

## Tax Culture and its Relationship with Income Tax Collection in MSE Taxpayers in Tingo María - Peru

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### Abstract

*The tax culture is the basis for the collection and maintenance of the country, it is the object of multiple studies in all parts of Latin America, its importance lies in the commitment of the population to the timely and correct fulfillment of their tax obligations. That is, affective and behavioral about taxes. Hence, the purpose of this study was to determine the relationship between tax culture and income tax collection in taxpayers in the condition of MSEs in the city of Tingo María.*

*The methodology was based on a quantitative, non-experimental and cross-sectional correlational approach. To obtain the data, a survey questionnaire was applied to 102 taxpayers in the city of Tingo María. The instrument in question was subjected to internal consistency analysis using Cronbach's alpha, obtaining a coefficient of 0.867, which indicates that the instrument is valid and reliable for its application.*

*The results confirm the main objective of the research, in which the tax culture affects the collection of income tax in the taxpayers of MSEs in the city of Tingo María, with a moderate positive correlation level ( $r=0.354$ ) and a level of significance of (0.000), which explains that the tax culture is a significant variable to improve the collection of income tax.*

**Keywords:** Tax education, tax culture, tax collection, tax compliance, tax evasion, MSEs.

### INTRODUCTION

Before defining what tax culture is, we will address the Tax System, for which concepts of various authors were reviewed, as is the case of Gil who indicated that to understand the Peruvian tax system it is necessary to keep in mind the word collection, since the main objective of this is to be a source of resources for the State.(2018)

Bravo mentions that it is the "set of legal norms that establish taxes and those that regulate the procedures and formal duties necessary to make possible the flow of taxes to the State".(2006)(pág. 86)

For Estela, "the tax system is the set of rules on taxation, rationally linked to each other. These rules are articulated around the tax regime and the tax code." (2002)(pág. 38).

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For his part, Cervantes indicates: It is the set of elements established by the government to define the amount of the tax burden and the type of contributions that the governed and other economic agents will have to carry annually, for the fulfillment of the constitutional obligations aimed at the payment of public expenses, as well as the coercive mechanisms available to the State to sanction and make effective tax compliance. in accordance with the principles of proportionality, fairness, legality and destination, generally accepted in national laws.(2015)(pág. 118)

It should be noted that the tax code constitutes the fundamental axis of the National Tax System, its rules apply to the different taxes. It establishes that the term tribute includes: taxes, contributions and fees. This system is schematized as follows:

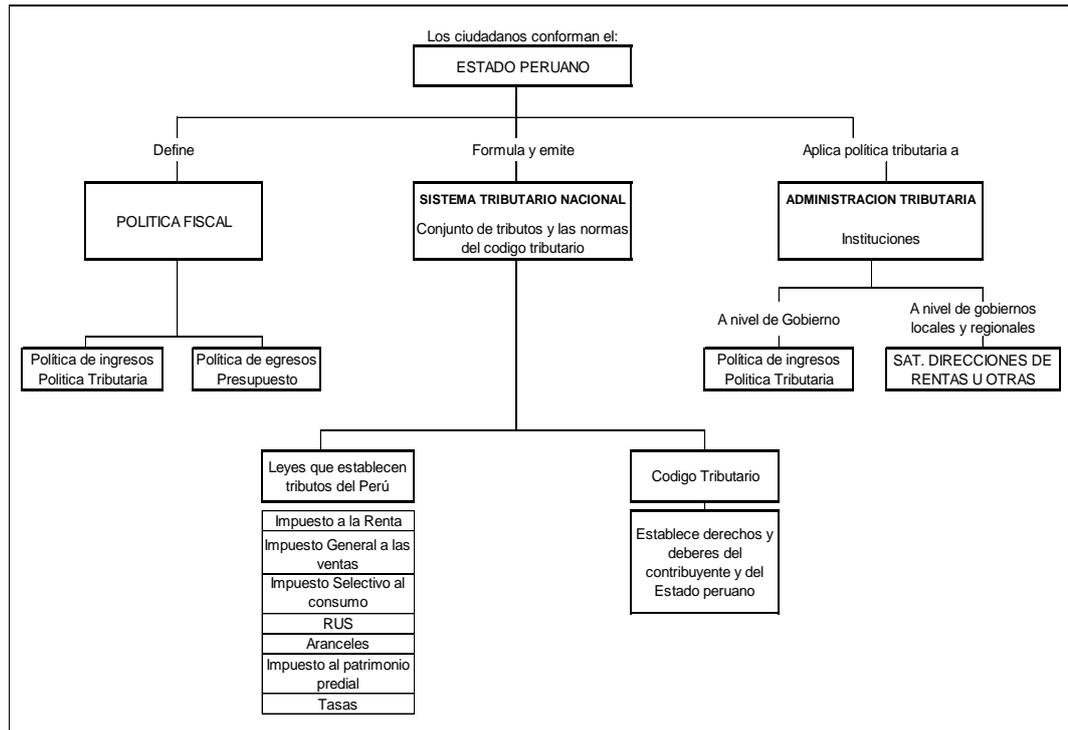


Figure 1. Peruvian tax system.

Source: SUNAT. Secondary Classroom (2012)

Taking into account what has been mentioned in the preceding paragraph, we will define what taxation is, Estela defines it as "the action with which the citizen gives the State a certain amount of money for the financing of public functions and services".(2002)(pág. 37)

For Villegas, they are "the monetary benefits that the state demands in the exercise of its power of empire by virtue of a law and to cover the expenses demanded by the fulfillment of its purposes."(2001)(pág. 67)

"Today's taxation follows an international standard and was constituted through the adoption of a fiscal policy, the creation of a tax system and the formation of a tax administration." (Timaná & Pazo, 2014, pág. 63)

Quintanilla affirms that "it is the pillar that sustains the State and in order for it to fulfill its constitutional obligation to watch over the common good and provide the population with the basic services that it requires, it needs resources that come mainly from the taxes paid by taxpayers."(2012)(pág. 107)

Deher sees it as an instrument of society to achieve its own goals, mentioning that paying taxes should not be seen as a form of submission to the state, much less as a necessary

evil. Rather, it should be regarded as the fundamental duty of the citizen, who has a responsibility for its organization and maintenance(2015)

According to SUNAT, through taxation, citizens contribute to its sustenance. Since, with these resources, the State efficiently fulfills its functions and services, generating stability and economic growth for the benefit of citizens. So, (2013)The taxes paid by taxpayers return to the community in the form of public works, public services and social works aimed at reducing poverty in the country and encouraging human development, contributing to social welfare, as shown below:



Figure 2. Virtuous circle of taxation.

Source: SUNAT Taxation, Tax Awareness and Development. (2013, pág. 20)

It is important to emphasize the importance of the taxpayer complying with their tax obligations, since The state is financed through the collection of taxes, that returns to citizens through public works, social works, public services, which is why it is necessary for the taxpayer to be aware of the importance of having a tax culture, as indicated by Quintanilla:(2012)

To meet the objective, it is required that the population obtain knowledge on the subject and understand the importance of their responsibilities and the benefits that come from it. This understanding is nourished by timely information and appropriate training, which should lead to acceptance, derived from awareness. This is essential to achieve a firm and sustainable collection in the medium and long term, so that it is also possible to fulfill the investment, reinvestment, savings and their destination towards productive and national development purposes.(pág. 107)

Therefore, we will analyze tax culture as a social category, for which we will first define what culture is. According to the Royal Academy of the Spanish Language, it is defined as the body of knowledge that allows someone to develop their critical judgment. Armas and Colmenares indicate that "culture is learned and shared, man does not inherit most of his habitual ways of behaving, he acquires it in the course of his life".(2014)(2009)(pág. 146)

For UNESCO, it is the set of distinctive features, spiritual and material, intellectual and affective, of a society or social group. That makes us specifically human, rational, critical and ethically committed beings. Through it we discern values and make decisions.(2017)

"The culture of a country is nothing more than what is worked for many years in science, art, religiosity, but, above all, what is cultivated in customs and habits."(Quintanilla, 2012, pág. 109)

On the other hand, "the members of the different social groups establish and share norms and values, which regulate the appropriate forms of behavior and the attitudes to have in the face of situations or issues that this group evaluates as important." (AFIP, 2015, pág. 11)

To summarize, we can deduce that culture is the action of the human being in a social group, which is learned. However, it is also influenced by the environment in which it develops.

Having defined culture, we will now address tax culture, for which Rodríguez affirms that tax culture is about seeing the everyday meaning of evasion and taxation, since it does not simply constitute a set of state revenues and expenditures, but the way in which the scale of values of a society is materialized. He also adds that the tax culture is the simple result of the rules of operation of the system, that is, it is the system that generates individual behavior. (2011)(pág. 16)

For Roca, it is the "set of information and the degree of knowledge that a given country has about taxes, but more importantly, the set of perceptions, criteria, habits and attitudes that society has regarding taxation".(2008)(pág. 05)

Armas and Colmenares affirm that: With the tax culture, it is intended that the individuals of society involved in the process become aware that it is a constitutional duty to contribute to the state and communicate to that community that the fundamental reasons for taxation are to provide the nation with the necessary means for it to fulfill its function, such as guaranteeing citizens effective and efficient public services (pág. 145).

However, it is not possible to speak of tax culture without introducing the subject of tax awareness, understood as the development of the sense of cooperation of the individuals of a society with the State, contributing to it through the payment of taxes, so that the State fulfills the reason for its existence, which is to provide good public services. maximizing the quality of life in society. (Valero, Ramirez, & Moreno, *Ética y cultura tributaria en el contribuyente*, 2010, pág. 66)

The tax culture, without any kind of doubt, makes it easier for the State to have timely resources to fulfill its purposes, because having a solid awareness of the taxpayer about his tax obligations will allow timely and sufficient tax collection to finance public spending. (Benalcázar, 2014, pág. 116)

For Vanegas, tax awareness is the internalization of tax duties, so it is necessary that taxpayers are progressively stimulated regarding what behaviors they should and should not behave, since it could go against the tax system. Since tax awareness consists of complying voluntarily, that is, taxpayers must identify each of the tax obligations imposed on them by law without being obliged. (2016)

It should be noted that, "knowledge and understanding determine attitudes about individual and collective rights and duties related to the collection of State revenues and expenditures".(Arno, 2015, pág. 29)

Valero et al., affirm that tax culture is the set of values, beliefs and attitudes shared by a society regarding taxation and the laws that govern it, which leads to the permanent fulfillment of tax duties, so it is required that the population obtain knowledge on the subject and understand the importance of their tax responsibilities. Adding that this is not

achieved from one day to the next, to achieve it it is necessary to create an educational process that forms the conscience of the taxpayer and the State, taking into account the importance and need that by complying with their tax obligations it will be possible to cover the needs of the group through its incorporation into the national budget, state or municipal. (2010)

For this reason, it is important to promote tax education in children and young people since they are the future citizens, Delgado affirms that tax education aims to provide younger citizens with conceptual schemes on fiscal responsibility that help them to incorporate their role as taxpayers with a clear awareness of logical and rational behavior in a democratic society. (2009)

The promotion of greater tax awareness in the field of higher education is essential because these are students at an age close to job placement and because future entrepreneurs and tax advisors will emerge from business and economic careers in a market in which tax avoidance and evasion strategies are sometimes rewarded (...) universities benefit because students can acquire up-to-date and practical technical knowledge, at the same time an ethical formation of great social utility.(Soletto, 2015, pág. 06)

The purpose of tax education is to transmit opinions, values and attitudes regarding fiscal responsibility and against evasive conduct, so its objective is not to teach academic content, but ethical content; Thus, tax or fiscal education is worked on in the classroom as a matter of civic responsibility.(Vanegas, 2016, pág. 93)

The education system can prepare children and young people for the time when they must fulfil their obligations as taxpayers by imparting a set of basic knowledge explaining the meaning and purpose of taxation (Diaz & Fernández, 2010, pág. 08)

It should be noted that, "tax education tries to develop from an early age attitudes of commitment to the common good and to the norms that regulate democratic coexistence, highlighting the social meaning of taxes and their link with public spending, and the damage that tax fraud and corruption entail". In addition, "one of the objectives of education must be precisely to break the vicious circle of discretion in the payment of taxes and to raise awareness that taxation is not only a legal obligation, but a duty of each person before society".(Soletto, 2015, pág. 05)(Quintanilla, 2012, pág. 107)

In addition to the above, it can be said that education and taxation are closely linked to each other, since, with the help of teachers, who impart knowledge in the classroom, students could be made aware of the importance of taxation.(Castillo & Castillo, 2016)

In short, by promoting the tax culture from the tax administration and the national education system, we can improve tax collection because there would be fewer informal workers, tax evasion would decrease and non-compliance with tax obligations on the part of citizens and taxpayers would decrease. Therefore, it can be said that the taxpayer is tax-conscious when he complies with his tax obligations without any requirement, simply assuming that, with the payment of his taxes, he will benefit the citizenry. (González, 2018, pág. 28)

However, in order to consolidate tax education programmes, it is necessary to institutionalize them within the tax administrations, to forge alliances with the ministries of education and universities, and for tax education to be conceived as a State policy.(Soletto, 2015, pág. 05)

Finally, I must point out that it is not possible to achieve important changes in the tax culture without strategies aimed at achieving voluntary compliance, providing better services, educating from an early age so that citizens internalize the payment of taxes by their own conviction and generating greater fiscal transparency. . In addition, the collection problem not only encompasses tax culture and awareness, another cause that

intervenes in such non-compliance, is the complexity of the tax rules, since many times not even the authors themselves understand it, and each person interprets it in their own way, which is why disagreements arise, on the other hand the taxpayer is out of place making calculations on possible surcharges, arrears or interest, which apply to it, since the State never loses in tax matters.(Procuraduría de la Defensa del Contribuyente, 2014, pág. 27)(De Soto, 1981)

## METHODOLOGY

The methodology was based on a quantitative, non-experimental and cross-sectional correlational approach. To obtain the data, a survey questionnaire was applied to 102 taxpayers in the city of Tingo María. The instrument in question was subjected to internal consistency analysis using Cronbach's alpha, obtaining a coefficient of 0.867, which indicates that the instrument is valid and reliable for its application. It presented a correlational level that allowed us to know the relationship between both variables without any manipulation. In this context, the study sample was first identified and then the variables were measured at a certain time to obtain the desired relationship.

It is of an applicative type because it used well-known theories, approaches, and doctrines. As Baena indicates, applied studies aim to find solutions that can be applied or replicated to similar situations, they do not develop theories, but apply general theories, that is, they confront theory with reality(2014)

The level of research is of a bivariate descriptive nature, because the relationships and characteristics of the phenomena of the problem were established, that is, to know the variables that are related and to guide the procedures for the testing of hypotheses. In this way, the tax culture was described and related to the collection of income tax.(INEGI, 2005, pág. 23)

## RESULTS

For the interpretation of data and results, a database was built from the results of the questionnaire applied, then frequency tables and their respective figures were elaborated with their interpretation. In all cases, descriptive statistics, such as mean and percentages, were applied.

For hypothesis testing and database management, SPSS version 23 was used; Likewise, the Shapiro-Wilk and Kolmogorov-Smirnov normality test was applied, in order to know whether parametric or non-parametric tests will be applied. In this case, based on the results obtained in Table 2, non-parametric tests such as Spearman's RHO will be applied; Which we detail below:

- a. The tax culture of MYPE taxpayers in Tingo María.

Level of tax literacy in taxpayers MYPE Tingo María

Table 1

Tax culture	frequency	percentage
Casualty	11	11%
Stocking	91	89%
Total	102	100%

Source: Applied Survey

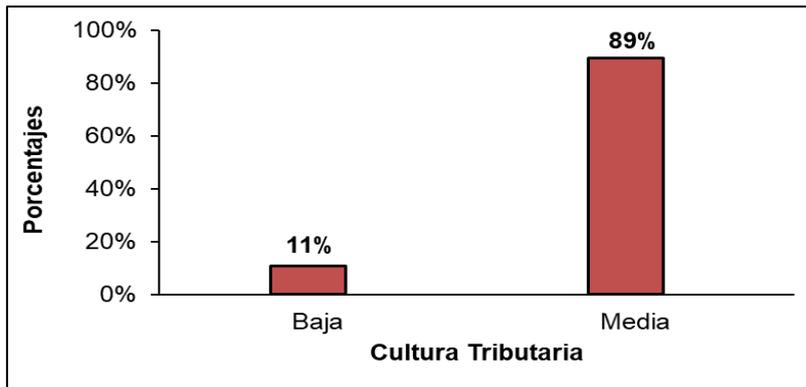


Figure 3. Level of tax literacy.

It is observed that 89% of MYPE taxpayers in Tingo María have a medium level of tax literacy, followed by 11% who are at the low level.

Table 2 Tax culture in the cognitive dimension of MYPE taxpayers in Tingo María

Cultura Tributaria en la Dimensión Cognitivo	Frecuencia	Porcentaje
Bajo	26	25%
Medio	76	75%
<b>Total</b>	<b>102</b>	<b>100%</b>

Fuente: Encuesta aplicada

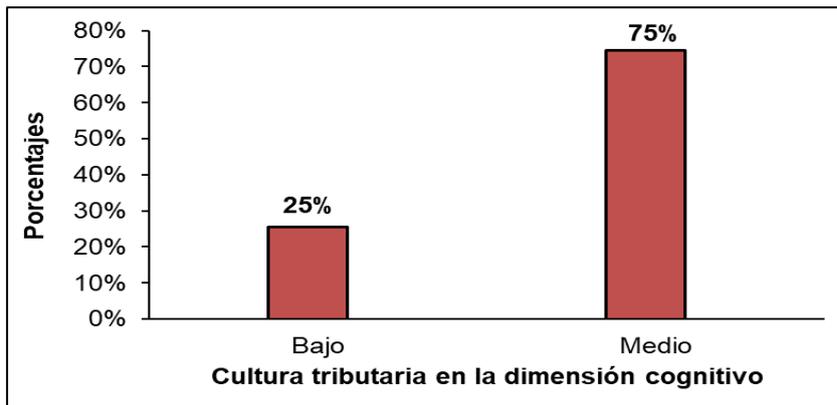


Figure 4 Level of the cognitive dimension.

Regarding the dimension of the cognitive level, it was obtained that 75% of the group of taxpayers investigated are at the medium level, followed by the low level with 25%. The level is 0% for that reason it has not been considered either in the table or in the figure.

Table 3 Tax culture in the affective dimension in SME taxpayers in Tingo María

Cultura Tributaria en la Dimensión Afectiva	Frecuencia	Porcentaje
Bajo	18	18%
Medio	65	64%
Alto	19	19%
<b>Total</b>	<b>102</b>	<b>100%</b>

Fuente: Encuesta aplicada

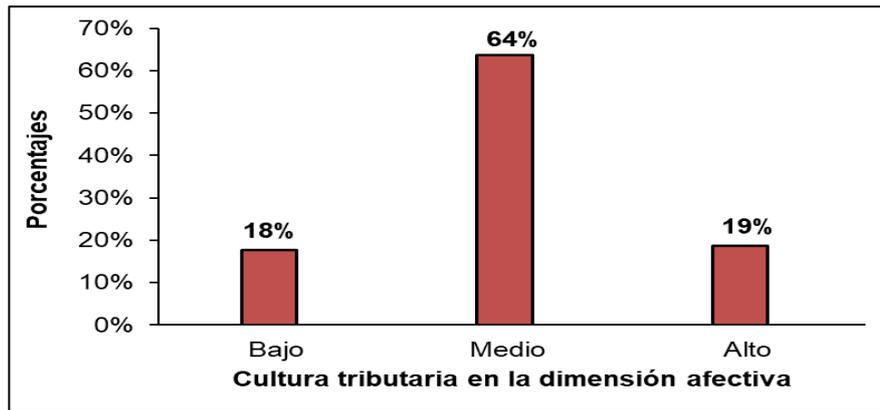


Figure 5. Level of the affective dimension.

The results in the affective dimension denote that 64% of the group of contributors are located at the medium level in the affective part, followed by 19% with the high level and 18% with the low level.

Table 4 Tax Culture: Behavioral Dimension in MYPE Taxpayers in Tingo María

Cultura Tributaria en la Dimensión Conductual	Frecuencia	Porcentaje
Bajo	18	18%
Medio	67	66%
Alto	17	17%
<b>Total</b>	<b>102</b>	<b>100%</b>

Fuente: Encuesta aplicada

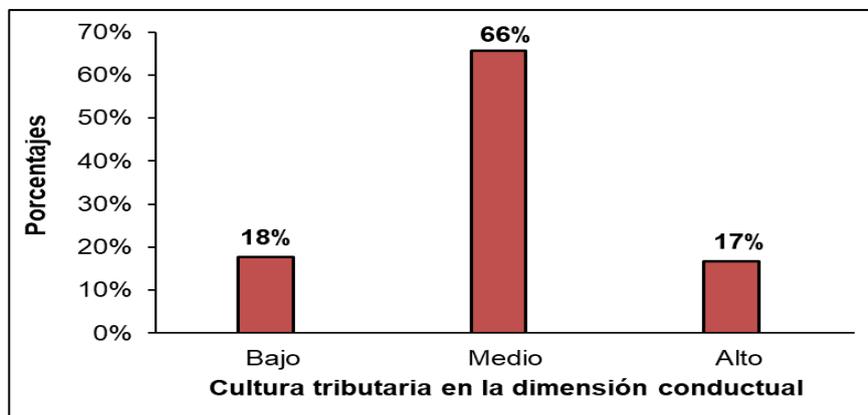


Figure 6. Level of the behavioral dimension.

Regarding the behavioral dimension, the results obtained indicate that 66% of the taxpayers investigated are located in the medium level, followed by 18% with the low level and 17% with the high level.

## b. Income tax collection in MYPE taxpayers of Tingo María.

Table 5 Income tax collection from MYPE taxpayers in Tingo María

Recaudación Tributaria	Frecuencia	Porcentaje
Baja	20	20%
Media	66	65%
Alta	16	16%
<b>Total</b>	<b>102</b>	<b>100%</b>

Fuente: Encuesta aplicada

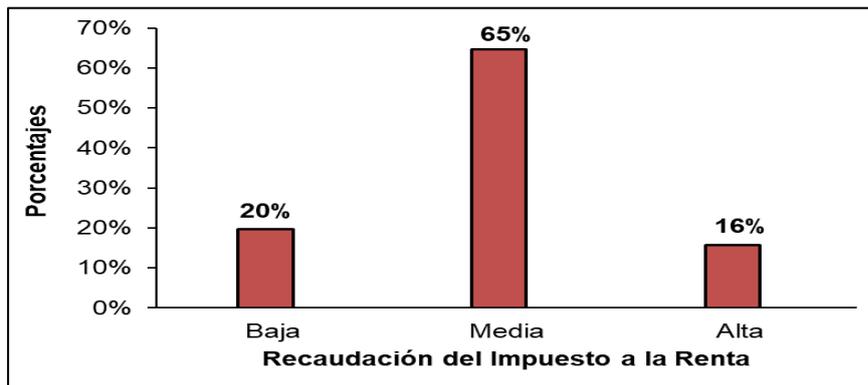


Figure 07. Level of income tax collection.

Regarding the Income Tax Collection variable, the results indicate that 65% of taxpayers are in the medium level, followed by 20% in the low level and 16% in the high level.

## c. Relationship of tax culture with income tax collection.

Table 6 Relationship of tax culture and income tax collection in MYPE taxpayers in Tingo María

Cultura Tributaria	Recaudación del Impuesto a la Renta						Total	
	Bajo		Medio		Alto		f	%
	f	%	f	%	f	%	f	%
Baja	3	3%	7	7%	1	1%	11	11%
Media	17	17%	59	60%	15	15%	91	89%
	0		0		0		0	0%
<b>Total</b>	<b>20</b>	<b>20%</b>	<b>66</b>	<b>67%</b>	<b>16</b>	<b>16%</b>	<b>102</b>	<b>100%</b>

Fuente: Encuesta aplicada

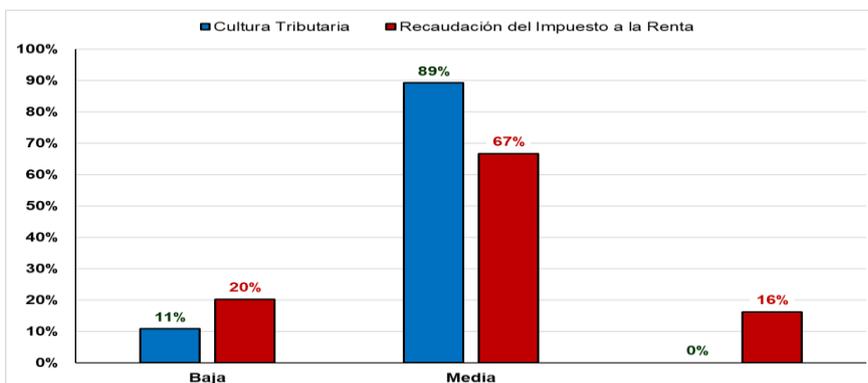


Figure 8. Relationship between tax culture and income tax collection.

The variables tax culture and income tax collection have a medium level relationship with 89 and 67 percent, respectively. In other words, as the tax culture increases, so does the collection of income tax. This is the indicator that stands out the most in the data presented.

Table 7 Relationship between tax culture, cognitive dimension and income tax collection in MYPE taxpayers in Tingo María

Dimensión cognitivo	Recaudación del Impuesto a la Renta						Total	
	Bajo		Medio		Alto		f	%
	f	%	f	%	f	%		
Baja	3	3%	17	17%	6	6%	26	25%
Media	17	17%	49	49%	10	10%	76	75%
Alta	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>20</b>	<b>20%</b>	<b>66</b>	<b>67%</b>	<b>16</b>	<b>16%</b>	<b>102</b>	<b>100%</b>

Fuente: Encuesta aplicada

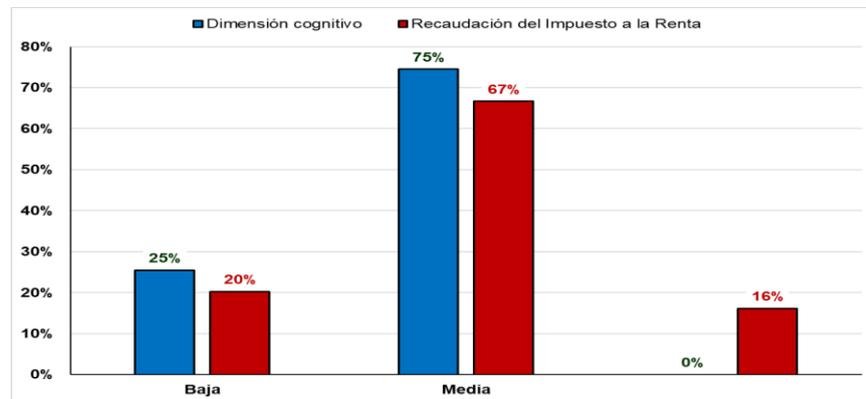


Figure 09. Relationship between the cognitive dimension and income tax collection.

Regarding the relationship between the cognitive dimension and the collection of the income tax, it was found that 75 and 67 percent, respectively, are at the middle level.

Table 8 Relationship of the affective dimension and income tax collection in PYPE taxpayers in Tingo María

Dimensión afectivo	Recaudación del Impuesto a la Renta						Total	
	Bajo		Medio		Alto		f	%
	f	%	f	%	f	%		
Baja	4	4%	12	12%	2	2%	18	18%
Media	13	13%	42	42%	10	10%	65	66%
Alta	3	3%	12	12%	4	4%	19	19%
<b>Total</b>	<b>20</b>	<b>20%</b>	<b>66</b>	<b>67%</b>	<b>16</b>	<b>16%</b>	<b>102</b>	<b>103%</b>

Fuente: Encuesta aplicada

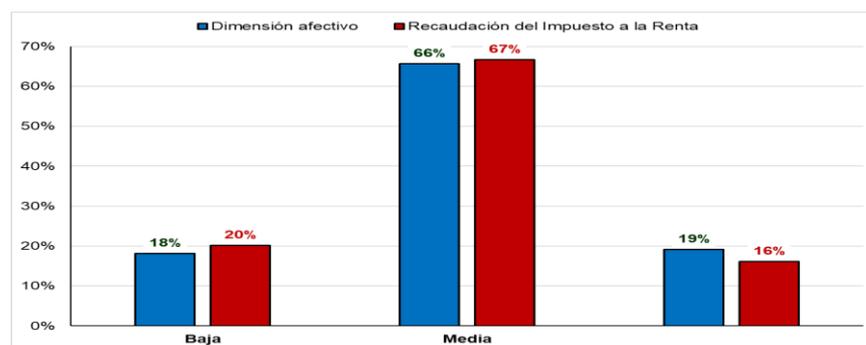


Figure 10. Relationship between the affective dimension and income tax collection.

Regarding the relationship between the affective dimension and income tax collection, it was found that 66 and 67 per cent, respectively, correspond to the medium level, i.e. they are moderately related.

Table 9 Relationship between the behavioral dimension and income tax collection in MYPE taxpayers in Tingo María

Dimensión Conductual	Recaudación del Impuesto a la Renta						Total	
	Bajo		Medio		Alto		f	%
	f	%	f	%	f	%		
<b>Baja</b>	7	7%	10	10%	1	1%	18	18%
<b>Media</b>	11	11%	46	46%	10	10%	67	68%
<b>Alta</b>	2	2%	10	10%	5	5%	17	17%
<b>Total</b>	<b>20</b>	<b>20%</b>	<b>66</b>	<b>67%</b>	<b>16</b>	<b>16%</b>	<b>102</b>	<b>103%</b>

Fuente: Encuesta aplicada

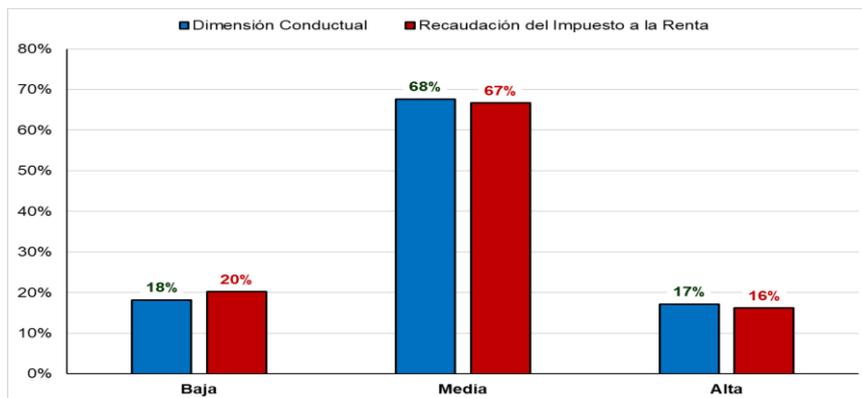


Figure 11. Relationship between the behavioral dimension and income tax collection.

We observed the relationship between the behavioral dimension and the levels of income tax collection, obtaining an average relationship of 68 and 67 percent, respectively. The same is shown for the low and high levels (See Figure 11).

Inferential analysis and/or hypothesis testing.

For hypothesis testing, the non-parametric statistical test called Spearman's correlation will be used, which shows the association between two ordinal variables, as is our case. The values taken by this coefficient are from -1 to +1, with 0 being the value that indicates no correlation, while the signs indicate whether this correlation is direct or inverse. Several authors have determined scales to interpret the values of the relationship coefficient, for this case we will take into account what Mondragon indicates: (Lizama & Boccardo, 2014)(2014)

Degree of relationship according to correlation coefficient

RANK	RELATION
-0.91 to -1.00	Perfect Negative Correlation
-0.76 to -0.90	Very strong negative correlation
-0.51 to -0.75	Considerable negative correlation
-0.11 to -0.50	Mean Negative Correlation
-0.01 to -0.10	Weak Negative Correlation
0.00	There is no correlation
+0.01 to +0.10	Weak Positive Correlation

+0.11 to +0.50	Mean Positive Correlation
+0.51 to +0.75	Significant positive correlation
+0.76 to +0.90	Very strong positive correlation
+0.91 to +1.00	Perfect Positive Correlation

Source: Mónica Mondragón . (2014, pág. 100)

## DISCUSSION OF RESULTS.

The study of the relationship between tax culture and income tax collection is a problem that intrigues many researchers. In that sense, the results we have described are consistent with the findings of other previous studies.

Our findings found that there is a mean correlation ( $r=0.354$ ) between tax culture and income tax collection. Likewise, at the descriptive level, it was determined that the level of tax culture stands out at the average level with 89% and in terms of income tax collection it reaches the average level with 65%.

In this order of ideas, our results, in terms of income tax collection, require the tax administration to further strengthen the controls and control corresponding to taxpayers, given that it is still at the medium level and the goal established within fiscal policies is not reached. In this way, it is aligned with the Anchualuisa study when carrying out the analysis of the effective tax rate relating the income tax caused and the total income of the taxpayers of that sector, it was possible to determine that the goal was not reached, since a ratio of 0.67% was obtained, with the expected value being 1.21%. (2015)

On the other hand, the results are shared with what Gómez, Madrid and Quinayás mention, in which they indicate that tax evasion directly influences tax collection and determines six factors that generate this social phenomenon, highlighting as the main one, the lack of tax culture in society and ignorance of taxpayers' tax obligations. Cárdenas in this same sense, considers that 71.93% do not deliver the proof of payment, of this 63.9% mention that it is due to carelessness, 24.39% because they do not know that they must deliver a receipt. (2017)(2012)

In this context, our findings show that at the level of the cognitive, affective and behavioral dimensions that represent the average level in the group of taxpayers investigated, they reach 75%, 64% and 66% respectively, so tax culture is one of the most relevant factors that occur in tax collection. It is worth saying that, in the level of knowledge of the regulations and importance of taxes, the degree of conduct that the taxpayer has towards the fulfillment of their tax obligations and the emotions or affective that they have about the tax, are categories that make up the tax culture and in this case reach the average level. therefore, they are consistent with studies we have cited respectively.

In the same way, other studies corroborate and conclude with the data found similar to what we have found in the present study, about the importance of promoting the tax culture to partially solve the problem of low tax collection in this part of Peru.(Godoy, 2015; Vásquez & Jiménez, 2015; Onofre, Aguirre, & Murillo, 2017)

At the national level, the evidence is related to our findings by finding a moderate or medium relationship between tax culture and tax collection, such studies are by Solórzano who concludes that Peruvians tolerate tax evasion, informality and corruption, consequently they live with these problems and have accepted it as a normal condition. Mestas, on the other hand, considers the importance of training to promote tax culture and as for the medium or moderate correlation found, some antecedents conclude even higher

levels of correlations.(2010)(2017)(Florian, 2017; Carhuachin & Bazán, 2018; Enríquez & García, 2019; Esteba, 2018)

At the level of the Huánuco region, the studies related to our research problem coincide with our results in the sense that tax knowledge should be increased, strategies should be sought to reduce tax evasion, tax culture should be improved, tax planning should be used appropriately, anti-avoidance rules should be reduced, and in general tax collection institutions should promote tax education.(Rodil, La cultura tributaria y su influencia en la evasión tributaria de los comerciantes del mercado modelo de Huánuco-2018, 2018; Gonzáles, 2018; Osorio, 2017; Ojanama, El sistema tributario y la elusión tributaria en las empresas comerciales mayoristas de abarrotes en la ciudad de Tingo María – 2015, 2016; Natividad, 2017)

## CONCLUSIONS

1. The results confirm the main objective of the research, in which the tax culture affects the collection of income tax in MSEs in the city of Tingo María, with a moderate positive correlation level ( $r=0.354$ ) and a level of significance of (0.000), which explains that tax culture is a significant variable to improve income tax collection.
2. A medium or moderate relationship ( $r=0.286$ ) has been evidenced between the cognitive dimension and income tax collection, due to the fact that taxpayers are only half-aware of tax aspects, such as the importance of taxes, the obligations they have, recognition of the importance of payment vouchers and the timeliness of payment according to the characteristics dictated by SUNAT.
3. Regarding the relationship between the affective dimension and income tax collection, a moderate correlation was obtained ( $r=0.196$ ), which explains that taxpayers need to improve their assessment attitude regarding compliance with their tax obligations.
4. The results have shown the existence of a relationship between the behavioral dimension and income tax collection at a moderate level ( $r=0.407$ ), so it is necessary to generate in taxpayers a responsible behavior towards the fulfillment of their tax obligations. That is, consciously and voluntarily, but not coercively.

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