

Empirical Analysis of the Effect of Gender on Tax Evasion, Tax Compliance and Tax Perception in Turkey

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Abstract

In the literature, the significance of tax evasion, tax compliance, and tax perception is growing daily. Collecting taxes, which constitute a significant portion of public revenues, in full and on time, is very important for the provision of public services. Owing to its importance, a significant amount of literature has been written on tax evasion, tax compliance, and tax perception. In particular, an adequate understanding of demographic factors, which are among the determinants of tax evasion, can be used as a tool of good management of tax collection processes. Furthermore, a crucial component of the research is the substitution of the question "why do taxpayers not pay taxes" with "why do taxpayers pay taxes."

The impact of gender on tax evasion, tax payment, and tax perception was investigated in this study, which surveyed the views of 525 men and women in Turkey on 82 questions. Empirical analysis has been applied to this topic. As a result of t-test and Crosstabs analyses, no statistically significant difference could be detected between the gender factor and tax evasion, tax payment and tax perception. However, research has shown that gender has an impact on these issues. Consequently, it was determined that women are more aware of and sensitive to tax evasion, tax payment, and perceptions of taxes.

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***Related declarations are provided in the final section of this article.*

1. INTRODUCTION

Tax evasion has probably been in existence ever since the first tax was imposed (Adams, 1982). It has a long history throughout the course of civilization (Adams, 1993; Schönhärl et al., 2023). Tax evasion was in existence as far back as ancient Athens (Cecchet, 2023), and also appeared in colonial Mexico (De La Huerta, 2023) and the Egypt of Roman times (Droß-Krüpe, 2023).

Several large studies have been conducted in an attempt to determine why people evade taxes (Alm et al., 2010; Crowe, 1944; Kirchler, 2007; McGee, 2012a; Geyik et al., 2024; Geyik & McGee, 2026; Erdoğan & Geyik, 2020; McGee & Shopovski, 2026a & b; Torgler, 2007). Some studies have examined the issue of whether tax evasion is ethical in certain circumstances (Alm & Torgler, 2011; Alm et al., 2025; McGee, 1994; Morris, 2012). Over the centuries, three basic positions on the ethics of tax evasion have evolved (Crowe, 1944). Tax evasion is never justifiable, sometimes justifiable or always justifiable (Crowe, 1944; McGee, 2006b). That view was later expanded to include the view that there might be a moral duty to evade taxes in cases where the taxes would be paid to a tyrant (McGee, 2012b). There is also the view that taxes may ethically be withheld where the tax payments would otherwise go to support a war that is considered to be unjust (Pennock, 1998).

Some reasons for evading taxes carry more moral weight than others. A study of Ghana (Amoah, et al., 2014) found that the strongest support for tax evasion was in cases where the tax system was considered to be unfair, where a large portion of the collected tax funds were wasted and where the fund ultimately went to corrupt politicians. A Greek study (Drogalas et al., 2018) ranked the five strongest arguments justifying tax evasion to be:

1. If a significant portion of the money collected winds up in the pockets of corrupt politicians or their families or friends.
2. If I can't afford to pay.
3. If a large portion of the money collected is wasted.
4. If tax rates are too high
5. If the tax system is unfair.

Some studies have focused on various demographic variables, such as gender. The two most frequent findings are that women are significantly more opposed to tax evasion or that men and women are equally opposed to tax evasion (Kirchler, 2007; McGee, 2012a, c; McGee et al.,

2022; Pardisi & McGee, 2026; Swamy et al., 2001; Torgler, 2007, 2012; Torgler & Valev, 2010). A small number of studies have found that men were significantly more opposed to tax evasion (Kirchler, 2007; Kirchler & Maciejovsky, 2001; McGee, 2012c; McGee & Shopovski, 2026a & b; Pardisi & McGee, 2026).

In the cases where women were significantly more opposed to tax evasion, the reasons sometimes given were because women were more compliant with rules, or that they had more of a tendency to defer to authority, or that they were more sensitive to the societal effects that evading taxes would have (McGee, 2012a; Pardisi & McGee, 2026). In cases where men and women had the same opinion about the acceptability of tax evasion, one reason given was because men and women in those countries had achieved a higher degree of equality, and that this societal equality seeped into their values and ways of looking at issues (McGee, 2012a). However, a comparison of male and female views on tax evasion found that no difference could be observed between developed and developing countries (Torgler, 2007). In the few cases where men were significantly more opposed to tax evasion, usually no reason was given for the difference of opinion. The results of the study were merely reported without comment. A study currently underway is examining this issue in detail (Pardisi & McGee, 2026).

A study of eight European countries found that women were significantly more opposed to tax evasion (Torgler & Valev, 2010). A U.S. study found that women had a higher tax morale than men (Torgler, 2012). Wenzel (2002) found that women were more compliant when it came to reporting income and deduction claims, but when it came to reporting extra income, the difference between male and female views was not significant (Wenzel, 2002). Other studies have also found that women were more tax compliant than men (McGee, 2012c; McGee & Shopovski, 2026a & b; McGee et al., 2022; Pardisi & McGee, 2026; Swamy, 2001; Vogel, 1974).

Men and women were found to have opinions on tax evasion that were not significantly different in MIST countries (McGee & Petrides, 2025), Episcopal seminary students (McGee, 2025b), SME entrepreneurs in Nigeria (Vincent et al., 2023), Lebanon (Khalil, 2022) and other places (McGee, 2012c, McGee & Shopovski, 2026a & b; Pardisi & McGee, 2026; Torgler, 2007).

A few studies have found that men were significantly more opposed to tax evasion than women. That was the case for Seventh-Day Adventist seminarians (McGee, 2026), Romanian

business students (McGee, 2006a) and Turkish undergraduate business and economics students (McGee & Benk, 2011).

2. RESULTS OF EMPIRICAL ANALYSIS

In this study, 82 questions were asked to a total of 525 taxpayers in Turkey. The study examined the impact of gender on tax evasion and tax perception using a face-to-face survey methodology. Of the respondents to the study, 248 were female and 277 were male. In the survey analysis, only questions that measured tax evasion and tax perception were included.

The results of the reliability test of the questions in the study are presented in Table 1.

Table 1: Reliability Statistics

Cronbach's Alpha	N of Items
.709	82

First of all, the reliability analysis of the scale used in the research was made as were the questions and statements in the questionnaire; It was investigated whether it had a homogeneous structure, whether it represented the whole and whether it was similar or close. The coefficient to be considered in the reliability analysis is called the Cronbach's Alpha (α) coefficient. This coefficient takes a value between 0 and 1, and a negative value means that the reliability of the scale is impaired. The reliability of the scale depends on the alpha (α) coefficient;

If $0.00 \leq \alpha \leq 0.40$, the scale is unreliable

If $0.40 \leq \alpha \leq 0.60$, the reliability of the scale is low.

If $0.60 \leq \alpha \leq 0.80$, the scale is quite reliable

If $0.80 \leq \alpha \leq 1.00$, the scale is highly reliable.

According to these results, the scale has a reliable structure (Alpar, 2013, p.848-851).

Following this analysis it was concluded that the study is reliable.

2.1 Descriptive Statistics Data

It is useful to explain demographic factors when conducting survey analyses. The breakdown by gender is presented in Table 2.

		Frequency	Percent	Valid Percent	Cumulative Percent
	Female	248	47.2	47.2	47.2
	Male	277	52.8	52.8	100.0
	Total	525	100.0	100.0	

Of the people participating in the survey, 248 were female (47.2%) and 277 were male (52.8%). It is important that the number of male and female participants is close to each other in order for the analysis to yield accurate results. Table 3 presents the data for the sample population by age.

		Frequency	Percent	Valid Percent	Cumulative Percent
	18-30	117	22.3	22.3	22.3
	31-40	207	39.4	39.4	61.7
	41-60	184	35.0	35.0	96.8
	61 and over	17	3.2	3.2	100.0
	Total	525	100.0	100.0	

The highest plurality of the survey participants were taxpayers between the ages of 31-40. The survey was conducted with taxpayers from different age groups to allow for a more comprehensive evaluation. Table 4 presents the data for the sample by education level.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Literate	10	1.9	1.9	1.9
	Primary education	87	16.6	16.6	18.5
	Secondary education (including high school education)	176	33.5	33.5	52.0
	Associate degree	75	14.3	14.3	66.3

	Higher education and above	177	33.7	33.7	100.0
	Total	525	100.0	100.0	

Education level is an effective factor for examining tax evasion and tax perception. The people participating in the survey are higher education graduates and secondary school graduates. The purpose of conducting a survey with taxpayers from different education levels is to take into account the effect of the education factor in the analysis.

2.1 T-Test Results

This section used t-tests to determine whether the relationship between gender and the various tax variables was significant. Six questions measuring the perception of tax evasion, 5 questions measuring the perception of paying taxes and 10 questions measuring the perception of tax were analyzed. In the analyses used t-tests and Crosstabs to determine whether the gender variable had a significant impact on tax evasion, tax payment and tax perception.

2.1.1. Tax Perception

This section analyzed whether there was a significant relationship between gender and the taxpayers' tax perception. Ten questions were asked to 525 taxpayers using a 5-point Likert Scale. The choices were 1- Strongly disagree, 2- Agree, 3- No idea, 4- Agree and 5- Strongly agree. The results are presented in Table 5.

	Gender	N	Mean	Std. Deviation	Std. Error Mean
Tax Perception	Female	248	3.2194	.38170	.02424
	Male	277	3.1639	.37753	.02268

As seen in Table 5, it was determined that there was no statistically significant difference in the questions regarding tax perception according to gender. The average mean score for the answers to the questions were 3.21 and 3.16. The difference in mean scores was insignificant. Table 6 shows the relevant statistics.

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Tax Perception	Equal variances assumed	1.171	.280	1.672	523	.095	.05546	.03318	-.00972	.12063
	Equal variances not assumed			1.671	515.353	.095	.05546	.03320	-.00976	.12067

Since the sig value in Table 6 is greater than $P < 0.05$, Sig. (2-tailed) equal variances not assumed value is taken into consideration. It is seen that this value is 0.095. Therefore, it was concluded that the effect of gender on tax perception was not statistically significant. Table 7 shows the outcome of the independent samples test.

Table 7: Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Tax rates in Turkey are very high.	Equal variances assumed	12.097	.001	4.444	523	.000	.407	.092	.227	.587
	Equal variances not assumed			4.508	510.851	.000	.407	.090	.230	.584
The tax system in Turkey is	Equal variances assumed	.665	.415	2.071	523	.039	-.170	.082	-.332	-.009

fair.	Equal variances not assumed			-2.099	513.809	.036	-.170	.081	-.330	-.011
The structure of tax laws in Turkey is difficult and complex.	Equal variances assumed	8.267	.004	-.374	523	.709	-.039	.105	-.246	.167
	Equal variances not assumed			-.371	498.070	.711	-.039	.106	-.247	.169
Everybody in Turkey pays all of their taxes	Equal variances assumed	3.102	.079	1.846	523	.065	.194	.105	-.012	.401
	Equal variances not assumed			1.834	496.681	.067	.194	.106	-.014	.403
Tax is the payment for public services.	Equal variances assumed	.302	.583	-.720	523	.472	-.073	.101	-.272	.126
	Equal variances not assumed			-.722	520.779	.471	-.073	.101	-.271	.126
Paying taxes is a civic duty.	Equal variances assumed	1.636	.201	-2.286	523	.023	-.160	.070	-.297	-.022
	Equal variances not assumed			-2.264	485.371	.024	-.160	.071	-.299	-.021
Tax is a burden on taxpayers.	Equal variances assumed	2.853	.092	-1.661	523	.097	-.136	.082	-.298	.025
	Equal variances not assumed			-1.655	508.571	.098	-.136	.082	-.298	.025
The tax burden I pay is heavy.	Equal variances assumed	42.539	.000	4.029	523	.000	.415	.103	.212	.617
	Equal variances not assumed			4.075	518.164	.000	.415	.102	.215	.614

A taxpayer who pays her/his taxes regularly becomes bankrupt in a short time.	Equal variances assumed	2.080	.150	2.494	523	.013	.280	.112	.059	.501
	Equal variances not assumed			2.496	518.511	.013	.280	.112	.060	.500
Tax revenues are used effectively and correctly.	Equal variances assumed	2.863	.091	1.502	523	.134	-.162	.108	-.374	.050
	Equal variances not assumed			1.507	521.808	.132	-.162	.108	-.374	.049

Table 7 includes Independent Samples Test data. It shows the inter-group significance levels of the answers given to the questions asked to measure tax perception. It is seen that the gender factor is effective in only 3 out of 10 questions asked. It was concluded that gender is important in the answers to the questions: Tax rates are very high in Turkey (Sig.0.001), the structure of tax laws in Turkey is difficult and complex (Sig.0.004) and the tax burden I pay is heavy (Sig.0.000). In addition, based on the proposition $p < 0.05$, it was concluded that gender was a significant variable and was important in these 3 questions measuring tax perception by looking at the sig values. No statistically significant difference was found in the other 7 questions.

The tax group statistics are presented in Table 8.

	Gender	N	Mean	Std. Deviation	Std. Error Mean
Tax rates are very high in Turkey.	Female	248	4.33	.894	.057
	Male	277	3.93	1.168	.070
The tax system in Turkey is fair.	Female	248	1.79	.814	.052
	Male	277	1.96	1.042	.063
The structure of tax laws in Turkey is difficult and complex.	Female	248	3.63	1.273	.081
	Male	277	3.66	1.135	.068
Everybody in Turkey pays all of their taxes.	Female	248	1.89	1.279	.081
	Male	277	1.70	1.133	.068
Tax is the payment for public	Female	248	3.48	1.131	.072

services.	Male	277	3.55	1.184	.071
Paying taxes is a civic duty.	Female	248	4.09	.870	.055
	Male	277	4.25	.733	.044
Tax is a burden on taxpayers.	Female	248	3.90	.968	.061
	Male	277	4.04	.914	.055
The tax burden I pay is heavy.	Female	248	4.03	1.043	.066
	Male	277	3.61	1.285	.077
A taxpayer who pays her/his taxes regularly becomes bankrupt in a short time.	Female	248	2.54	1.272	.081
	Male	277	2.26	1.295	.078
Tax revenues are used effectively and correctly.	Female	248	2.52	1.194	.076
	Male	277	2.68	1.271	.076

As is shown in Table 8, the gender factor has an effect on tax perception as follows. Male and female taxpayers answered "we agree" to the question "Tax rates are very high in Turkey", but female taxpayers agreed at a higher rate to the question "Tax rates are very high in Turkey." In response to the question, "The structure of tax laws in Turkey is difficult and complex," it was concluded that both women and men participated, but men participated at a higher rate. It was concluded that both groups agreed with the statement, "The tax burden I pay is heavy", but women agreed at a higher rate than men. As can be seen from Table 8, gender was an important variable in tax perception, but the difference was statistically significant for only 3 questions.

2.1.1. Tax Evasion Perception

This section analyzes whether taxpayers' perception of tax evasion is related to the gender variable. 525 taxpayers were asked 6 questions prepared on a 5-point Likert scale. Answers graded as 1-strongly disagree, 2-agree, 3-no idea, 4-agree and 5-strongly agree were presented and the analysis of the obtained answers was carried out as follows.

	Gender	N	Mean	Std. Deviation	Std. Error Mean
Tax Evasion Perception	Female	248	3.9106	.57926	.03678
	Male	277	3.8646	.65265	.03921

As seen in Table 9, it was determined that there was no statistically significant difference in the questions regarding the perception of tax evasion according to the gender factor. It was concluded that the average of the answers given to the questions were 3.9 and 3.8 and were close to each other.

Table 9: Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Tax Evasion Perception	Equal variances assumed	.044	.834	.850	523	.396	.04600	.05412	-.06032	.15232
	Equal variances not assumed			.856	522.963	.393	.04600	.05377	-.05963	.15162

Since the sig value in Table 9 is greater than $P < 0.05$, Sig. (2-tailed) Equal variances not assumed value is taken into consideration. It is seen that this value is 0.393. For this reason, it was concluded that the effect of the gender factor on the perception of tax evasion "does not cause a statistically significant difference", that is, "is not significant".

Table 10: Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper

Tax evasion is very common in Turkey.	Equal variances assumed	1.649	.200	-2.468	523	.014	-.214	.087	-.385	-.044
	Equal variances not assumed			-2.453	497.970	.015	-.214	.087	-.386	-.043
The expectation of tax amnesty encourages taxpayers to evade taxes.	Equal variances assumed	.652	.420	-.503	523	.615	-.040	.079	-.194	.115
	Equal variances not assumed			-.506	522.997	.613	-.040	.078	-.193	.114
The idea that others do not pay their taxes in full encourages taxpayers to evade taxes	Equal variances assumed	.628	.428	1.358	523	.175	.111	.082	-.050	.272
	Equal variances not assumed			1.372	519.859	.171	.111	.081	-.048	.270
Gaps in tax legislation push taxpayers to evade taxes.	Equal variances assumed	3.291	.070	1.489	523	.137	.136	.092	-.044	.316
	Equal variances not assumed			1.498	523.000	.135	.136	.091	-.042	.315
Taxpayers evade taxes to react to political authority.	Equal variances assumed	4.353	.037	2.833	523	.005	.333	.118	.102	.564
	Equal variances not assumed			2.841	521.249	.005	.333	.117	.103	.563
Taxpayers evade taxes due to financial concerns.	Equal variances assumed	.344	.558	-.555	523	.579	-.051	.091	-.230	.129
	Equal variances not assumed			-.557	521.335	.578	-.051	.091	-.229	.128

Table 10 includes Independent Samples Test data. Here are the inter-group significance levels of the answers given to the questions asked to measure the perception of tax evasion. It is

seen that the gender factor is effective in only 1 out of 7 questions asked to taxpayers. The gender factor was found to be important in the question: Taxpayers evade taxes to react to political authority (Sig.0.037). However, based on the proposition $p < 0.05$, it was concluded that the gender factor created a significant difference and was important in this 1 question measuring the perception of tax evasion by looking at the sig values. No statistically significant difference was found in the other 6 questions.

Table 11: Group Statistics

	Gender	N	Mean	Std. Deviation	Std. Error Mean
Tax evasion is very common in Turkey.	Female	248	4.06	1.052	.067
	Male	277	4.27	.938	.056
The expectation of tax amnesty encourages taxpayers to evade taxes.	Female	248	4.17	.848	.054
	Male	277	4.21	.945	.057
The idea that others do not pay their taxes in full encourages taxpayers to evade taxes	Female	248	4.17	.840	.053
	Male	277	4.05	1.015	.061
Gaps in tax legislation push taxpayers to evade taxes.	Female	248	3.92	.985	.063
	Male	277	3.79	1.101	.066
Taxpayers evade taxes to react to political authority.	Female	248	3.32	1.307	.083
	Male	277	2.99	1.378	.083
Taxpayers evade taxes due to financial concerns.	Female	248	3.83	1.013	.064
	Male	277	3.88	1.070	.064

When Table 11 is examined, the distribution of the questions that reveal that the gender factor is effective on the perception of tax evasion is as follows. It was concluded that male and female taxpayers answered "we agree" to the question "Taxpayers evade taxes to react to political authority", but female taxpayers agreed at a higher rate to the question that tax rates are high. As can be seen from Table 11, it was determined that the gender factor was effective in the perception of tax evasion, but there was a statistically significant difference in only 1 question.

2.1.1. Paying Tax Perception

This section analyzes whether taxpayers' perception of paying taxes is related to the gender variable. 5 questions prepared on a 5-point Likert scale were asked to 525 taxpayers. Answers graded as 1-strongly disagree, 2-agree, 3-no idea, 4-agree and 5-strongly agree were presented and the analysis of the obtained answers was carried out as follows.

Table 12: Group Statistics					
	Gender	N	Mean	Std. Deviation	Std. Error Mean
Paying Tax Perception	Female	248	3.4040	.76554	.04861
	Male	277	3.4852	.75716	.04549

As seen in Table 12, it was determined that there was no statistically significant difference in the questions regarding the perception of paying taxes according to the gender factor. It was concluded that the average of the answers given to the questions were 3.40 and 3.48 and were close to each other.

Table 13: Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Paying Tax Perception	Equal variances assumed	.278	.599	1.220	523	.223	-.08117	.06654	-.21188	.04955
	Equal variances not assumed			1.219	515.349	.223	-.08117	.06658	-.21197	.04963

Since the sig value in Table 13 is greater than $P < 0.05$, Sig. (2-tailed) Equal variances not assumed value is taken into consideration. It is seen that this value is 0.223. Therefore, it was concluded that the effect of the gender factor on the perception of paying taxes "does not cause a statistically significant difference", that is, "is not significant".

Table 14: Independent Samples Test		
		t-test for Equality of Means
		Levene's Test for Equality of Variances

		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
When I don't pay taxes, the remorse I feel in my inner world pushes me to pay taxes.	Equal variances assumed	4.190	.041	-.771	523	.441	-.087	.112	-.308	.134
	Equal variances not assumed			-.773	521.057	.440	-.087	.112	-.307	.134
The feeling of shame I would experience if people heard that I did not pay my taxes would lead me to pay taxes.	Equal variances assumed	1.353	.245	-.428	523	.669	-.048	.112	-.269	.173
	Equal variances not assumed			-.428	519.691	.669	-.048	.112	-.268	.172
Intensive tax audits lead me to pay taxes.	Equal variances assumed	2.227	.136	1.718	523	.086	-.139	.081	-.299	.020
	Equal variances not assumed			1.722	520.602	.086	-.139	.081	-.298	.020
High tax penalties would drive me to pay taxes.	Equal variances assumed	.162	.688	1.723	523	.085	-.151	.088	-.324	.021
	Equal variances not assumed			1.726	519.242	.085	-.151	.088	-.324	.021
I think that a person who evades taxes will lose his/her respect in society.	Equal variances assumed	1.470	.226	.158	523	.875	.020	.124	-.224	.263
	Equal variances not assumed			.158	512.273	.875	.020	.124	-.225	.264

Table 14 includes Independent Samples Test data. Here are the inter-group significance levels of the answers given to the questions asked to measure the perception of paying taxes. It is seen that the gender factor is effective in only 1 out of 5 questions asked to taxpayers. It has been concluded that the gender factor is important in the question "Taxpayers evade taxes to react to political authority" (Sig.0.041) and that the gender factor creates a significant difference and is important in this one question that measures the perception of tax evasion by looking at the sig values based on the proposition $p < 0.05$. No statistically significant difference was found in the other 6 questions.

	Gender	N	Mean	Std. Deviation	Std. Error Mean
When I don't pay taxes, the remorse I feel in my inner world pushes me to pay taxes	Female	248	3.14	1.252	.080
	Male	277	3.22	1.316	.079
The feeling of shame I would experience if people heard that I did not pay my taxes would lead me to pay taxes.	Female	248	3.09	1.264	.080
	Male	277	3.14	1.304	.078
Intensive tax audits lead me to pay taxes.	Female	248	3.98	.906	.058
	Male	277	4.12	.946	.057
High tax penalties would drive me to pay taxes.	Female	248	3.90	.991	.063
	Male	277	4.05	1.017	.061
I think that a person who evades taxes will lose his/her respect in society.	Female	248	2.91	1.445	.092
	Male	277	2.89	1.397	.084

When Table 15 is examined, the distribution of the questions that reveal that the gender factor is effective on the perception of paying taxes is as follows: It was seen that male and female taxpayers answered the question "We agree" to the question "When I don't pay taxes, the remorse I feel in my inner world pushes me to pay taxes." However, it was found that female taxpayers agreed at a higher rate with the question: "When I don't pay taxes, the remorse I feel in my inner world pushes me to pay taxes". As can be seen from Table 15, it was determined that the gender factor was effective in the perception of paying taxes, but there was a statistically significant difference in only 1 question.

Conclusion

Failure to collect tax revenues, which has a very important place in terms of public revenues, in full and on time, causes losses and erosion in public revenues. This situation causes disruptions in public expenditures. For this reason, determining the determinants of tax, tax evasion and tax payment perceptions and producing policies is very important in terms of tax revenues.

According to the empirical analysis results of the study examining tax evasion, tax payment and tax perception, it was concluded that the gender factor, although limited, revealed statistically significant differences in some questions in these 3 measured subjects. In the general evaluation of the analysis of these 3 perceptions, no statistically significant relationship was found between the gender factor and the perception of tax, tax evasion and tax payment. Statistically significant differences were found between these groups in some questions. In general, it has been concluded that women are more sensitive to tax evasion than men. Another result is that women feel the tax burden more and have a higher level of remorse in case of not paying taxes. This issue may give us a clue that the role of emotions causes differences in perception levels in men and women. Therefore, in future studies, researchers can address the role of emotions and the issues of tax evasion, tax payment and tax perception.

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