

Exploring Tax Morale in Czech Youth

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Abstract: Tax morale, or the willingness of citizens to comply with tax regulations and pay taxes properly, is a key factor for the sustainability and efficiency of the tax system. Despite the widespread attention that the issue of tax evasion has received among both experts and the public, there is a certain gap in research regarding the level of tax morale among the younger generation. Focusing on the younger generation, who are still building financial literacy and ethics, could be promising. This requires deeper insights into their attitudes, values, and influences, including the role of formal tax education.

Aim: The aim of this study is to explore the level of tax morale and to determine the factors which influence tax morale among Czech high school students aged 15-19.

Method: Data were collected in Czech secondary schools using a questionnaire survey among 748 students. All major types of secondary schools, i.e. Gymnasium, Business Academy, Technical secondary school were approached. Logistic regression was used to identify relationships between tax morale and individual variables.

Results: The study revealed that the factors of gender, type and focus of school, scale in curriculum and opinion on tax play a significant role in shaping tax morale. Conversely, variables such as age (grade), level of tax literacy, views on taxes, and level of patriotism were not found to be significant in influencing tax morale. These findings provide valuable insights for further development and revision of tax education in school curricula to promote positive financial behaviour in the future.