

Inter-American Center of Tax Administrations – CIAT

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**“TAX MORALE AS DETERMINING FACTOR IN IMPROVING THE
EFFECTIVENESS OF THE TAX ADMINISTRATION”**

Subtopic 3.1:

**“THE DEVELOPMENT AND STRENGTHENING OF THE TAX CITIZENSHIP
CONCEPT: THE TAX EDUCATION PROGRAMS”**

**General Directorate of Taxation
Costa Rica**

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Summary:

In the past eight years, the General Directorate of Taxation (DGT) of Costa Rica has undertaken to develop the Tax Education concept as an innovative process, in order to create awareness among citizens of the social function of taxes. Little by little, one has found out and learned why it is more important to convince rather than apply coercive actions. A convinced citizen is a citizen involved in the payment of taxes and in taking care of public properties. UNESCO (1996) defines culture as “the way of living together, which moulds our thoughts, our images and our values”. Citizen culture is thus, if not the sole factor, one of the most important ones in the development of a country.

Fiscal civics is a broad concept that involves not only the passive attitude of complying with the right to vote, with the payment of taxes, but rather goes beyond in the sense that each citizen must be responsible for the public property that has been assigned to him, or of which he makes use in his social environment; that they be watchful so as to ensure that public revenues be invested in the items for which they were established. If one manages to achieve a fiscally committed citizen, the Government will have to invest ever less in those expenditures that are currently originated as a result of serious problems in citizen behavior and may do more by way of infrastructure, education and health.

The DGT initiated its actions in the field of Tax Education in 2001 when a multimedia game called “Tribuchicos” was developed. Nevertheless, this first attempt failed, since it was developed without the coordination of the Ministry of Education (MEP), and the latter considered that the game involved problems with the historical background and gender. Later on, in 2003, other attempts were made which likewise turned out to be fruitless, inasmuch as in spite of the good intentions, they lacked a structured program to support them and to somehow achieve the MEP’s trust in order to be able to start working jointly. All of these tasks were carried out by the former Deputy Directorate of Taxpayer Service.

Along this same line, an important initial step was taken in 2009. A working group was established, exclusively devoted to Tax Education activities, while technical and financial support is requested from EUROsociALFiscalidad. Such fundamental support allowed for providing the working group the necessary resources for what would become later on the National Tax Education Program. The National Plan for Preventing and Fighting Against Tax Fraud was approved that same year with one of its components, Tax Education and Culture, becoming, through time, one of the fundamental mechanisms for preventing tax evasion and fraud. The plan allows for setting up a series of fundamental pillars that will lay the groundworks for the establishment of structured Tax Education in our country. The objective pursued was to strengthen the citizens’ tax awareness, to which end it was not only necessary to undertake Tax Education programs, but in addition another of its components; namely taxpayer service was established in order to count on institutional communication measures to favor voluntary compliance and taxpayer service to dissuade fraud behaviors.

Thus on the one side education is provided and, on the other, voluntary compliance is facilitated.

In 2010, following a reform of the General Directorate of Taxation's structure, the former Deputy Directorate of Taxpayer Service became a directorate, thus counting on four deputy directorates and as part thereof, the Deputy Directorate of Tax Education was created, thus taking a first step that support Tax Education in Costa Rica, since there is already a duly structured working group, exclusively devoted to follow up actions in the field. In June of that same year, the National Tax Education Program was approved, within the framework of the conclusion of the Project carried out with EUROsocial, which closed with the inauguration of a tax games room at the Children's Museum.

General Framework:

In developing this paper, consideration has been given to historical aspects that have supported public education in our country, as well as to all those elements which originated initial actions in Tax Education and those which subsequently contributed to currently making this a reality, within a duly structured framework. All the information on education programs established by the Ministry of Education which cover most of the issues dealing with civics, and the programs developed by the Ministry of Finance in the field of Tax Education, outside and within our institution have been taken into account.

Background:

On December 1st, 1948, Costa Rica decided to abolish the army and up to this date, our country is proudly identified at the international level, as the country with the army of teachers. Through a constitutional reform approved in 1997, it was determined that the national education budget could not be less than 6% of the GDP¹. At present, according to figure provided by the Ministry of Finance, the goal constitutionally established has been achieved and exceeded, since the education budget represents 7% of GDP. The fact, in turn, of not having to invest in a military army, further facilitates the investment made in the field of education. According to the State of the Nation, in 2009 Costa Rica had a total of 4, 509,290 inhabitants, of which 67,933 were teachers and 1,220,378 students, among preschool, elementary and high school. With the previous data and based on such important concepts as that which states that culture is developed, the ground in our country is fertile for considering that the establishment of a strong tax culture may lead to committed tax citizenship; something which can be hoped for and the reason why all the work undertaken firmly makes sense.

The General Directorate of Taxation undertook its first actions in the field of Tax Education in 2001 when a multimedia game called "Tribuchicos" was developed. Nevertheless, this first attempt failed, since it was developed without the coordination of the Ministry of Education (MEP), and the latter considered that the game involved problems with the historical background and gender. It was in early 2003, when the first activities framed within the field of Tax Education were undertaken and work began in schools and colleges; there was an ever

¹ IDB and Banco Mundial. Costa Rica, report on public expenditure "Toward greater efficiency in expenditure", page 38, 2009

greater rapprochement of the DGT with the communities of the country, in order that the citizens may understand what we do and why, always within a framework that may allow us to establish that it is a fundamental issue for maintaining our society. All of these activities were established in accordance with the taxpayer service functions in the operational areas, while at the normative level, the guidelines originated from the Deputy Directorate of Taxpayer Service.

The work involved the development of educational material together with the National Didactics Center, a dependency of the Ministry of Education. This constituted the first rapprochement with the education governing entity; however, it did not go any further. Later on, this material would serve to support the activities to be undertaken and the initial steps were some processes for training teachers. Since there was no knowledge and the necessary tools for making that activity something interesting that would pervade throughout the minds of students and teachers, it was quite difficult to achieve the objective, since we were approaching them as tax experts and not with concepts that could be clearly understood by them. Little by little we came to realize that we could not undertake such an important task without counting on strategic allies and one of them, perhaps the most important being, the Ministry of Education. Thus several attempts were made at working jointly with said institution, but in the same way and in spite of the same interest, our proposals did not turn out to be very interesting either, perhaps because we did not yet count on a specific program that would guarantee that our proposal would be sustained through time.

In early 2009, a working group on Tax Education was established and technical and financial support was requested from EUROsociAL Fiscalidad. Such support constituted an essential contribution, given that the establishment of the Tax Education area not only involved the appointment of a group of officials for said function. Since the subject was new and innovative, the preparation and knowledge of the staff in charge were essential elements.

This was achieved through the exchange of experiences with countries like Argentina which was ten years ahead of us in the field and which had based its training in Tax Education on such fundamental concepts as values and citizenship, which could be easily understood by our groups of interest, and El Salvador which had recently carried out a project similar to ours with EUROsociAL and had begun its Tax Education Program. This allowed our officials to expand their view and to know that there were already innovative proposals that, to a great extent, facilitated the work. With the support of EUROsociAL, didactical materials were prepared, specifically a didactical guide for elementary school as well as the development of two multimedia games, whereby children may learn about public properties and what is a tax return. A web page on Tax Education was developed, which includes the didactical guide, interactive games, as well as all that information of interest, such as dates on which lectures will be conducted and activities carried out, etc. An internal training program for the ministry of Finance's staff was also developed. Its purpose is to establish a sense of belonging to the institution and to create greater awareness of the importance of the work carried out by the institution to which they belong. A games room was built in the Children's Museum, whereby the kids may learn in a simple and amusing manner the purpose of taxes. Also pedagogic partners were established; formed by a MEP teacher and an official from the Ministry of

Finance, duly trained by argentine experts, which have assisted in the subsequent training of teachers. Also, closer relationships are being established with the Ministry of Education.

In February of last year, the National Plan for Preventing and Fighting against Tax Fraud was approved. One of its components was Tax Education and Culture. To that end, an inter-institutional working group was established for the purpose of determining a Tax Education strategy. This resulted in a series of recommendations that originated the National Tax Education Program, as described below:

Issuance of an executive decree that may integrate the State's institutions and public and private organizations, which by the nature of their competencies are related to Tax Education, in a national plan for strengthening the values that reinforce the tax culture. Also proposed is the issuance of a decree providing for the establishment of policies for the integration with the Ministry of Finance, of institutions in the educational as well as other sectors, in addition to public and private organizations.

Preparation of a National Tax Education Program that may count on the human resources required for such purpose.

Include the Tax Education issue within the organizational structures of the departments of the Ministry of Finance.

Establish a strategy for the training of teachers, in such a way as to reinforce their knowledge in this field.

Establish agreements with public and private universities to include this subject gradually in the university curriculum, in addition to a cooperation plan between the Ministry of Finance and the universities to facilitate the necessary agreements for including greater training in tax culture as part of the professional profile..

An important step was taken at the institutional level in 2010, since by means of a reform to the structure of the General Directorate of Taxation through Executive Decree N° 35688-H, the Directorate of Taxpayer Service was created, with the Deputy Directorate of Tax Education as part of it.

Current Management:

All of the elements described in the background information currently allow us to count on a well structured program in Tax Education. However, before referring to the program as such, it is important to go over the recommendations originating from the Plan for Preventing and Fighting against Tax Fraud, to determine which ones have been complied with up till now and which are pending compliance.

Recommendations carried out:

Include the Tax Education issue in the organizational structures of the departments of the Ministry of Finance.

In this respect it may be said that to date, the establishment of the Deputy Directorate of Tax Education of the General Directorate of Taxation, through Executive Decree N° 35688-H, is a necessary and important step which has allowed for developing and sustaining a Tax Education Program. The following were determined as functions of this deputy directorate in article 25 of the aforementioned decree:

Develop and implement a National Tax Education Plan, which may promote citizen awareness capable of voluntarily complying with the tax obligations.

- Establish the necessary coordination processes with the different education entities for the development of a national Tax Education strategy.
- Promote and disseminate within and outside the Tax Administration, the Tax Education program and actions required for executing it.
- Design and modify the documents for disseminating the Tax Education program.
- Undertake actions for conducting induction courses for teachers, taxpayers and citizens in general, that may allow the follow up of the institutional objectives as regards Tax Education, in coordination with the Finance Research and Training Center.
- Carry out the necessary coordination processes with the Ministry of Public Education, for the review and treatment of the curricular contents of Tax Education.

Gradually, the rest of the dependencies of the Ministry of Finance have been involving themselves; among which we may mention the General Directorate of Customs, which has actively participated in Tax Education in schools and colleges. However, since this directorate and the DGT are separated, Customs does not yet have a structured program. With respect to the other entities, the DGT has established several coordination processes for the purpose of obtaining information that may improve the Tax Education concepts and little by little their officials have been involved in the Fathers and Mothers of the Finance Ministry go to school Program.

Establishment of a strategy for training teachers in order to reinforce their knowledge in this field.

The school year in our country consists of 200 days, for which there is currently a plan called "200 Plan", whereby teachers are trained in different fields and as part of the cooperation process between our institution and MEP the Tax Education concepts have been taught to the educators. Such training has been possible as a result of the establishment of the didactical partners and the training of officials of the Deputy Directorate of Tax Education, since they are the ones carrying out this task. The change in concepts previously used in the teachers' training process, has allowed a 360 degree shift in this experience, The apathy and

lack of interest on the subject by teachers in the past, since they only heard about taxes, has turned into great enthusiasm on their part, on being able to replicate in their classrooms what they have learned, to teach their students the concepts that in the future will help them become citizens aware of the social sense of taxes and public expenditure and the welfare this implies for our country. Although at present, only 90 teachers have been trained, it is clear that those whom we have trained are totally convince that the issue is of great personal and national interest and thus we understand that it is preferable to sacrifice quantity for quality. In this regard, we intend to train groups of teachers by region. Since our country has a total of 27 regional educational directorates, we have only been able to reach one region.

Likewise, another aspect of interest is that the Tax Education courses be recognized by the Civil Service (entity responsible for human resources management in Public Administration), in such a way as to create greater interest among teachers in taking said courses..

Recommendations pending compliance:

Although there has been significant progress, the following recommendations are still pending compliance:

Issuance of an executive decree integrating the State institutions and public and private organizations which because of the nature of their competencies are related to Tax Education, in a national plan for strengthening the values that reinforce the tax culture. This is necessary, inasmuch as Tax Education should become a policy of the State, since the latter is responsible for ensuring the people's welfare and it does, so based on the constitutional mandate that all Costa Ricans should contribute to public expenditures. In this context, Tax Education understood as a State policy should endeavor to ensure that citizens participate and be aware of their rights and obligations. This policy corresponds to a teaching-learning process based on the three axes that comprise Tax Education:

- Development of Values
- Structuring of Citizenship
- Tax Culture

Although draft decrees pursuing this objective have been prepared, the issuance of the decree as such has not been materialized. In order to fulfill this desire, political sectors of the country and especially the government must necessarily be convinced, since only thus the sphere of action of Tax Education may go beyond what has been achieved up till now.

Issuance of a decree providing for the establishment of integration policies of the institutions in the educational as well as other sectors, as well as public and private organizations with the Ministry of Finance. This recommendation will be fulfilled when there is consensus on the part of all the entities involved and to that end, Tax Education should have been established as a State policy, so as to ensure the commitment of all sectors involved.

Establish agreements with public and private universities for gradually incorporating this subject within the university curriculum, as well as a cooperation plan between the Ministry of Finance and the Universities that may facilitate the necessary agreements for ensuring greater training in tax culture, as part of the professional's profile and to promote this subject in all careers. As may be seen further on, this recommendation and the previous one are included within the actions determined in the National Tax Education Program. In order to comply with them, it is initially necessary to fulfill a series of objectives proposed at the level of the program with schools and colleges, to subsequently focus efforts in these fields.

National Tax Education Program:

The elaboration of this program has, in turn, facilitated the inclusion of "The development of tax education and culture" within the strategic objectives of the General Directorate of Taxation's Strategic Plan. Thus, the Taxpayer Service Directorate has described a series of duly determined and scheduled activities within its Tactical and Operational Plan. Since the Deputy Directorate of Tax Education is an area under the functional structure of our institution, the general guidelines to be followed in this field by the different regional directorates and, accordingly, by the different tax administrations are issued here. Therefore, the actions should be carried out at the national level. This program covers the training of teachers, officials of the Ministry of Finance, the holding of a tax fair at the national level, the follow up and control of guided tours in the Children's Museum; all of these as operational tasks that may be carried out at the central or regional level and which involve another type of tactical activities, such as the development of a didactical guide for high schools and activities carried out with state universities, as well as other entities such as professional associations, chambers, etc.

The National Tax Education Program is defined by means of two strategies; namely:

Formal education: This is understood to be the educational system of each country; that is, the series of teachings that lead to obtaining an official degree, according to the regulations in force. For example, the development of the subject matter relative to tax education in elementary, high school education, etc., of a country, whose grade is averaged with other subjects such as "Mathematics", "Geography", etc., for obtaining the corresponding degree and considered within such subjects as social studies and civics.

To establish a structured education program in the field of formal education, it is necessary to carry out a series of fundamental processes in order that this may be carried out according to different working strategies. These strategies should involve the following aspects:

- Preparation of didactical material for teachers and students at all levels.
- Continuation of the training plan for teachers of the Ministry of Public Education as well as of the private educational centers.
- Optimize the inclusion and development of tax education within the school curriculum.

Nonformal education: Is defined as every information received in an almost nonspecific manner, in nonteaching spheres, which is not graded and has no official implication. For example: many tax education programs consist of advertising campaigns for the youth, stands in fairs, exhibitions, museums; or else in plays, television series, in publications for youth, games and spots in leisure sites or malls, etc. For these strategies to be sound, they must complement the actions of a formal nature. They are very useful and interesting since they encourage freedom and creativity, and contribute to develop on occasions, recreational centers for boys and girls attending, in general with their relatives, friends or varied groups.

The components to be implemented in nonformal education are:

- Promote workshops and guided tours to the Tax Education Room “I pay taxes to my country” of the Children’s Museum.
- Build game areas in the tax administrations of the country.
- Develop a program called “Finances under the Son” which endeavor to carry out playful and physical activities in order to reach children when they are not in school, either during vacation or in different fairs held in the country..
- Promote tax education through the theater and other similar activities.
- Hold contests that promote tax education.
- Production of educational videos on tax education.
- Dissemination of tax issues through advertising campaigns for creating awareness.

“Based on the fact that there are two sides in tax education, “as in every educational process: informative and formative, if citizens are informed about the tax framework and which are the formal obligations of taxpayers, they must also be informed about the sense of such norm and why it is important to correctly comply with those obligations. Said otherwise: along with the “How” of taxes, one must explain the “What for of taxes”. The “What for” of taxes is the essential formative side of tax education. The key here is in the public budget. One collects to spend and one spends to comply with the common objectives of economic development and social progress that may allow for integrally improving the quality of living conditions of individuals. Otherwise, all the legal and management system would make no senses to the citizens. One only respects what one understands”².

“One should not disregard the fact that even though tax education is especially aimed at the younger citizens, it affects a large proportion of adult citizens. The messages transmitted do not only reach the students, but also all those involved in the education process: professors, parents, educational authorities, etc. Thus, beyond the reluctance which the tax issue may arise (the “How” of taxes), all of them must consider their current situation and future perspectives as regards expenditures of the Public Budget for fulfilling the goals of the National Development Plan. In this way, a significant multiplying effect is achieved.

² Interview to María Luisa Delgado, in charge of the Tax Sociology Area of the Institute of Fiscal Studies of Spain.

Thus conceived, tax education is not a mere tactic for greater and better collection. It is rather a strategy for structuring a better society with everyone's effort.

The State must look after the people's welfare and does so on the basis of the constitutional mandate that all Costa Ricans must contribute to public expenditures"³.

Structure of the National Tax Education Program.

The program consists of 5 modules, as described below:

Module 1: For elementary school. Intended for children in preschool and elementary school (6 to 12 years). Actions that have been carried out up till now are precisely framed within this module, since most of the material developed supports the actions of Tax Education at the elementary school level. These are the didactical guide, multimedia games, the material in the Web Page and the training of teachers, of which a total of 90 have already been trained.

The purpose is to prepare them so that, in turn, they may replicate to their students what they have learned; also the construction of the games room at the Children's Museum, wherein the children may informally experience the concepts of Tax Education, through a series of slides that teach them which professions or activities are subject to taxes, how taxes are paid, how they are distributed in a budget, how is the budget invested and, with respect to customs, which items should or should not enter the country. Although the room is open to any child wishing to visit it with his parents, one of the main objectives is the guided visits, whereby the teachers, after having studied the concepts in class, take the students to the museum for reviewing so that they may strengthen the concepts by playing.

In the processes of coordination with MEP it has been determined that the subject matter of Tax Education is considered within the study programs of a subject called Social Studies; which subject is given by every elementary school teacher. Therefore, the focus is on preparing all of these teachers for discussing these topics in their classes from the perspective of Tax Education.

The progress achieved with this first group facilitates, to a great extent, the rapprochement between the DGT and the Ministry of Education. However, since there is not cooperation agreement between both institutions, there is no clear commitment in the actions carried out in this field.

Module 2: This one is intended for high school adolescents (13 to 17 years), for considering in greater depth, the topics dealt with in elementary school. Nevertheless, up till now, the DGT has not yet developed the activities of this module, because there is no high school didactical guide and the teachers at this level have not been trained. Within the process of coordination undertaken with MEP officials, it has been determined that the subject matter is widely developed in Civics. With respect to this subject, at present, there is an innovative

³ Tax Education Project, EUROsociAL- Costa Rica.

project called “Ethics, Aesthetics and Citizenship Project” The purpose of the Project is “for youth to develop sensitivity, the necessary skills and abilities to know how to live and coexist with others, facing the various dilemmas arising in daily life. The purpose of this project is to achieve its objective by promoting spaces and activities that may result in greater sensitivity and appropriation of values to know how to select with criterion and freedom, what is considered good, correct or ethically valuable, what they consider beautiful or aesthetically valuable, not as absolute or static categories, but as categories and criteria that are structured at the individual as well as social level, in the very process of development of the identity of youth. These are basic criteria for promoting citizen coexistence centered on the recognition and respect for the other. They are in addition concepts that deal with recovery and the articulation of educational activities linked to enjoyment, at expression, inclusion, tolerance and respect for diversity, sound competition in sports practices, individual and collective identity, the promotion of democratic leaderships, appropriation and appreciation for participation spaces”⁴. Although it is true that the development of the didactical guide for high school teachers is necessary in order to train them, the project in process by MEP is quite ambitious. Knowing, in turn, that it began with a process for training teachers in this field, it has only been considered necessary that teachers change their approach to the subject and the weight attributed to it within the school curriculum. This is one of the aspects that should be improved and is part of the work being carried out at present. Likewise, the development of the didactical guide is part of the tactical-operational plan of the Deputy Directorate of Tax Education for 2011. It is extremely advantageous that there is a subject in high school that deals with the subject matter and that there are trained teachers in the field.

However, as in the previous item, since there is no cooperation agreement, our action must be limited to coordination meetings, that may allow us to go further with the subject.

An aspect considered important to reach this type of students, is the signing of agreements with universities in such a way that, in order to more effectively reach the youth, it is necessary to develop plays, videos so as to more attractively convey the message and it is at this stage where information education acquires greater relevance.

Module 3: Intended for the university sphere. This sphere has likewise not been yet considered. To this end, it will be necessary to enter into agreements with the universities, in order to include as an obligatory graduation requisite, a tax education course that may create awareness among future professionals of the importance of contributing to the country, as well as to involve the youth about to graduate, to participate in tax education by working in the community. Why has this group been considered as the one that should be approached in the third module? Because according to Amartya Sen, “*the ethical values of businessmen and professionals (two key groups in society) are part of the productive assets of said society.*”

If businessmen and professionals are in favor of investing in the country, of genuine technological progress, of paying taxes, of share growth, that will be highly positive. If instead, they are in favor of maximizing immediate profit, of taking advantage of every opportunity to

⁴ Summary of the Ethics, Aesthetics and Citizenship Project <http://www.mep.go.cr/downloads/RESUMEN%20EEC%20abril%202009.pdf>

corrupt every corruptible public official, of extracting everything possible from the country to send it to a tax haven that is something else. The situation will be totally different. Therefore, such values are part of the “productive assets” or of the “productive liabilities” of a society”⁵.

As long as this group is not approached and levels of commitment on the part of the university sectors are established, it will be impossible to reduce the levels of evasion that currently exist in the professional and business sectors in our country.

Module 4: Intended for public servants as part of a process of developing awareness and commitment to the program and making them feel as being part of a state system that fulfills a series of needs of Costa Rican citizens, although to a great extent, what is pursued is to instill in them a system of values. This group is indeed one of greater interest, since public servants are one of the main assets of the State and therefore, the conduct and ethical behavior which they show are extremely important, inasmuch as they will serve as parameter to society for measuring the state system. The first step taken in this field is the awareness program developed within the Ministry of Finance: “Fathers and Mothers of the Finance Ministry go to school”. Initially, this program endeavors to establish a series of values and within them, the institutional ones and then a sense of belonging to the institution. Until now, a total of 181 officials from the Ministry of Finance have been trained and in addition, we believe there is compliance with what has been established in this module, through the involvement of the different public institutions in the tax culture fairs, where by means of interaction processes, the concept has been expanded with the public officials that have accompanied us in these activities. However, the idea is to expand our sphere of action, to which end it will be necessary to sign agreements with different public entities, which aspect, like module 3, has been considered within our 2011 tactical plan, although it is not a secret that it will take many years.

With respect to the guided actions, in this sense, the staff of our institution has shown great interest in the Fathers and Mothers of the Finance Ministry go to school program, especially in the visits to schools and colleges of our relatives where they talk about the work carried out by the Ministry of Finance. Nevertheless, it has been necessary to emphasize the concept, since one of the main ideas are the ethical value and principles and the social function fulfilled by our institution toward society and they have come to equivocally think that the programs only consist of learning the games to go to the schools.

Module 5: Society in general, which involves all of the other entities of the country, as well as citizens not considered within the previous modules. This does not cease to be one of the groups of greater interest and again I quote Amartya Sen, who says that “*the predominant ethical values in a society are decisive in what may happen to said society*”. Thus, the behavior and involvement of all actors of our society is essential for its development. Activities for approaching citizens by way of cultural festivals have allowed us to reach the communities which have gradually become aware of our work, inasmuch as a concept that is very common among our citizens is we are merely tax collectors. From there follows the importance of

⁵Sen Amartya and Kliksbeg Bernardo. Primero la gente. Ediciones DEUSTO, Barcelona 2007. Page 266

creating awareness among citizens that we must all be responsible and vigilant of the collection of taxes and their investment, and that the problems which our country may currently face, is everyone's problem and not only that of the State. Only by reaffirming this concept among our citizens, be it the common or political citizen, will it be possible for our country to move forward. For this type of activities, there is a budget that allows the use of every type of material requirements for carrying them out at the national level, and at present, the officials of the Taxpayer Service areas are the ones devoted to their organization. With respect to this activity, although there has been significant progress, we have not yet reached the expected levels, since the purpose is to involve all actors of society, such as taxpayers, professional associations, chambers, unions, etc. To some extent, in the lectures given to these groups as part of the taxpayer service, we have included tax education to begin working in these sectors. Nevertheless, it will be necessary to sign agreements with all these organizations, because otherwise it will be impossible to expand our action framework, since the material and human resources available are not sufficient for reaching all sectors of society.

Dissemination of the activities:

As part of the program's dissemination activities, every three months a newsletter is issued within the Ministry of Finance for disseminating the activities carried out in all spheres, whether in the training of teachers, of officials of the Ministry of Finance, fairs, meetings, new information in the Web page.

Recommendations:

The establishment of Tax Education as a State policy must be done as soon as possible, if one wishes this subject to be accepted within the different spheres of our society.

Likewise, one must ensure the commitment of all the sectors involved, such as universities, Ministry of Education, municipalities, public institutions, etc. Only by establishing a commitment will it be possible to achieve the development of Tax Education. Involvement of the universities is urgent, since it is necessary that our future professionals graduate with a different concept as to the importance of contributing to the State. To this end, it will be necessary to begin with students in the education areas because in this way, one will ensure the preparation of future committed teachers, to gradually convey the concept to the other faculties and thus achieve a Tax Education multiplying effect.

It is necessary for Tax Education to be considered in the school curriculum in a more structured manner. If this is achieved, it will be necessary to increase the number of officials currently working in Tax Education activities within the Ministry of Finance, in the functional as well as operational sphere, it being required in this last sphere to exclusively appoint officials for this type of activities, in order to bring to their regions, the activities undertaken in this field.

It is necessary that training courses for teachers be considered within the training system of the Civil Service Directorate, in order that courses given may count on a weighted score that may render them more attractive to the teachers.

It is necessary to initiate an interaction process with the editorial companies that prepare the books currently used in schools and colleges, in order that all the concepts dealing with Tax Education may be expanded and reinforced with tax values, citizenship and culture.

Conclusion:

Although it is true that there have been great achievements in this field up till now; given that at some time it was thought that it would be very difficult to reach the point were we currently are, the path to be followed is very broad, since there is still a long way to go before Tax Education may be considered as one of the main mechanisms for preventing and fighting against tax fraud. Perhaps one of the main reasons is that its effects cannot be seen within short term, but rather, the generations that are currently creating awareness and the different actors involved therein, such as parents, teachers, etc., are the ones that will begin to show a different citizen behavior.

Even though control actions are necessary for evaders to comply with their tax obligations, the idea that culture plays a preponderant role in the development of nations becomes ever more important. Therefore, there should be greater awareness that Tax Education is a fundamental factor in a country and Costa Rica has sufficient resources, when we look at the sphere of education, to ensure that citizens may be aware and more committed to the needs of the State. Of course, we cannot disregard the economic factor, since it is precisely here, where we create the culture among citizens and make them aware that not everything must be solved by the State. And much like in the case of our families, we must contribute to the great Costa Rican family in order to pay for increasing expenditures, since internal and regional problems force the State to invest resources in ever greater situations that affect our society.

Only by investing in a strong citizen culture may we be able to refrain, in time, from investing in expenditures that are mainly the result of an unconscious citizen culture and to invest more in infrastructure, education, health, etc.. Only thus will our country be able to count on committed citizens, aware of the importance of citizen participation in all spheres, and not merely by voting every four years. In this way, the citizen that fulfills a public function, as well as the one who works in private business, children and youth, will be responsible for the role they play in our society. Only thus will the State be able to breathe freely and recover from so many commitments currently faced, because its citizens have learned that they must also contribute to sustain the society wherein they live. If we consider the good things about our democratic system, the health, education and recreational services, etc., we must all struggle together for the welfare of our country.