

## **Consideration of Tax Compliance Costs in Terms of OECD Countries**

**Bahadır Sazak Dođan**, Hacettepe University, TR  
[bhd44@hotmail.com](mailto:bhd44@hotmail.com)

**Tugay Günel**, Hacettepe University, TR  
[tugaygunel@gmail.com](mailto:tugaygunel@gmail.com)

### **Abstract**

Tax, which is a compulsory pecuniary obligation on taxpayers, makes tax compliance of taxpayers important with regard to taking place of desired results of taxation. Both tax administrations and taxpayers bear several costs from being putted into practice to collection of taxes. Undoubtedly, the most important cost is beared by taxpayers. On the other hand, it is an important point of being measured the cost effectiveness due to the effective taxation with the intent of tax concept. The costs we studied in this paper are some monetary, administrative, compliance and time costs which are being obliged to bear on the purpose of performing the tax liabilities and it is called operational costs of taxes in the literature. In this respect, after being handled of these costs, an evaluation is going to be made in terms of OECD countries.

**Keywords:** Tax Compliance, Tax Compliance Costs, Operational Costs of Tax Compliance

**Jel Codes:** H20, H21, K34