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Research Article

THE APPLICATION OF RELIABILITY IN THE ALGERIAN TAX SYSTEM STUDY BY FISCAL AGENT

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ABSTRACT

This paper discusses the application of reliability in the Algerian tax (fiscal) system meant to know the degree of effectiveness, by examining a tax regime of employee tax, tax effectiveness was measured on three sides, rationalizing fiscal documents, of good moral side and configuration for the employee.

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INTRODUCTION

The fiscal systems seek to achieve tax proceeds abundant to cover the increased state spending, and so in a timely manner and at the lowest possible cost, and this could not happen only within clear fiscal laws, And transparent for the taxpayers, and comprehensive justice is equal for all taxpayers rights and tax obligations, and by using a conscious and developed fiscal management, using the latest technological methods to approximate the administration with the taxpayer, and through that, it eliminates or neutralizes corruption that causes several cons, In this case we can judge the effectiveness and efficiency of the tax system, so we will endeavor in this article to know the degree of reliability in the Algerian tax system through the fiscal employee and then take a look from several angles to rationalize the documentation and good training for the employee and finally the moral side for the fiscal employee.

The survey tool was used in our study on some tax administration staff, in ten States of the country and are: Algiers, Blida, Setif, Constantine, Laghouat, Ghardaia, Ouargla, Djelfa, Oran and Tlemcen, where the distribution of two hundred and sixty (260) questionnaires, get around (240) and after examining and checking the questionnaires, (40) are canceled for the final number under study is (200) questionnaires

The problem of the study

The problem is determined in this study to highlight the importance of applying the Algerian tax system reliability, and knowing the degree of effectiveness, and this leads us towards the main problematic question in which we try to answer, is:

Does rationalize documentation and good composition and ethics for the employee contributes to the Algerian tax (fiscal) system?

The aim of the study

The objectives of the present study are as follows:

- Review of the concept of effective tax system, and the effectiveness of the tax system indicators.
- Try to find possible solutions by applying the Algerian tax (fiscal) system reliability through a component of tax employee.

Conceptual framework

What is a tax system and a tax effectiveness

Before you access the fiscal effectiveness and know their essences and their characteristics, we will endeavour to provide tax system concept first and know its structure and its components as follows:

The concept and the structure of tax system: we'll try some definitions of tax system:

First: the tax system definition: there are many definitions of tax system, we'll remind some of them:

Definition (1): according to the wide concept of the tax system it is: "a set of ideological and economic and artistic elements which leads to certain tax entity superposed, this entity that represents the sensory system interface, in which the features necessarily vary in economically advanced society than in backward society."

Definition (2): and as a narrow conception, the tax system is: "a set of legal and professional norms that enables tax deduction in successive stages from legislation to bind the collection and the attainment."

The concept of fiscal efficiency and its characteristics: we can't figure out tax system's ability to achieve its goals, and its ability to apply the rules of taxation, except by judging its effectiveness, and can't judge a tax system that is effective, but by understanding the term fiscal effectiveness and learn their characteristics and indicators, so that's why we notice that many researchers in the field of research in effective tax collection had bid them build an effective tax (fiscal) system, and they put some pointers to this event to help judge the effectiveness Tax system, so we will try to provide the concept of effectiveness and efficiency of tax and their characteristics as follows:

First: the definition of effectiveness: there are many concepts of effectiveness and efficiency, and given the frequency has varied at face value and did not differ in content, and generally we'll remind some of them in the following:

Definition (1): KERCHOFF defined effectiveness as: a measure of the Organization's performance relative to its objectives. "

Definition (2): Effectiveness is the degree to which the organization can achieve their goals.

Through previous concepts, the organization is effective where it can achieve its goals, but if the organization failed to do so, they are characterized by ineffective, thus effectively in accordance with this concept, mainly related to the Organization's ability to achieve its objectives in varying degrees, are associated, has popularized the use of the concept of efficiency among researchers and specialists and adopted a key indicator in assessing the performance of the organization and ways to measure their effectiveness.

Definition (3): effectiveness is "the Organization's ability to survive and adapt and grow regardless of the achieved goals".

Second, the definition of effective fiscal: Hits tax have different definitions and structures are complex, which could not be characterized by any effective fiscal system if the desired results are not achieved, whether social, economic or financial, So the fiscal effectiveness means, for so many people, it's ability to achieve the goals whatever the used possibilities, and there are lots of people who link the optimal tax with tax efficiency, and we will give some definitions as follows:

Definition (1): definition of Bernard salanie: "considers that fiscal effectiveness lies in the equitable distribution of income

(revenues), so the problem standing obstacle to effective tax is searching for tax rates that make the State gets the maximum amount of income (revenues), to enable them to reach their full welfare of society".

Definition (2): "optimal tax rate is the rate at which it makes the GDP at the highest level economically, also makes the tax revenue in the highest level financially."

As shown above, the fiscal effectiveness means the ability to succeed in achieving the desired objectives.

Third: building an effective stamp system indicators: due to multiple definitions of fiscal efficiency and multiple ways of measurement, as well as numerous indicators and criteria for assessing effectiveness and it can even approach the consequences with specific objectives, And there are several indicators the most important indicators proposed by the Vytautanzi so that must be met in the combined effective tax system, so that it can achieve an effective and Fiscal Policy.

These indicators are as follows

-Concentration indicators-Dispersion indicators-Indicator of corrosion-Collecting overdue indicators-selection indicator-Thematic (objectivity index) indicator-implementation index-Collection cost indicator.

What tax employee is, mistakes and disciplinary sanctions: noted that many aspects of corruption in tax administration and caused public servant is considered a cornerstone in implementation such as bribery, embezzlement and nepotism and forging documents, financial reports, and many others, so it is considered a fundamental pillar in the tax system, and thus the public officer (servant) shall be publicized in public office and the rights and duties of a public servant.

The concept of public servant: we'll try to offer some definitions for the employee and address errors that may be committed by a public official, and penalties that had shed it.

First: public employee definition: there are many definitions of public servant by the administrative and judicial jurisprudence, and by different bodies, and generally we'll remind some of the following:

Definition (1): The definition of a law preventing and combating corruption (06/01), where he defined the public servant as:

- Any person holding a legislative, Executive, administrative or judicial office or at one of the local people's councils elected whether appointed permanently or temporarily, paid or unpaid, regardless of his rank or seniority.
- Everyone else is even temporarily, function or agency, paid or unpaid, or participate in that capacity in the service of a public authority or public institution or any other institution, the State owns all or part of its capital, and another is given as public service.
- Everyone else is defined as a public officer or (under the same case) according to applicable legislation and regulation.

Committed errors of employee: under the provisions of article 160 of the law 06-01 of 15 July 2006, containing the General Civil Service Statute, that «each gave up his professional duties

or prejudice to discipline and every mistake or violation by the employee during or on the occasion of the performance of its functions, is an error professionally, and displays error committing a disciplinary penalty, without prejudice, where appropriate, criminal proceedings."

Initial reading notes of article 160 above, the legislator did not give a precise concept for vocational error, but it put four parameters, to allow eligible for the authority to assess the acts or behavior that may constitute professional errors and shed the punishment that it deems best suited them.

Measure the effectiveness of the Algerian tax administration (department)

In this part we will test the effectiveness of Algerian tax system in several ways, including (the cost of the documents, good composition of the employees, the ethical side of the employee), For example, the increased cost of documents lead to inefficiency and thus ineffective tax system, so we will accompany new ideas from industry and on reliability, the reliability in short interest in studying the efficacy or the failure of a system, before going into the study of reliability we must address important probability distribution study and it comes with a Weibull distribution.

Weibull law concept

Weibull law, is the most common distribution of probability laws used in the industrial field (mechanical, electronic, etc.), allow certain system modeling and distinguishes the behavior of a system with three stages (a good system may be free of symptoms, an occasional symptoms system, a many symptoms system).

Weibull law provides a description of the life of a device appropriate comparable to crash rates (units/different pieces) for various technical regulations whether these rates are high, low or fixed, and Weibull distribution differs from normal distribution taking into account the time factor.

To study the rate of damage to a particular product $\lambda(t)$ that changes according to the change of time, Weibull makes all cases highlighted for λ and makes it continued for two parameters η, β symbolized a random variable T, which expresses any machine pulled randomly linked by its timing, where it is in good running condition before the first damage is occurring, where he is given this rate (damage) as follows:

$$\lambda(t) = \frac{\beta}{\eta} \left(\frac{t}{\eta}\right)^{\beta-1} ; \beta, \eta > 0, t > 0$$

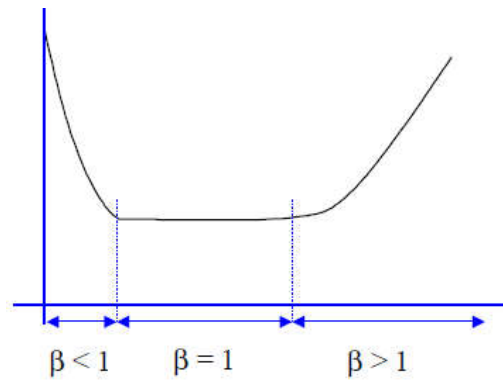
in which:

β : Figure parameter (or inclination).

$$\lambda = \frac{1}{\eta}$$

$\beta = 1 \eta$: Staging parameter (or life property), if so

And we take the following format (shape) to clarify the Cases β :



The case of exponential distribution

Figure 1 the shape parameter cases (or inclination) β :

Source: Weibull and Reliability/Failure Time Analysis - The Weibull Distribution, [Http://Documentation.Statsoft.Com/StatisticaHELP.aspx](http://Documentation.Statsoft.Com/StatisticaHELP.aspx)

we Provide an explanation of situations β and are as follows:

$\beta > 1$: Product damage rate is increasing.

$\beta < 1$: Product damage rate decreasing.

$\beta = 1$: Static product damage rate.

Definition

Let T random variable follows the Weibull distribution parameters (η, β) If the probability density function is given as follows:

$$f(x; \eta, \beta) = \frac{\beta}{\eta} \left(\frac{t}{\eta}\right)^{\beta-1} e^{-\left(\frac{t}{\eta}\right)^\beta} ; \beta, \eta > 0, t > 0$$

As for distributive's will be given as follows:

$$F(t) = \int_0^t f(u) du = \int_0^t \frac{\beta}{\eta} \left(\frac{u}{\eta}\right)^{\beta-1} e^{-\left(\frac{u}{\eta}\right)^\beta} du = 1 - e^{-\left(\frac{t}{\eta}\right)^\beta}$$

Weibull model settlement

The settlement requires finding a mathematical function parameters where the curve well approval demo, we will rely on the way charts are built using linear regression technique, note that there is a way to depend on the Maximum likelihood Regarding the settlement charts of Weibull is done through what is known as paper by Weibull parameters are specified β, η , the distributive Weibull law related's parameters and defines as follows:

$$F(t) = 1 - e^{-\left(\frac{t}{\eta}\right)^\beta}$$

$$\Leftrightarrow 1 - F(t) = e^{-\left(\frac{t}{\eta}\right)^\beta}$$

$$\Leftrightarrow -Ln(1 - F(t)) = \left(\frac{t}{\eta}\right)^\beta$$

$$\Leftrightarrow Ln(-Ln(1 - F(t))) = \beta Ln(t) - \beta Ln(\beta)$$

$$\Leftrightarrow Y = \beta X - \beta Ln(\beta)$$

The last equation is an equation in tagged $(\sigma; X; Y)$, so let

be $t = 1$ and $F(t) = 1 - \frac{1}{e}$ (63.2%)

The parameter can be read directly at the intersection of a straight line with the settlement because it's measured in logarithmic scale, the parameter is routing coefficient (slope/inclination) of the previous straight line, we need to draw straight line parallel to the previous straight line and to read the slope directly from this straight on axis equation.

$x = -1$

- Upper spacers axis: normal scale of x.
- Central axis: normal scale special reading parameter.
- Basal axis: normal scale which correspond each value t with its power algorithm for $Ln(t)$

The left Regulations (orders): keep proportions in values $F(t)$ in a scale, we use the Intermediate (mediator) level which dependsto Benard approximation where estimated :

$$MR = \frac{n_i - 0.3}{n + 0.4}$$

- Order of the axis $x = -1$ (the reading of parameter β).
- To illustrate WEIBULL worksheet (paper) we take the following figure :

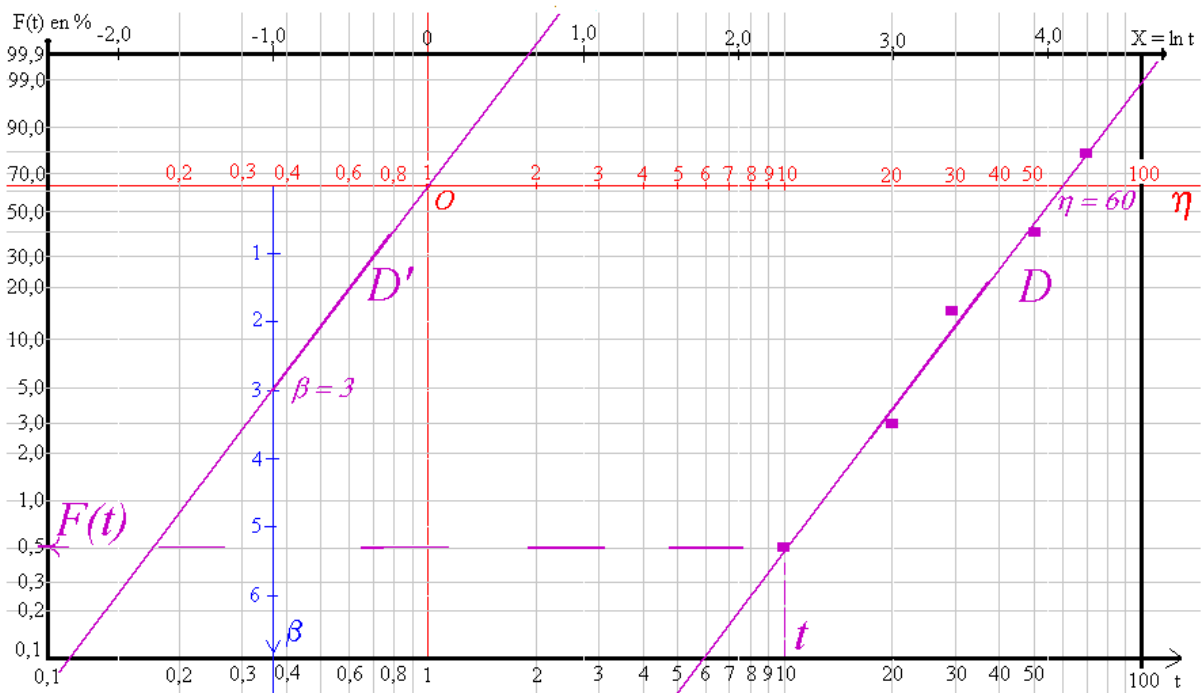


Figure 2 WEIBULL worksheet (paper) <http://homeomath2.imingo.net/loiweibull2.htm>

There is a very easy process method we rely on simple linear regression technique $(y = \alpha + \beta x)$, There are two variables one dependent $(Ln(-Ln(1-F(t))))$, and the other independent $(Ln(t))$,

The value β is the slope (inclination), and the value η we find

it in the = amount of $e^{-\left(\frac{\alpha}{\beta}\right)}$, and we make that clear in the following figure:

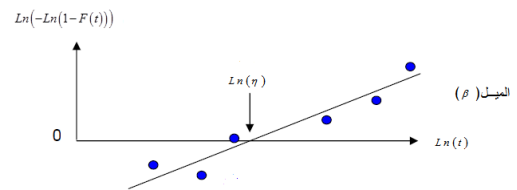


Figure 3 calculation of parameters (η, β) of regression method

Source: prepared by the authors(researchers)

Application reliability in the study of the effectiveness of the Algerian tax system

To evaluate the effectiveness of the Algerian tax system, we are studying several aspects of the most important: cost, staff training, the moral side of the employee.

First: the cost of tax documents

To reduce the cost, especially documents submitted to tax outcome will inevitably increase and thus efficient and effective tax system and vice versa in large quantity of documents or rather changing laws which would erase several documents and thus loss of resources rather than exploit them in other aspects.

Table 1 sample the selected documents

Print	The name
D 33	Income Summary Bulletin - IRG
F8	Declaration of the tax on banking and insurance (TOBA)
F6	Declaration of existence
G 1 qua	IRG- Dependent Declaration of Dependents
F 16	PV- Disappearances
F 17	Registration notebook - package contract
F 19	Tax ID Notification
G 16	IRG- Statement of Income from Rentals of Built and Unbuilt Properties
F 3	Package Plan - Notification
C 5	Statement of tax position
C 1H Bis	VAT-Position sheet
C 1j	Schedule of Returns and Notice of Remittance
C 7	Recall letter on FV and WRI
C 10	Notice - Flat Rate Assessment
D 2	Regularization, VF-IRG
D 43	Tax Bulletin-IRG
D 44	Finding of professional premises
D 22A	Individual matrices (non-secret tax)
C 8	Single flat tax system - Notice of assessment of turnover
C 9	Single flat tax system - Notice of final notification

Source: General Directorate of Taxes

We desire to find the parameter (slope) to diagnose the Algerian tax system by reducing cost, where three cases are offered in the following:

$\beta > 1$ collection(tax) system non controlling the cost of documents and therefore ineffective.

$\beta < 1$ collection(tax) system, controlling the cost of documents, thus effective.

$\beta = 1$ collection(tax) system, controlling the cost in occasional situations (sometimes controlled others no).

We Symbolize for the random variable T that every document is related to lifetimes (expired) we Run the Excel program and get the following results:

A	B	C	D	E	F	G	H	I
	imprimés	durée (t)	Nou-Rangs	F(t) (MR)	Ln(t)	1-F(t)	(-ln(1-F(t)))	Ln(-ln(1-F(t)))
1	D 33	2	1	0,034	0,69314718	0,966	0,03459144	-3,36414889
2	F8	3	2	0,083	1,09861229	0,917	0,08664781	-2,44590358
3	F 6	11	5,5	0,254	2,39789527	0,746	0,29302968	-1,22748138
4	G qua	11	5,5	0,254	2,39789527	0,746	0,29302968	-1,22748138
5	F 16	11	5,5	0,254	2,39789527	0,746	0,29302968	-1,22748138
6	F 17	11	5,5	0,254	2,39789527	0,746	0,29302968	-1,22748138
7	F 19	11	5,5	0,254	2,39789527	0,746	0,29302968	-1,22748138
8	G 16	11	5,5	0,254	2,39789527	0,746	0,29302968	-1,22748138
9	F 3	12	9	0,426	2,48490665	0,574	0,55512588	-0,58856038
10	C 5	13	13	0,622	2,56494936	0,378	0,97286108	-0,02751398
11	C 1H Bis	13	13	0,622	2,56494936	0,378	0,97286108	-0,02751398
12	C 1j	13	13	0,622	2,56494936	0,378	0,97286108	-0,02751398
13	C 7	13	13	0,622	2,56494936	0,378	0,97286108	-0,02751398
14	C 10	13	13	0,622	2,56494936	0,378	0,97286108	-0,02751398
15	D 2	14	16,5	0,794	2,63905733	0,206	1,57987911	0,45734833
16	D 43	14	16,5	0,794	2,63905733	0,206	1,57987911	0,45734833
17	D 44	14	16,5	0,794	2,63905733	0,206	1,57987911	0,45734833
18	D 22A	14	16,5	0,794	2,63905733	0,206	1,57987911	0,45734833
19	C 8	23	19,5	0,941	3,13549422	0,059	2,83021784	1,04035368
20	C 9	23	19,5	0,941	3,13549422	0,059	2,83021784	1,04035368
Beta		1,81						
eta		14,746028						

Table 2 measurement of effective tax system through rationalization of documentation

Source: Excel program outputs

Explanation: The tax documents are considered basic and pillar of the most important means of communication between the tax administration and taxpayers, and is a way to prove to the rights of all parties, and the importance of these documents lies in being the main nerve that is based upon fiscal administration, All the central interests and its decentralization depends to exercise its functions on the tax documents, and they will not be able to exercise these functions without these documents, And it is well known that these documents themselves constitute a cost for the management of the fiscal rules by Adam Smith, who pointed out that the economy is in a alimony tax rules, Or, as is known to the collection(tax) experts reduction of the cost of collection, and through this study, we concluded that the tax administration does not depend rationality in the use of tax documents, and this is due to several reasons, including:

Change legislation and laws: so often changing laws forcing tax administration to change these documents, as happened when you change a single lump-sum of 06% in 2007 to the tax rate of 05% in 2008, and this leads to a change of the relevant documents with the system The only (lump-sum) tax (such as document C8 and document C9 and annual document G12), and if we know that the number subject to tax only (lump-sum) exceeding one million (1,000,000) charged , and every charged deals with the previous three documents, we made sure that the tax administration consume too many fiscal documentation , and cost the treasury huge amounts of money, as well as what happened in 2015, where they were to change the method of work in the only(lump-sum)tax system, which was canceled the previous two documents (such as document C8 and document C9) and became a deal with the charge of only one document and is the (annual document G12), and this is good, but the previous two documents stocks will go to the trash, and this is another unnecessarily cost, and that's the same problem at a time when tax legislation changes, such as the abolition of the simplified system and the permit system controller ... etc.

Frequent disputes: The repeated errors by the tax administration or the charged usually leads to increase the

conflicts, and this in turn leads to the exploitation of a larger number of documents.

So the fiscal management does not control the rationalization of tax documents and this increases the cost of collection and affects the effectiveness of tax system.

So we tried to study this part of the documentation to prove it.

the value has amounted $\beta = 1.81$ (Greater than one) indicates that this tax system is not controlling the cost of the documents, because the documents are constantly changing depending on the financial laws and the instructions of the General directorate of Taxation, According to the requirements of some of the reforms, where it was noted that the fiscal management used more than 480 documents in the various interests, some of which are used in the side of the container (the pot), some of which is used in the side of the collection, including what is used in the administrative aspects, and because of these changes many documents become invalid, canceled or altered other documents, as happened in the developments in the only (lump-sum) tax system changes so we cannot study all the canceled documents, but chose only a sample to analyse and from this study, we concluded that the change of these documents lead to increased tax administration costs and that in itself undermines the effectiveness of the tax system because it affect income tax collection system therefore becomes ineffective.

Secondly: the training (formation) of staff:

The formation of the fiscal administration employees have to be from time to time according to changes in tax legislation and laws, so you must configure staff up to keep pace with developments in the tax area. To increase training will increase staff expertise and thus reduce their mistakes all this will increase the fiscal outcome and reduces errors, thus increasing costs and efficient and effective tax system, and vice versa, frequent staff errors due to their ignorance in changing laws would cost or increases the tax expenditure caused either by consuming large quantities of documents or errors may lead the charged resort to disputes and ensuing costs and time.

To measure the effectiveness of the tax system in terms of the composition of staff use employee questionnaire, short duration of staff training would qualify personnel (employees) in carrying out their work well and thus increase the effectiveness of this system and vice versa in low configuration.

We use a Weibull distribution to judge the effectiveness of the tax system, we stress the point that we will use for backfired because a Weibull law when studying the reliability of working machine in a short period of time shows the unreliability of the machine, but the opposite when studying short term employee configuration between each two configurations have efficient and effective tax system and the opposite if there is a long time between two configurations.

The following table represents the selected sample of employees and the time between each two configurations (trainings) (by years).

Table 3 duration between every two configurations for employees

Rank.	Repetition	Time Between each two configurations
Inspector Department	6	4.
Principal Inspector	40	3.
Inspector	40	2.
Observers or less	114	1.

Source: Excel program outputs

What is needed is a parameter β (slope) to diagnose the Algerian state tax system by staff configuration, we offer three cases which are as follows:

$\beta > 1$ An effective fiscal system in the side of the formation of staff.

$\beta < 1$: An ineffective fiscal system in the side of the formation of staff.

$\beta = 1$: An effective fiscal system in the side of the formation of staff in occasional situations (sometimes effective and others ineffective.).

we Symbol for the random variable T that refers that every employee is linked to the duration configured, run the Excel program and get the following results:

Table 4 measure the effectiveness of the tax system through good training for an employee

A	B	C	D	E	F	G	H	I	
64	رتبة الموظف	عدد الموظفين	مدة التكوين (t)	F(t) (MR)	Ln(t)	1-F(t)	(-ln(1-F(t)))	(Ln(-ln(1-F(t))))	
65	1	114	1	0,159	0	0,841	0,17316362	-1,75351836	
66	2	40	2	0,386	0,69314718	0,614	0,48776035	-0,71793108	
67	3	40	3	0,613	1,09861229	0,387	0,54933059	-0,05199819	
68	4	6	4	0,84	1,38629436	0,16	1,83258146	0,60572561	
69									
70	Coefficients Erreur-type Statistique t Probabilité pour seuil de pour seuil de pour seuil de pour seuil de								
71	Constante	-1,80479187	0,09872349	-18,2812811	0,00297881	-2,22956477	-1,38001898	-2,22956477	-1,38001898
72	Variable X 1	1,66814213	0,10393078	16,0505114	0,00385925	1,22096408	2,11532017	1,22096408	2,11532017
73									
74									
75	Beta	1,67							
76	eta	2,95033088							
77									
78									

Source: Excel program outputs

The explanation

The number of employees in fiscal management goes beyond 20, 000 (20.000), and thus having erred in only one document for each employee every day let us know the extent of the cost , and noted that legislative acts are constantly changing as various financial laws, so the professional tax employee vulnerability may cause frequent disputes and increase unnecessary costs, And tax administration initiated by configuring their employees well ,to keep pace with the developments and changes in the tax field, and therefore, according to the statistics of the general Directorate of taxes has been observed that it forms each year hundreds of staff by grade, and there's a biennial consists or consists every three years or even more, and this contributes to the effectiveness of the tax system, the value reached $\beta = 1.67$ (greater than one) shows that this tax system is effective by the staff configuration(training).

Thirdly: the effectiveness of the tax system of the moral side of the employee:

We consider that the moral side is one of the most important aspects that contribute to the increased effectiveness of the tax, so that, and when we talk about the moral(ethical) side, we are talking about the full range and comprehensive features that should characterize the tax officer (employee), but morality does not collect only that, but rather there are many other properties, such as being late for work, and not to master the work, and the loss of the spirit of initiative ... etc, But what we concluded was that the corruption of the employee causes great corruption to the fiscal management and the taxpayer, and even the community (society).

To measure the effectiveness of the tax system from the ethic (moral) side, we use the questionnaire distributed to staff, we analyze five questions.

Table 5 questions on the moral aspect of the staff

The number	The question
Q 12	Fiscal employee role in increasing tax evasion
Q 17	influence peddling is one of the manifestations of corruption of the fiscal employee
Q 19	fiscal employee commitment to independence in public life will avoid falling into corruption.
Q 20	lack of commitment to professional secrecy by the fiscal employee cause significant corruption of the fiscal administration

Source: The Questionnaire guided to the employee

To know the role and importance of the moral factor of the fiscal agent(officer/employee) through extrapolation of the questions in the previous table to find out the extent of corruption committed by the employee and their contribution to the increase of tax evasion and the worsening corruption in fiscal administration, and to find out the degree of corruption among the fiscal employee we used the test of **KHI**; square of independence, So as to know the degree of interdependence(linkage) between the question Q 12 and the questions: Q17, Q19, Q20, we formulate statistical hypothesis at $\alpha = 0.05$ and it's as follows:

H_0 :Independent variables (no link between them).

H_1 . Variables are not independent (there is a link between them).

And summarize the results in the following table:

Table 6 Independent test results summary

The interrelationship between questions.	The value χ^2	Value of the correlation coefficient of Pearson.	Moral value Sig	Resolution (decision)
$Q_{12} \times Q_{17}$	73.01	0.60	0.00	Reject H_0
$Q_{12} \times Q_{19}$	73.01	0.60	0.00	Reject H_0
$Q_{12} \times Q_{20}$	161.6	0.82	0.00	Reject H_0

Source: from spss output

The explanation: so we tried to demonstrate it through this study, where we found that the employee contributes to the growing of tax evasion through receiving bribery and cronyism

and nepotism exercised, the lack of commitment to confidentiality by law exacerbates the phenomenon of corruption, and vice versa, where we concluded that tax employee commitment to independence in public life makes him away from blackmail of charged, will avoid falling into corruption.

CONCLUSION

We wanted through this article to apply the concept of reliability in assessing the Algerian tax system effectively through one corner is of tax officer, and in order to know the degree of reliability we chose a random cluster sample of employees from across the country and we relied on some statistical models, we used Weibull law and so to measure the degree of efficiency of the tax through tax documents and the training of the staff, and we used the test of KHI square to know the effect of the moral factor for the employee on the effectiveness of the tax system.

Finally we concluded that if the tax regime of Algeria wants to be effective and efficient and be able to achieve objectives whatever possibilities, it cares about a deep studying of its legislations and works on the principle of rational fiscal documents and working principle of economy in expenditure, and to take care of configuring its staff and tries to plant and raise awareness and citizenship upon them for further strengthen of their moral side.

Margins of the study

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