

Factors that Influencing Tax Avoidance: A Systematic Literature Review



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ABSTRACT: Emerging research in subject avoidance tax has chosen various factors to verify its influence on behavior (deliberate non-compliance (avoidance) tax). However, the review is holistic about avoidance taxes that cover global literature still difficult to understand. Therefore, this paper means to do a review of literature systematically (SLR) for review articles from 2016 – 2023 with 20 selected studies based on the keyword tax evasion. Findings of this study in a comprehensive way serve about developments, factors, and suggestions for future research related to tax evasion. This research offers contributions for research and practice related to tax evasion carried out in various countries so that it can be used as a consideration for future research in the field.

KEYWORDS: Tax Evasion

I. INTRODUCTION

Tax avoidance is an action carried out by individuals or companies to reduce tax obligations legally, but by utilizing gaps or imperfections in the tax system. The purpose of tax avoidance is to minimize the amount of taxes that must be paid without violating the law, although often times things are done in a way that is considered not ethical or contradictory to the intention of tax regulation.

Tax avoidance is a crucial problem for countries, because economic development can be greatly hampered by high public income tax. Because of lack of tax compliance (Picur & Riahi-Belkaoui, 2006). Therefore, it becomes important for policy makers to identify the reasons behind tax avoidance to carry out reforms and reduce the bad impact of this phenomenon worldwide. Therefore, it becomes important for policy makers to identify the reasons behind tax avoidance to carry out reforms and reduce the bad impact of this phenomenon worldwide. Considering its importance, this study reviews literature empirically which is specifically aimed at determining tax avoidance factors worldwide.

In 2020, the Nike company in the Netherlands was involved in a tax avoidance scheme where the company moved profits from countries with high tax rates to the Netherlands, which has lower tax rates for corporations. In 2020, Nike reported that it utilized international tax structures to avoid high taxes, even though that is not fully legal. Some countries are starting to respond with more strict regulations to prevent tax avoidance by multinational companies. In 2016, the European Commission ordered Apple to pay **€13 billion** (approximately \$14.5 billion USD) in taxes that should have been paid to Ireland. Apple allegedly avoided taxes in Europe by using a profitable tax agreement with Ireland, where the company can move part of its income to subsidiary companies located in Ireland, which are subject to very low tax rates. The European Commission evaluated that matter as illegal state aid, although Apple and Ireland denied the claim.

II. LITERATURE REVIEW

Tax Evasion

Avoidance taxes and fiscal corruption have been happening everywhere for a long time in history. The term "avoidance tax" includes various types of activities by those who do not want to pay taxes that should be (Oladipupo Muhtala & Ogundeji, 2013), (Owusu et al., 2020). This is an effort / action that violates the law with the objective of getting a lower tax. Underestimating income, exaggerating deductions, and manipulating financial documents are examples of tax avoidance strategies (Mughal, 2012) (Ozili, 2020). Although thus, the number of lost income consequences of tax avoidance could be very large in any country. Tax avoidance has become common and uncommon things can be avoided worldwide for the last decade, and the regulator does not seem to find a solution.

Factors that Influencing Tax Avoidance: A Systematic Literature Review

III. RESEARCH METHODOLOGY

Study this use Systematic Literature Review (SLR) method. A transparent, structured, and reproducible process. used as recommended in literature (Hayton, 2008) . A literature review is a tool study the most common management (Linnenluecke et al., 2020) . Overview literature based on review Details to subject under investigation in accordance with rules and procedures certain (Khatib et al., 2021) . SLR is used For answer question specific and constructive theory new far away from bias or error systematic (Cronin et al., 2015)

first step to take related the data source is search for a database that can reliable For gather related literature with tax morale . Research This using databases from leading websites such as Emerald, Science Direct, MDPI, Google Scholar, and Semantic Scholar. The second step that will done in literature This with method choose Articles to be reviewed. Articles to be reviewed start from title , abstract , criteria , and year about moral tax .

Criteria inclusion based on the use of the keyword "tax evasion" with article speak English published in 2016-2024 . The 2010s were chosen because on on decade this , scandal big as the Panama Papers (2016) revealed practice avoidance tax massive among the wealthy and corporations multinational (OECD, 2015) . Initiative (OECD, 2015) OECD Base Erosion and Profit Shifting (BEPS) also emerged , providing pressure on the company For pay tax with more fair (OECD, 2015) . Criteria exclusion based on unpublished publications related in a way explicit related with tax morale and publication in literature gray , for example paper without information bibliography (such as date / type publication , volume and number publication) , paper work , white paper, or reports issued by audit firms or organization related to Tax Evasion. At the end search amount articles found in accordance with SLR goal is 20 articles study .

IV. DISCUSSION RESULT

This section give description general about findings about development research , influencing factors , and future suggestions related study about avoidance tax

Research Progress

This section give information related analysis that has been found with focus on research list , source list journal research , paradigm , year publication , country of origin research , as well as the theory used in research . Table I below shows a list of research findings from results of mapping systematic literature review with tax moral topic .

Table I. List of Research

No	Database	Writer	Title Study
1	Emerald	(A. Yamen & Mersni, 2024)	Carbon emissions reduction and tax evasion behavior: a trade-off between environmental goals and economic feasibility
2	Emerald	(Mohamad et al., 2016)	Cash economy: tax evasion among SMEs in Malaysia
3	Emerald	(Ya'u et al., 2024)	Effects of some macroeconomic variables on estimated tax evasion: evidence from Sub-Saharan Africa
4	Emerald	(Srivastava et al., 2018)	Factors affecting consumers' participation in consumption tax evasion
5	Emerald	(Amara & Khlif, 2018)	Financial crime, corruption and tax evasion: a cross-country investigation
6	Emerald	(Khlif & Amara, 2019)	Political connections, corruption and tax evasion: a cross-country investigation
7	Emerald	(Khlif & Guidara, 2018)	Quality of management schools, strength of auditing and reporting standards and tax evasion
8	Emerald	(Khlif et al., 2016)	Sustainability level, corruption and tax evasion: a cross-country analysis
9	Emerald	(Kemsley et al., 2022)	Tax evasion and money laundering: a complete framework
10	Emerald	(Amoh & Ali-Nakyea, 2019)	Does corruption cause tax evasion? Evidence from an emerging economy

Factors that Influencing Tax Avoidance: A Systematic Literature Review

No	Database	Writer	Title Study
11	Emerald	(AE Yamen et al., 2020)	Tax evasion and public governance before and after the European “big bang”: a red flag for policymakers
12	MDPI	(Alshabibi et al., 2022)	Nationality Diversity in Corporate Boards and Tax Avoidance: Evidence from Oman Nationality Diversity in Corporate Boards and Tax Avoidance: Evidence from Oman
13	MDPI	(Al-Rahamneh & Bidin, 2022)	The Effect of Tax Fairness, Peer Influence, and Moral Obligation on Sales Tax Evasion among Jordanian SMEs
14	MDPI	(Yoo & Lee, 2019)	National Culture and Tax Avoidance of Multinational Corporations
15	MDPI	(Shafer et al., 2020)	Support for Economic Inequality and Tax Evasion
16	MDPI	(Montenegro, 2021)	Tax Evasion, Corporate Social Responsibility and National Governance: A Country-Level Study
17	MDPI	(Fuadah et al., 2022)	The Relationship between Sustainability Reporting, E-Commerce, Firm Performance and Tax Avoidance with Organizational Culture as Moderating Variable in Small and Medium Enterprises in Palembang
18	google scholar	(Ameyaw & Dzaka, 2016)	Determinants of Tax Evasion: Empirical Evidence from Ghana
19	google scholar	(Nimer et al., 2022)	E-government, education quality, internet access in schools, and tax evasion
20	google scholar	(Herranz & Turino, 2023)	Tax evasion, fiscal policy and public debt: Evidence from Spain

In Table I, the number of research analyzed based on abundant database sources found from the emerald database totaling eleven , to be continued the rest from the MDPI database totaling six , then the emerald database and google search each have 3 studies .

Table II. Sources Journal

No	Database	Reputation Journal	Journal Name
1	Emerald	Q2	Journal of Financial Reporting and Accounting
2	Emerald	Q1	Journal of Financial Crime
3	Emerald	Q2	African Journal of Economic and Management Studies
4	Emerald	Q2	Journal of Indian Business Research
5	Emerald	Q2	Journal of Money Laundering Control
6	Emerald	Q1	Journal of Financial Crime
7	Emerald	Q1	EuroMed Journal of Business
8	Emerald	Q1	Journal of Financial Crime
9	Emerald	Q1	Journal of Financial Crime
10	Emerald	Q2	Journal of Money Laundering Control
11	Emerald	Q1	Journal of Financial Crime
12	MDPI	Q2	administrative sciences
13	MDPI	Q2	Journal of Risk and Financial Management
14	MDPI	Q1	sustainability
15	MDPI	Q1	sustainability
16	MDPI	Q1	sustainability
17	MDPI	Q1	sustainability

Factors that Influencing Tax Avoidance: A Systematic Literature Review

No	Database	Reputation Journal	Journal Name
18	google scholar	Q3	Cogent Economics & Finance
19	google scholar	Q2	Economic Systems
20	google scholar		Modern Economy

In this table II show Name published journals from selected articles to be analyzed , from the table above there is a number of the same journal used in study that is Journal of Financial Crime, Emerald as many as five studies , journal Sustainability, MDPI as many as 4 studies and journal Journal of Money Laundering Control, Emerald as many as 2 studies , which can be seen in Figure I below

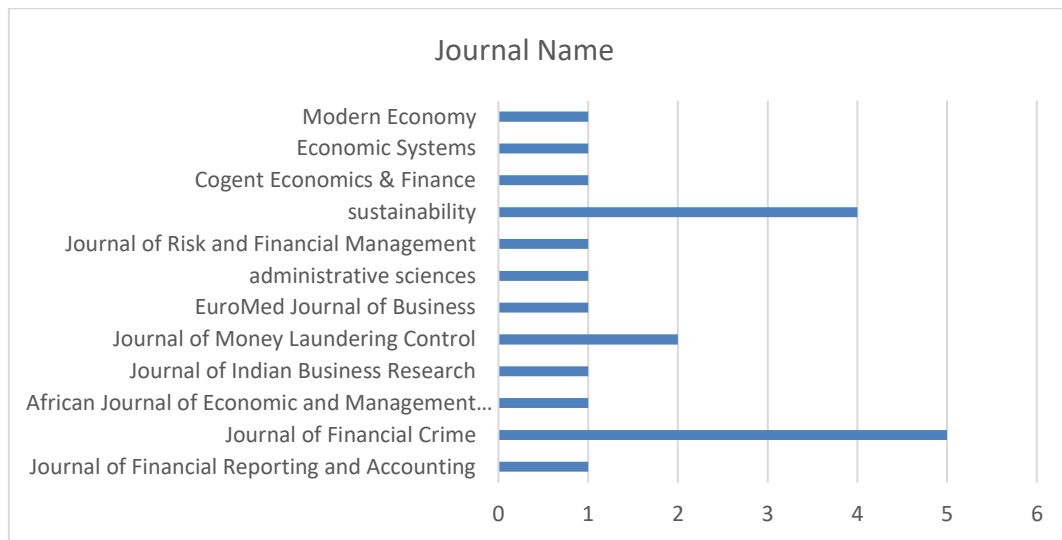


Figure 1. Journal Name

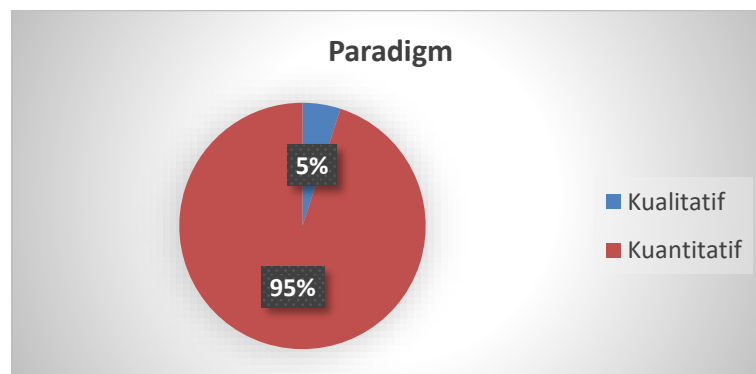


Figure 2. Paradigm Study

Based on the image above from 20 studies about *tax evasion* is carried out analysis , there were 19 studies (95%) with a quantitative approach , while the rest done with use paradigm qualitative as many as 1 study (5%), namely in the study conducted by (Srivastava et al ., 2018) .

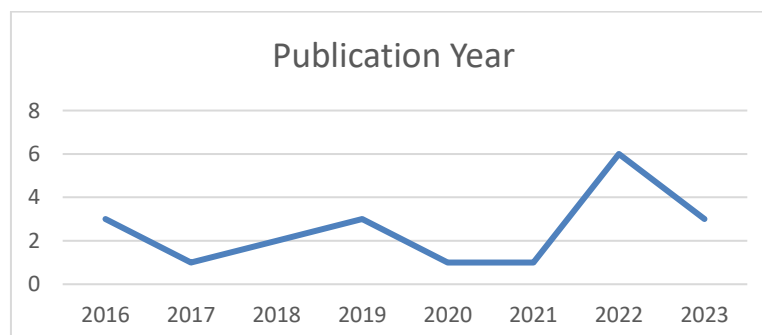


Figure 3 Years Rise

Factors that Influencing Tax Avoidance: A Systematic Literature Review

Based on Figure 3 above, from 20 articles that were analyzed based on 8 years last (2016-2024). In 2022 there were 6 studies analyzed regarding tax invasion. From 20 articles published in journal with to consider level reputation and index journal with 8 year period last (2016-2023). The main database that will be used For search article from websites such as , Emerald, MDPI and Google Scholar to search for articles related in journal international with notice ranking journal Q1 to Q3 (figure 4)

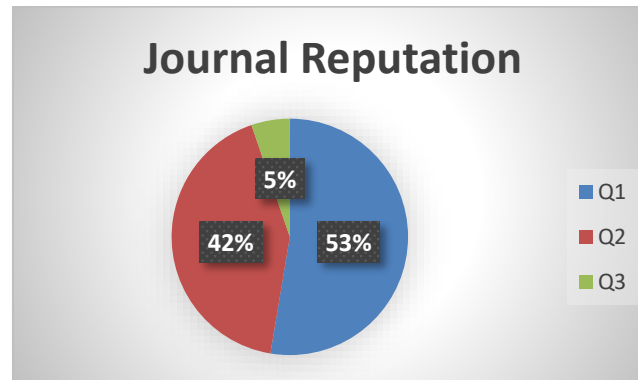


Figure 4 reputation Journal

Table III Theories used researcher

No	Writer	Title Study	Theory
1	(Amara & Khlif, 2018)	Carbon emissions reduction and tax evasion behavior: a trade-off between environmental goals and economic feasibility	theory paradox green
2	(Khlif & Amara, 2019)	Cash economy: tax evasion among SMEs in Malaysia	Not specific
3	(Khlif & Guidara, 2018)	Effects of some macroeconomic variables on estimated tax evasion: evidence from Sub-Saharan Africa	Prevention theory
4	(Khlif et al., 2016)	Factors affecting consumers' participation in consumption tax evasion	Association Theory
5	(Kemsley et al., 2022)	Financial crime, corruption and tax evasion: a cross-country investigation	Not specific
6	(Amoh & Ali-Nakyea, 2019)	Political connections, corruption and tax evasion: a cross-country investigation	Not specific
7	(AE Yamen et al., 2020)	Quality of management schools, strength of auditing and reporting standards and tax evasion	Not specific
8	(Alshabibi et al., 2022)	Sustainability level, corruption and tax evasion: a cross-country analysis	theory legitimacy ,
9	(Al-Rahamneh & Bidin, 2022)	Tax evasion and money laundering: a complete framework	Not specific
10	(Yoo & Lee, 2019)	Does corruption cause tax evasion? Evidence from an emerging economy	Economic theory
11	(Shafer et al., 2020)	Tax evasion and public governance before and after the European "big bang": a red flag for policymakers	Not specific
12	(Montenegro, 2021)	Nationality Diversity in Corporate Boards and Tax Avoidance: Evidence from Oman Nationality Diversity in Corporate Boards and Tax Avoidance: Evidence from Oman	Agency theory and theory holder share
13	(Fuadah et al., 2022)	The Effect of Tax Fairness, Peer Influence, and Moral Obligation on Sales Tax Evasion among Jordanian SMEs	Equity theory

Factors that Influencing Tax Avoidance: A Systematic Literature Review

No	Writer	Title Study	Theory
14	(Amara & Khlif, 2018)	National Culture and Tax Avoidance of Multinational Corporations	Prospect theory
15	(Khlif & Amara, 2019)	Support for Economic Inequality and Tax Evasion	moral theory of tax
16	(Khlif & Guidara, 2018)	Tax Evasion, Corporate Social Responsibility and National Governance: A Country-Level Study	theory management risk
17	(Khlif et al., 2016)	The Relationship between Sustainability Reporting, E-Commerce, Firm Performance and Tax Avoidance with Organizational Culture as Moderating Variable in Small and Medium Enterprises in Palembang	Agency theory and theory stakeholders interest
18	(Nimer et al., 2022)	E-government, education quality, internet access in schools, and tax evasion	theory institutional and modernization
19	(Herranz & Turino, 2023)	Tax evasion, fiscal policy and public debt: Evidence from Spain	Not specific
20	(Ameyaw & Dzaka, 2016)	Determinants of Tax Evasion: Empirical Evidence from Ghana	Not specific

Table III shows various type theories used in research about tax avasion is theory paradox green , theory prevention , theory association , theory economics , theory agency , theory holder stocks , theory prospects , tax moral theory , theory management risk , theory agency , theory stakeholders interests , theory institutional and theory modernization and there are 7 studies whose theories No specific .

Table IV. Factors influencing tax evasion

No	Title Study	Independent
1	Carbon emissions reduction and tax evasion behavior: a trade-off between environmental goals and economic feasibility	Emission carbon dioxide (CO2)
2	Cash economy: tax evasion among SMEs in Malaysia	location , agent tax , type industry , size industry and type avoidance tax .
3	Effects of some macroeconomic variables on estimated tax evasion: evidence from Sub-Saharan Africa	Inflation , growth product domestic gross (GDP)
4	Factors affecting consumers' participation in consumption tax evasion	Religiosity and Attitude to government
5	Financial crime, corruption and tax evasion: a cross-country investigation	Report Basel AML Index
6	Political connections, corruption and tax evasion: a cross-country investigation	connection political
7	Quality of management schools, strength of auditing and reporting standards and tax evasion	Quality school business , Global Competitiveness
8	Sustainability level, corruption and tax evasion: a cross-country analysis	Sustainability level , level sustainability environment , level sustainability social , quality infrastructure
9	Tax evasion and money laundering: a complete framework	Money laundering
10	Does corruption cause tax evasion? Evidence from an emerging economy	Activity corruption
11	Tax evasion and public governance before and after the European "big bang": a red flag for policymakers	governance public

Factors that Influencing Tax Avoidance: A Systematic Literature Review

No	Title Study	Independent
12	Nationality Diversity in Corporate Boards and Tax Avoidance: Evidence from Oman Nationality Diversity in Corporate Boards and Tax Avoidance: Evidence from Oman	Board nationality , Citizenship Audit Committee ,
13	The Effect of Tax Fairness, Peer Influence, and Moral Obligation on Sales Tax Evasion among Jordanian SMEs	Influence Friend peers , justice tax , moral obligation
14	National Culture and Tax Avoidance of Multinational Corporations	, Individualism (IDV) of a country, Masculinity (MAS) of a country, Power distance (PDI) of a country
15	Support for Economic Inequality and Tax Evasion	Support inequality economy , Machiavellianism Level
16	Tax Evasion, Corporate Social Responsibility and National Governance: A Country-Level Study	level CSR , Governance country level
17	The Relationship between Sustainability Reporting, E-Commerce, Firm Performance and Tax Avoidance with Organizational Culture as Moderating Variable in Small and Medium Enterprises in Palembang	Reporting sustainability , E-commerce
18	E-government, education quality, internet access in schools, and tax evasion	Government electronics , participation , frame law , vision government , GovernorPolStab , GovernorRespCha
19	Tax evasion, fiscal policy and public debt: Evidence from Spain	Policy fiscal and public debt
20	Determinants of Tax Evasion: Empirical Evidence from Ghana	Fiscal factors , administrative factors , factors economy , and factors demographics

Table V. Factors influencing tax avoidance

No	Title Study	Moderator/ Moderation	Mediation	Control
1	Financial crime, corruption and tax evasion: a cross-country investigation	Corruption level		level investor protection , taxes , regulation and market size
2	Political connections, corruption and tax evasion: a cross-country investigation	Corruption		Level of investor protection , regulation taxes , market size and volatility political
3	Quality of management schools, strength of auditing and reporting standards and tax evasion	strength audit and reporting standards		level development economy and market size
4	Sustainability level, corruption and tax evasion: a cross-country analysis	Corruption level		level development economy and market size
5	Tax evasion and public governance before and after the European “big bang”: a red flag for policymakers			Urbanization , women , GDP per capita , unemployment and imports goods and services

Factors that Influencing Tax Avoidance: A Systematic Literature Review

No	Title Study	Moderator/ Moderation	Mediation	Control
6	Nationality Diversity in Corporate Boards and Tax Avoidance: Evidence from Oman Nationality Diversity in Corporate Boards and Tax Avoidance: Evidence from Oman			size , Board independence , Size Audit committee , audit committee audit type , size company , benefits
7	Support for Economic Inequality and Tax Evasion		Machiavellianism will mediate part connection between support to inequality economy and possibilities do embezzlement tax .	
8	Tax Evasion, Corporate Social Responsibility and National Governance: A Country-Level Study		Governance state level mediation connection between country level CSR	
9	The Relationship between Sustainability Reporting, E-Commerce, Firm Performance and Tax Avoidance with Organizational Culture as Moderating Variable in Small and Medium Enterprises in Palembang	Corporate Performance and Tax Avoidance with culture organization		
10	E-government, education quality, internet access in schools, and tax evasion	QuaEduSys , Qua Mathematics , QuaManSch , Interconnection		Agriculture , government , inflation , FDI network

Table IV and Table V explain independent variable, where variable its dependents is tax avasion . Many factors influence tax avasion among other things, research related to tax evasion is becoming variable dependent. From the research above there is a number of research that has variable moderation, mediation and variables control. In the articles analyzed , there are a number of moderated research Corruption level variable namely in research (A. Yamen & Mersni, 2024) (Mohamad et al., 2016) (Srivastava et al., 2018) , strength audit and reporting standards in research (Khlif & Guidara, 2018) and there is also Company Performance and Tax Avoidance with culture organization in research (Al-Rahamneh & Bidin, 2022) . In the study (AE Yamen et al., 2020) Variables media used that is Machiavellianism will mediate part connection between support to inequality economy and possibilities do embezzlement tax .

Variables control used For affect tax evasion is the level of investor protection , level of economic development and the size of the research (Amara & Khlif, 2018) , (Khlif & Amara, 2019) (Khlif & Guidara, 2018) (Khlif et al., 2016)

V. CONCLUSIONS AND SUGGESTIONS

Study This use systematic literature review (SLR) approach to investigate development and related factors with tax avasion . Research data collected from electronic data sourced from emerald , MDPI, and google scholar published from 2016 – 2024 with the word kinci tax avasion search so that produced 20 studies that chosen based on criteria inclusion and exclusion . Research This provide an overview and development regarding tax avasion . Research This can used as source comprehensive For understand potential factors affect tax avasion . This study offer contribution For research and practice related to tax morals carried out in several countries.

Factors that Influencing Tax Avoidance: A Systematic Literature Review

Study this have some limitations, including the focus only on study empirical that meets criteria inclusion and exclusion certain. This is limit type publications analyzed, database coverage, and range time research, limitation this can influence completeness and validity the results of the data obtained. Future research can expand coverage review For covers contribution in literature gray use give better understandingwide about tax avasion .

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Factors that Influencing Tax Avoidance: A Systematic Literature Review

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