stability factor test.** To measure the consistency of the questionnaire, the alpha Cronbach Coefficient was used as shown in Table 2 below. The same results were found (0.71) and this meant the part of questionnaire stayed the same.

Table 2: The value of the alpha-CR test

Reliability statistics	
N of Items	Cronbach's Alpha
8	.710

- **Internal consistency Validity test** - Pearson Correlation coefficient was used to measure the internal consistency of the questionnaire and the questions were verified by calculating the person Correlation coefficient between each of the questionnaire paragraphs and the overall average of the paragraphs as shown in Table 3 below.

Table (3): correlation coefficients illustrate the person test of resolution paragraphs with the overall vertebrate

Sig 2- tailed	Pearson correlation	Items	No
.000	.381	The top management (the General Authority for taxes) invested medias of all kinds purpose to increase tax.	1
.000	.828	awareness of the community.	2
.000	.694	The media has added to your information about tax.	3
.000	.439	Do you think the media play an influential role in the relationship between taxpayers and tax administration?	4
.000	.816	In your opinion, does the media cover highlighting the role of tax in the economy.	5
.000	.606	As a taxable taxpayer , do you think there is justice in the collection of tax amounts from taxpayers	6
.002	.282	The laws and regulations governing the tax process are unclear.	7
.001	.316	One of the reasons for not paying the amount of tax because it does spend on services directly or indirectly citizens.	8

From the table above it can be seen that all the correlation coefficients of the person test between paragraph and the overall rate of paragraph are statistically significant with a significant level (0.01).

The Correlation coefficients were between the minimum (0.282) and the maximum (0.828).

- **Descriptive statistics of the resolution paragraphs:** After verifying the validity and reliability tests of the questionnaire questions comes the Second Stage which are the calculation descriptive statistics for each of the questionnaire paragraphs which ensure both the mean and standard deviation iterations and the percentage of answer Likert Scale.

Likert scale

Table 4: Likert Scale

	Likert scale	Interval	Difference	Description
	1	1.00 -1.79	0.79	strongly dot agree
	2	1.80-2.59	0.79	Don't agree
	3	2.60-3.39	0.79	undecided
	4	3.40-4.19	0.79	Agree
	5	4.20-5.00	0.79	Strongly agree

Table 5: Descriptive statistics on the ranking of media by importance from the point of view of the research sample.

Type of medium	measurement	First class	Second class	Third class	Fourth class	Fifth class
Newspaper	Freq.	18	7	32	30	29
	Percent%	15.5	6.0	27.6	25.9	25.0
Magazines	Freq.	7	11	19	52	27
	Percent%	6.0	9.5	16.4	44.8	23.3
Radios	Freq.	4	9	33	16	54
	Percent%	3.4	7.8	28.4	13.8	46.6
TV	Freq.	33	57	18	6	2
	Percent%	28.4	49.1	15.5	5.2	1.7
Internet	Freq.	55	31	14	12	4
	Percent%	47.4	28.7	12.1	10.3	3.4

From the table above, it is of note that the order of the impact of the media means above from the point of view of the research sample was that internet came first in its impact on the respondents in their opinion and TV is ranked last in the impact of the media on the target sample in this research.

Table 6: Adjusted descriptive statistics

Average	Frequency	Percent %
Always	27	23.3
Sometimes	58	50.0
Rarely	20	17.2
weak	11	9.5

From Table 6 above it can be seen that 50% of the respondents in the sample are sometimes exposed to the media, 23% of them are always exposed to the media, 17% of them are rarely exposed to the media and 10% of them are less exposed to the media.

Table (7): Descriptive Statistics of daily media exposure (hours)

Hours No	Frequency	Percent%
Less than an hour	36	31.0
From one to three hours	48	41.4
from three to six hours	31	26.7
More than six hours	1	9

Note from the table above that the rate of exposure to the media at one to three hours was 41% and less than an hour was 31% and the rate exposure to the media for more than six hours was 9%.

4- Analysis of the results of the questionnaire: To answer the study questions through statistic - analysis and access to the result and a discussed .

Question 1: The Higher Administration (the General Authority for Taxes) has invested all kinds of media for the purpose of increase the tax awareness of the Society

Table 8 below shows that there is no significant dispersion in the answers and by comparison of the mean (2.24) with the scale of the pentagon, it is found that there is a low level to answer the question that the top management (General Authority for Taxes) did not invest the media of all kinds for the purpose of increasing tax awareness among the taxpayers as shown in Table 8 below.

Table 8: Descriptive table for the first question of the questionnaire

Item	strongly agree		Agree	undecided	Don't agree	Strongly Don't agree	S.D	Mean	level
the Senior management (the General Authority for taxes)	Iraq	7	13	9	59	28	1.12	2.24	Low Low
	Percent %	6.0	11.2	7.8	50.9	24.1			
has invested the media of all kinds for the purpose of raising tax									

The Second question: is the media working to raise tax awareness?

To answer this question, the mean Standard deviation and relative importance were calculated from the point of view of the study sample. The arithmetic weighted pentagonal scale shows that there is a high level of answer to the question le that (the media is working to raise tax awareness).

Table 9: Descriptive statistics for the second question

Item		strongly agree	Agree	undecided	Don't agree	Strongly dot agree	S.D	Mean	Level
The media Is working to increase tax awareness	Freq	37	33	14	8	24	1.51	3.43	High
	Percent%	31.9	28.4	12.1	6.9	20.7			

Question three: the media will add to your information about the tax?

To answer this question: the arithmetic mean, standard deviation and relative importance were calculated from the point of view of the study sample. The standard deviation (1.27), i.e. the absence of a large dispersion in the answers and by comparing the arithmetic mean with the weighted mean, the pentagonal scale shows that there is an average level of answer to this question.

Table 10: Descriptive statistic for the third paragraph of the questionnaire

Item		strongly agree	Agree	undecided	Don't agree	Strongly Don't agree	S.D	Mean	Level
The media Has added new information about the tax	Freq	9	39	34	8	26	1.27	2.97	undecided
	Percent %	7.8	33.6	39.3	6.9	22.4			

Question 4: in your opinion, does the media play an influential role in the relationship between taxpayers and tax administration?

In order to answer this question, the arithmetic mean, standard deviation and relative importance were calculated from the point of view of the study sample. Note from Table 11 below that the mean (2.13) and the standard deviation (1.11), indicate there is no significant dispersion in the answers and compared with the mean, the weighted arithmetic of the pentagonal scale shows that there is a low level of response to this question (i.e. the media plays a weak role in the relationship between taxpayers and tax administration).

Table 11: Descriptive statistic for the fourth paragraph of the questionnaire

Item		strongly agree	Agree	undecided	Don't agree	Strongly Don't agree	S.D	Mean	Level
In your opinion does the media play an influential role in the relationship between taxpayers and tax administration	Freq	7	11	6	59	33	1.11	2.13	low
	Percent %	6.0	9.5	5.2	50.9	28.4			

Question 5: in your opinion, do the media cover the most important role of taxes in the economy?

To answer this question the mean, standard deviation, and relative importance were calculated from the point of view of the sample and the weighted the study arithmetic of a pentagon scale shows that there is a high level of response to the question (i.e. the media cover the highlight of the role of taxes in the economy) according to the study sample.

Table 12: Descriptive statistic for the fifth paragraph of the questionnaire

Item		strongly agree	Agree	undecided	Don't agree	Strongly Don't agree	S.D	Mean	Level
In your opinion does the media play an influential role in the relationship between taxpayers and administration	Freq	42	36	17	5	16	1.36	3.71	high
	Percent%	36.2	31.0	14.7	4.3	13.8			

Question 6: As a taxable taxpayer do you think there is justice in collecting tax amounts from taxpayers?

To answer this question, the arithmetic mean standard deviation and relative importance were calculated from the point of view of the study Sample. The weighted measure of Crete pentathlon shows that there is a high level of answer to this question (i.e. there is justice in the collection of tax amounts from taxpayers according to the study sample).

Table 13): Descriptive statistics for the sixth question of the questionnaire

Item		strongly agree	Agree	undecided	Don't agree	Strongly Don't agree	S.D	Mean	Level
As a taxable taxpayer do you think there is justice in collecting tax amounts from taxpayers	Freq	38	46	18	8	6	1.10	3.67	high
	Percent %	32.8	39.7	15.5	6.9	5.2			

Question 7: Are the laws and regulations governing the tax process unclear?

To answer this question, the arithmetic mean, standard deviation and relative importance were calculated from the point of view of the study sample Measurement of the Creta pentagon shows that there is a very high level as most respondents supported their views that the laws and regulations governing the tax process are not clear.

Table 14: Descriptive statistics for the seventh question of the questionnaire

Item		strongly agree	Agree	undecided	Don't agree	Strongly Don't agree	S.D	Mean	Level
As a taxable person do High you think that there is justice in Collecting tax amounts from taxpayers	Freq	73	35	8	0.0	0.0	0.62	4.56	high
	Percent %	62.9	30.2	6.9	0.0	0.0			

Question 8: Is one of the reasons for not paying the tax amount because they spend on services directly or indirectly citizens?

To answer this question the mean, standard deviation and relative importance were calculated from the point of view of the study sample. The weighted arithmetic of the Crete pentagonal scale shows that (i.e. one of the reasons) there is a high level not paying the tax amount is because it does not spend on services directly or indirectly for citizens.

Table 15: Descriptive statistics for the eighth question of the questionnaire

Item		strongly agree	Agree	undecided	Don't agree	Strongly Don't agree	S.D	Mean	Level
one of the reasons for not paying the tax amount is because directly or in directly to citizens	Freq	47	60	9	0.0	0.0	0.61	4.32	high
	Percent%	40.5	51.7	7.8	0.0	0.0			

5- Arithmetic mean and standard deviation of the questionnaire questions

Table 16 arithmetic averages and standard deviations of the questionnaire

Item		strongly agree	Agree	undecided	Don't agree	Strongly Don't agree	S.D	Mean	Level	rank
The senior management (the General Authority for Taxes) has invested the media of all kinds for the purpose of raising tax awareness among the community	Freq	7	13	9	59	28	1.123	2.24	high	7
	Percent %	6.0	28.4	7.8	50.9	24.1				
The media is working to increase tax awareness	Freq	37	33	14	8	24	1.51	3.43	high	5
	Percent %	31.9	28.4	12.1	6.9	20.7				

The media has added new information about the tax	Freq	9	39	34	8	26	1,27	2.97	undecided	6
	Percent %	7.8	33.6	29.3	6.9	22.4				
in your opinion does the media play influential role in the relationship between taxpayers and tax administration	Freq	7	11	6	59	33	1.11	2.13	low	8
	Percent %	6.0	9.0	5.2	50.9	28.4				
in your opinion does the media cover highlight the role of taxes in the economy	Freq	42	36	17	5	16	1.36	3.71	high	3
	Percent %	36.2	31.0	14.7	4.3	13.8				
As a taxable taxpayer do you that there is justice in collecting tax amounts from taxpayers	Freq	38	46	18	8	6	1.10	3.67	high	4
	Percent %	32.8	39.7	15.5	6.9	5.2				
The laws and regulations governing the tax process are unclear	Freq	73	35	8	0.0	0.0	0.62	4.56	high	1
	Percent %	62.9	30.2	9	0.0	0.0				
on the reason for not paying the tax amount is that is does not spend on services directly or indirectly	Freq	47	60	9	0.0	0.0	0.61	4.32	high	2
	Percent %	40.5	51.7	7.8	0.0	0.0				
Weighted mean							3.40			
Std. Deviation							0.650			

Second: proposed steps to increase tax awareness among taxpayers:

The researcher believes the need for the financial administration in Iraq (the General Authority for Taxes) to carry out a set of procedures for the purpose of raising tax awareness among the general community, especially those charged with paying the tax according to the rule (the tax is a notional duty).

1 - Conducting extensive and intensive advertising campaigns in all media aiming at increasing duty which is not part of tax awareness among citizens by convincing them that tax is a national citizen's duties a towards his country and that this tax is a used to provide public services to the Community and without it will deprive society members of these services.

2- Publish the vocabulary of the general budget of the state in all media, especially the amounts obtained from tax revenues and the mechanism of distribution of these vocabulary to the public expenditure of the state and this is through the publication of revenues collected from each province and projects implement in these provinces of tax revenues so that the tax resources collected they were spent for service projects in their province.

3- the possibility of installment of the amount of the tax according to the taxpayers desire and give incentives to taxpayers committed to pay the tax in full, i.e. without premium by giving them a deduction from the tax amount or tax exemption for a specified period.

4- Facilitate tax collection procedures and the possibility of involving a third party by collecting tax amounts such as involving banks, for example in paying tax amounts according to a mechanism agreed upon by both parties (tax administration and taxpayers) the researcher believes that for the purpose of the spreading awareness among members of society, this requires motivating taxpayers to perform their tax duties on a voluntary basis and avoiding tax evasion, thus avoiding falling under penalty of penalties and legal sanctions the taxes they pay are therefore attributable to them through public goods and services of the main types and effective role as they have come directly to the members of the community as well as the dissemination of tax awareness for all age groups.

Conclusions and Recommendations

Conclusions:

The researcher reached a number of conclusions:

1-The Internet has the greatest influence of the media in its influence and television comes second with radio ranked third for impact on taxpayers in comparison with other media.

2- Sometimes those who are surveyed are exposed to the media.

3- 51% of respondents said that they are exposed to the media from one hour to three hours and 31% are exposed for less than one hour to the media.

4-The Seaca management (the General Authority for taxes) didn't invest in media of all kinds to increase tax awareness among the community.

5- The media are working to increase tax awareness of the tax payers.

6-The media plays a good role in the relationship between taxpayers and tax administration.

7- The media are covering the role of taxes and their importance in building the Iraqi economy.

8- One of the reasons for not paying tax indicated by the taxpayers is because they believe that these amounts are not spent on services directly or indirectly to citizens.



Second: Recommendations:

- 1**-strengthen the role of the media through the publication of advertisements on the internet and satellite channels and radios that urge that taxes are a national duty of every taxpayer.
- 2**-publish and interpret laws and instructions on income tax through the media and printing brochures and distributed to taxpayers within the tax departments and the General Authority for taxes.
- 3**-clarify the importance of taxation as one of the most important resources in supplying the country's budget and thus delivering an idea to the taxpayers. These taxes will be spent, for the large part directly or indirectly on public services provided to citizens.
- 4**-insist that the General Authority for taxes invest in media of all kinds to increase tax awareness of the community.
- 5**-expand the scope of spreading tax awareness through the use of the media by all audio visual means.
- 6**-organize seminars, conferences and tax courses for the public and work to increase the outreach media, especially for new registrants to educate them to avoid making mistakes in order to increase their tax awareness.
- 7**-follow the methods proposed by this research to increase tax awareness.
- 8**-activate the principle of a sense of belonging to the country and citizenship particularly, through the media, for the common good.

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