

operational aspects of a sports organization. Sports managers make sure that everything runs smoothly and that everyone is doing their job correctly. Both sports marketing and management are on the rise and represent the future of professional sports, requiring not only a strong interest in sports, but also strong theoretical and practical skills. That's the reason for the growing offer of university courses, masters, and related programs for students and professionals.

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POLICY MEASURES TO COPE WITH TAX COMPLIANCE: BEHAVIORAL DETERMINANTS

The COVID-19 pandemic has had a significant impact on the world economy. In an effort to mitigate this effect governments around the world have taken extraordinary measures and spent huge sums on health care, economic stabilization, and economic incentives such as direct payments and short-term job support. Moreover, the pandemic has globally affected the logic of taxpayers' actions, important behavioral and psychological determinants of tax compliance, such as trust in tax authorities or perceived fairness of the tax system [1]. Taxpayers ultimately have to pay the bills but the extent to which such dramatic changes in the economic environment affect taxpayers' willingness to comply remains unclear.

The aim of the work is to study the peculiarities of behavior and reactions of taxpayers and in particular their certain attitudes towards the trust and power in authority by which we can identify some tax policy measures to improve tax compliance.

The data analysis of the corona crisis and policy measures' effects to combat it might affect different determinants of tax behavior and finally influence tax compliance (table 1. based on an overview of the most important tax policy responses from 120 countries). Three mentioned below dimensions (trust in authority, power of authority and individual traits and situational characteristics) highlight tax compliance.

DIMENSION	PHENOMENON	EFFECT
Trust in authority	Effectiveness of tax measures	Tax measures perceived as effective increase tax compliance.
	Procedural/ distributive justice	Fair treatment of taxpayers increases tax compliance
	Retributive justice	Well-targeted punishment of fraudulent behavior or free riding leads to perceived retributive justice, which consequently increases compliance
Power of authority	Detection probability	High audit capacity and efficient audits increase tax compliance
Individual traits and situational characteristics	Moral balancing	Moral behavior in the beginning of the crisis might result in lower tax compliance
	Unexpected events	Unexpected severe events, such as natural disasters or unemployment, decrease willingness to take risks and consequently increase tax compliance
	Emotions	Fear will decrease willingness to take risks, which increases tax compliance Anger will increase willingness to take risks, which lowers tax compliance
	Others' behavior	Individuals are guided by the behavior of others; if others are perceived as compliant, compliance increases
	Loss domain	Suffering losses might trigger a higher willingness to take risks and consequently to lower tax compliance
	Withholding phenomenon	Expecting a tax refund when completing the tax declaration increases tax compliance

Table 1. COVID-19 Crisis, Determinants of Tax Behavior and Tax Compliance [2]

If individuals accept tax measures and feel confident that they are appropriate, the government will be perceived as acting professionally, and trust in the government will increase. In contrast, if they perceive tax measures as too costly and doubt that they are effective, trust will decrease. As a result, a lower (higher) trust in authority will reduce (increase) willingness to pay taxes, and, consequently, the level of tax compliance will decrease (increase) [3] and also affect one's belief about one's own income situation in the future. Moreover, ineffective measures might amplify the risk of a long-lasting economic crisis, with negative consequences such as consumption shocks, higher unemployment, and lost tax revenues. Individuals experiencing the resulting income loss might change their tax compliance level.

The corona crisis has confronted tax authorities with additional restrictions on audit capacity. As a consequence, there is a reduced probability that tax evasion will be detected. If taxpayers anticipate the drop of audit/detection probability, it is possible that they will lower their tax compliance level [4].

It is also identified several drivers of tax compliance on the individual level, two of which are the general attitude towards taxes (often referred to as tax morale) and the individual risk attitude. As tax evasion carries the hazard of being penalized, the trade-off between obtaining a certain outcome when being compliant, and achieving potentially

higher outcomes with the risk of eventually facing a fine when being noncompliant, depends also on a decision-maker's willingness to take risk [4]. In particular, higher risk inclination is associated with lower compliance. Besides two mentioned drivers, perceived justice as a basis of trust, the capacity to audit effectively as a basis of power, and social norms, along with personal and situational characteristics (e.g., moral balancing, experiencing unexpected events, and emotions), shape tax compliance. Moreover, framing effects (e.g., perception of gains, losses, or forgone gains or losses) also affect tax decisions.

As a result studies on power and trust and observations of the behavior of authorities and citizens provide some conclusions that are directly relevant to improving tax compliance in order to provide necessary postpandemic tax revenues: communicate providing clearly, justify and transparently, keep things without bureaucratic hurdles, provide required quantity and in high quality services, use fair controls and penalties, reward tax compliance, establish cooperation as a socially binding norm and etc. When coping with a tax compliance the advantage of these measures is encouragement of taxpayers' tax morale and improvement of their welfare [5].

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