

**UNIVERSIDAD PERUANA UNIÓN**  
FACULTAD DE CIENCIAS EMPRESARIALES  
Escuela Profesional de Contabilidad



**Los impuestos municipales: una descripción de conocimientos  
de los contribuyentes de la selva del Perú**

Tesis para obtener el Título Profesional de Contador Público

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Tarapoto, mayo de 2023

## DECLARACIÓN JURADA DE AUTORÍA DE TESIS

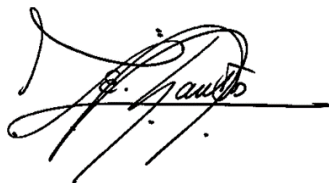
Yo, Dr. Edeal Delmar Santos Gutiérrez, de la Facultad de Ciencias Empresariales, Escuela Profesional de Contabilidad, de la Universidad Peruana Unión.

DECLARO:

Que la presente investigación titulada: **“Los impuestos municipales: una descripción de conocimientos de los contribuyentes de la selva del Perú”** constituye la memoria que presenta los Bachiller(es) Karen Jemima Dominguez Chinchay, Alver Stir Reátegui Flores, Leidy Marlitha Rojas Villacorta para obtener el título de Profesional de Contador Público, cuya tesis ha sido realizada en la Universidad Peruana Unión bajo mi dirección.

Las opiniones y declaraciones en este informe son de entera responsabilidad del autor, sin comprometer a la institución.

Y estando de acuerdo, firmo la presente declaración en la ciudad de Tarapoto, a los 04 días del mes de mayo del año 2023.



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Edeal Delmar Santos Gutiérrez

## ACTA DE SUSTENTACIÓN DE TESIS

En san Martín, Tarapoto, Morales, a los 04 día(s) del mes de mayo del año 2023 siendo las 08:30 horas se reunieron los miembros del jurado en la Universidad Peruana Unión campus Tarapoto, bajo la dirección del (de la) Presidente(a): [Dr. Avelino Sebastián Villafuerte De La Cruz](#), el (la) secretario(a): [Dr. Juan Félix Quispe Gonzales](#); los demás miembros, [Mtra. Marisol Carranza Molina](#); [CPCC. Erika Liliana Castro Carlos](#) y el asesor(a): [Dr. Eudal Delmar Santos Gutiérrez](#), con el propósito de administrar el acto académico de sustentación de la tesis titulado:

"Los impuestos municipales: una descripción de conocimientos de los contribuyentes de la selva del Perú."

de los (las) bachiller (es): a) [Karen Jemima Dominguez Chinchay](#) b) [Alver Stir Reátegui Flores](#) c) [Leidy Marlitha Rojas Villacorta](#) Conducente a la obtención del título profesional de:

[Contador Público](#)

El presidente inició el acto académico de sustentación invitando al (a la) / a (los) (las) candidato (a)/s hacer uso del tiempo determinado para su exposición. Concluida la exposición, el Presidente invitó a los demás miembros del jurado a efectuar las preguntas, y aclaraciones y la emisión del dictamen del jurado.

Posteriormente, el jurado procedió a dejar constancias escrita sobre la evaluación en la presente acta, con el dictamen siguiente:

Bachiller (a): [Karen Jemima Dominguez Chinchay](#)

CALIFICACIÓN	ESCALAS			Mérito
	Vigesimal	Líteral	Cualitativa	
APROBADO	15	B-	BUENO	MUY BUENO

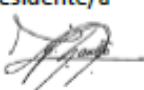
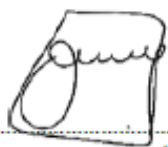



Bachiller (b): [Alver Stir Reátegui Flores](#)

CALIFICACIÓN	ESCALAS			Mérito
	Vigesimal	Líteral	Cualitativa	
APROBADO	15	B-	BUENO	MUY BUENO

Bachiller (c): [Leidy Marlitha Rojas Villacorta](#)

CALIFICACIÓN	ESCALAS			Mérito
	Vigesimal	Líteral	Cualitativa	
APROBADO	15	B-	BUENO	MUY BUENO

Finalmente, el Presidente del jurado invito al (a la) / (los) (las) candidato (a)/s a ponerse de pie, para recibir la evaluación final y concluir el acto académico de sustentación procediéndose a registrar las firmas respectivas.

<p>.....</p> <p>Presidente/a</p> 	 <p>.....</p> <p>Secretario/a</p>	
<p>.....</p> <p>Asesor</p> 	<p>.....</p> <p>Miembro</p> 	<p>.....</p> <p>Miembro</p> 
<p>.....</p> <p>Bachiller (a)</p>	<p>.....</p> <p>Bachiller (b)</p>	<p>.....</p> <p>Bachiller (c)</p>

Esta sustentación fue realizada de manera virtual u online sincrónica, conforme al Reglamento General de Grados y Títulos.

**Resumen :** El estudio tiene como objetivo determinar la diferencia de conocimiento sobre los impuestos municipales entre los contribuyentes de los pisos de Lamas, para dar a conocer a la población el nivel de conocimiento que tienen acerca de estos tributos, motivo por el cual su provincia tiene poco desarrollo; de modo que, tomen conciencia sobre la importancia de informarse y pagar dichos impuestos. La metodología aplicada para este estudio fue de un diseño descriptivo comparativo no experimental. Para la recolección de datos se utilizó la encuesta sobre impuestos municipales, se tuvo como dimensiones el impuesto predial, así como también el impuesto alcabala, de la misma manera, el impuesto a los juegos y por último el impuesto a los espectáculos públicos no deportivos. Con respecto a la muestra estuvo conformada por 360 contribuyentes de los tres pisos. Como resultados se obtuvieron, mediante una prueba de *Kruskall Wallis*, en relación a la variable impuestos municipales, existe diferencia significativa del nivel de conocimiento en los tres pisos, aceptando la hipótesis  $H_1$ , con un p-valor = 0,031; en cuanto al impuesto predial se obtuvo un p-valor = 0,989; el impuesto alcabala un p-valor = 0,060; el impuesto a los juegos con p-valor = 0,003 y finalmente el impuesto a los espectáculos con un p-valor = 0,003. En conclusión, existe diferencia de conocimiento sobre los impuestos municipales.

**Palabras clave:** Impuestos municipales, impuesto predial, impuesto alcabala, impuesto a los espectáculos públicos, impuesto a los juegos

**Abstract:** The objective of the study is to determine the difference in knowledge about municipal taxes among taxpayers of the Lamas apartments, in order to inform the population about the level of knowledge they have about these taxes, which is the reason why their province has little development; so that they become aware of the importance of being informed and paying these taxes. The methodology applied for this study was a non-experimental descriptive comparative design. The survey on municipal taxes was used for data collection, with the dimensions of the property tax, as well as the alcabala tax, the gaming tax and finally the tax on non-sporting public shows. The sample consisted of 360 taxpayers of the three floors. As results were obtained, by means of a *Kruskall Wallis* test, in relation to the municipal taxes variable, there is a significant difference in the level of knowledge in the three floors, accepting hypothesis H1, with a p-value = 0.031, as for the property tax a p-value = 0.989 was obtained, the alcabala tax a p-value = 0.060, the gaming tax with a p-value = 0.003 and finally the tax on shows with a p-value = 0.003. In conclusion, there is a difference in knowledge about municipal taxes.

**Keywords:** Municipal taxes, property tax, alcabala tax, public entertainment tax, games tax, municipal management

## **Introduction**

### **1.1 Problem statement**

The progress of each province depends to some extent on a good collection of municipal taxes; for this reason, the lack of knowledge about municipal taxes in many provinces makes it impossible to collect them properly, thus bringing as a consequence the late development of the province. There are some factors that contribute to the low level of tax collection, such as the lack of motivation and orientation about the payment of taxes and the corresponding benefits, since there is poor municipal management, which leads to a high level of delinquency, as well as a poor maintenance service of streets, recreational areas, green areas and reinforcement of citizen security. Another existing factor is the lack of knowledge about the investment of these taxes, so that it generates a tax "laziness"; that is, many avoid paying. Since the first decade of the 21st century, the Government has been creating laws with the purpose of strengthening the tax collection system through the Organic Law of Municipalities No. 27972 (LOM), which aims to promote local development; The Law of Bases of Decentralization No. 27783 (LBD), which was

established with the purpose of promoting decentralization to give autonomy to local governments; and the Municipal Taxation Law No. 776 (LTM), which has the mission of improving their functions and competencies; it also has the power to create, annul and modify municipal taxes. In spite of all the efforts made by the Government, the provincial and district municipalities, nowadays give a lot to talk about, due to their lack of commitment to the people. Certainly, their income from these taxes is low, so they still depend on other sources of income, such as the Municipal Compensation Fund (Foncomún), canon, among others. Likewise, it is known that the taxes collected by the municipalities are not enough to cover the expenses required by the population.

## **1.2 Problem formulation**

Therefore, the present research raises the following questions:

### **1.2.1 General inquiry**

¿What is the difference in knowledge about municipal taxes among taxpayers of Lamas apartments?

### **1.2.2 Specific questions**

¿What is the difference in knowledge about property tax among taxpayers in the Lamas apartments?

¿What is the difference in knowledge about the alcabala tax among the taxpayers of the Lamas apartments?

¿What is the difference in gaming tax knowledge among taxpayers in the Lamas apartments?

¿What is the difference in knowledge about the public entertainment tax among taxpayers in the Lamas apartments?

### **1.3 Research objectives**

In order to develop the research on this question, the following objectives have been set:

#### **1.3.1 General Objective**

Determine the difference in knowledge about municipal taxes among taxpayers of Lamas apartments.

#### **1.3.2 Specific objectives**

Determine the difference in knowledge about property tax among taxpayers in the Lamas apartments.

Determine the difference in knowledge of the alcabala tax among the taxpayers of the Lamas apartments.

Determine the difference in knowledge about the Games tax among taxpayers in the Lamas apartments.

Determine the difference in knowledge about the public entertainment tax among taxpayers in the Lamas apartments.

### **1.4 Justification**

The study is theoretically justified in view of the fact that many taxpayers, whether natural or legal persons, have no knowledge on the subject of municipal taxes. Thus, there is a low level of tax collection in the province of Lamas. For this reason, the work was developed to describe the difference in knowledge that exists among taxpayers about municipal taxes, since they are resources that contribute to the development of a province.

The present work has relevance, since it will provide a more real perspective on the situation of the degree of knowledge of taxpayers, as well as the importance of paying their taxes. On the other hand, with the results obtained from the research, the municipality of Lamas can take measures to strengthen the tax culture and increase tax collection, thus improving public services

and quality of life. Regarding the methodology, a non-experimental design was considered, because it only intends to describe the variable, it also has a validated instrument that provides important information for future research related to this topic.

## **1.5 Research hypothesis**

The following hypothesis was established for the research:

### **1.5.1 General hypothesis**

There is a significant difference in knowledge about municipal taxes among taxpayers in the Lamas apartments.

### **1.5.2 Specific hypotheses**

There is a significant difference in knowledge about property tax among taxpayers in the Lamas apartments.

There is a significant difference in knowledge of the alcabala tax among taxpayers in the Lamas apartments.

There is a significant difference in knowledge about the gaming tax among taxpayers in the Lamas apartments.

There is a significant difference in knowledge about the public entertainment tax among taxpayers in the Lamas apartments.

## **Theoretical framework**

### **2.1 Municipal taxes**

Article 5 of the (LTM), mentions that these taxes were established to help generate income for district governments, whose obligation does not generate a direct service from the entity to the taxpayer. (Municipal Taxation Law, 2004)..

As pointed out by Chávez *et al.* (2020) in Peru, tax collection is deficient, since taxpayers often avoid paying. Likewise, they are not aware that the contribution of these taxes contributes to the development of the people. On the other hand, local governments do not make sufficient efforts to increase tax collection.

Although the government has made efforts to intensify tax collection through a regulatory system such as the Management Improvement Incentive Plan (PIMG) and Municipal Modernization, local governments still show a lack of leadership to assume this responsibility.

For Muñante and Pérez (2018) the collection is not good, due to the lack of knowledge about municipal taxes and that about 78% of residents are related to problems of delinquency and non-payment of payments in the province of Lamas.

As stated by Bazán (2021) in the face of this problematic situation is the lack of timely information to the population about payment dates, contributions and rates, as well as the lack of information about the importance of this collection in the national economy.

Duran and Mejía (2015a) According to Duran and Mejía (2015a), the taxes were established by the central government to favor district and provincial municipalities, since they are responsible for administering, overseeing and at the same time are the beneficiaries of these revenues.

For Amasifuén (2015) tax culture is important; since, by this means, it seeks to make people aware of the importance of contributing with their payments; likewise, he emphasizes that contributing to the state is a constitutional duty to provide the necessary means, through which it fulfills its function of guaranteeing citizens the improvement of public services.

Thus, Córdova (2016) adds that municipal taxes are essential elements for local economic development and emphasizes that collecting taxes efficiently makes it possible for resources to be invested in the best possible way in the projects demanded by the community.

Finally, Laurencio (2018) points out that performing a proper process in tax collection favors better decision making; thus, it provides a better service in quality, timeliness and quantity, as well as the goods it generates in relation to the needs of the community.

## **2.2 Property tax**

This tax is the most collected at the national level, unlike others, it is specifically levied on the value of rustic and central land in the city, and is mainly administered by the cadastre office.

Romero *et al.* (2021) reports that in our country, property tax revenue represents 72% of the total tax revenue, for this reason, a tax education system should be established and a relevant tax culture should be created for an adequate tax collection.

When calculating the property tax, it is necessary to determine the taxable base, which is made up of the total value of the owner's property registered in the jurisdiction of his locality. Thus, the tariff and unit values formulated by the National Appraisal Council (Conata) and approved by the Ministry of Housing, Sanitation and Construction will be used. (Ventura, 2016).

According to article 13 of the (LTM), the property tax is calculated under the following scales:

- Up to 15 (*UIT*) 0.2% will be applied.
- From 15 (*UIT*) to 60 (*UIT*) 0.6% will be applied.
- From 60 (*UIT*) or more, 1.0% will be applied.

Pursuant to Article 15 of the (LTM), the terms established for payment are as follows:

- In cash, it will be held until the last day of February.
- In installments, it will be made in four quarterly installments. In the latter, the first deposit will be made on the last day of February and the remaining installments will be paid up to the last working day of May, August and November, specifying that the first payment corresponds to a quarter of the total tax and the following installments will be readjusted based on the accumulated variation of the Wholesale Price Index (WPI).

(Municipal Taxation Law, 2004)..

Segura and Cayao (2017) add that taxpayers who have a taxable property as of January 1 of each year are obligated to pay these taxes, as for property transfers, the acquirer of the property will be recognized as a taxpayer as of the first day of January of the next year. In the case of condominiums, they must inform the municipality of their jurisdiction the corresponding part of the payment.

In addition, the property tax has certain benefits for a certain group of people, such as pensioners and people over 60 years of age.

According to what was mentioned by the municipality of Socabaya, the tax benefits for property tax are for those people who are pensioners and adults from 60 years of age, basically consists of determining from their taxable base an amount equivalent to 50 UIT. For this reason, they must comply with certain requirements:

- In the case of pensioners, they must own a plot of land and their income must be based on their pension and not exceed 1UIT per month, supported by their respective documents.
- In the case of people over 60 years old owning a property, their gross income must not exceed 1UIT per month and have their respective documents that merit their condition.

(Municipality of Socabaya, 2016)..

### **2.2.1 Definitions of authors**

Peña (2016) points out that this is an ad valorem tax and its determination is based on the value of the property; it is calculated and collected by the revenue office, which are the ones that best know the dynamics of the real estate market.

For Santa Cruz (2022) This is an annual tax, levied on the value of a property in a central or distant area, which must be paid in the municipality of the locality where the land is located. In the same way, it is applied to land gained, near the sea or river and buildings that will be part of the property.

## **2.3 Alcabala tax**

According to Gordillo (2019) the lack of a regulation on this tax in the municipal regulatory system today, causes certain cases of uncertainty regarding the limits of application of the tax. So that the level of collection gradually decreases, and this generates a negative effect on the public financial system.

Likewise, Curo (2022) He affirms that the tax has evolved satisfactorily in recent years due to the increase in real estate purchases, improving the economic status that boosts the real estate sector, positively influencing the tax and financial system of local governments.

For Vasquez (2019) the payment of this tax generates income to the municipality where the property is located, where it establishes the transfer; likewise, the provincial municipalities that have a municipal investment fund are beneficiaries of the tax; since they receive 50% of the tax and the difference corresponds to the district municipality.

The Municipal Taxation Law establishes in article 24°; the taxable base of the alcabala tax is determined by the transfer value itself, this amount does not have to be less than the self-assessed value of the land belonging to the period in which it is transferred.

Likewise, the law specifies that the applicable rate is 3%, granting the buyer's commitment. This tax is not levied on the gap corresponding to the first 10 UIT of the price of the property. (Municipal Taxation Law, 2004)..

### **2.3.1 Definitions of authors**

Vidarte (2016) the tax is characterized as an accelerated process that specifically taxes property transfers, either free of charge or with an additional cost, whichever modality includes the type of sales with reservations; established in the regulations.

Duran and Mejía (2015b) add that this tax is levied on the transfer of ownership of real estate, regardless of the name given to the legal party that carries out such effect. It is emphasized that the tax obligation of the tax arises precisely at the moment of the transfer of the real estate.

## **2.4 Gaming tax**

Vidarte (2016) mentions that it taxes the activity related to games such as lotteries, bingo and raffles, as well as the provision of gifts as in games of chance. On the other hand, the company responsible for planning the events has the denomination of taxable person; it also performs taxable activities, as well as for those who receive the prize.

According to Article 50 of the Municipal Taxation Law, the following shall apply in relation to its taxable base:

- Games such as sweepstakes, bingo and raffles or other games of chance are subject to the amount of the game ticket and game card.
- For games such as pimball, one Unidad Impositiva Tributaria (*UIT*) applies, valid as of February 1.
- For games such as slot machines and electronic equipment that give cash or exchangeable money, one Tax Unit (*UIT*) applies, valid as of February 1st.
- Lastly, in the case of lotteries, the amount of the prizes is applied, and in the case of prizes in kind, the market value of the product or good is applied.

Article 51 of the Municipal Taxation Law states that this tax shall be determined by applying the following rates:

- Raffles, bingos and raffles 10%.
- Pimball, video games and other electronic games 10%.
- Lotteries and other games of chance 10%.

### **2.4.1 Definitions of authors**

According to Ruiz (2020) this tax is paid on a monthly basis and is specifically levied on related games such as: raffles, bingo, raffles and electronic games; these have a district level scope, on the contrary, lotteries and games of chance have a district level scope.

On the other hand, Fonseca (2021) Games are activities related to a set of rules whose purpose is to constitute a pastime for those who play them. They receive the name of bet when they require members to risk an amount of money or a large economic value in order to play.

## **2.5 Tax on non-sporting public events**

According to Article 54 of the Municipal Taxation Law, it establishes that the tax is levied on the amount paid for participating in the events held by the entrepreneur in closed environments. Therefore, Article 55 of the LTM states that the agents in charge have the duty to submit their affidavit to disclose the ticketing to be used 7 days in advance of making it available to the public. The shows that are eventual and are performed from time to time, the receiving agents are required to pay 15% of the tax calculated as a guarantee of the venue where the event takes place.

According to article 56° of the (LTM), it is estimated that the taxable base of the tax is constituted by the amount of admission to the shows, this charge includes food services and adds that it will not be less than 50% of the total amount.

According to Contreras (2018) the tax is applicable according to the following rates:

- In the case of bullfighting events, 10% is applied, for events whose ticket value is greater than 0.5% of the (UIT), 5% will belong to events whose value is less than 0.5% of the (UIT) would be subject to tax.
- Horse race on 15%.
- Film shows 10% of the total
- Musical events in general 0%
- Public events classified as cultural 0%
- Other public shows 10%.

Likewise Vidarte (2016) states the following: "The payment of the tax shall be made on the second working day of the week in which the event was held; as for the payment of

temporary shows, it shall be paid the second day after its presentation" and highlights that the collection of this tax is the responsibility of the municipality of the place where the event was held.

### **2.5.1 Definitions of authors**

According to Marreros (2016) the tax is specifically levied on the value credited for admission to the event, without considering events held in opera, folklore and theater halls, known as cultural celebrations by the National Institute of Culture (INC), in terms of its tax liability begins at the same time the payment is made.

## **2.6 Background**

According to the authors, the following background information has been obtained:

The study of Flores (2021) had the general objective of determining the influence that exists between tax incentives and municipal tax collection in the district of Yungar in 2018. The design used in this study was non-experimental-correlational, its study sample was 11 workers in the areas linked to the collection of taxes of the municipality, where a questionnaire of tax incentives in municipal taxes was applied. Having as general conclusion the determination of the Chi Square with a similarity level of 0.01, accepting the null hypothesis with a p-value = 0.99, so that the tax incentive variable has a direct influence on the collection of these taxes, this means that the greater the promotion of discounts and payment facilities, the better and increase the collection of these taxes.

Likewise Daga (2017) in his research aimed to determine the differences in the level of knowledge about municipal taxes according to age and gender of taxpayers of the AA, HH Asunción 8 in the district of Imperial, Cañete 2016. Regarding its research methodology used a non-experimental design - cross-sectional comparative descriptive, for the analysis of the variable and hypothesis testing applied the non-parametric test of *Kruskal Wallis* and *Mann withney*. The sample consisted of 70 local taxpayers, to whom they applied a questionnaire on knowledge of municipal taxes. The results showed that there is a difference in the level of knowledge of

municipal taxes according to gender with a  $p\text{-value} = 0.016 < 0.05$ , accepting the alternative hypothesis  $H_1$  ; in relation to age, it was concluded that there is no difference in knowledge with a  $p\text{-value} = 0.666 > 0.05$ , accepting the null hypothesis  $H_0$  .

For his part, Ruiz (2020) in his study determined the relationship between his variables municipal tax collection in the sustainable development of the district of Yarinacocha 2019. In which he used a non-experimental design of causal correlational type. In which its sample was of heterogeneous type and they used simple random sampling and by convenience forming a total sample of 119 individuals, to whom they applied two questionnaires for the required information. For the respective analysis of the variable, the non-parametric *Kolmogorov Smirnov* test was applied and for the hypothesis, Kendal's Tau - b test and Spearman's Rho were applied. The Kendal's Tau - b of 0.210 with a sig. of 0.001 was obtained as a result, resulting less than 1% standard sig. ( $P < 0.01$ ), likewise the Rho Spearman test was performed, obtaining a value of 0.300. Concluding that there is a high level of relationship between the variables. Therefore, the null hypothesis  $H_0$  is rejected and the alternative hypothesis  $H_1$  is accepted.

Similarly, Cajma (2017) in his research aimed to determine the influence on compliance with their variables tax knowledge and tax obligations of the vendors of the San José market in the city of Juliaca. The type of study corresponds to a non-experimental causal descriptive design and the Chi-square test was used. The sample consisted of 228 merchants belonging to the textile, footwear, household appliances and grocery items, to whom a tax knowledge questionnaire was applied. It was concluded that of the 228 respondents, 117 have a low level of tax knowledge, representing 51% in the different categories already mentioned, which has a negative influence on the collection of these taxes for the state, generating a higher rate of informality in the markets of Juliaca.

Finally, Maigua (2019) in his study had the purpose of analyzing the incidence between his variables tax culture and collection of municipal taxes of the decentralized autonomous government of the canton Latacunga. This study has a quantitative approach, allowing to obtain data for hypothesis testing between its variables, the research was of documentary type. For the

sample, the finite population statistical formula was applied, obtaining a sample of 383 individuals. As for data collection, the questionnaire was applied and as a result it was obtained that taxpayers have a low level of knowledge about taxes, where 64.2% of participants mentioned that this is due to the little information they receive from the municipality, 63.7% do not comply with their tax obligations, since they have a high level of delinquency. Finally, by means of the Chi-square test, it was concluded that tax culture has a significant impact on tax collection.

## **Materials and methods**

### **3.1 Research design**

The present research corresponds to a quantitative approach, because it consisted of the collection of numerical data, as these were used for statistical analysis and hypothesis testing. It is of a comparative descriptive type, because it sought to specify the characteristics or profiles of a group of individuals. Cross-sectional and non-experimental design, because the data collection was applied at a single time and the variable was not manipulated, i.e., it was an investigation in which the independent variable was not intentionally varied (Hernández et al., 2014)..

### **3.2 Sample design**

#### **3.2.1 Population**

According to its geography we know that the city of Lamas is constituted by three floors, as much as it is floor 1, floor 2 and floor 3, and each floor is conformed by neighborhoods. The population chosen for this research were the taxpayers of the three floors of the province of Lamas, since they are the closest taxpayers to the payment of these taxes, who in turn should be the most knowledgeable about these taxes. The population is a set of elements that serve for a certain study. For that reason, between the population and the sample there is an inductive character from the particular to the general "(Ventura, 2017)". Likewise it: "It considers that its extension is limited to the total of the components or objects found within the territorial area of the problem, it also

protects the sample group and has limits, in other words, it is finite." (Muñante & Pérez, 2018, p. 35). In this sense, 5,180 taxpayers belonging to the city of Lamas in the department of San Martín were taken as the population under study. The information obtained was provided by the district municipality of Lamas. The same information was provided by means of a report signed by the Revenue Manager.

### **3.2.2 Sample**

In this research, non-probabilistic convenience sampling was considered, because it consisted of selecting the subjects who are most related to the payment of these taxes and because of the ease of locating them, since the research aims to determine whether taxpayers know their tax obligations, making a comparison between the three floors of Lamas. Parra and Vásquez (2017) state the following: "It is an economic and simple type of sampling, due to the fact that it basically consists of selecting the elements that are convenient for the sample, properly using the researcher's criteria" (p. 10). Thus, the sample under study consisted of 360 taxpayers in the province of Lamas.

### **3.3 Data collection techniques**

For the collection of information, the survey technique was used, and the questionnaire was used as an instrument. As García states: "It is a set of questions usually of various types, systematically and carefully prepared, about the facts and aspects that are of interest in an investigation" (2003, p. 2). (2003, p. 2). This questionnaire consists of 22 items and is made up of 4 dimensions: property tax (items 1-6), the alcabala tax (items 7-12), likewise the tax on games (items 13-18), and finally the tax on non-sporting public shows (items 19-22), with dichotomous response alternatives: 1=Yes, 2=No. With respect to the validation of the instrument, it was submitted to the judgment of three experts in the field, who determined its validity under the following criteria: Relevance, Clarity and Relevance.

### 3.4 Statistical techniques for information processing

For the practical part of the research, the nonparametric analysis of variance was applied. The SPSS 26.0 statistical program was used for data processing, and for hypothesis testing the *Kruskall Wallis* test was applied for the respective interpretations of the variable and dimensions.

### 3.5 Ethical aspects

The purpose of this work was to describe the difference in knowledge among the contributors of the Lamas floors, for which the information collected is highly confidential and anonymous, and was handled exclusively by the researchers, respecting the integrity, dignity and judgment of each participant. Providing them with freedom and consent. Ethics were also obeyed at all times for the development of this study, under the principles and behavioral norms.

## Results

### 4.1 Instrument reliability analysis

Cronbach's alpha for the scale measuring municipal taxes was 0.956, which is an acceptable value that ensures the reliability of the instrument and the validity of the study.

Table 1

#### *Instrument Reliability Level*

Instrument	No. of elements	Cronbach's alpha
Municipal Taxes	22	0.956
Total	22	0.956

Source: own elaboration

As shown in Table 1, the reliability of the instrument has a coefficient of 0.956, which shows that the questionnaire can be applied to the sample, since the results obtained will be relevant.

## 4.2 Analysis of demographic variables

### 4.2.1 Descriptive analysis of gender

Table 2 shows the gender of the taxpayers of the three floors of the provincial municipality of Lamas. Fifty-four percent belong to the male gender and 46% to the female gender.

Table 2

*Descriptive analysis of the gender variable*

Genre	Frequency	Percentage
Male	196	54%
Female	164	46%
Total	360	100%

Source: Own elaboration

### 4.2.2 Descriptive analysis of the floors

Table 3 shows the floors to which the taxpayers in the province of Lamas belong. Thirty-three percent belong to the second floor, 33% to the second floor and 34% to the third floor.

Table 3

*Descriptive analysis of the floors*

Floor	Frequency	Percentage
Second floor	120	33%
Second floor	120	33%
Third floor	120	34%
Total	360	100%

Source: own elaboration

### 4.2.3 Descriptive analysis of respondent education

Table 4 shows the educational level of taxpayers in the province of Lamas. Five percent have primary education, 44% have secondary education and 51% have higher education.

Table 4

*Descriptive analysis of educational level*

Respondent's education	Frequency	Percentage
Primary	19	5%
Secondary	158	44%
Superior	183	51%
Total	360	100%

Source: Own elaboration

**4.2.4 Descriptive analysis of parental education**

Table 5 shows the educational level of the parents of the taxpayers in the province of Lamas. Twenty-six percent have primary level, 54% have secondary level and 20% have higher level.

Table 5

*Descriptive analysis of parents' educational level*

Respondent's education	Frequency	Percentage
Primary	95	26%
Secondary	193	54%
Superior	72	20%
Total	360	100%

Source: own elaboration

**4.2.5 Descriptive analysis of marital status**

Table 6 shows the marital status of the taxpayers of the three floors of the provincial municipality of Lamas. Forty-eight percent are single, 50% are married and 2% are divorced.

Table 6

#### 4.2.6 Descriptive analysis of the variable marital status

Marital status	Frequency	Percentage
Single	171	48%
Married	181	50%
Divorced	8	2%
Total	360	100%

Source: own elaboration

#### 4.2.7 Municipal tax, by gender

Most taxpayers, both male and female, had a low level of knowledge of the municipal tax, with 129 and 100 respondents, respectively. Likewise, with respect to the high level of knowledge, the female gender had a percentage of 55% and the male gender 45%.

Table 7

*Municipal tax, by gender*

Genre	Under	Medium	High	Total
Male	129 (56%)	42 (56%)	25 (45%)	196
Female	100 (44%)	33 (44%)	31 (55%)	164
Total	229	75	56	360

Source: own elaboration

#### 4.2.8 Municipal tax, by educational level

Most taxpayers in the three educational levels had a low level of knowledge, with 12 in elementary school, 105 in high school and 112 in higher education, i.e. there is a lack of knowledge about tax culture. Likewise, as for the high level of knowledge, the secondary level had the highest percentage (52%), followed by the higher level with 43% and the primary level with 5%.

Table 8

*Municipal tax, by educational level*

Educational level	Under	Medium	High	Total
Primary	12 (5%)	4 (5%)	3 (5%)	19
Secondary	105 (46%)	24 (32%)	29 (52%)	158
Superior	112 (49%)	47 (63%)	24 (43%)	183
Total	229	75	56	360

Source: own elaboration

#### **4.3 Descriptive analysis of the variable municipal taxes**

Table 7 shows the level of the variable municipal tax of the taxpayers of the provincial municipality of Lamas. Regarding this variable, 64% of taxpayers have a low level of knowledge of taxes, 21% a medium level and 16% a high level. Likewise, with respect to the property tax dimension, the highest percentage of taxpayers presented a high level of knowledge (48%), for the tax on excise tax dimension, the highest percentage of taxpayers presented a low level of knowledge (67%), while, for the gaming tax dimension, the highest percentage of taxpayers presented a low level of knowledge (76%) and for the entertainment tax dimension, the highest percentage of taxpayers presented a low level of knowledge (72%).

Table 9

*Descriptive analysis of municipal taxes*

Variable/dimension	Level	Frequency	Percentage
Municipal taxes	Under	229	64%
	Medium	75	21%
	High	56	16%
	Total	360	100%
Property tax	Under	119	33%
	Medium	70	19%
	High	171	48%
	Total	360	100%
Excise tax	Under	240	67%
	Medium	24	7%
	High	96	27%
	Total	360	100%
Gaming tax	Under	275	76%
	Medium	14	4%
	High	71	20%
	Total	360	100%
Entertainment tax	Under	259	72%
	Medium	36	10%
	High	65	18%
	Total	360	100%

Source: own elaboration

#### 4.4 Hypothesis testing

##### 4.4.1 General hypothesis

**H<sub>0</sub>** : There is no significant difference in the level of knowledge of the municipal tax among the three floors of Lamas province.

**H<sub>1</sub>** : There is a significant difference in the level of knowledge of the municipal tax among the three floors of Lamas province.

### Decision rule

If the p-value is  $> 0.05$ , the Null Hypothesis ( $H_0$ ) is accepted.

If the p-value  $< 0.05$  the Null Hypothesis is rejected, therefore, the Alternate Hypothesis ( $H_1$ ) is accepted.

Table 10

*Hypothesis test of municipal taxes in the three floors.*

Floor	N	Average range	Chi-square	gl	p-value
First	120	197,94			
Second	120	171,15	6,94	2	0,031
Third	120	172,41			
Total	360				

Source: own elaboration

Table 8 presents the hypothesis test of the municipal tax in the three stories. We found a Chi-square value of 6.94 and a p-value = 0.031; that is, a value less than 0.05; therefore, the alternative hypothesis is accepted: There is a significant difference in the level of knowledge of the municipal tax among the three floors of Lamas province. The second floor presented a lower level of knowledge (171.15) and the second floor presented a higher level of knowledge of municipal taxes (197.94).

#### 4.4.2 Specific hypothesis 1

**$H_0$**  : There is no significant difference in the level of knowledge of property tax among the three floors of Lamas province.

**$H_1$**  : There is a significant difference in the level of knowledge of property tax among the three floors of Lamas province.

### Decision rule

If the p-value is  $> 0.05$ , the Null Hypothesis ( $H_0$ ) is accepted.

If the p-value  $< 0.05$  the Null Hypothesis is rejected, therefore, the Alternate Hypothesis ( $H_1$ ) is accepted.

Table 11

*Hypothesis test of the property tax in the three stories*

Floor	N	Average range	Chi-square	gl	p-value
First	120	179,45			
Second	120	181,03	0,02	2	0,989
Third	120	181,03			
Total	360				

Source: own elaboration

Table 9 presents the hypothesis test of the property tax in the three floors. We found a Chi-square value of 0.02 and a p-value = 0.989; that is, a value greater than 0.05; therefore, the null hypothesis is accepted: There is no significant difference in the level of property tax among the three floors of the province of Lamas. Although, for the sample of 360 taxpayers, the second floor presented a lower degree of knowledge of property taxes (179.45) and the second and third floors presented a higher degree of knowledge (181.03).

#### 4.4.3 Specific hypothesis 2

**$H_0$**  : There is no significant difference in the level of knowledge of the excise tax among the three floors of Lamas province.

**$H_1$**  : There is a significant difference in the level of knowledge of the excise tax among the three floors of the province of Lamas.

#### Decision rule

If the p-value is  $> 0.05$ , the Null Hypothesis ( $H_0$ ) is accepted.

If the p-value  $< 0.05$  the Null Hypothesis is rejected, therefore, the Alternate Hypothesis ( $H_1$ ) is accepted.

Table 12

### *Hypothesis test of the excise tax on the three stories*

Floor	N	Average range	Chi-square	gl	p-value
First	120	195,70			
Second	120	172,90	5,61	2	0,060
Third	120	172,90			
Total	360				

Source: own elaboration

Table 10 presents the hypothesis test of the excise tax in the three floors. We found a Chi-square value of 5.61 and a p-value = 0.060, i.e. a value greater than 0.05; therefore, the null hypothesis is accepted: There is no significant difference in the level of excise tax among the three floors in the province of Lamas. Although, for the sample of 360 taxpayers, the second and third floors presented a lower degree of knowledge of the excise tax (172.90), while the second floor presented a higher degree of knowledge (195.70).

#### **4.4.4 Specific hypothesis 3**

**H<sub>0</sub>** : There is no significant difference in the level of knowledge of the gaming tax among the three floors of Lamas province.

**H<sub>1</sub>** : There is a significant difference in the level of knowledge of the gaming tax among the three floors of Lamas province.

#### **Decision rule**

If the p-value is  $> 0.05$ , the Null Hypothesis ( $H_0$ ) is accepted.

If the p-value  $< 0.05$  the Null Hypothesis is rejected, therefore, the Alternate Hypothesis ( $H_1$ ) is accepted.

Table 13

*Hypothesis testing of the gaming tax on the three floors*

Floor	N	Average range	Chi-square	gl	p-value
First	120	199,91			
Second	120	170,02	11,48	2	0,003
Third	120	171,58			
Total	360				

Source: own elaboration

Table 11 presents the hypothesis test of the gaming tax in the three floors. We found a Chi-square value of 11.48 and a p-value = 0.003; that is, a value greater than 0.05; therefore, the alternative hypothesis is accepted: There is a significant difference in the level of gaming tax among the three levels of the province of Lamas. The second floor presented a lower knowledge (170.02) and the second floor presented a higher degree of knowledge of the gaming tax (199.91).

**4.4.5 Specific hypothesis 4**

**H<sub>0</sub>** : There is no significant difference in the level of knowledge of the entertainment tax among the three floors of Lamas province.

**H<sub>1</sub>** : There is a significant difference in the level of knowledge of the entertainment tax among the three floors of the province of Lamas.

**Decision rule**

If the p-value is > 0.05, the Null Hypothesis (H<sub>0</sub> ) is accepted.

If the p-value < 0.05 the Null Hypothesis is rejected, therefore, the Alternate Hypothesis (H<sub>1</sub> ) is accepted.

Table 14

*Hypothesis test of the entertainment tax on the three floors.*

Floor	N	Average range	Chi-square	gl	p-value
First	120	201,14			
Second	120	169,57	11,42	2	0,003
Third	120	170,80			
Total	360				

Source: own elaboration

Table 12 presents the hypothesis test of the entertainment tax on the three floors. We found a Chi-square value of 11.42 and a p-value = 0.003; that is, a value greater than 0.05; therefore, the alternative hypothesis is accepted: There is a significant difference in the level of entertainment tax among the three floors of the province of Lamas. The second floor presented a lower knowledge (169.57) and the second floor presented a higher degree of knowledge of the entertainment tax (201.14).

## **Discussion**

According to the main objective, the result obtained was that there is a difference in knowledge about these taxes, with a p-value of 0.031, accepting the ( $H_1$ ), specifying that the taxpayers with greater knowledge belong to the second floor. Similar data were found in the research conducted by Daga. (2017) where he determined that there are differences in the level of knowledge about municipal taxes in the taxpayers of the Miguel Grau Sector of the AA.HH. Asunción 8, District of Imperial, with a p-value = 0.016. Thus, they coincide in specifying that the difference in knowledge exists due to the lack of orientation.

In relation to the results of the level of knowledge of municipal taxes according to gender, as shown in Table 7, a high number of taxpayers with a low level of knowledge of municipal taxes (129 men and 100 women) were found, that is, there is a need to implement training on taxes, so that taxpayers know about the rates, payment schedules and benefits of these taxes. Ticona and

Quispe (2020) in their research recommend that the tax administration should place greater emphasis on talks or training in order to contribute to the knowledge of these issues. They also recommend having a better control of tax audits.

In relation to the results obtained on the level of knowledge of the variable municipal taxes according to educational level, as shown in Table 8, a high number of taxpayers with a low level of knowledge of the municipal tax were found (12 primary school students, 105 high school students and 112 college students), i.e. there is a need to implement training on municipal taxes, in order to contribute to the tax culture. Vento and Meléndez (2021) in their research recommend that municipalities should give talks on taxes in order to increase knowledge and create a tax culture.

## **Conclusion**

Through the results acquired from the present research regarding the difference in knowledge about municipal taxes among taxpayers in the apartments of Lamas province, the following conclusions were reached:

With respect to the general objective, it was determined that there is a significant difference in the level of knowledge about municipal taxes among the taxpayers of the three floors of Lamas, with a p-value of 0.031, highlighting that the floor with the greatest knowledge about these taxes is the second floor, equivalent to an average range (197.94). This means that the taxpayers of the second floor are more informed about the percentages, rates and payment dates, in addition to knowing its importance and the benefits it would bring to the economic development of their province.

With respect to the specific objective, it was determined that there is no significant difference in the level of knowledge of property tax among the taxpayers of the Lamas floors, with a p-value of 0.989. However, it was shown that the second and third floors have a higher knowledge equivalent to a range of (181.03), compared to the second floor that obtained a lower

range of (179.45). This means that the level of knowledge about this tax among the Lamas floors is almost similar.

In relation to the specific objective, it was determined that there is no significant difference in the level of knowledge of the alcabala tax among the taxpayers of the Lamas floors, with a p-value of 0.060. However, of the sample studied, the second floor showed a greater knowledge equivalent to an average rank of (195.70) of this tax, as opposed to the second and third floors, which obtained a lower rank of (172.90).

With respect to the specific objective, it was determined that there is a significant difference in the level of knowledge of the gaming tax among the taxpayers of the Lamas floors, with a p-value of 0.003, so that the second floor has a higher degree of knowledge equivalent to a range of (199.91), implying that they do know the modalities of payment of this tax.

With respect to the specific objective, it was determined that there is a significant difference in the level of knowledge of the non-sports public entertainment tax among the taxpayers of the Lamas floors, with a p-value of 0.003, with the taxpayers of the second floor having the highest degree of knowledge equivalent to a range of (201.14).

Therefore, as a general conclusion it can be said that the difference in knowledge that exists among taxpayers, is due to the fact that the authorities or officials of the Municipality of Lamas are not working according to the needs of the population, they are not exercising their work as they should, informing, guiding about the rates, payment dates, fines etc., nor how important it is to contribute these taxes for the benefit of the province, They are also not informing about the taxes, payment dates, fines, etc., nor how important it is to contribute these taxes for the benefit of the province, considering that Lamas is a tourist city and, therefore, this requires that this city has a good public cleaning service, such as garbage collection, cleaning of parks, streets, markets, and maintenance of tourist centers. On the other hand, taxpayers do not have the initiative to inform themselves and are not aware of the importance of these taxes and the benefits they would bring to their province.

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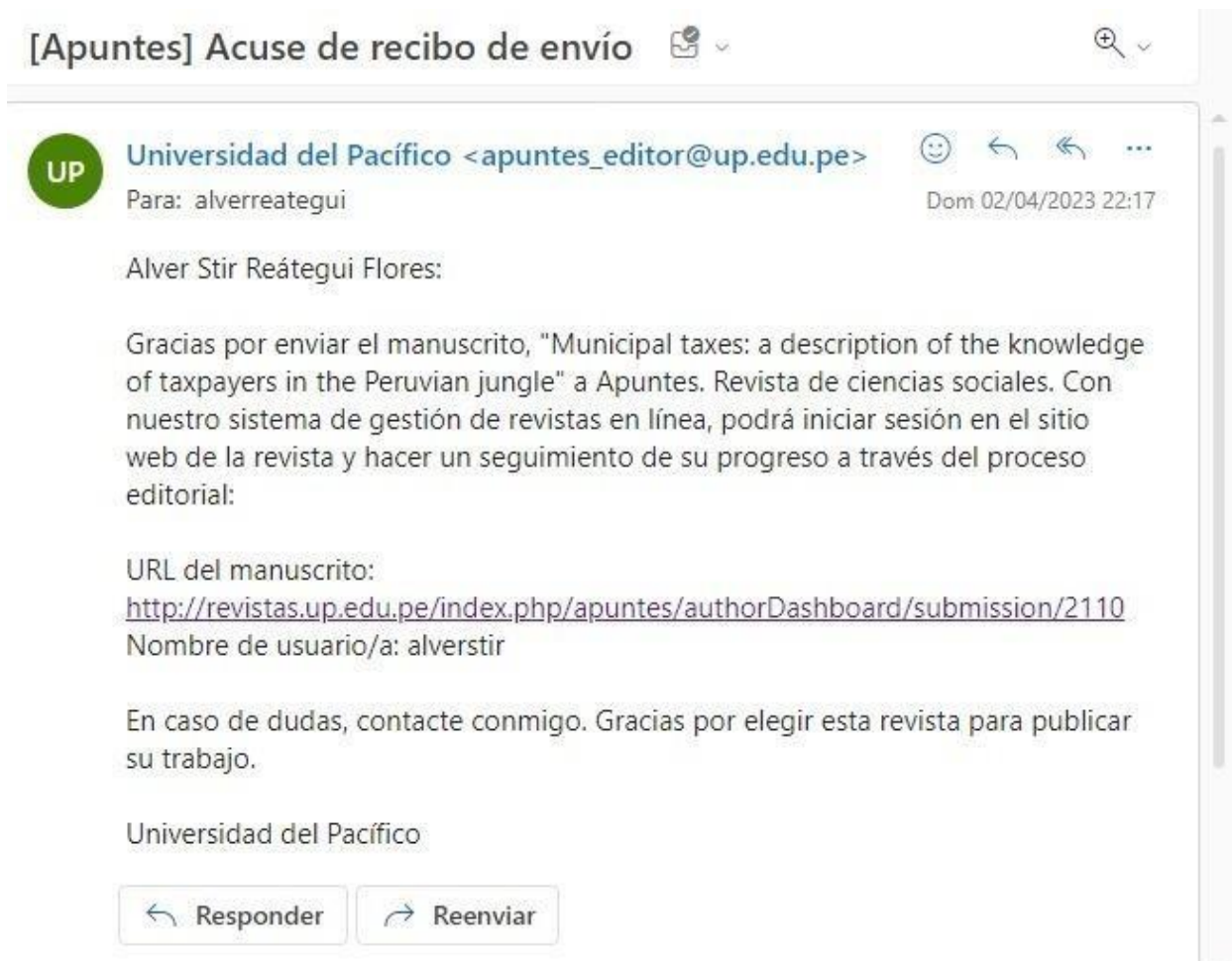
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## 8. Anexos

### *Evidencia de sumisión del artículo en una revista*



[Apuntes] Acuse de recibo de envío

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Responder Reenviar

## Resolución de inscripción del perfil de proyecto



"AÑO DEL FORTALECIMIENTO DE LA SOBERANÍA NACIONAL"

RESOLUCIÓN N° 0804-2022/UPeU-FCE-CF

Ñaña, Lima, 14 de setiembre de 2022

### VISTO:

El expediente, de (del) la (las, los) bachiller(es): **Karen Jemima Dominguez Chinchay**, identificado(a) con código Universitario N° 201811466, **Alver Stir Reategui Flores**, identificado(a) con código Universitario N° 201811455 y **Leidy Marlitha Rojas Villacorta**, identificado(a) con código Universitario N° 201912311, de la Escuela Profesional de Contabilidad, de la Facultad de Ciencias Empresariales, de la Universidad Peruana Unión,

### CONSIDERANDO:

Que la Universidad Peruana Unión tiene autonomía académica, administrativa y normativa, dentro del ámbito establecido por la Ley Universitaria N° 30220 y el Estatuto de la Universidad;

Que la Facultad de Ciencias Empresariales, de la Universidad Peruana Unión, mediante sus reglamentos académicos y administrativos, ha establecido las formas y procedimientos para la aprobación e inscripción del perfil de proyecto de tesis en formato artículo y la designación o nombramiento del asesor para la obtención del título profesional;

Que **Karen Jemima Dominguez Chinchay**, **Alver Stir Reategui Flores** y **Leidy Marlitha Rojas Villacorta**, ha(n) solicitado: la inscripción del perfil de proyecto de tesis titulado "*Impuestos municipales: Determinante del conocimiento para el desarrollo económico, en la Provincia de Lamas, San Martín, Perú*" y la designación del Asesor, encargado de orientar y asesorar la ejecución del perfil de proyecto de tesis en formato artículo;

Estando a lo acordado en la sesión del Consejo de la Facultad de Ciencias Empresariales de la Universidad Peruana Unión, celebrada el 14 de setiembre de 2022, y en aplicación del Estatuto y el Reglamento General de Investigación de la Universidad;

### SE RESUELVE:

Aprobar la inscripción del perfil de proyecto de tesis en formato artículo (Art. 52.4), DESIGNAR el ASESOR (Art. 53), docente experimentado en investigación, con conocimiento en la temática de estudio, metodología de investigación, al cual es NOMBRADO PARA MONITOREAR, GUIAR, ORIENTAR Y SUPERVISAR la ejecución del perfil de proyecto de tesis, asimismo, se les dispone un plazo máximo de doce (12) meses para la ejecución (Art. 54).

Tesis	Código	CP	Título	Asesor	Discrecionales
Karen Jemima Dominguez Chinchay Alver Stir Reategui Flores Leidy Marlitha Rojas Villacorta	201811466 201811455 201912311	Contabilidad y Tributaria	Impuestos municipales: Determinante del conocimiento para el desarrollo económico, en la Provincia de Lamas, San Martín, Perú	Dr. Eidal Delino Santos Gutierrez	Dr. Avelino Sebastian Villalberto De La Cruz Mtro. Manuel Carrasco Melina

Regístrese, comuníquese y archívese.



**Dra. Maritza Soledad Arana Rodriguez**  
DECANA



**Dra. Karina Elizabeth Paredes Abanto**  
SECRETARIA ACADÉMICA

*Instrumento de recolección de datos*

## CUESTIONARIO

El presente cuestionario pretende determinar la diferencia de conocimiento de los impuestos municipales entre los contribuyentes de los pisos de Lamas, por lo que se le solicita responder con sinceridad las preguntas que a continuación se presentan que será de mucha importancia para la investigación. El presente cuestionario es completamente anónimo, y el uso de la información será estrictamente conservada, por lo que se le agradece anticipadamente su participación. Al rellenar el presente cuestionario declaro mi aceptación y conformidad con mi participación en la investigación.

### 1. Instrucciones.

Marque con un aspa (X) de acuerdo a las equivalencias:

1	0
SI	NO

### 2. Datos generales

Género

Masculino

Femenino

Nivel de Educación

Primaria  Secundaria  Superior

Nivel de Educación de los padres

Primaria  Secundaria  Superior

Piso al que pertenece

Piso Uno  Piso Dos  Piso Tres

Estado Civil

Soltero  Casado  Divorciado

N°	<b>IMPUESTOS MUNICIPALES</b>	<b>1</b>	<b>0</b>
	<b>IMPUESTO PREDIAL</b>	<b>SI</b>	<b>NO</b>
1	Conoce usted el porcentaje de pago del impuesto predial		
2	Conoce usted el uso del impuesto predial		
3	Conoce usted las modalidades de pago del impuesto predial		
4	Conoce usted los sujetos afectos al impuesto predial (quienes están obligados a pagar)		
5	Conoce usted el periodo de pago del impuesto predial		
6	Conoce usted la forma de presentación de la Declaración Jurada del impuesto predial		
	<b>IMPUESTO ALCABALA</b>	<b>SI</b>	<b>NO</b>
7	Conoce usted el impuesto alcabala		
8	Conoce usted los medios de pago del impuesto alcabala		
9	Conoce usted el periodo de pago del impuesto alcabala		
10	Conoce usted el uso del impuesto alcabala (quienes están obligados a pagar)		
11	Conoce usted los sujetos afectos al impuesto alcabala		
12	Conoce usted el porcentaje de pago del impuesto alcabala		
	<b>IMPUESTO A LOS JUEGOS</b>	<b>SI</b>	<b>NO</b>
13	Conoce usted la tasa del impuesto a los juegos		
14	Conoce usted los sujetos afectos a la tasa del impuesto a los juegos (quienes están obligados a pagar)		
15	Conoce usted el uso del impuesto a los juegos		
16	Conoce usted el periodo del impuesto a los juegos		
17	Conoce usted la base imponible del impuesto a los juegos (el monto de cual se calcula)		
18	Conoce usted el porcentaje del impuesto a los juegos		
	<b>IMPUESTO A LOS ESPECTÁCULOS PÚBLICOS</b>	<b>SI</b>	<b>NO</b>
19	Conoce usted el monto a pagar del impuesto a los espectáculos públicos		
20	Conoce usted el periodo de pago del impuesto a los espectáculos públicos		
21	Conoce usted que sujetos están afectos al impuesto a los espectáculos públicos (quienes están obligados a pagar)		
22	Conoce usted las formas de pago del impuesto a los espectáculos públicos		