EFFECT OF TAX EVASION: BOSNIA AND HERZEGOVINA AS A FOCUS

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Abstract

In most transition countries, tax evasion is an enormous problem. In Bosnia and Herzegovina, it is a widespread and persistent issue that affects all layers of society. This places additional strain on an already fragile economy, undermines the rule of law, and erodes public trust in institutions. This study analyzes the scope and impact of tax evasion on the country's development, aiming to provide a clearer understanding of the problem and offer practical solutions. At the core of this study is an examination of public attitudes toward tax evasion, with a particular focus on whether these views have significantly changed over time. The analysis compares survey responses from 2016 and 2024 to identify trends and shifts in the perception of tax evasion in Bosnia and Herzegovina. Tax evasion remains one of the most persistent and damaging challenges facing Bosnia and Herzegovina. It affects not only the country's economic development but also the integrity of its institutions, the fairness of its society, and the public's trust in governance. This analysis examines public perceptions of tax evasion from 2016 to 2024, revealing significant trends and shifts in how citizens understand and respond to this issue. Key areas of concern include the role of tax evasion in hindering socio-economic progress, eroding social values, contributing to inequality, and undermining cooperation between taxpayers and institutions. The findings also highlight growing recognition of poor education as a root cause and note changes in attitudes toward tax complexity. As public awareness and concern increase, these insights offer a critical foundation for designing targeted reforms and building a more transparent and accountable tax system.

1. INTRODUCTION

Tax evasion poses a significant challenge to the economic stability and fiscal integrity of Bosnia and Herzegovina (BiH). As a country navigating a complex political and economic landscape, BiH faces unique obstacles in its efforts to combat illicit financial activities. This study explores the multifaceted nature of tax evasion in BiH, examining its underlying causes, far-reaching consequences, and the measures undertaken to address it. Through an analysis of the legal framework, enforcement mechanisms, and key socioeconomic factors, the research aims to provide a comprehensive overview of both the challenges and opportunities related to improving tax compliance and strengthening the country's financial foundation.

The dynamic internal and external contexts—marked by economic, political, and social transformation—underscore that tax evasion, regardless of a country's economic system or socio-political organization, can have a particularly damaging effect on economic growth and development. The increasing threat of tax evasion has become a subject of interest not only among researchers but also within the general public, due to its deep and adverse effects on economic stability. It exerts a multiplicative impact, undermining institutional credibility, weakening the tax system and the rule of law, distorting the labor market, and fostering public distrust in tax authorities and fiscal policy.

The general hypothesis of this study is designed to assess differences in respondents' attitudes toward tax evasion. Specifically, the hypothesis posits that there will be no significant differences in attitudes among respondents regarding tax evasion.

To examine the effects and perceptions of tax evasion in BiH, the following research questions will be investigated:

- Is tax evasion one of the greatest obstacles to socio-economic development?
- Does tax evasion contribute to the erosion of social values?
- To what extent is poor education a contributing factor to tax evasion?
- Does tax evasion have a detrimental impact on economic development?
- Are tax laws and regulations overly complex?
- What is the current perceived level of tax evasion?

The paper follows this organizational structure: The introductory part describes the research questions. In Section 2, The literature review explains the concept of tax evasion, explores the term tax capacity along with its determinants and procedures, and examines tax policy within the socio-economic context of Bosnia and Herzegovina (BiH). Section 3 offers research designe. Section 4. the research findings reveal key factors influencing tax evasion in Bosnia and Herzegovina along with the analysis and presentation of research results on the attitudes of respondents in BiH. The conclusions are drawn in section 5. wrapping up the findings and implications of the study.

2. LITERATURE REVIEW

Numerous authors have explored the issue of tax evasion through their professional engagement in its prevention, detection, investigation, and resolution. In their research and publications, guided by established standards and recommendations, they not only examine models of tax evasion but also investigate the correlation between tax evasion and various influencing factors. Identifying and analysing these factors within a specific country is a complex task, often requiring detailed and specific data that may not always be available. To effectively combat tax evasion, it is essential to first thoroughly examine all relevant factors. Only then can appropriate tools and measures be developed and applied to ensure effective prevention and suppression of tax evasion.

Modern economies rely heavily on taxation to finance essential government functions and services, a point emphasized by the International Monetary Fund (IMF, 2023). According to the IMF, taxation forms the cornerstone of contemporary public finance, providing the necessary resources for public services, infrastructure development, education, and social safety nets. Taxation is characterized by three fundamental features: it is unrequited—meaning taxpayers do not receive a direct benefit in return; it is imposed by the authority of the government; and it is compulsory, leaving no room for voluntary participation.

Economists often conceptualize tax evasion as a technical issue, while social scientists—including psychologists—tend to view it as a social phenomenon (Kirchler, 2009). The importance of social norms in shaping tax behaviour is widely supported by empirical research on tax evasion (ibid). Economists typically conceptualize tax evasion as a technical issue, analysing it through economic models that focus on factors such as cost-benefit calculations, audit probabilities, penalty severity, and compliance incentives. Within this framework, individuals are regarded as rational agents who assess the risks and potential gains of evading taxes. The primary objective is to develop optimal enforcement strategies and tax structures that reduce non-compliance. In contrast, social scientists—including psychologists—approach tax evasion as a social phenomenon. Their perspective emphasizes the influence of human behaviour, social values, trust in government institutions, perceptions of fairness, and prevailing social norms. Rather than assuming strictly rational decision-making, this approach considers how individuals are shaped by their social environment, cultural context, and interactions within the community.

Tax evasion is widespread phenomenon and continues to be a problem for many countries (Tsakumis, Curatola, Porcano, 2007). Nur-Tegin (2008) tax evasion has long been recognized as a serious social malady. The extent of this problem is staggering. Tax evasion is a well-established and continually relevant area of inquiry in economics and social sciences, as highlighted by Kirchler (2007), due to its profound economic, social, and ethical consequences.

The universal definition of tax evasion (Eng. tax evasion; Fr. fraude fiscale; Ger. steuerhinterziehung), and a unique attitude about the single notion of phenomena does not exist. Generally, tax evasion refers to the illegal act of deliberately avoiding paying taxes owed, often through misrepresentation or concealment of financial information.

The lack of a standardized definition complicates international efforts to address tax evasion, as legal frameworks and enforcement mechanisms differ from one jurisdiction to another. This variability poses challenges for policymakers and tax authorities aiming to implement effective and coordinated strategies to combat tax evasion globally.

Tax evasion is a universal phenomenon that takes place in all societies and economic system including both developed and developing countries (Chau, Leung, 2009, p.34), it is a global phenomenon that transcends national boundaries and economic structures. Generally, tax evasion refers to the illegal act of deliberately avoiding paying taxes owed, often through misrepresentation or concealment of financial information. The lack of a standardized definition complicates international efforts to address tax evasion, as legal frameworks and enforcement mechanisms differ from one jurisdiction to another. This variability poses challenges for policymakers and tax authorities aiming to implement effective and coordinated strategies to combat tax evasion globally.

Tax knowledge also affected taxpayers to participate in tax evasion activities, there was a positive relationship between tax knowledge with tax evasion. The tax fairness issues were on the other hand the most important factor that push taxpayers to engage in tax evasion activities with positive relationship (ET Kassa, 2021). The research implies that while tax knowledge enables evasion, the perception of unfairness is the primary driver. Policymakers should focus on, improving tax equity (fair distribution of tax burdens), enhancing transparency and trust in tax systems and educating taxpayers not just on compliance but also on the societal benefits of taxes.

Nur-Tegin, (2008, p.16) argues that the degree of business tax evasion is not significantly diminished by lower tax rates. This suggests that simply reducing tax rates may not be an effective strategy to curb evasion, as other factors, such as enforcement efficiency, taxpayer morale, and complexity of the tax system, often play a more crucial role in influencing compliance behaviour.

Tsakumis et al. (2007) investigated the influence of Hofstede's (1980) cultural dimensions on tax compliance levels across 50 countries. Their findings collectively support the proposition that national culture, as conceptualized by Hofstede, is a significant explanatory factor for differences in tax evasion levels across countries. This suggests that cultural traits, such as power distance, individualism versus collectivism, uncertainty avoidance, and masculinity versus femininity, can shape taxpayers' attitudes and behaviours towards tax

compliance, thus affecting the prevalence of tax evasion internationally.

Different social norms and ethical values will create different incentives for tax compliance (Chau, Leung, 2009). Social norms and ethical values significantly influence tax compliance. When tax compliance is the accepted behaviour within a society, individuals are more likely to follow tax laws to maintain social acceptance. Conversely, if tax evasion is tolerated, individuals may feel justified in evading taxes. Strong ethical convictions about civic duty also promote compliance, even without strict enforcement. In collectivist societies, upholding group integrity may drive compliance, while in individualist societies, compliance may depend on a personal cost-benefit analysis.

In his 2007 work, Erich Kirchler observes that the concept of tax morale is frequently not explicitly defined in tax literature, and its operationalization and measurement in empirical studies are rather heterogeneous. This lack of standardization poses challenges for researchers aiming to compare findings across different studies or to develop cohesive theories about taxpayer behaviour. Tax morale is generally understood as the intrinsic motivation to pay taxes, encompassing non-pecuniary motivations and factors for tax compliance that fall outside the expected utility maximization framework. However, as Kirchler points out, the absence of a universally accepted definition and consistent measurement approaches leads to difficulties in assessing the true impact of tax morale on compliance behaviours. The variability in definitions and measurement methods means that studies may capture different aspects of tax morale, making it challenging to draw comprehensive conclusions or to design effective policy interventions based on this concept. To address these issues, Kirchler advocates for more precise definitions and standardized measurement tools in future research, which would enhance the comparability of studies and contribute to a better understanding of how tax morale influences taxpayer behaviour.

Yamen et al. (p. 15) provide evidence that the adoption of digitalization by individuals and businesses is considerably more effective in reducing tax evasion than digital transformation efforts focused solely on government institutions. Moreover, their findings highlight that the effectiveness of digitalization in curbing tax evasion is moderated by the prevailing level of corruption: in countries characterized by low corruption levels, digitalization significantly enhances tax compliance, whereas in highly corrupt environments, the positive impact of digital tools on reducing tax evasion is substantially weakened. This suggests that anti-corruption measures must accompany digital transformation initiatives to maximize their efficacy in combating tax evasion.

In all countries, there are certain economic activities that are not recorded by the state (the so-called unregulated economy) and sometimes the grey economy can be an official social policy. A high level of the shadow economy has significant economic and social implications. Its adverse consequences comprise, among other things, a reduced tax base, a lower quantity/quality of public goods, more distortions in market competition, the degradation of economic and social institutions, and – through the abovementioned channels – lower economic growth Ernest &Young (2016. p. 70).

Research in neighbouring Serbia, as demonstrated by Đurović-Todorović et al. (2018, p. 518), offers valuable insights into tax evasion dynamics that may be relevant to Bosnia and Herzegovina. Their study, which investigated VAT evasion between 2005 and 2016 using multiple regression analysis, found that a higher number of tax inspectors and more frequent controls significantly reduced the extent of tax evasion. Specifically, the number of controls exerted a negative and statistically significant impact on tax evasion, suggesting that enhanced enforcement efforts can effectively deter non-compliance. While the specific economic and regulatory contexts differ between Serbia and Bosnia and Herzegovina, these findings underscore the potential importance of investing in tax administration capacity and increasing audit frequency to combat tax evasion effectively.

Tax evasion remains a persistent challenge for economies worldwide, influenced by a complex interplay of economic, social, cultural, and institutional factors. Ultimately, reducing tax evasion requires more than economic incentives—it demands institutional credibility, social equity, and adaptive governance

Recommender systems are based on monitoring browsing behaviour and browsing history of users to create different patterns and find similarities in the data. The simplest approach to how these systems work is that after using some software or system, the user leaves a lot of their private data, about their habits or the products and services they are interested in. Organizations then use this collected data to extract relevant information from this data and build a unique description of the user, which helps them improve their offer based on the knowledge gained. Some of the leading companies that use these systems in their applications are Netflix, Amazon, Spotify, Google (YouTube), Pandora, Apple Music and many others (Adomavicius & Tuzhilin, 2011).

3. RESEARCH DESIGN

This research uses quantitative descriptive research methods. According to Jain and Srivastava (2013), the survey is a way to achieve self-reporting facts about the ideas, behaviour, opinions and assertions characteristic of a particular population.

The first survey was conducted in June 2016, targeting a sample of 300 respondents (Terzić, S., 2019). Upon completion of the data collection process, access to the processed primary data was obtained. To achieve the research objectives, the empirical analysis focused on gathering   information from both taxpayers and tax

administration employees. The survey questionnaire included several questions addressing respondents' attitudes toward tax evasion, the extent to which they condone such behavior, their satisfaction with factors influencing tax evasion, and their opinions on priority measures for removing obstacles to effective tax compliance. This study offers a comprehensive analysis of tax evasion, with the aim of emphasizing the importance of individual factors essential for understanding the phenomenon. Furthermore, it seeks to elucidate the key subjective and objective determinants that contribute to tax evasion.

The second survey was conducted in July 2024 as part of the master's thesis titled "Tax Evasion and Its Impact on the Economic Development of Bosnia and Herzegovina" (Caluk, A., 2024). The questionnaire consisted of closed-ended questions and items based on a Likert scale to assess respondents' attitudes. It was distributed to 200 recipients, with 175 completed responses received, resulting in an 87.5% response rate. This high response rate suggests that the sample is representative for the purposes of this research. A sample of 175 participants was examined, including experts from the fields of economics, justice, and representatives of the business sector, which ensured the representativeness of the data and the irrelevance of the conclusions.

Kirchler and Berger (1998) investigated the reported compliance of finance officers, self-employed people and entrepreneurial taxpayers in study conducted in Austria as dependent on socio-demographic characteristics, justice perceptions and moral standards (Kirchler, 2007). These findings underscore the importance of considering psychological and social factors, alongside economic ones, in understanding and improving tax compliance. Policies aimed at enhancing perceptions of fairness and reinforcing ethical standards may be effective in promoting voluntary compliance among taxpayers.

By integrating socio-demographic data with psychological and ethical considerations, the research design can provide a comprehensive framework for analyzing tax compliance behaviors. This approach aligns with established methodologies in the field, ensuring the reliability and validity of the findings. In order to obtain a comprehensive insight into the subject in question, the following research approaches will be applied to the research:

- analytical method,
- comparative method,
- descriptive method.

4. RESEARCH FINDINGS

Tax evasion stands as one of the most formidable challenges to sustainable socio-economic progress in Bosnia and Herzegovina (BiH). To clearly demonstrate evolving public attitudes toward this issue, our research findings are presented through comparative pie charts (2016 vs. 2024), providing an immediate visual representation of key trends. The graphical data presentation not only enhances comprehension of complex trends but also reinforces the pressing need for comprehensive policy interventions to restore fiscal integrity and public accountability in BiH's governance framework.

Figure 1. | Tax evasion represents one of the greatest obstacles to the socio-economic development of Bosnia and Herzegovina

2016

2024
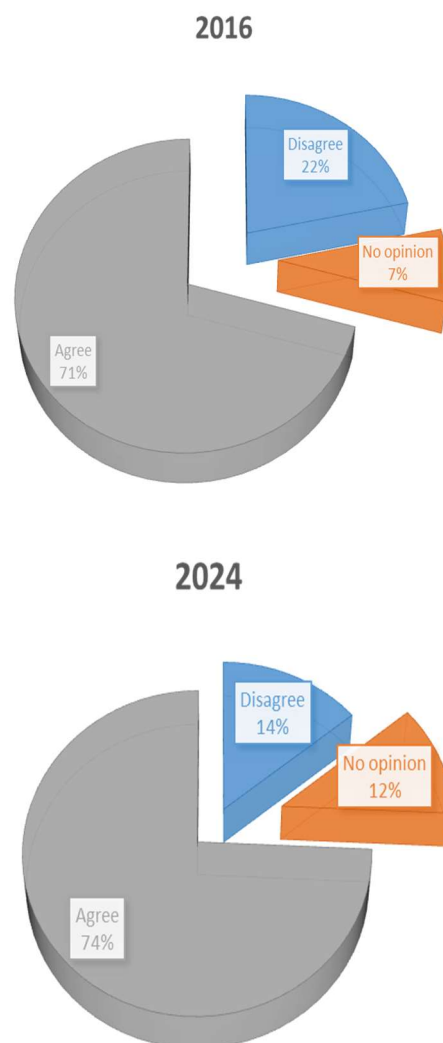
Tax evasion stands as one of the most pressing barriers to socioeconomic progress in Bosnia and Herzegovina, with a strong majority of respondents agreeing that it perpetuates systemic inequality and stifles national development. This strengthens the argument that public perception recognizes tax evasion as a serious barrier to development in Bosnia and Herzegovina. The results highlight widespread concern about tax evasion, reinforcing the need for targeted reforms to address this challenge. Across the years, respondents consistently show overwhelming agreement, with 70–74% acknowledging that tax evasion is a critical obstacle. This enduring consensus highlights the widespread recognition of tax evasion as a significant societal issue, emphasizing its importance across various demographic groups.

2016

2024

2016

2024

2016

2024
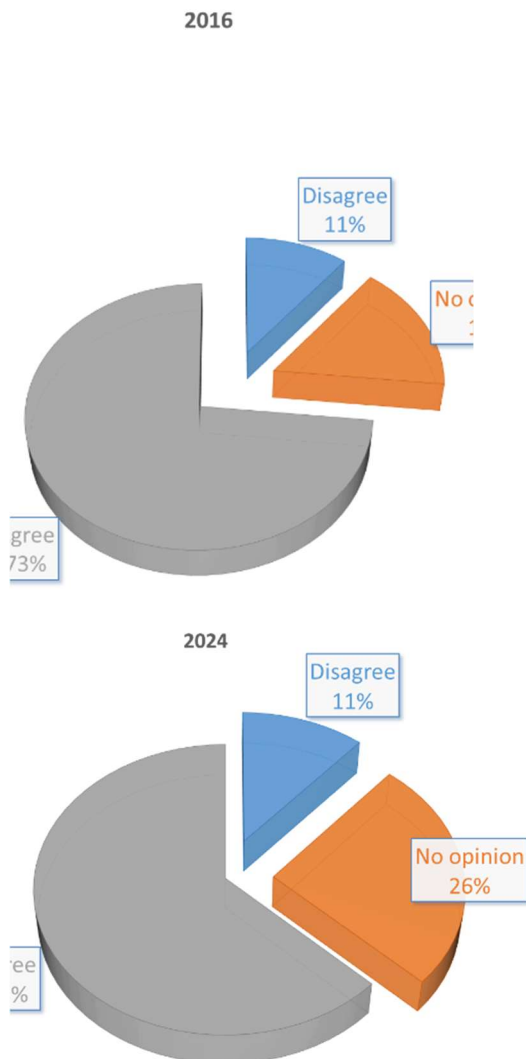
Respondents emphasize that tax evasion is not merely an economic concern but a moral and social issue, eroding societal values and exacerbating systemic inequalities. However, the degree of agreement has decreased significantly from 73.33% in 2016 to 62.86% in 2024, indicating a potential shift in public perception over time. This decline suggests that fewer individuals now strongly associate tax evasion with the deterioration of societal norms and the widening of inequality. Possible reasons for this shift could include changes in public awareness, evolving attitudes toward tax compliance, or the influence of broader economic and political factors.

No opinion' category saw a sharp increase, rising from 16.00% to 25.71%. This significant shift may reflect a growing sense of ambivalence, a lack of awareness, or an increasing complexity in how tax evasion is perceived by the public. Such a rise suggests that more individuals may be uncertain or indifferent about the issue, potentially due to changing economic conditions, political discourse, or a lack of clear communication regarding the impacts of tax evasion.
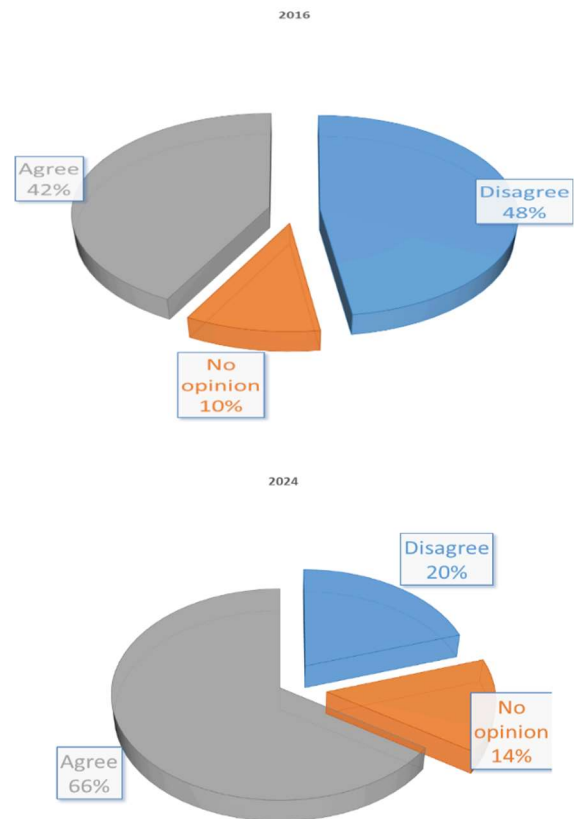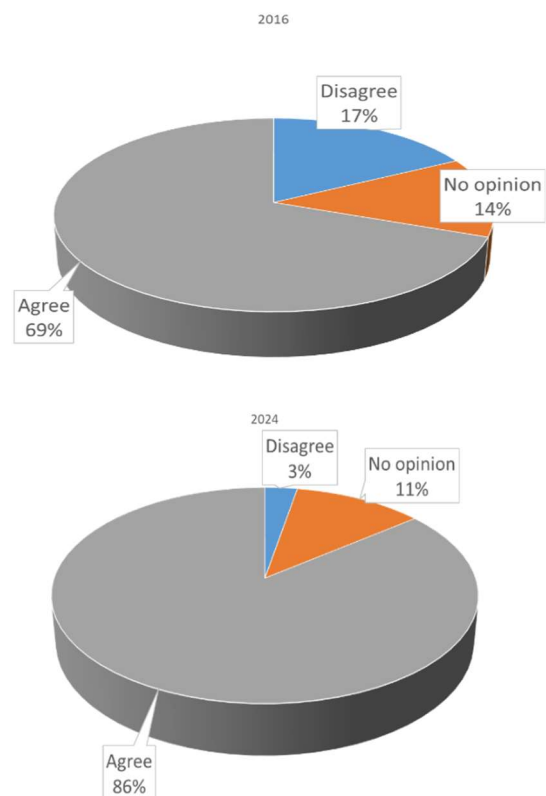
The proportion of respondents agreeing on the necessity to enhance education has shown a consistent and sustained increase over time. The data reveal a notable divergence in public perceptions regarding the role of education in tax evasion, highlighting the importance of understanding these differing viewpoints for developing effective educational and policy interventions. A significant shift is observed in public opinion, moving from skepticism to broad consensus that poor education is a primary driver of tax evasion. This statistically significant reversal likely reflects evolving societal attitudes, possibly influenced by targeted awareness campaigns, changing economic conditions, or generational shifts. Policymakers should capitalize on this growing agreement by addressing educational disparities and incorporating tax ethics into formal curricula. Concurrently, further research is warranted to explore the underlying factors contributing to this change in perception. Overall, the findings suggest that while the majority recognize education as a powerful tool in reducing tax evasion, there remains a need for continued investigation into additional factors influencing this complex phenomenon.

increase in agreement with this view, rising from 69.33% of respondents in 2016 to 85.71% in 2024. This upward trend reflects an increasing societal acknowledgment of the severity of tax evasion and underscores an opportune moment for policymakers to implement and strengthen anti-evasion strategies. The findings suggest that the majority of respondents recognize tax evasion as a critical issue, signaling a call for competent institutions to enhance public education efforts and reinforce tax compliance mechanisms.

Tax complexity has long been recognized as a significant problem, but the data indicate that the situation is evolving. There is a striking decline in the perception of the tax code's complexity, accompanied by a noticeable rise in disagreement and uncertainty. The data indicate a statistically significant increase in disagreement with this view, rising from 32% of respondents in 2016 to 40% in 2024. This statistically significant change suggests that progress may be underway in simplifying the tax system, and that public sentiment is gradually shifting in response to these developments.

**Figure 5. | Tax laws and regulations are often overly complex**

2016

2024
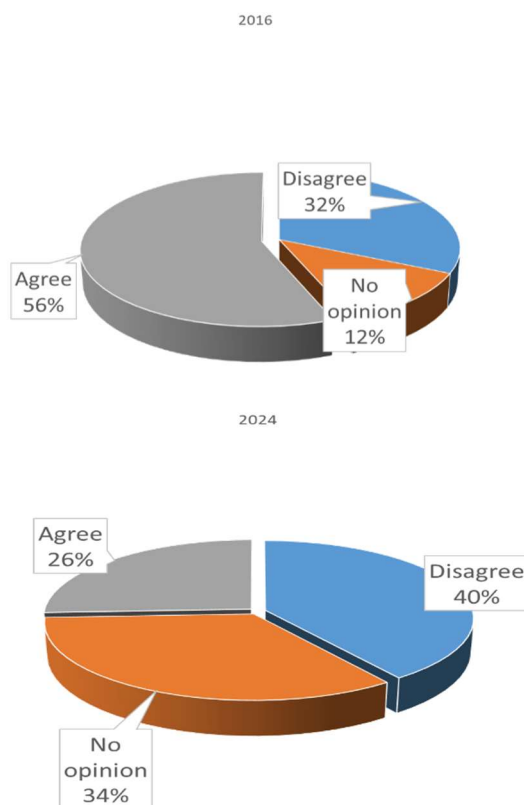
These structural-circle diagrams reveal striking shifts in perception—particularly the dramatic rise in public recognition of evasion's economic harm (from 69.33% to 85.71% agreement)—while simultaneously highlighting deteriorating confidence in institutional responses. Research demonstrates a strong and growing consensus that tax evasion exerts a detrimental impact on economic development. The data indicate a statistically significant

Figure 6. | Is the level of cooperation between taxpayers and the tax administration sufficient
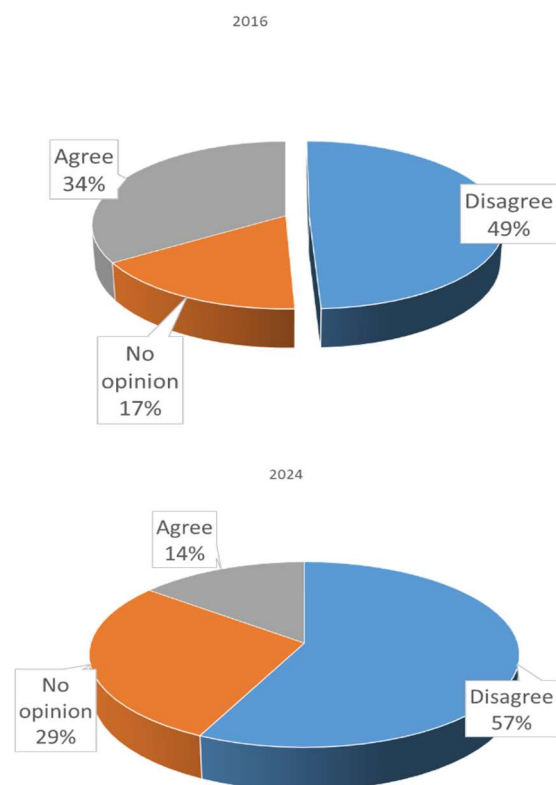
2016

2024

This indicates there is on improvement in taxpayer-tax administration cooperation. Agreement with the claim dropped sharply from 34.00% in 2016 to just 14.29% in 2024, indicating a significant erosion of trust in the cooperation between taxpayers and the tax administration. The data indicate the need to transform communication strategies with taxpayers by fostering public trust and promoting progressive cooperation, particularly by targeting key interest groups within

society. This approach should emphasize the responsible application of procedures within institutional mandates and encourage the exchange of information, thereby enhancing taxpayer compliance with relevant regulations.

Figure 7. | Tax evasion in Bosnia and Herzegovina
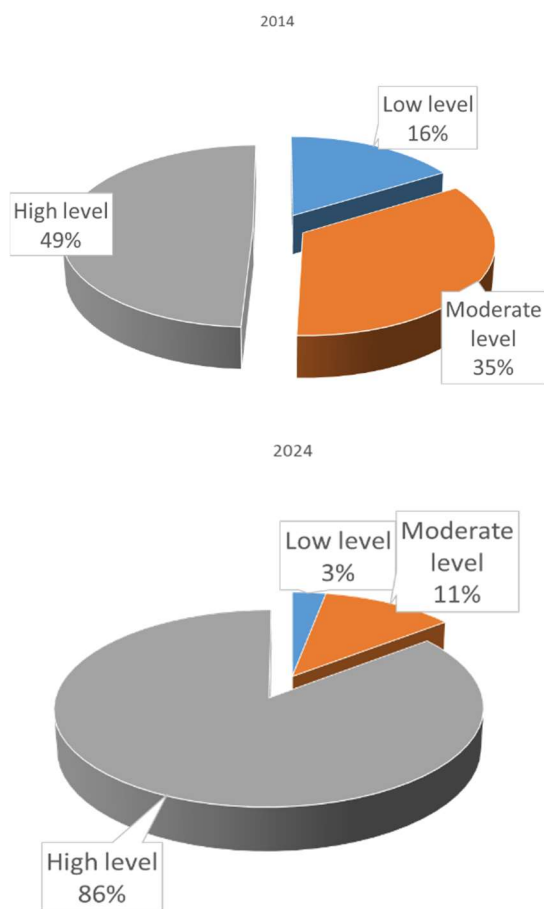
Tax evasion in Bosnia and Herzegovina remains a high-level and persistent issue. The data reveal a statistically significant and dramatic shift in public opinion, with the proportion of respondents who perceive tax evasion as a serious problem rising sharply from 49.33% in 2016 to 85.71% in 2024. This indicates a substantial increase in public concern and underscores the urgency of addressing tax evasion as a central challenge to economic governance and public trust. The overwhelming consensus reflects a growing crisis of confidence in the government's ability to curb systemic evasion. In response, policymakers must act decisively to implement comprehensive reforms aimed at strengthening transparency, enforcement, and public accountability.

5. CONCLUSION

First and foremost, the research has presented sought to explore, the entire analysis of the tax evasion problem in Bosnia and Herzegovina and has shown „hot spots" and the key objectives. This work is an attempt to analyses tax evasion from a poorly illuminated perspective, as particular as the research has provided a basis for quality and critical review of content and the importance of

certain factors necessary for understanding the question of tax evasion.

Tax evasion remains a major barrier to Bosnia and Herzegovina's development, undermining both its economy and social fabric. Public perception consistently identifies it as a serious issue, with strong majorities acknowledging its role in deepening inequality, damaging economic prospects, and eroding trust in institutions. While belief in the moral and social consequences of tax evasion has declined slightly, concern about its economic impact and the role of poor education as a root cause has grown. These shifts highlight both challenges and opportunities: the need for stronger institutional responses, better public education on tax responsibility, and targeted reforms to rebuild public trust and reduce evasion. Addressing tax evasion is not only an economic necessity—it's a step toward a more just and stable society.

Tax evasion is widely recognized as a major threat to Bosnia and Herzegovina's development. The consistently high level of public agreement shows a deep and lasting concern, reinforcing the urgency for targeted policy reforms and stronger institutional responses. Although a majority still sees tax evasion as a moral and social issue, declining agreement and rising ambivalence suggest shifting public perceptions. This trend points to the need for renewed public engagement and clearer messaging on how tax evasion affects social cohesion and fairness. Public opinion has shifted toward recognizing poor education as a key cause of tax evasion. This growing consensus presents an opportunity for policymakers to address educational gaps, promote tax ethics, and integrate financial literacy into formal curricula. There is a rising awareness of the economic damage caused by tax evasion, with public concern growing significantly. This trend highlights a clear mandate for government institutions to act decisively and reinforce trust by implementing stronger anti-evasion measures. Perceptions of tax complexity are starting to shift, with more people now disagreeing that the system is overly complicated. This suggests some progress in simplification efforts, but continued work is needed to ensure clarity and ease of compliance. Trust in the relationship between taxpayers and the tax administration has sharply declined. Strengthening communication, building trust, and improving institutional transparency are critical steps to rebuilding cooperation and ensuring better compliance. Public concern over tax evasion has surged, reflecting growing dissatisfaction and a lack of faith in the government's ability to tackle the issue. The data call for urgent and comprehensive reforms to restore trust, enforce accountability, and improve tax governance.

Potential topics of new scientific research are:

1. The Impact of Tax Morale on Compliance in Post-Conflict Societies
   Explore how social trust, civic responsibility, and cultural attitudes shape tax behavior in

transitional economies like Bosnia and Herzegovina.

2. Digitalization vs. Corruption: A Dual Approach to Reducing Tax Evasion
   Investigate how digital tools interact with corruption levels and whether technology-driven solutions can succeed in high-corruption environments.

3. The Role of Financial Literacy in Shaping Tax Compliance Among Youth
   Examine generational differences in tax attitudes and the effectiveness of early education interventions in improving long-term compliance.

4. Longitudinal Analysis of Public Attitudes Toward Tax Evasion in Bosnia and Herzegovina
   Extend the current study beyond 2024 to monitor trends over a longer timeframe and evaluate the impact of reforms or political changes.

This research is subject to methodological constraints inherent in questionnaire-based studies. The accuracy of the findings is contingent upon respondents' comprehension of the questions and their willingness to provide truthful responses. Self-reported data may be influenced by social desirability bias, where participants underreport unethical behaviors like tax evasion to align with perceived societal norms. Additionally, the subjective nature of questionnaires means results reflect participants' perceptions of tax evasion rather than objective measures of its prevalence or impact. For instance, respondents' interpretations of terms like "systemic inequality" or "tax complexity" may vary, potentially skewing results.

To mitigate these limitations, future studies could triangulate findings with administrative tax data, audits, or qualitative interviews to cross-validate self-reported behaviors. Anonymous survey designs and randomized response techniques might also reduce response bias. Nevertheless, this study provides critical insights into public attitudes, which remain vital for understanding the sociocultural dimensions of tax evasion.

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APPENDIX

1. Tax evasion represents one of the greatest obstacles to the socio-economic development of E

Disagree	65			Disagree	25
No opinion	23			No opinion	20
Agree	212			Agree	130
	300				175

2. Tax evasion contributes to the erosion of the value system and social inequalities

Disagree	32			Disagree	20
No opinion	48			No opinion	45
Agree	220			Agree	110
	300				175

3. The reason for tax evasion is poor education

Disagree	143			Disagree	35
No opinion	31			No opinion	25
Agree	126			Agree	115
	300				175

4. Tax evasion has a detrimental impact on economic development

Disagree	52			Disagree	5
No opinion	40			No opinion	20
Agree	208			Agree	150
	300				175

5. Tax laws and regulations are often overly complex

Disagree	96			Disagree	70
No opinion	36			No opinion	60
Agree	168			Agree	45
	300				175

6. Is the level of cooperation between taxpayers and the tax administration sufficient

Disagree	148			Disagree	100
No opinion	50			No opinion	50
Agree	102			Agree	25
	300				175

7. Tax evasion in Bosnia and Herzegovina

Low level	49			Low level	5
Moderate lev	103			Moderate lev	20
High level	148			High level	150
	300				175