E-GOVERNMENT AND THE RELEVANCE OF THE 2014 FISCAL PROVISION RELATIVE TO THE ELECTRONIC PAYROLL RECEIPT

Martha Luisa Puente Esparza, PhD
Maria del Socorro Marina Ortiz Facundo, MPS.
Gloria Eneida Becerra Quintero, PhD
Facultad de Contaduría y Administración,
Universidad Autónoma de San Luis Potosí, México

Abstract
Internationally, the complexity of the Mexican tax laws is recognized. Also, the tax authority emphasizes the need for people to acquire the fiscal culture because of the low level of tax takings; in their opinion, to the perception taxpayers in particular and society in general have about the fate of the takings, generating a high evasion rate. According to data from the Global Competitiveness Report 2010-2011, of the World Economic Forum, Mexico should strengthen its internal technological structure in order to address the factors that adversely affect their development. Some of these factors are the inefficiency of public institutions, excessive regulation and lack of an enabling environment for the adoption of new technologies. (Parliamentary Gazette, 2011) Notwithstanding the above and trying to increase revenue, minimize tax evasion and ensure that taxpayers meet their obligations, Mexican government implemented several provisions to be electronically fulfilled. One is; obligation starting from 2014 as regards employers and employees on the electronic payroll receipt, which represents difficulties for the considerable number of subordinate employees that have poor academic preparation and low income according to statistics from INEGI. Nowadays, they should have computer equipment to receive electronic files (pdf, xml); and also, must be able to handle that computer equipment and know how to save the appropriate files to comply with the provisions that came into force in 2014. The main purpose is to establish whether workers have the infrastructure and expertise for the management of electronic files, and the cost this will represent them to comply with the new provision, taking into account the principle of neutrality contained in the Federal Government Law. To achieve the objective, a sample criterion for large populations was set and applied in the city of San Luis Potosí,
establishing the percentage of workers and employees, who are unaware of the new requirement, lack of the equipment, Internet service, e-mail address and have not been informed by their employers.

**Keywords:** Fiscal Code of the Federation, electronic government, electronic payroll receipt

**Introduction**

The Organization for Economic Cooperation and Development (OECD) in 2002 states that Mexico is the country with the lowest tax rate and the lowest fundraising country at Latin America level, but also recognizes the complexity of tax laws. Puente (2006), this situation is also known at the international level. The OECD (2012) establishes that, despite successive reforms to the tax framework in recent years, resulting in the need to expand the register of taxpayers and eliminate the distortion, again. With this, emphasis can be done on the need of tax provisions that are more understandable, enabling better enforcement (administrative simplification) as well as a tax culture to reverse the low fundraising and finish with evasion.

The fiscal authority considers that it is important to change the perception of the population about the fate of the taxes, and considers that the provisions issued to comply by electronic means will serve to increase the number of taxpayers and prevent tax evasion. The tax provisions which must comply with both bosses and salaried workers, increase beginning in 2014 with the electronic receipt of payroll, which represents difficulties for a considerable number of workers who have poor academic preparation and low incomes, coupled with this situation is little information by employers, situation that for the authors of this research exceeds the specified in principle of technological neutrality in article 2, fraction V of the Federal law on e-Government.

The Latin American Centre of Administration for Development, explains that e-Government consists in the use of information and communication technologies to transform government operations in order to improve the effectiveness and efficiency of the powers of the State and effectively put them at the service of the citizen. (Parliamentary Gazette, 2011)

The INEGI in the second quarter of 2014 establishes that the 11.63% of the population of low and medium level have primary education incomplete and the 19.95% have primary completed, 6% of 6,567 thousand workers of the previous levels perceive up to a minimum wage and the 39.86% perceive more than one salary and up to twice the minimum wage.
These workers must now have a computer equipment to receive electronic files (pdf, xml); know the handling of it and know how to save the corresponding files to comply with the provisions entered into force in 2014.

Research was conducted in the urban area of the city of San Luis Potosí, determined the sample for large populations to judgment and criterion, with subordinated workers through an instrument which aimed to determine the knowledge about the new obligation, what this represents in their economy and the knowledge to meet it, in addition to establish if the worker was promptly informed by the employer.

**Problem approach**

Information from the INEGI allows establishing that a large percentage of the working population has poor academic preparation and a low income level. Starting from 2014 subordinated workers in order to comply with the tax provision of receiving by electronic means the receipt of payroll, will see their economic capacity weakened and will need to acquire the knowledge required for the operation of the electronic equipment and the guard of pdf files and XML with the data of receipts, coupled with little or no information by the employer. What will represent them or what will be involved in order to meet the obligation of receiving by electronic means such payroll receipt?

**Objectives**

- To determine if workers have the computer equipment or have the financial means to acquire what is necessary to meet the provision, coupled with the necessary knowledge for the management and creation of files
- To establish if workers know the tax disposition of the sending of their payroll receipts by electronic means
- To identify if the employers informed and are sending them the receipts by electronic means.

**Research questions**

Do workers count with the financial means to acquire a computer equipment and internet service?

Do workers have the knowledge required for the management of a computer and e-mail?

Did the workers were informed by the employer about the sending by electronic means of their receipt of payroll and have they received them?
Justification
The academic preparation and the low level of income, forcing much of the universe of subordinated workers to seek other income to deal with their needs, justifies the analysis of the tax provision in terms of knowledge about the obligation to receive electronic receipt of payroll, the impact on the economy and the intellectual cost of acquiring the knowledge necessary to comply with this provision for this type of contributors, along with little or no information by the employer, considering also the provisions of the Federal e-Government Act, in regard to the rights of the governed.

Theoretical Review (Background) Statistical
To achieve the research objectives it is basic to set with the statistical data presented below, the universe of subordinated, salaried workers, their schooling and income, the data presented below are from the National Institute of Statistics and Geography (INEGI), information provided for the second quarter of 2014.

Chart 1.- Salaried workers and their socioeconomic stratum

<table>
<thead>
<tr>
<th>Remuneration type</th>
<th>- Total</th>
<th>Salaried</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Total</td>
<td>10,321,608</td>
<td>9,972,898</td>
</tr>
<tr>
<td>Low</td>
<td>1,249,094</td>
<td>1,175,063</td>
</tr>
<tr>
<td>Medium-low</td>
<td>5,318,779</td>
<td>5,150,129</td>
</tr>
<tr>
<td>Medium-high</td>
<td>2,802,902</td>
<td>2,728,044</td>
</tr>
<tr>
<td>High</td>
<td>950,833</td>
<td>919,662</td>
</tr>
</tbody>
</table>

Source: INEGI (2014)

Chart 2.- Workers by socioeconomic stratum and education level

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Incomplete primary</th>
<th>Complete primary</th>
<th>Complete middle school</th>
<th>Medium-high and higher education</th>
<th>Non-specified</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>10,321,608</td>
<td>831,471</td>
<td>1,654,237</td>
<td>3,960,708</td>
<td>3,868,574</td>
<td>6,618</td>
</tr>
<tr>
<td>Low</td>
<td>1,249,094</td>
<td>341,993</td>
<td>325,818</td>
<td>434,623</td>
<td>144,812</td>
<td>1,848</td>
</tr>
<tr>
<td>Medium-low</td>
<td>5,318,779</td>
<td>422,346</td>
<td>984,662</td>
<td>2,301,646</td>
<td>1,606,531</td>
<td>3,594</td>
</tr>
<tr>
<td>Medium-high</td>
<td>2,802,902</td>
<td>62,041</td>
<td>302,266</td>
<td>1,040,482</td>
<td>1,397,286</td>
<td>827</td>
</tr>
<tr>
<td>High</td>
<td>950,833</td>
<td>5,091</td>
<td>41,491</td>
<td>183,957</td>
<td>719,945</td>
<td>349</td>
</tr>
</tbody>
</table>

Source: INEGI (2014)
Previous charts represent that 764,339 (11.63%) did not finish elementary (low and medium low), that 1’310, 480 (19.95%) completed elementary school in the same stratum and with complete secondary 1’736, 269 (26.43%), these strata represent the 58.01% of employees in the mentioned period.

Chart 3.- By socioeconomic stratum and income level.

<table>
<thead>
<tr>
<th>Income level</th>
<th>- Total</th>
<th>Up to a minimal wage</th>
<th>Other than 1 up to 2 minimal wages</th>
<th>Other than 2 up to 3 minimal wages</th>
<th>Other than 3 up to 5 minimal wages</th>
<th>Other than 5 minimal wages</th>
<th>Non-specific</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low</td>
<td>1,249,094</td>
<td>149,567</td>
<td>720,292</td>
<td>253,065</td>
<td>63,393</td>
<td>13,667</td>
<td>49,110</td>
</tr>
<tr>
<td>Medium-low</td>
<td>5,318,779</td>
<td>146,178</td>
<td>1,897,980</td>
<td>1,741,177</td>
<td>864,893</td>
<td>207,383</td>
<td>461,168</td>
</tr>
<tr>
<td>Medium-high</td>
<td>2,802,902</td>
<td>43,503</td>
<td>647,896</td>
<td>867,870</td>
<td>628,006</td>
<td>222,857</td>
<td>392,770</td>
</tr>
<tr>
<td>High</td>
<td>950,833</td>
<td>7,763</td>
<td>106,265</td>
<td>158,876</td>
<td>203,434</td>
<td>203,554</td>
<td>270,941</td>
</tr>
</tbody>
</table>

Source: INEGI (2014)

The above chart sets that the income level of a high percentage of the employed population is of a low and medium-low social stratum, with a monthly minimum wage (1,913.00) representing the 85.22% (295,745) of the total of this socioeconomic income, in the same socioeconomic strata and a perception of two GMW that represents the 77.63% (2’618, 272). Form the total of subordinated and paid workers, 8.4%, worked in the economic primary sector, 27.6% in the secondary and 63.3% in the tertiary. (INEGI, 2014)

In this regard, during the period April-June 2014 the underemployed population(needling to seek other income) in the country was of 4 million people, and represented 8.2% of the employed persons, smaller proportion to that of the same period of 2013 which was 8.5 percent. (INEGI, 2014)

Gonzalez (2014), expressed that data on employees in the first quarter of 2014 were: 33.5 million are salaried, 26.5 million are full-time workers, 1.03 million receive a minimum wage (2.08%), which represents a huge discrepancy with the data presented by INEGI, indicating that there are 6 million workers who receive a minimum wage (12.17%).
Federal law of Electronic Government.

Even when it is not the objective of the present study to address the legal scope, it is considered relevant to establish some of the provisions of this law. Due to the vast of some legislations it will only be written and, in some cases highlighted what is considered concerns the research topic;

Article 1 "... is to establish the principles that will rule communications between the citizens and the powers of the Union and its dependencies... through the use and exploitation of information and communication technologies"

Article 2.Recognizes the right of the citizens to interact and communicate with individuals bound to that referred to in this law, through the use of electronic media, as well as the information and communication technologies, who can choose the applications or systems to interact with these individuals provided these use open standards or, if necessary, those others that are widely used by the citizens.

The obligatory subjects must be provide themselves of the means and electronic systems so that this right can be exercised, considering the following guiding principles:

I. The principle of equality with the objective that in any case the use of electronic media may involve the existence of restrictions or discrimination for citizens who interact or communicate with obliged individuals bound by no electronic media, both concerning access to the provision of public services with respect to any action or administrative proceeding without prejudice to measures aimed to encourage the use of electronic media.

II. The principle of accessibility to information and services by electronic means through systems that permit to obtain them safely and understandable, especially ensuring the universal accessibility and design for all of the supports, channels and environments so that all people can exercise their rights on equal terms, incorporating the necessary characteristics to ensure the accessibility of those groups of people who, by a disability, might require it.

III....

IV. The principle of certainty in the implementation and use of electronic media by the obligors, in whose virtue is required at least the same level of guarantees and security required for the use of non-electronic media in the exercise of their functions;

V. The principle of technological neutrality and adaptability to the progress of techniques and electronic communications systems guaranteeing the independence in the choice of the technological alternatives by citizens and by the obligors, as well as the
freedom to develop and implement technological advances in a scope of free market. For which open standards will be used as well as, where appropriate, and in a complementary manner, standards that are widely used by citizens.

Article 3. The objectives of this law are:

I...

VI. Carry out the digitizing of government services so that they are more accessible to users, reliable, safe, efficient, and transparent, as well as optimizing the transaction costs.

Article 5. For purposes of this law shall be construed:

I....

VII. Technological neutrality: Is the free choice of users, whether they are public or private, to choose the technological alternative that better suits their needs, avoiding to establish preference or restriction on for or against a particular technology or business model.

Chapter III Of the interactive participation between the obligors and the citizen

Article 24. To achieve the development and strengthening of participation among citizens and obligors, they shall take appropriate measures to:

III. Develop mechanisms of digital participation as Internet sites with the necessary characteristics to facilitate interaction with citizens.

IV. Establish digital mechanisms that favour the generation processes of collective knowledge between citizens, companies, academy, research centres and the government, among others.

V. IV. Enable different channels or means for the provision of electronic services, guaranteeing their availability in any case to all citizens, regardless of their personal circumstances, means or knowledge, in such form as they deem adequate

Cuellar (2011) in his analysis of the legal system of e-Government in Mexico indicates that within the institutions that make up the powers of a State the use of information technologies has a special lock to develop what has been named as e-Government.

Of as stated in previous paragraphs we will conclude with what is expressed by Silva (2010) "Another threat is the fact that information technology, far from making transparent, flexible and accessible to the citizens the administrative procedure, would contribute to enhance its formalism and rigidity, making it more difficult for citizens to obtain specifications or rectifications from the Administration, from the moment in which the relationship is no longer directly with a public servant, but with a computer that only obeys the logic of technological programming".
It is considered appropriate to emphasize that is what marked in italics and highlighted in bold is aiming to locate the provision for the 2014 receipt of payroll by electronic means and the receiver subject that is in this case the employee subordinate with a poor academic preparation and limited economic resources.

**Contributory culture**

Esquivel (2013), when referring to the contributory culture, indicates that it is necessary to first establish what does culture is, he considering it to be: the understood as the set of values, beliefs and attitudes that have in common a certain number of people and that shapes the way in how they perceive, think and act.

The UNESCO in the Symposium on culture and development (2009) defines culture as a set of features definitive, spiritual, material, intellectual and emotional features that characterize a society or social group, which includes in addition to arts and letters, lifestyles, the fundamental rights of the human being, values, traditions and beliefs.

Contributory culture is then, according to Robles (2002), the same concepts but as to taxation that is established in the respective laws that govern the conduct for the fulfillment of tax obligations based on trust and personal ethics, civic responsibility and social solidarity. Summarizing the foregoing according to Mendez, M.; Morales, N.; Aguilera, o. (2005), in which the taxpayer has the obligation to contribute to the sustainability of the State and that he as an attendant to allocate these resources for the common good, must comply with this obligation.

**Contributory culture in Mexico**

Puente (2011) citing the 2002 OECD data, indicates that Mexico is the country with the lowest tax burden and the one which less collects at the members’ level of the Organization and Latin America, it's been 8 years and according to 2012 data of the organization, Mexico continues to be the country which less raises.

In Mexico there is no culture of paying taxes, general knowledge or perception of taxpayers and the population about the fate of incomes for contributions is; that the majority of these have benefited public servants, through high salaries and provisions, subsistence allowances and other unproven expenses, and are not reflected in benefits to society by applying to expenditure for education, security, health and infrastructure, basic concepts established in the Constitution. Create a fiscal culture in Mexico is difficult with such a background of public officials.

It corresponds to the authority to implement the observation made by the OECD regarding simplifying the text of tax laws, complexity that
coupled with regulations, the miscellaneous tax, decrees and criteria, impedes understanding and compliance with the obligations.

Beginning in 2014, and argued by the fiscal authority to counter with evasion and avoidance of taxes, the compliance of various provisions by electronic means (internet) increased without regard to the geographical, economic and academic situation to carry out this new provision While setting the possibility to go to the Tax Administration, it does not take into account if it is withdrawn or not of the work or particular domicile of the taxpayer, the waiting time for being attended, perhaps, returning another day to take the documentation required and most important, how much it will represent him these timeouts in a reduction of his salary due to applying for permission to be absent from his work center.

Velázquez (2014) considers necessary working to create a tax culture in the community, the multiplicity of regulations to comply with tax obligations difficult the understanding and application of the rules governing fiscal obligations imposed on taxpayers. When the legal systems are more specific, the people will understand it more easily and will comply with its obligations in this matter. Evasion will not be fought with regulation by electronic means, given that the authority publishes a list of taxpayers who issued forged documents, which explains the failure so far of the regulations by electronic means.

In another forum in 2014, the President of the MIPA (Mexican Institute of Public Accountants) Luis González expresses: "Unfortunately, only two third part of the economically active population contributes", which supports the comment above.

In an article published in The Economist (Flores, 2010) it is presented the stated by the taxpayer services manager Fernando Martínez Coss at the international Payments System conference, expresses that lack of basic tax knowledge and no tangible social and economic benefits of perception has implications as evasion, circumvention, and a low level of voluntary compliance, considers the need for understanding of the benefits of tax payment and a proactive accountability so that the number of taxpayers, an honest public administration and a decrease in corruption and impunity, to achieve the previous the TAS has intensified its strategy of electronic services.

Gómez (2014) in his newspaper article presents the statement of Mr. Cordón of the Mexican Institute of Public Accountants (MIPA) in the framework of the 3rd. Prosecutor High-Level Forum, where he clarified that taxpayers who still do not have equipment and software and program (s) needed to submit the accounting online will have to make an investment between 5,000.00 and 10,000.00 pesos. Result of the above, purchase a computer and training to use it. How to pretend that people comply with their
tax obligations if this represents an additional cost them, the knowledge that they may not have given their academic background, in addition to having to convince them that this is the best so that the State can fulfill its social function?

'Tax legislation
Fiscal Code of the Federation

Article 29. When tax laws establish the obligation of issuing tax receipts by acts or activities performed, revenues received or by the withholding of contributions made, taxpayers must issue them by digital documents through the Tax Administration Service website. ... Or those who may have had contributions withheld must apply for the respective digital tax receipt by Internet.

IV. Refer to the tax administration service, prior to dispatch, the respective digital tax receipt by Internet through digital mechanisms...

VI. Once the Tax Administration Service digital stamp is incorporated into the digital online tax receipt..., the electronic file of the digital online tax receipt and when requested by the customer, its printed representation, which only presumes the existence of the tax receipt.

Article 29-A. The digital tax receipts referred to in article 29 of this code, shall include the following requirements:

I. The federal taxpayer registry key of those who issue them and the fiscal regime in which they pay tax in accordance with the Income Tax Act. For taxpayers who have more than one local or establishment, it should be pointed out the address of the premises or establishment in which tax receipts are issued.

II. The number of folio and the digital imprint of the Tax Administration Service, referred to in the fraction IV, subsections b) and c) of article 29 of this code, as well as the digital imprint of the taxpayer who issued it.

III. The place and date of issue.

IV. The federal taxpayer registry key of the person in favour of whom it is issued. When the key to the federal registry of taxpayers referred to in this fraction is not available, it will be designated the generic key set by the Tax Administration Service through general rules. ...........

IX ........ Online digital tax vouchers generated for purposes of contributions’ withholding shall contain the requirements determined by the Tax Administration Service through general rules.
Quantities covered in tax receipts who do not meet any requirements of those laid down in this provision or in article 29 of this code, as the case may be, or when data contained in them be embodied in a distinct way to that stated by the tax provisions, may not be inferred or fiscally proved.

**The Income Tax Law**

**Article 27.** Deductions authorized by this title shall meet the following requirements:...

**V.** Comply with the obligations laid down in this Act in terms of retention and full taxes by third-parties. ..... Payments that at the same time are incomes in terms of Chapter I of title IV of this law, may be reduced provided that expenditures in regard of remuneration, corresponding withholdings and deductions of the local tax on wages and, in general, by the provision of an independent personal service, be contained in tax receipts issued in terms of the Fiscal Code of the Federation...

**Article 99.** Those who make payments by the concepts referred to in this Chapter, shall have the following obligations:....

**III.** Issue and deliver tax receipts to people who receive payments by the concepts referred to in this chapter, the date in which it is carried out corresponding outlay, which may be used as evidence or payment receipt for the purposes of labour legislation referred to in articles 132 fractions VII and VIII, and 804, first paragraph fractions II and IV, of the Federal Labour Act.

**Methodology**

This research is; descriptive, documentary, with a quantitative approach, from an idea, which was defined in subordinated workers, objectives and research questions were set, relevant literature was reviewed to obtain the theoretical framework, the instrument containing of 18 items was generated, then applied to workers. The sample was determined according to the formula for large populations in 349 and data was analyzed with the program SPSS 22, for Social Sciences

**Analysis and discussion of the results**

Below are presented the results obtained by the responses considered relevant for the achievement of the objectives set. The instrument was applied to 349 workers between 18 and 44 years old, 35% (124) in the range of 18 to 24 and 24% (85) in the range of 25 to 34 years, regarding the question of having incomes of another member of the family 197 of them confirmed to have them and 88 to only receive their salary.
Of the 349 respondents, 132 are workers (37.8%) and 202 (57.9%) are employees, of these, 10.4% (36) have primary school studies, the 25.1% (87) high school, 28.5% (99) preparatory level, and 14.1% (49) technical career.

With these graphics the research question is answered and it is accomplished the objective of showing that a significant percentage of workers and employees have very low income and do not have equipment therefore its acquisition and hiring of an internet service will erode their economy for the fulfilment of the tax provision.

It is shown that of 346 workers, the 45.3% (156) perceive less than a minimum wage in the area B (67.33 x 30 = 2019.90), and the 25.1% (87) perceive; more than one GMW to less than 2GMW, and 38.7% of respondents do not have an equipment.
These charts confirm the objective and the research question on the consequences of the tax provision and the electronic submission of receipt of payroll, the knowledge of the obligation and the cost that this will represent them.

It is identified that 176 of them (50.6%) have internet service and 172 (49.4%) do not have it, 137 know the cost of the service and 81 are unaware of the cost and 131 did not respond because they do not have internet service.

Of 131 workers a 74.1% (97) do not have the service, and of the employees the 35.7% (72) do not have it.

The intersection of these two variables shows that of 132 workers, 64 of them (48.5%) do not have email, and of 200 employees, 40 (20%) do not count with email.

At this point those who do not have mail are a smaller number of those who have no computer equipment, considering that they responded affirmatively because they may have mail for use at their workplace.

The following charts allow establishing the achievement of the objective and its respective question about information that the employer should have provided their workers in regard to; the obligation to send them by electronic means the receipt of payroll, the type of files that will be sent to them, and the request for their e-mail address.
It is also shown that the date of the survey the majority of workers responded not knowing of the obligation, not having received a request for an email address and having no knowledge of the sending of the payroll receipt by this mean.

Of the 349 workers, the 77.9% (272) do not know that their employer has the obligation of sending them electronically the payroll receipt, and to the 67% (234), their employer had not requested them their email address.

It is set that of 349 315 workers (90.3%) were not explained that the payroll receipt will be sent in two formats pdf and XML, and 314 of them (90%) to date (August) have not received via email their payroll receipt, only to 35 of them (10%) had been sent.

**Conclusion and recommendations**

With this research it was achieved making a measurement of the level of workers’ tax knowledge on the issue of the electronic payroll receipt, by establishing that the majority percentage of respondents are unaware of the tax provision, perceive low wages, have the minimum academic preparation and complying with this provision will represent them both a monetary cost and an academic preparation.

The results confirm that of the people who responded (131 workers), the 52.7% receive less net than 1GMW, 57% do not have computing
equipment, the 74.1% do not have internet service, 48% do not have email, of 202 employees who responded, 42% perceive less than I GMW, 26.5% less 2GMW, the 27.7% do not have equipment, 37.5% have no internet service. Last August when conducting the survey to the 349 workers, 67% of them their employer had not requested them their email address, to the 90.3% it had not been explained that the payroll receipt sending would be in two pdf and XML files and to the 90% it had not been sent to them any receipt by that mean.

It is concluded that this provision violates the principle of technological neutrality set out in fraction V of article 2 of the Federal law on e-Government, that indicates:

*To ensure independence in the choice of the technological alternatives for the citizens and the authorities, as well as the freedom to develop and implement technological advances in a scope of free market, which is not happening by being granted to the ACPs (approved certification providers) the certification’s concession of digital documents, as explained in the relevant section, being a very small group to the universe of taxpayers forced to hire their services, which are poor and of different costs.*

The text of this fraction concludes that;

….. it will be used open standards as well as, where appropriate, and in a complementary manner, standards that widely used by citizens.

Nor it is fulfilled the provision of sending workers the electronic payroll receipt because they lack most of the knowledge about the management of electronic equipment, for lacking of economic means to acquire them and to contract internet service among other inconveniences.

Create a fiscal culture in Mexico is not easy, especially when there exist negative elements in the conduct of public servants, it is the authority who should correct their procedures and improve their attitudes in order to promote compliance with tax obligations on taxpayers. Public servants should be honesty models to not create mistrust in society; and in the contributions level, procedures should be simplified and timely and understandable be publicly made available at the core of taxpayers to who is addressed.

It is important for the achievement of the tax authority’s objectives on the compliance in time and form of tax provisions, and thereby increase their fundraising levels and reduce evasion, implement appropriate campaigns of information to the respective groups of contributors to whom this regulations are addressed.

The Authority considers that one of the measures to achieve this is to issue the provision that certain obligations be carried out electronically, such as in this research’s particular case, sending the payroll receipt by this means.
It should have been taken into account the very high percentage of subordinate workers who have, or have not, a basic academic preparation, that the income level of a large percentage of employees is from one to three times the minimum wage, and this will prevent them to divert part of it in the acquisition of a computer equipment and payment of an internet service to comply with the provision, the knowledge required for the management of equipment and files to be received, coupled with or exacerbated by the ignorance of the provision due to not be timely informed by the employer or by the authority.

Contributory culture is considered to only be accomplished with information campaigns and this can be achieved in coordination with business schools or faculties by students carrying out their social service and professional practices, assessed by teachers of the taxes area, offering workshops on the companies to make these groups of taxpayers aware of this particular obligation and others in general that are inherent to their performance of subordination.

References:
Ley del Impuesto sobre la Renta 2014
Código Fiscal de la Federación 2014