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FACTORS IMPACTING THE TRANSITION TO THE NEW REGIME (RESICO) IN MICROENTERPRISES IN THE TOWN OF ESCÁRCEGA

FACTORS THAT IMPACT THE TRANSITION TO THE NEW REGIME (RESICO) IN MICROENTERPRISES IN THE TOWN OF ESCÁRCEGA

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Abstract -- Taxation becomes the most important issue of a country, with them social needs are covered, this has laws that regulate the tax collection system; these are changing to adjust to the new political, economic and social environments of the country. The new simplified trust regime (RESICO) arises as a response to the shortcomings of the tax incorporation regime, it offers taxpayers to file their returns in a simplified manner and to corporations a greater liquidity. The main objective of the research is to identify the factors that intervene in the taxpayer's decision process to make the transition to the new simplified regime. The methodology presented by Sampieri, Collado, & Lucio will be applied, with a questionnaire as a data collection instrument, which has a total of 20 items rated on a Likert scale, which is validated through Cronbach's alpha for greater reliability. One of relevant factors of the research is resistance, which shows that 34% of the entrepreneurs or business consider that the Resico has a higher tax , which shows that they are unaware of the ISR (Income Tax) rate they pay in the Resico, and 36% disagree and totally disagree, so they accept that this regime provides a lower tax rate. In conclusion, it is possible to determine that the Resico has a greater technological facility at the moment of declaring.

Key words: Analysis; tax, microenterprise, obligations, analysis.

Abstract -- Taxation becomes the most important issue in a country, it covers social needs, it has laws that regulate the tax collection system; These are changing to adjust to the new political, economic and social environments of the country. The new simplified trust regime (RESICO) arises in response to the shortcomings of the tax incorporation regime, it offers taxpayers to make their declarations in a simplified manner and legal entities greater liquidity. The main objective of the research is to identify the factors that intervene in the taxpayer's decision process to make the transition to the new simplified law regime. It is carried out through a descriptive and applied research, with a qualitative approach, the methodology presented by Sampieri, Collado, & Lucio will be applied, with a questionnaire as a data collection instrument which has a total of 20 items rated based on the Likert scale, which is validated through Cronbach's alpha for greater reliability. One of the relevant factors of the research is resistance, which shows that 34% of entrepreneurs or business owners consider that Resico has a higher tax rate, which shows the lack of knowledge of the ISR rate (Income Tax). Regarding Income) that they pay in Resico and 36% disagree and totally disagree, so they accept that this regime provides a lower tax rate. In conclusion, it allows us to determine that Resico has greater technological ease when declaring.

Key words - Analysis, fiscal, microenterprise, obligations, analysis, regime.

INTRODUCTION

A country is sustained by the taxation of a part of the society, through the creation of taxes; these "are those amounts that the public sector coercively extracts from the private sector as a means of contributing to the general financing of public activity" [1]. The action to collect the necessary goods for the state is carried out by the corresponding institutions, through laws that govern their rights and obligations on the part of the taxpayer; over time these laws have been modified depending on the new needs of the state.

On January 1, 2002, the small taxpayers regime (REPECO) was created, this regime calculated the corresponding tax by applying the rate of 1% to the total income collected in the fiscal year in cash, goods or services for its business activity. On January 1, 2014, 10 years later, the tax incorporation regime (RIF) came into effect, which offers payment facilities for ISR (income tax) and VAT (value added tax), leaving behind the old small taxpayers' regime and automatically transferring this base to the new regime.

On January 1, 2022, the New Simplified Trust Regime (RESICO) comes into effect, which is mandatory for individuals and optional for corporations, the Tax Administration System (SAT) mentions that "it is an administrative simplification so that the payment of income tax (ISR) is made in a simple, fast and efficient way" [2]. It has advantages, such as the reduction of rates, and self-filling of returns. In this new change, taxpayers can choose which regime to pay taxes under: RIF or RESICO, as long as they comply with the requirements of the regime they choose.

The new regime has generated controversy due to several factors such as the use of algorithms to determine taxes, which causes distrust on the part of taxpayers, because they must trust the calculation made by the Treasury; Some sectors consider that it directly attempts against the taxpayer's self-determination, provided for in Article 6 of the Federal Tax Code; Some people do not see the change or the benefit since they will continue to use professional services [3]. This confusion may cause the taxpayer to miss out on the benefits that the new regime may offer due to lack of knowledge or fear of change.

Gordillo [4] mentions in a review that there have been several cases when filing under the new regime, such as the automatic filling in of amounts to be paid, which leads people to mistakenly pay a tax that does not necessarily correspond to the month in which the tax return is filed. This type of situation creates confusion among taxpayers who mistakenly believe that the new regime is more complicated and decide to stay in the old one, thus missing out on new benefits that RESICO could offer.

It is important to take into account that the tax culture also influences the taxpayer's decisions; the lack of tax awareness can be considered as a consequence of a lack of information or social awareness, generally few taxpayers comply with their obligations voluntarily and satisfactorily, sometimes the negativity of the payment of these contributions is due to the image of the government or even the high rates, everything is obviously linked to the individualistic character of human beings, which develops a feeling of selfishness and greed for profit [5].

> Tax mentality is an important phenomenon essentially associated with a tax culture. It includes the attitude and behavior of the tax-paying citizen towards the state. It has two aspects: 1) morality that shows the willingness to pay taxes and 2) fiscal disciplines in which citizens obey the laws and rules that ensure compliance. Therefore, the honesty, sense of duty shown by taxpayers helps to promote a healthy tax culture [6].

Creating an education on tax issues is very relevant within society, because taxpayers must have a good relationship within the tax environment [7]. It should be emphasized that all tax systems are supported by laws, these are created and modified by the country of origin, these laws must be subject to its political constitution, which is the highest law in democratic republics [8].

Another important issue in tax matters is the informality of microenterprises;

> According to INEGI data, during 2013, the informal economy comprised 59.0% of the economic actors. The Centro de Estudios de las Finanzas Públicas (CEFP) indicates that "currently 32.87% of the total population is registered with the Treasury as active taxpayers, however, according to an analysis made by Ernest & Young, only 20% of them pay taxes [9].

In order to attack informality in Mexico, in 2014 the tax incorporation regime was created, which provided administrative tax reduction facilities during the ten years of taxation, and in 2022 the simplified trust regime was created with a lower rate than that paid in the RIF in order to reduce informality in the country and increase tax collection.

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The main objective of this article is to identify the factors involved in the taxpayers' decision process for the transition to the new regime.

DEVELOPMENT

Methodology

In order to analyze the factors that determine the transition, it is necessary to study factors of perception, resistance, adaptability, among others, leads us to the study of qualitative variables. We will use the methodology "The process of the investigation

Sampieri, Collado, & Lucio [10] in their book "Research Methodology" to conduct a research such as the one proposed.

1. Problem statement
2. Literature review
3. Emergence of hypotheses and immersion in the field
4. Sampling
5. Data collection and analysis
6. Research process designs
7. Report of results

Research approach and type of research

It examines the way individuals perceive

The study was chosen as a qualitative research, its exploration is limited because it is a new topic, in order to start a research [11].

The subject of tax returns is known, however, changes have been made that need research, it is intended to use previous knowledge to contribute topics to its improvement and applied research is the best option, "this is characterized because it not only seeks the application of tools but also uses the knowledge already acquired with the new ones learned to implement such practice based on research" [12]. It also has a descriptive approach "it seeks to specify properties, characteristics and important features of any phenomenon being analyzed. It describes trends of a group or population" [10], which is one of the key points in research.

Population

The population to be studied will be the microenterprises in the town of Escárcega, which according to INEGI [13] are a total of 1,306 microenterprises.

Sampling.

According to Benassini [14)] there are two types of sampling: probability and non-probability, and within probability sampling there is stratified sampling, which introduces certain groups or strata with homogeneous characteristics. It was organized by strata the population of 1306 microenterprises in the town of Escarcega.

Sample

It is a subset or part of the universe or population in which the research will be conducted. The sample is a representative part of the population [15].

To determine the sample, the formula proposed by Benassini [14] is applied.

Sample Formula

$$n= \frac{\sigma^{2}Npq}{e^{2}(N\text{-}1)\ 2+\sigma pq} \quad Eq.\ (1)$$

N= Size of population= 1,306

σ= Confidence level 95%= 1.96

ρ= success rate 50%= 0.5

q= estimated failure rate 50%= 0.5

e= Estimation error between the actual ratio and sample proportion 5 %= 0.05

Data substitution and result

$$N= \frac{(1.^{962})(1306)(0.5)(0.5)}{(0.^{052})(1306-1)+(1.^{962})(0.5)(0.5)} \quad \text{Eq. (2)}$$

N= 297.01

Table 1. Stratified sampling

Giro	Number of microenterprises	%	Sample
Industrials	118	9%	27
Commercials	687	53%	156
Services	501	38%	114
Total	1306	100%	297

Source: Own elaboration based on reference [13],[14].
Note: this table shows the distribution of business lines for stratified sampling.

Description of the instrument

The field research needs an instrument for data collection, the interview will be used as the main technique to carry out the research and as an instrument an ordinal type questionnaire with closed questions will be used "these contain categories or response options that have been previously delimited. That is to say, the possibilities of response are presented to the participants, who must limit themselves to these" [11]; in this case dichotomous questions will be used (two possibilities of response) and ordered questions with more than two multiple options, which will be made by own elaboration and based on the Likert scale.

Table 2. *Description of instruments*

Technique	**Instrument**
Interview The most effective tool for the obtaining of	**Questionnaire** Fundamental instrument of of

The interview is a precision instrument that helps us as it is based on human interrelation.	techniques from There are elements to consider in the elaboration of questions, both their type and the way of writing them and de to place them in the questionnaire.

Source: Own elaboration based on reference [16],[17].
Note: this table shows the description of the instruments to be used during data collection.

Table 3. Likert scale used in the questionnaire

Strongly disagree do	Disagree ment	Indiferente	According to	Fully agree
1	2	3	4	5

Source: Own elaboration
Note: rating scale to know the level of agreement and disagreement of people on a topic.

Table 4 Indicator 1

Indicator: resistance					
1., I consider that the Simplified Reliance Regime (RESICO) has a higher rate of taxes.	1	2	3	4	5
2. RESICO does not streamline the management of platforms and documentation digital in the taxation process.					
3. The transition to the new regime will bring economic benefits for local microenterprises. of Escarcega					
4. I chose the new regime in which I am currently taxed.					
5. Lack of tax culture affects tax collection					

Source: Own elaboration
Note: questions related to the resistance factor.

Table 5. Indicator 2

Indicator: disinformation					
6. I know what the Simplified Trust Regime is.	1	2	3	4	5
7. I am aware of the requirements established to remain in the Tax Incorporation Regime.					
8. If I obtain income from technology platforms and also business, professional or leasing activities. can be part of RESICO					
9. I consider that with RESICO I have less tax benefits.					

Source: Own elaboration
Note: questions related to the disinformation factor.

Table 6. Indicator 3

Indicator: Perception (of the taxpayer)					
10. I consider that the new regime (RESICO) has benefited my business since I have reduced the amount of taxes I have to pay.	1	2	3	4	5
11. The new regime (RESICO) me has facilitated the various processes related to the payment of taxes.					
12. The new simplified regime of trust has promoting a tax culture in my business					

Source: Own elaboration
Note: questions related to the Perception factor.

Table 7. Indicator 4

Indicator: Benefits					
13. I am aware of the advantages that the New Simplified Trust Regime offers to micro-enterprises.	1	2	3	4	5
14. I believe that the new regime contains facilities that will help micro-enterprises to join the formal economy. (tax return)					
15. I consider that the simplicity of this regime has diminished the contracting of specialized personnel (Accounting)					

Source: Own elaboration
Note: questions related to the Benefits factor.

Table 8. Indicator 5

Indicator: Knowledge and equipment (of technology in the company)					
16. The services on web platforms and the service centers provided by the SAT facilitate and contribute to the collection of taxes.	1	2	3	4	5
17. It is necessary to have computer equipment and internet to pay taxes.					
18. I have the appropriate technological equipment to make my declarations (cell phone, tablet, etc.). or computer)					

19. To enter my income, expenses, investments and deductions in the electronic registry of the SAT web page, it is necessary to be trained					
20. I have the necessary knowledge in the use of Information and Communication Technologies (Excel, Word, Internet pages, etc.).					

Source: Own elaboration
Note: questions related to the factor Knowledge and equipment (of technologies in the company).

Instrument calibration
Reliability, or dependability, refers to the consistency or stability of a measurement. A technical definition of reliability that helps to solve both theoretical and practical problems is one that starts from the investigation of how much measurement error exists in measurement instrument, considering both systematic variance and variance due to chance [18].
Therefore, to measure the reliability of the instrument to be applied to microenterprises in the town of Escarcega, we chose to use Cronbach's coefficient (Alpha).

To determine the Cronbach's coefficient, the correlation of each item with each of the others must be calculated, resulting in a large number of correlation coefficients for this calculation the following formula was used:

$$\propto = \frac{K}{K\text{-}1}\left[1 - \frac{\sum Vi}{Vt}\right] \text{ Equation (3)}$$

For an Alpha to be considered good, it must be at least 0.8.
Coefficient alpha > 9 excellent
Coefficient alpha > 8 good Coefficient
alpha > 7 acceptable Coefficient
alpha> 6questionable Coefficient
alpha > 5pobre Coefficient alpha <5
unacceptable

To perform the calculation, the formula was used to substitute the total number of items K= (20), the sum of the variance (27.44) and the total number of responses Vt= (122.64).

$$\propto = \frac{K}{K\text{-}1}\left[1 - \frac{\sum Vi}{Vt}\right] \text{ Equation (2)}$$

K=20
∑Vi=27.44
Vt=122.64
α= 0.8171

1. DISCUSSION Y ANALYSIS OF RESULTS

Results

Table 9. Resistance to regime change

Indicator: resistance	10%	14%	19%	25 %	32%
Valuation	1	2	3	4	5
1., I consider that the Simplified Regime of Trust (RESICO) has a higher tax rate.	16%	20%	30%	3%	31%
2. The RESICO does not streamline the management of digital platforms and documentation in the process of taxation.	21%	25%	30%	16%	8%
3. The transition to the new regime will bring economic benefits for the micro-enterprises in the town of Escárcega	5%	9%	17%	38%	31%
4. I chose the new regime under which I am currently I find myself paying taxes	3%	8%	11%	18%	60 %
5. The lack of tax culture affects the tax collection	3%	7%	7%	23%	60%

Source: Own elaboration.
Note: this table shows the percentage obtained resistance to speed change.

From the data analysis it is found that 31% of the respondents totally agree that RESICO has a higher tax rate and 3% agree, we can say that 34% consider that the tax rates are high in this regime.

16% totally agree and 8% agree, therefore 24% consider that the RESICO does not streamline the management of platforms and digital documentation in the taxation process, while 30% say that they are indifferent, this part of the sample shows that they do not perform the

The company does not know if it expedites the processes and generation of documentation.

There is a high expectation that the RESICO regime will bring economic benefits to microenterprises, 69% of the respondents consider this to be the case, 31% strongly agree and 38% agree.

It was found that 78% of taxpayers chose their regime, i.e. it was not imposed by any authority; on the other hand, 83% consider that one of the major problems at the time of tax collection is the lack of tax culture, which causes resistance to change, since 83% say that the lack of this affects tax collection (Table 11 Question 5). (Table 11 Question 5).

The results indicate that there is no great resistance to change regime, 76% chose their new regime, as opposed to the 24% that have resistance to change, this acceptance to change derives from the fact that they consider that making the change to RESICO will bring economic benefits and a lower tax rate, that the management of the platform will be more agile and the lack of a tax culture.

Table 10 . Non-reporting to RIF and RESICO

Indicator: disinformation	17%	16%	29%	21%	17%
Valuation	1	2	3	4	5
6. I know that it is the Regime Simplified Trust	17%	15%	14%	32%	22%
7. I am aware of the requirements that are established to remain at the Regime of Incorporation Prosecutor	13%	13%	20%	17%	37%
8. If I obtain income from technology platforms and in addition to business, professional or leasing activities, it can form part of the form part of RESICO	21%	18%	50%	7%	4%
9. I believe that with RESICO I have less tax benefits.	17%	20%	32%	26%	5%

Source: Own preparation.
Note: this table shows the percentage of taxpayers who are not informed about the new regime.

The second indicator is misinformation, it allows to know if the taxpayer knows about the new regime and if he/she has true information or, on the contrary, has been informed by third , which could provide him/her with wrong information; 54% of taxpayers agree and totally agree that they know what the simplified trust regime is, 39% of taxpayers disagree and totally disagree that they can be part of RESICO if they obtain income from technological platforms and also business or leasing activities, and finally 37% of the taxpayers or owners disagree and totally disagree that they have less tax benefits being part of the RESICO, that is why in this indicator the degree of knowledge on the part of the taxpayers is remarkable considering that only 15% of the taxpayers surveyed stated to remain in the RESICO, showing that the issue of misinformation is not a determining factor to make the transition of regime.

Table 11. Taxpayer perception of RESICO

Indicator: taxpayer perception of the taxpayer	6%	15%	50%	10%	19%
Valuation	1	2	3	4	5
10. I believe that with the new regime (RESICO), it has has my business has benefited from the decrease in the amount I have to pay for my my taxes.	6%	16%	50%	11%	17%
11. The new regime (RESICO) me has facilitated the different processes related to the payment of taxes.	5%	15%	50%	10%	20%
12. The new simplified trust regime ha s promoted the	8%	14%	49%	10%	19%

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tax culture in my business					

Source: Own elaboration
Note: this table shows the percentage of taxpayers' perception of RESICO.

This indicator shows the level of perception of the taxpayers regarding the new regime, therefore 50% of the taxpayers show indifference to what the new regime implies, emphasizing that they are neither in favor nor against it, likewise 50% of the taxpayers show indifference regarding the facilitation of the processes for the payment of their taxes, while 49% show indifference regarding the promotion of the tax culture in their businesses. Table 13 in the taxpayer perception indicator shows that 50% of the population is indifferent to the new regime, only 29% of taxpayers have a good perception of the regime.

Table 12. Benefits of RESICO to microenterprises

Indicator: benefits	10%	15%	21%	29%	25%
Valuation	1	2	3	4	5
13. I am aware of the advantages that the New Simplified Reliability Regime offers to the companies microenterprises.	17%	20%	19%	26%	18%
14. I believe that the new regime contains facilities that will help microenterprises to join the formal economy. formal economy (tax return)	6%	11%	21%	32%	30%
15. I consider that th e simplicity of this regime has decreased the hiring of personnel (Accounting)	9%	14%	22%	28%	27%

Source: Own elaboration
Note: this table shows the percentage of knowledge that taxpayers have regarding the benefits provided by RESICO.

This indicator shows the level of knowledge regarding the benefits that RESICO offers to micro-enterprises, therefore, 44% of the taxpayers totally agree in knowing the advantages that RESICO offers, therefore, 62% totally agree that the facilities of this new regime will help micro-enterprises to integrate into the formal economy, finally 55% totally agree that the simplicity has decreased the hiring of specialized personnel. Table 14 in the benefits indicator shows that 54% of the population is in complete agreement with the benefits that RESICO provides to microenterprises.

Table 13. Knowledge (of the use of technologies in the company) to make tax payments.

Indicator: knowledge	7%	12%	9%	34%	38%
Valuation	1	2	3	4	5
16. The services on web platforms y the centers ce nters provided by SAT facilitate and contribute to an d contribute to the collection of taxes.	2%	11%	8%	33%	46%
17. It is necessary to have wit h team fro m computation e internet to make the payment of taxes.	3%	5%	6%	40%	46%
18. I have the adequa te technological equipment to make my declarations (cell phone, tablet or computer)	4%	9%	7%	34%	46%
19. For make the capture in the electronic registry of my income, expenses, investments and deductions and deductions from the SAT web page, is	20%	22%	6%	29%	23%

20. I have the necessary knowledge in the use of information and communication of the Information and Communication (Excel, Word, web pages of Internet etc.).	7%	12%	16%	35%	30%

Source: Own elaboration.

Note: this table shows the percentage of taxpayers' knowledge of the technologies for the payment of their taxes.

This indicator shows the level of knowledge regarding technologies for tax payments; therefore, 79% of taxpayers totally agree that the platforms and service centers provided by the SAT facilitate tax collection, Therefore, 86% of the taxpayers totally agree that it is necessary to have computer equipment while only 80% of the taxpayers assure that they have these technologies for the payment of their taxes and finally 52% totally agree that it is necessary to be trained to capture in the electronic registry of my income, expenses, investments and deductions of the SAT page. Table 15 in the knowledge indicator shows that 65% of the population is in complete agreement in having the knowledge of the use of technologies for the payment of their taxes on the SAT website.

DISCUSSION AND ANALYSIS OF RESULTS

According to López, Pérez, & Obregón, [19] mention that the change of regime that has taken place over the years is a strategy of the tax authorities so that new and old businesses convert to formality, however, they comment that these strategies do not always work completely, since there are still many companies that are not paying taxes, This leads us to analyze the convenience of transition from one regime to another and if the taxpayer considers the new regime as an administrative simplification for the payment of tax and if it reduces the tax rates so that people with lower income pay less, as mentioned by Saldivar [20]; For this purpose, the resistance indicator was taken into account, which shows that 57% of the taxpayers agree and totally agree with the tax rate, the streamlining and the economic benefits provided by this new regime; therefore, resistance to the change of regime is not present in the taxpayers.

For the convenience of transition Punina [6] mentions that information is a relevant point when making a change, because of this, taxpayers must have information about tax issues, in order to

The indicator of misinformation becomes important here, since it allows knowing if the taxpayer knows about the new regime and if he/she has true information or, on the contrary, has been informed by third , which could provide him/her with wrong information; 38% of the taxpayers mention being in agreement and totally in agreement in not being misinformed regarding tax issues, showing that the issue of misinformation is not a determining factor to make the transition of regime as shown in table 10 misinformation between RIF and RESICO.

According to the Tax Administration Service (SAT) [2] the new simplified trust regime will have a positive impact on companies due to its automatic tax calculation, its administrative facilities among other benefits, however, the perception of the taxpayer must be considered, that is, if he also considers a positive impact on his business, that is why to know this impact the perception indicator is taken into account which shows that 29% of taxpayers agree and totally agree that the new regime has economic benefits, facilities and has promoted the tax culture in their businesses.

Therefore, the above leads to ask if the taxpayer knows in detail these benefits and if it really offers a lower administrative and tax burden [21]. This is why the benefits indicator shows whether taxpayers have knowledge of this advantage in the new regime, thus showing that 54% of taxpayers agree and totally agree in knowing the benefits that RESICO offers to micro-enterprises.

In the technological part of the companies and the knowledge that taxpayers have of this technology, Gordillo [4] mentions that one of the main problems they have when filing under this new regime is the automatic filling in of amounts to be paid, which could lead to making mistakes, which is the last indicator of technology and knowledge helps to identify how well trained the taxpayer is. 72% of the taxpayers say they agree and totally agree in having the technological equipment available, in having the necessary training to capture income, expenses, etc., on the SAT website and in having the knowledge of the use of ICT's. Thus, it is evident that most taxpayers have the necessary skills to capture their income, expenses, etc., online. In this way, it is evident that the majority of taxpayers have what is necessary to perform their online entries.

CONCLUSIONS

Tax laws are being modified to adapt to current needs, every year there are reforms and even new regimes are created, therefore taxpayers

IPSUMTEC ISSN: 2594 - 2905

However, there may be confusion on the part of taxpayers. The results obtained on the impact that RESICO may have on local micro-enterprises covered different commercial, industrial and service sectors, with a total sample of 397 micro-enterprises, of which
71 companies put up resistance and 20 are no longer in operation, obtaining as a result of this survey that 81% of the micro companies on average have annual sales of up to $ 300,000.00, 28% of them generate annual business expenses of up to $ 108,000.00, so this sector would have to analyze their tax profit margin and analyze the relevance of changing to RESICO. While micro-companies belonging to the RIF should analyze their tax profit margin at the beginning of each year to decide whether to change to RESICO if their profit margin is high or stay in the regime in which they are taxed.

The diagnosis of the taxpayers' perception of RESICO has it clear that the new regime will have a positive impact on micro-enterprises in the town of Escarcega; according to the results obtained, most taxpayers consider that RESICO will not have a higher tax rate as well as administrative facilities.

In the same way, taking the data of great relevance in terms of facilities that will help micro-enterprises to join the formal economy, the decrease in hiring of specialized personnel, the ease of SAT services, the willingness of micro-enterprises in terms of technological equipment, the training required to capture in the electronic registry of income, investments and deductions in the SAT web page and having the necessary knowledge regarding the use of ICT's, allows determining that RESICO has a greater technological facility at the moment of declaring due to the fact that a positive result was obtained within the aforementioned factors.

Now, in terms of RESICO, the automatic calculation performed by the SAT through its digital platforms is of great help to taxpayers when paying taxes, however, far from neglecting their accounting, taxpayers should reinforce their administrative control and pay close attention to the CFDIs issued, otherwise the calculation may have a negative impact.
Taxpayers who were in the RIF and decided to transition to RESICO were used to keeping track expenses due to the deductions authorized by the RIF; as previously mentioned, RESICO does not allow expenses for ISR deductions for individuals.
It is therefore recommended to continue to keep track of expenses because, in the event of abandoning the regime, the tax calculation must be made retroactive.
With all of the above, it can be concluded that the RESICO or the RIF will help the taxpayer as long as they comply in time and form with their returns and show interest in these issues, always accompanied by adequate information from the authorities. That is why it is really important to look for alternatives to create a tax culture in taxpayers, to offer them safe, timely and reliable information from the competent authorities, a transition in the way of paying taxes can be simple if the information arrives in a correct way and from the appropriate entities, the FISCO must offer more introduction to the tax part for taxpayers, such as talks, visits to new companies with the flag of trust.
The following issues can be raised for future research: Does the tax culture affect tax collection? Does the change of regime increase tax collection?

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