

A Model for Preventing Tax Evasion in the Iranian Tax System

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Abstract

Preventing tax evasion is a crucial and significant issue in the economy of any country, requiring effective policymaking and actions. Accordingly, considering the subject's importance, this research aimed to present a model for preventing tax evasion in the year 1402 (2023). A mixed-methods research approach (qualitative-quantitative) was chosen. The study population included large taxpayers, experts, managers, and specialists in the field of taxation in the country. The qualitative part of the research was conducted through semi-structured in-depth interviews with 13 experts selected through purposive sampling. The sample for the quantitative part was determined randomly based on Cochran's formula, resulting in 384 individuals, and to ensure greater reliability and reduce sampling error, 390 individuals were selected. The data collection tools in the qualitative phase included interviews, while in the quantitative phase, a researcher-made questionnaire derived from the research model containing 202 items was used. Data analysis in the qualitative section was performed using grounded theory, and in the quantitative section, the partial least squares method was applied. The findings indicated that in the qualitative section, after three coding stages, the research model included six main categories (core, causal conditions, intervening conditions, contextual conditions, strategies, and outcomes), 12 subcategories, and 202 concepts. The results of the quantitative section also confirmed the validity of the model. Overall, based on the results, this research model serves as a suitable framework for enhancing managers' understanding of the concepts and categories influencing the prevention of tax evasion. Therefore, it is recommended to utilize the proposed model to maximize government tax revenue through the implementation of the model's strategies.

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1. Introduction

Tax evasion is an unavoidable reality that brings adverse consequences for a country's economy. One of the most significant reasons for the gap between actual tax revenues and the country's tax capacity is the phenomenon of tax evasion. The existence of a widespread underground economy, smuggling, lack of economic transparency, and similar issues have led to considerable tax evasion in the country. Today, tax evasion is considered one of the fundamental challenges faced by countries worldwide, as it reduces the government's legal revenue and negatively impacts the government's functions and responsibilities. This phenomenon hinders the achievement of projected tax revenue goals, the implementation of government programs, and the realization of tax justice and social equity, making it one of the most critical issues and problems in tax systems. Tax evasion occurs in various countries for different reasons, depriving society of a portion of its financial resources. The losses resulting from tax evasion affect all citizens of a country. Although the tax-to-GDP ratio is higher in developed countries than in developing ones, tax evasion still exists even in developed countries (Sunil et al, 2024).

It should be noted that as long as the structural problems of the economy and the business environment that give rise to tax evasion are not examined and reformed, there can be no hope for expanding tax revenues and reducing budget dependency on oil revenues. Overall, it can be said that replacing tax revenues with oil revenues and accurately planning to create sustainable tax revenues is an undeniable necessity for the country. Achieving this goal requires not only the establishment of infrastructure and improvement of the country's tax system but also the closure of all avenues for tax evasion in Iran's economy. Tax evasion occurs in various ways, all of which share a common denominator of failing to provide information or distorting information. Some of the factors contributing to tax evasion include complexity and ambiguity in commercial and tax laws and regulations, weak culture and the presence of stereotypes contrary to social participation, lack of or weak tax justice, lack of accurate and complete information about taxpayers, weak monitoring and follow-up systems, delays in tax collection processes, the existence of extensive and diverse exemptions, and the public's lack of awareness regarding the use of tax revenues (Arshad et al., 2014).

Numerous studies have examined tax evasion both domestically and internationally, although these studies have focused on limited aspects of this phenomenon and have not addressed all its dimensions. Therefore, this research aims to identify causal, contextual, and intervening factors, strategies, and outcomes and present them within a paradigmatic model, which is innovative compared to other studies. The necessity for governments to pay attention to tax evasion is underscored by its consequences, which include reduced government revenues and diminished capacity to provide public goods and services such as healthcare, education, security, energy, and infrastructure development. Additionally, tax evasion leads to inappropriate income distribution and an increase in social inequality, neutralizes the government's control and oversight tools in achieving economic growth and development, weakens economic growth, reduces public welfare, undermines the economic security needed for expanding economic activities, and investments, and creates tax gaps, rendering the tax system inefficient and decreasing citizens' willingness to pay taxes. Given these consequences, combating tax evasion is essential and unavoidable for improving the national economy (Benjasak & Bhattarai, 2019).

Considering that the Tax Affairs Organization has a direct relationship with tax collection and requires effective examination of ways to prevent tax evasion, a model for preventing tax evasion can not only create a reliable pathway to achieve this goal but also strengthen the trust between taxpayers and employees, aiding the planning process for fair tax collection. Furthermore, the results of this research can facilitate and expedite the implementation of deterrent laws against tax evasion within the organization, making managers aware of the importance of swiftly executing tax evasion prevention measures. From a practical standpoint, implementing tax evasion prevention measures at the organizational level yields results that gradually benefit various organizations through interconnected relationships. Therefore, this research aims to present a model for preventing tax evasion in Iran.

2. Theoretical Foundations

Tax evasion is a global challenge faced by all governments (Alm, 2021). This issue is detrimental to the development of a country as it has widespread negative effects on economic growth and the government's ability to fund public service expenses (Androniceanu et al., 2019; Hasseldine & Morris, 2013; Sikka, 2010, 2013; Omodero, 2019). For decades, policymakers have sought solutions to address the growing problem of tax evasion (Islam et al., 2020). In the theoretical literature, a distinction is made between tax evasion and tax avoidance. For example, the International Bureau of Fiscal Documentation (IBFD) emphasizes that avoidance refers to the behavior of taxpayers aimed at reducing tax liabilities that lead to tax evasion (IBFD, 2009); thus, tax avoidance is a legal action. In contrast, tax evasion is defined as the illegal non-payment of taxes; this non-compliance with tax laws includes offenses that can be punishable under certain rulings. In practice, the difference between tax evasion and tax avoidance is complex (Sikka, 2014). The distinction between tax evasion and tax avoidance depends on the legitimacy of taxpayers' activities, which often must be determined by the courts if a legal challenge exists from tax authorities (Sikka, 2014; Sandmo, 2005). Many definitions of tax avoidance in the literature vary across different groups. Traditional definitions indicate that tax avoidance is legal and acceptable (Tax Justice Network, 2019). Currently, there is no legal definition of tax avoidance, and societal attitudes toward tax evasion are unclear (Meesang & Neesanan, 2008). Tax evasion is considered money laundering under the law, although the latter usually relates more to a process involving the concealment of the origins of illegally obtained funds and the financing of terrorism (Tchamkerten, 2019).

The traditional neoclassical approach to explaining the motivations for tax evasion is based on the Allingham and Sandmo (1972) model. In their model, it is assumed that rational taxpayers seek to maximize their taxable income benefit by weighing the advantages and costs of compliance against the benefits of non-compliance (Horodnic, 2018). If the net costs of compliance are lower compared to the utility of non-compliance for many taxpayers, tax evasion may become a significant issue for a government striving to finance public services and government-supported obligations. Therefore, such a government may introduce legislation to ensure that the costs of non-compliance (in terms of expected penalties and/or increased likelihood of detection) outweigh any means that taxpayers might use (Yudi, 2023; Alaa et al, 2018). However, the Allingham & Sandmo (1972) model does not take into account social and psychological factors that differentiate tax evasion from utility-based cost-benefit assessments (Torgler, 2003). Dissatisfaction with the Allingham & Sandmo (1972) approach has prompted researchers to consider other non-economic factors behind government decisions regarding tax evasion legislation (Williams, 2014).

The theoretical literature indicates that a country's organizational culture can influence tax evasion behavior (and thus the need for anti-tax evasion laws), as institutions affect the governance of society and individuals' behaviors (Erserim, 2012). In this body of literature, various dimensions of culture have been used to explain tax evasion (Bame-Aldred et al., 2013). For instance, Hofstede's (1980) cultural dimensions—such as uncertainty avoidance, power distance, individualism, and masculinity—have been linked to variations in international tax compliance across countries (Liliana et al, 2016; Richardson, 2008). It is evident that studies concerning tax-cultural considerations should not be limited to taxpayers and should expand their understanding of the intersection between taxation, sociology, and history. From this perspective, considering a country's tax culture, in addition to methods and processes, requires examining a multitude of actors and institutions and their interactions.

Recent developments in tax literature focus on the ability of institutional theory to explain various aspects of taxation (such as tax evasion). For example, from the viewpoint of Ostapenko & Williams (2016), tax evasion may arise from a misalignment between formal institutions (the codified laws and regulations of a country) and informal institutions, namely the norms, values, and beliefs of that country. Researchers suggest that when the norms, values, and beliefs of a country align with codified laws and regulations, tax evasion will be relatively lower. When these laws do not align, new laws may be needed, or the government may need to make changes within informal institutions. Legislation that increases the likelihood of detecting tax evasion and imposes sanctions on those who evade taxes may alter social behaviors and perceptions regarding the social acceptability of tax evasion. From a hedonistic perspective (Hodonnic, 2018), based on an analysis of over 400 databases, it is argued that the impact of formal institutions on tax morale is a central theme in the literature on tax ethics. This literature

considers the failure of the social contract between the government and taxpayers as the primary reason for tax evasion, with those who pay taxes in exchange for government services being dissatisfied with the terms of this exchange. Studies in this area indicate that tax morale may improve with greater trust in government institutions (Alaa et al, 2023), parliament (Amey, 2024; Nozari et al., 2022), the legal system (Yudi, 2023), and tax authorities and their officials (Torgler et al., 2008). Lower trust in these institutions and organizations among taxpayers may be associated with higher levels of tax evasion and a greater need for government action.

2.1. Institutional Theory

Institutional theory has recently emerged in accounting, and its popularity as a theoretical perspective for studying tax reforms and tax policy compliance has increased (Mulligan & Oats, 2016). Using institutional theory, researchers have demonstrated that while policy processes and behaviors are connected to broader social and cultural beliefs, these structures can change through the introduction and implementation of new policies (Burch, 2007). Therefore, understanding the institutions involved in introducing such laws and the factors that influence and inform policy-making is essential. New laws often require public support, and one way to facilitate public support is through legitimacy. Legitimacy necessitates public trust among the populace that the government's power to make binding decisions for a nation is justified and appropriate (Dahl, 1998; Aliahmadi et al., 2013); thus, institutions and their legitimacy are fundamental for understanding the tax evasion policy process in Thailand.

However, before discussing institutions and legitimacy in the tax policy process, it is important to emphasize that various groups of actors coexist at different levels and with varying degrees of power and influence within the realm of formal institutions and legitimacy. Mulligan and Oats (2016) argue that various elements of policy range from policy formation (which includes individuals at the macro level who draft and enact tax laws at the economic and political levels) to the micro-level implementation of tax schemes and related processes at the organizational level. At the macro level, laws and regulations are necessary for society and thus set the dominant ideology to transform into organizational controls (Bin, 2023). The organizations and actors involved in tax evasion legislation in Thailand include the government itself as well as broader external stakeholders such as international organizations, namely the Asia/Pacific Group on Money Laundering (APG) and the Financial Action Task Force (FATF). At the macro level, institutions are frequently shaped by arbitrations and the actions of private activists (Amey, 2024; Liliana et al., 2024). At this level, the focus is on policymakers within the government who are responsible for shaping and providing political narratives. The micro level includes individual organizations and key actors and how and why such policy actions are implemented (Sunil et al, 2024).

2.2. Economic Theory of Tax Evasion

In the economic theory of tax evasion, individuals and companies pay taxes solely because they are compelled to do so (for example, they believe that if they do not, the government will prosecute them). If this is the case, the likelihood of detecting tax evasion and the level of punishment upon arrest and conviction must be sufficiently large to deter tax evasion. One of the problems with this standard view is that for some taxes, such as income tax, it is difficult to believe that the likelihood of getting caught for evasion is very high. All countries face tax evasion, even those with the most complex systems for achieving tax compliance. The Internal Revenue Service (IRS) estimates that the audit rate for all tax returns was 0.5% in 2017 (down from 0.8% in 1990 and 4.75% in 1965). Civil penalties can add up to 85% more to non-payment, depending on whether specific behaviors such as negligence, significant underreporting, or willful misconduct are present. In very serious cases, criminal penalties may be considered. However, the imposed penalties are small or minimal (Alm, 2019; Movahed et al., 2024). The IRS estimates that for the 2015 tax year, 90.8% of income that should have been reported was reported.

The shadow economy is particularly widespread in developing countries. In Europe, Central and Eastern European countries, especially those of the former Soviet Union, seem to have the highest levels

of shadow activities. Why is tax compliance lower in these countries? And why do these countries not simply increase non-compliance penalties to solve the problem in this way?

An interesting body of literature has developed in recent years around the idea that the willingness to pay taxes depends on cultural levels and varies across countries. Studies conducted in this area include those by Friedman et al. (2000), Alm & Torgler (2006), Gërkhani & Schram (2007), Renooy et al. (2004), Torgler (2003), Torgler (2007), Torgler & Schneider (2009), and Alm (2019). The willingness to pay taxes is considered a cultural norm or a product of values specific to a particular country. Culture fosters both compliance and tax evasion; therefore, Alm and Torgler (2006) suggest that the intrinsic motivation to pay taxes—"tax morale"—varies among countries, providing evidence that this morale is much higher in the United States than in many European countries.

Why these norms appear to be so different is a fundamental question. One idea proposed by Kirchgässner (1999) argues that in Northern European states (as opposed to the South), governance and religious authority were managed by a single entity; thus, accusations against the government were also religious offenses and, consequently, sins. This idea of "sin" may explain why the willingness to pay taxes appears to be higher in the United States. Religion is much more prevalent in the United States than in Europe; however, given that crime rates in the United States are also much higher, this issue is difficult to decipher. Additionally, in Canada, there is a high willingness to pay taxes, but there are much lower levels of religious bias and crime.

Amey (2024) considers tax payment as an example of "pre-social" behavior. They take a step further by suggesting that taxpayers are willing to pay their taxes conditionally, depending on the social behavior of others. In simpler terms, people are more inclined to pay taxes when they believe others are also paying their taxes. They develop an index of tax morale defined in this way. Using survey data from several Western and Eastern European countries, they found a high (negative) correlation between perceived tax evasion and tax morale. They also relate tax morale to several variables, including political stability, the absence of violence, quality of governance, and control of corruption.

In this approach, "trust" enters the picture because even if a government is expected to provide exactly what citizens want through public programs, it is still rational for an individual to act freely and not pay taxes. In other words, there is no way to "exchange" taxes for services that can be legally enforced through standard penalties for tax evasion, and increasing penalties is not necessarily the right solution; therefore, trust in the government and other citizens—that is, the belief that other citizens will pay their taxes—fills this gap. In this regard, our perspective can be related to financial sociology and the capacity of the state, which presents the development of the tax system and tax collection as a result of an ongoing dialogue between the government and the broader population (Moore, 2004).

The standard economic view of tax compliance in tax theory is that taxes are a "burden" or an undue loss. Individuals do not consider taxes on the other side of the government's ledger—expenditures. The main problem in normative tax theory is designing taxes to minimize the "excess burden," that is, how to minimize the total tax burden. As is now common in the literature on tax evasion, this model shows that individual taxpayers face a tax rate t on income Y . If an individual decides to evade taxes, they face a penalty where E is the amount of unreported income and f is the size of the penalty (the penalty rate) if caught; thus, in a sense, this model adapts Becker's (1968) standard crime model to the case of taxes. In other words, tax evasion is part of optimal portfolio choice: an individual who chooses to evade taxes considers it a risky bet that they will not be caught and convicted. However, Yitzhaki's (1974) model presents a peculiar prediction—that is, an increase in the tax rate t leads to less tax evasion. This result holds as long as an individual's absolute risk aversion decreases with increasing income. This prediction contradicts empirical evidence (Clotfelter, 1983) and results from studies (Friedland et al., 1978) and even seems inconsistent with conventional evidence.

However, when we realize that in these models, tax evasion is considered a risky gamble or a problem in optimal portfolio choice, this logic simplifies. The penalty if an individual is caught is simply a fixed amount from the evaded tax tE . Since an individual is poorer as a result of a higher likelihood of paying a penalty, this causes them to take less risk and evade less at higher tax rates. Of course, this relationship is derived from individual behavior and holds only at the individual level. The overall level of evasion

may well move in the opposite direction because the tax rate also affects the number of taxpayers who choose to evade. One possible reason for this is that the "stigma" effect of tax evasion may be less at higher rates, as at high rates, many researchers believe that the stigma associated with evasion decreases (Benjamini and Maital, 1985).

2.3. Public Choice Approach

The main hypothesis of the field of economics known as "public choice" is that citizens in democratic political spheres understand the relationship between the taxes they pay and the government services they receive. In other words, citizens choose governments to provide them with goods and services, and there is a specific sense in which every citizen should be aware that taxes must be paid to finance public services, regardless of whether they feel their burden is too high or too low. Every citizen knows that if taxes are reduced, there will be a corresponding reduction in public services.

A version of this approach is utilized by Cowell and Gordon (1988), who introduce public goods into Yitzhaki's tax evasion model. They conclude that if individuals exhibit a decrease in risk aversion, the impact on tax evasion from an increase in tax rates is greater because more public goods are provided; therefore, if public goods are available, an increase in tax rates also means an increase in public goods. Individuals feel wealthier and are more willing to take risks. Thus, with an increase in public goods and an increase in tax rates, individuals evade taxes more. However, this conclusion remains at variance with empirical evidence. The authors themselves find the result somewhat counterintuitive and relate it to the fact that the relationship between government and taxpayers has more dimensions than just the provision of public goods, something that their model does not capture (Gërxhani, 2004).

In the public choice approach, it still makes sense for every citizen to use public transportation for free because they pay taxes, which are related to the level of public services they receive. For example, suppose there are 1,000 citizens in a jurisdiction, and each must pay a tax of \$1,000. Each citizen would argue that if they do not pay their taxes, but someone else does, their level of service will decrease. If public services have a fixed cost and public goods are "pure," such that citizens cannot be deprived of services without paying taxes, this situation will continue. Assuming that services are shared equally, while an individual's tax bill decreases by 100%, their level of service will only decrease by $1/1000 = 0.1\%$. As a result, it is rational for everyone to pay taxes for free and not pay taxes independently of whether public services are provided or whether others are paying money.

The emphasis on the idea that social capital in general and trust, in particular, play significant roles in the functioning of the economy has become increasingly common. For example, Feige's (1997) hypothesis suggests that when two types of institutions perform contradictorily, more tax evasion will be observed. This hypothesis has been empirically observed (Gërxhani, 2004b).

3. Research Background

Edi et al (2024) The purpose of this study is to thoroughly investigate the contemporary practices and factors influencing global tax avoidance and evasion through a systematic literature review (SLR) and bibliometric analysis. The methodology involves collecting and systematically analyzing relevant literature to identify key themes, methodologies, and findings related to tax avoidance and evasion, including practices such as profit shifting, transfer pricing, and the use of tax havens, as well as forms of tax evasion like money laundering. The conclusion underscores that effective tax governance necessitates a multifaceted approach that integrates ethical standards, robust regulatory frameworks, and international cooperation, emphasizing the importance of ethical corporate behavior and transparent reporting in promoting tax compliance. The study recommends enhancing transparency in multinational operations, strengthening international tax cooperation, and improving global tax administration capabilities, while also advocating for increased taxpayer education to foster a culture of compliance and ethical tax practices. Future research should focus on longitudinal studies and case-specific analyses to further understand and address the challenges of tax avoidance and evasion.

Abedi et al. (2023) in their study titled "Presenting a Predictive Model for Tax Evasion of Businesses Based on Data Mining Techniques" proposed a predictive model for tax evasion in businesses using data mining techniques. The results of this study indicate that the average activity history of businesses

that have engaged in tax evasion is less than the average tax declared by businesses that have not evaded taxes. This suggests to tax assessors that businesses with less than six years of operational history may be more likely to evade taxes.

Barikani (2021) in a review study titled "Analysis of Non-Compliance and Acceptance of Tax Payment by the Public" discusses various dimensions of tax compliance in Iran, noting that some individuals evade tax payments due to multiple reasons such as discrimination in tax collection, the intangible nature of the effects of tax revenues in society, and a lack of transparency regarding the expenditure of tax revenues, leading to non-compliance with tax laws. The widespread tax evasion by some reduces the public's motivation to pay taxes, resulting in budget deficits for the government and a lack of funding for vital sectors such as healthcare, education, and infrastructure projects. In such conditions, the country's economy weakens, leading to increased dependency on other countries.

Namazian et al. (2021) in a study titled "Investigating the Impact of Effective Tax Rate and Quality of Corporate Governance on Tax Evasion and Tax Corruption" examined the simultaneous effects of effective tax rate and quality of corporate governance on tax evasion and tax corruption using financial variables. The results indicated a significant positive relationship between effective tax rate and tax evasion and corruption; however, when the variable of corporate governance quality was added, no significant change was observed in the relationship between effective tax rate and tax evasion and corruption.

Samati et al. (2021) in their study titled "Determining Factors Affecting Tax Evasion Using Meta-Analysis" employed meta-analysis and reviewed theoretical and empirical foundations to investigate the factors affecting tax evasion and the intensity of their relationship with tax evasion in Iran. The results showed that economic factors, per capita income, technological factors, social factors, legal factors, inflation, cultural factors, trade restrictions, tax burden, unemployment, and government size are influential factors on tax evasion, with cultural factors having the greatest impact and per capita income having the least.

Sunil et al. (2021) explore the relationship between government tax income and tax evasion, aiming to enhance understanding of how tax evasion, often linked to the shadow sector, contributes to income disparity and economic instability. The method involves analyzing the concepts of tax evasion and avoidance, examining how individuals and businesses navigate tax regulations to minimize their taxable income, and assessing public perceptions of taxation as an inconvenience due to perceived inefficiencies in government spending. The conclusion highlights that both tax avoidance and evasion undermine the fairness of a state's tax structure and significantly diminish government revenue, with many taxpayers feeling burdened by taxes that they believe are not utilized effectively, leading to a broader discussion on the need for reform in tax policies to ensure equitable contributions and efficient use of tax revenues.

A review of the literature indicates that there are essentially two major streams in explaining tax evasion behavior. On one hand, conventional neoclassical economic models have attempted to explain the phenomenon of tax compliance/non-compliance based on assumptions in conventional economics such as the "principle of individual rationality," "maximization of expected utility," etc. On the other hand, we observe different approaches that either completely criticize the formalistic models of conventional economists or find their initial assumptions insufficient for explaining this phenomenon and seek to add non-economic parameters such as formal and informal institutions to their mathematical models.

4. Research Methodology

In the present research, to collect data and information for qualitative analysis, the grounded theory method was employed. This method divides coding into three main stages: open coding, axial coding, and selective coding. Open coding is the first stage, where the data is examined, and initial concepts and patterns are identified. Then, in axial coding, the relationships between these codes and various concepts are analyzed to identify more complex structures and patterns. Finally, selective coding helps to focus on key concepts and extract a comprehensive and integrated theory from the data. This process leads to the development of new theories and a deeper understanding of social phenomena.

The statistical population of this research consisted of taxpayers, managers, and experts in the tax field during the years 2022 and 2023. The sampling method used in this section of the study was "purposive

sampling." After conducting 11 interviews, it was observed that the main and secondary factors in the interviews were repeated, and the responses followed a repetitive trend. However, for greater assurance, two additional interviews were conducted, bringing the sample size to 13 individuals, and the interview process was concluded as the researcher reached theoretical saturation.

In this study, two methods were considered to assess reliability. After each coding session, the researcher reviewed the raw data again, without regard to the previously conducted coding, and ultimately examined the stability of the results, making necessary adjustments. Additionally, a sample of the texts for coding was given to another expert, and the results of their coding were compared with the researcher's coding, which largely indicated a high level of agreement in the coding performed. The validity of the questionnaire was also accepted based on the approval of the supervising and consulting professors. In this section, demographic information of the expert group involved in the research is presented.

Table 1 - Frequency Distribution of Experts' Work Experience

Work Experience	Frequency	Percentage
10-15 years	0	0
16-20 years	1	7.69
21-25 years	5	38.4
26-30 years	5	38.4
More than 30 years	2	5.38
Gender	Frequency	Percentage
Male	9	69.2
Female	4	30.7
Education	Frequency	Percentage
Master's Degree	2	15.3
Doctorate	11	84.6
Total	13	100

In the quantitative method, the structural equation modeling approach (Partial Least Squares - PLS) was utilized. The data collection method in this approach involved a researcher-made closed questionnaire. This questionnaire was designed based on the indicators and components extracted from the qualitative section. Considering that the research population is regarded as unlimited, the minimum sample size for this study was estimated at 384 individuals. Accordingly, an electronic questionnaire was designed and distributed to 400 respondents. A total of 390 questionnaires were completed and used for the subsequent stages of the research.

In this section of the statistical analysis, the characteristics of the respondents are examined in terms of variables such as gender, age, and experience. The age of the respondents is also among the parameters that seem to influence the quality of the collected data.

Table 2 - Description of the Sample Studied by Age

Status	Frequency	Frequency Percentage
25 to 30 years	25	6
30 to 35 years	170	44
Above 35 years	195	50
Education	Frequency	Frequency Percentage
Bachelor's Degree	190	49
Master's Degree	146	37
Doctorate	54	14
Status	Frequency	Frequency Percentage
5 to 10 years	82	21
10 to 15 years	144	36
15 to 20 years	115	29
20 to 25 years	42	10
Above 25 years	16	4
Total	390	100

5. Tax Evasion in Iran

Based on the follow-up conducted by the National Tax Administration, the collected, projected, and realization percentage information is presented in Table 3 as follows:

Table 3 - Total Tax of the Country during the Period 2013-2023 (Billion Rials)

Year	Revenue	Forecast	Achievement Percentage	Tax Evasion
2013	413,852	453,307	91	39,455
2014	576,224	594,977	97	18,753
2015	667,657	746,825	89	79,168
2016	835,247	869,160	96	33,912
2017	999,724	996,732	100	-2,992
2018	1,092,081	1,128,674	97	36,593
2019	1,414,315	1,400,217	101	-14,098
2020	1,929,798	1,797,584	107	-132,214
2021	3,059,118	2,706,346	113	-352,772
2022	4,723,104	4,544,984	103	-178,120
2023	2,822,782	3,058,464	92	-235,682

As Table 3 shows, in recent years, tax evasion in Iran has decreased, and even the realized amounts have been higher than the projected amounts. However, it should be noted that the difference between these two amounts is not necessarily tax evasion. Since actual data is not available, the gap between the two figures can be considered as tax evasion. Therefore, the decrease in the trend of tax evasion in Iran in recent years may be attributed to several factors. Below is an analysis of this issue:

Increased Supervision and Reform: The government has taken measures to intensify oversight of taxes and revenues of individuals and companies. These measures include the use of modern technologies in tax monitoring and stricter legal decisions regarding tax violations.

Tax Law Reforms: The government has undertaken actions to reform and improve tax laws and provide more facilities for legal tax payments. These actions may encourage individuals and companies to pay taxes.

Increased Tax Capacity: In recent years, the tax capacity of individuals and companies has also increased. This issue may be related to rising incomes and improved economic conditions. In such circumstances, the likelihood of regular and legal tax payment increases.

Advertising and Education: Public awareness and education about the importance of tax payment and the consequences of tax evasion also play a role in reducing this issue. The government and tax organizations have made efforts for public advertising and education to inform individuals about the benefits of tax payment and the repercussions of tax violations.

Increased Penalties: Implementing stricter penalties for individuals who evade tax payments can be another measure to reduce tax evasion. These penalties may act as a deterrent.

Considering these factors, the decrease in the trend of tax evasion in Iran in recent years is somewhat justifiable. However, tax evasion remains a significant challenge for the country's economy and requires continuous measures and further reforms to maximize tax revenue and ensure the government's ability to secure public funding and economic development (National Tax Administration, 1402).

6. Results and Discussion

This research was conducted in two phases, with the results of each phase presented separately:

6.1. Qualitative Phase of the Research

In this study, the Strauss and Corbin approach to grounded theory was used to identify the dimensions and components of the tax evasion prevention model. It is worth mentioning that the data collection and analysis process in this research method was conducted in a back-and-forth manner, involving continuous comparative coding and simultaneous analysis. Data collection continued until the

researcher reached the saturation point in the data, and the concepts related to the tax evasion prevention model, as raised by various interviewees, were placed within repeatable patterns. This section addresses the results of open coding, axial coding, and selective coding.

Open Coding: This is part of the analysis where, through careful examination of the data, naming, and categorizing of the data occurs. To accurately classify concepts into categories, each concept must be labeled after differentiation, and raw data is conceptualized by thoroughly reviewing the interview texts and contextual notes. The data collected from the interviewees are coded to more easily identify similarities and differences.

Creation of Initial Codes: In this stage, the text of each interview was read, and a code was assigned for each key point.

Creation of Concepts: Following the first step, by grouping the corresponding initial codes extracted from 13 conducted interviews, the main concepts were identified, which are essentially a combination of several initial codes. Accordingly, a total of 202 initial codes and 12 concepts were identified.

Table 4 - Corresponding Concepts Extracted in the Research

Secondary Coding	Open Coding
Changes and Developments in the Business Environment	Economic Challenges
Decrease in the Country's Oil Revenue	
Targeted Economic Sanctions	
Economic Recession	
Economic Uncertainty	
Decrease in Government Legal Revenue	
Increase in Government Debt	
Government's Ability to Provide Public Goods	
Preventing Market Failure in Optimal Resource Allocation	
Reducing Dependency on Oil Revenues	
Reducing Tax Evasion	
Foreign Investor Fear of Investing During Sanctions	
Changing Attitudes Towards Economic Sustainability	
Need to Reduce Income and Social Inequality	Social Challenges
Need for Fair Distribution of Tax Burden Among Individuals and Companies	
Increase in Class Divide	
Challenge to the Legitimacy of the Political System	
Concealment and Refusal of Information	
Desire to Increase Public Trust in the Tax System	
Need for High Social Capital	
Need to Strengthen Social Cohesion	
Development of Social Networks	Technical Challenges
Necessity of Complying with Tax Requirements	
Need for Institutions to Provide Accurate Information	
Lack of Complete Information Exchange	
Importance of Tax Payment	
Changes in the Tax System	
Necessity to Respond to Social Pressures	
Assessment of Tax Based on Presumptive Income	
Existence of Wide and Diverse Exemptions	Technological Challenges
Level of Technological Literacy	
Emergence of Big Data and Development of Data Processing Power	
Development of Artificial Intelligence Systems	Systemic Weakness
Weak Legal Systems	
Hidden Unemployment	
Growth of the Underground Economy	
Insufficiency of Government Actions	
Weak Enforcement Guarantees	
Delay in Tax Payments	

Complexity of the Tax System	
Inconsistency of Norms, Values, and Beliefs with Laws and Regulations	Shortcomings in Tax Culture
Concealment by Individuals and Legal Entities	
Significant Misconduct by Some Taxpayers	
Indifference of Reference Groups	
Desire to Improve Citizens' Quality of Life	Development Level
Reduction of Motivational Effects of Tax Evasion	
Necessity for Fair Distribution of Income and Wealth Accumulation	
Understanding of Tax System Improvement	
High Understanding of Tax Fairness Among Officials	Tax Capacity
Desire to Increase Financial Resources	
Increase in Tax Disclosure	
Promotion of a Strong Tax Culture	
Public Awareness of Tax Expenditure	
Voluntary Participation	
Reduction of Tax Evasion Opportunities Through Public Involvement	
Intrinsic Motivation for Tax Payment	
Culture of Public Responsibility	
Public Understanding of the Benefits of Tax Payment	
Creating Proportionality Between Tax Burden and Income of Individuals and Companies	
Optimization of the Budgeting System	
Establishing a Suitable Balance Between Direct and Indirect Taxes	
Balance of the Tax System	
Implementation of Fair Tax Policies	
Reduction of Inequality in Income and Wealth Distribution	
Addressing Legal Gaps and Damages	
Strengthening Information Systems	
Reviewing Tax Methods and Rates	
Transparency in Tax System Policies	Tax Justice
Transparency in Actions and Processes	
Review and Reform of Tax Laws	
Reengineering Tax Structures	
Updating the Tax System	Systemic Review
Existence of Support Programs	
Management of Tax Exemption Grants	
Professional Qualifications of Auditors	
Updating Environmental Knowledge	
Improving Efficiency in Tax Management Activities	
Professional Ethics Charter in the Tax System	Professional Skills
Accelerating Advisory Services for Taxpayers	
Sharing Tax Information	
Collaboration in Combating Tax Evasion	
Information Gaps Regarding Taxes	
Level of Network-Based Relationships	
Technology Infrastructure and Operational Processes	Networking
Appropriate Control Systems	
Strengthening and Reliance on Auditing Standards	
Reducing Excessive Administrative Bureaucracy	
Managing Pressure from Strategic Stakeholder Groups	Networking
Reducing Operational Costs for Pursuing and Investigating Tax Evasion	
Developing a Culture of Trust and Integrity Among Employees	Networking
Controlling Illegal Methods and Creating Hidden Structures	

Use of Foreign Bank Accounts	
Increasing Compliance with Tax Laws	
Combating Financial Corruption	
Targeted Training for Taxpayers	
Education on Tax Laws and Consequences of Tax Evasion	Performance Orientation
Training on How to Utilize Tax Discounts	
Voluntary Audits	
Ethical Behavior of Companies	
Concern About the Likelihood of Tax Violation Discovery	
Fear of Concealing Fraud	
Guilt from Tax Evasion	
Increasing Education and Awareness Levels	
Encouraging Others to Pay Taxes	
Promoting Tax Concepts	
Advertising for Timely Tax Payments	
Utilizing Tax Exemption Capacities	
Timely Access to Tax News and Information	
Data Analysis and Use of Artificial Intelligence Algorithms	
Utilizing Online Communications and Electronic Platforms	Ethical Orientation
Automating Tax Processes	
Using Technology and Automation	
Sending Tax Information Through Secure and Encrypted Platforms	Tax Literacy
Automatically Reporting Suspicious Activities to Tax Authorities	
Enhancing Public Awareness	
Development of Social and National Values like Patriotism	
Establishing Active Communication with the Community and Utilizing Their Opinions and Suggestions	
Creating Financial and Tax Incentives	
Internalizing Social Responsibility Norms	
Controlling Discrimination Among Taxpayers	Technological Dependence
Diversity in Utilizing Platforms	
Using Social Incentives for Tax Compliance	
Measuring the Impact of Social Deterrents	
Creating Diversity in Revenue Sources	
Identifying Unusual and Anomalous Tax Patterns	Social Dependence
Intensifying Supervision and Detailed Review of Accounts and Financial Reports	
Establishing External Monitoring Mechanisms	
Updating Tax Laws	
Formulating Deterrent Regulations	
Strengthening Cooperation Between Tax and Judicial Authorities	
Increasing the Number and Quality of Tax Audits	
International Cooperation in Tax Information Exchange	
Enhancing Competencies of Tax Managers	
Utilizing Benchmarking Models	
Providing Models for Measuring Tax Evasion	External Control
Intensifying Supervision Over the Validity and Accuracy of Tax Returns	
Simplifying Tax Laws and Regulations	
Enhancing Employee Experiences	
Separating Personal Accounts from Business Accounts	
Improving Tax Collection and Assessment Methods	
Encouraging Timely and Accurate Tax Payments	
Increasing Transparency and Information Dissemination	
Intensifying Penalties for Tax Evasion Offenders	
Identifying Suspicious Patterns and Combinations in Tax Information	

Increasing the Social Costs of Tax Evasion	
Enhancing Assessment Capabilities	
Identifying Suspicious Accounts	
Identifying Discrepancies Between Tax Returns and Other Financial Information	
Combating Money Laundering Networks	
Intensifying Penalties for the Informal Economy	
Controlling Smuggling Through Increased Tax Penalties	
Developing International Tax Standards	
Controlling Human Interventions	
Quick Correction of Errors	Internal Control
Strengthening Trust-Based Interactions	
Time Engineering	
Improving Tax Assessment Methods	
Monitoring Based on Tax Bracket Capacities	
Strengthening Mechanisms for Identifying the Real Tax of Individuals	
Improving Tax Justice	
Enhancing Living Conditions	
Reducing Income and Social Inequality	
Increasing Public Trust	Stringent Action
Enhancing Civic Behavior	
Economic Independence	
Increasing Liquidity Share	
Developing and Advancing the Country	
Investing in Sustainable Infrastructure	
Strengthening Employment and Economic Growth	
Increasing Efficiency and Improving Tax System Performance	
Improving Economic Development Opportunities	
Achieving Economic and Social Goals	Institutional Oversight
Establishing Stability in the National Economy	
Stimulating Production and Development Programs	
Strengthening International Credibility	
Improving Production and Investment	Public Welfare
Increasing Trust Among International Participants, Such as Investors and Foreign Companies	
Strengthening Private Ownership	
Enhancing Productive Investment	
Increasing Private Investments	
Preventing Tax Evasion	
Reducing Opportunities and Volume of Tax Evasion	
Increasing Tax Compliance	
Implementing Policies to Prevent Tax Evasion	
Enhancing Efficiency in the Tax System	
Reducing Tax Violations	
Increasing Tax Compliance	
Reducing Individual Profit-Seeking	Strengthening Government Power
Lowering Costs of Addressing Tax Violations	
Increasing Speed of Financial Transactions Between Taxpayers and the Organization	
Improving Social Trust in the Tax System	Investment Development
Sustaining a Preventive Attitude Towards Tax Evasion	

Creation of Categories: When the data was opened and concepts emerged from within them, the researcher sought instances that could help categorize these concepts into categories. According to Strauss and Corbin (1998), some concepts can be categorized into a category that has a higher level of abstraction than those concepts. With the help of categories, ongoing phenomena can be described;

therefore, in the next step, by grouping the corresponding concepts, the categories were identified, which are essentially a combination of several concepts.

Axial Coding is the process of relating categories to subcategories and linking categories at the level of characteristics and dimensions. This coding is called axial because it revolves around a central category. At this stage, the categories are formulated with the characteristics and dimensions derived from open coding and placed in their respective positions to create knowledge about the processes concerning relationships. Strauss discussed several main actions in the axial coding stage, which are listed below. In open and axial coding, the tax evasion prevention model was developed, a model that includes antecedent (causal) conditions, contextual conditions, intervening conditions, policy implementation, strategies, and policy evaluation. Selective coding applies the results of the previous coding steps, selects the main category, and systematically relates it to other categories, validating the connections and developing categories that need further refinement and development (Strauss and Corbin, 1990). Selective coding begins based on the identified pattern of relationships between categories and subcategories in open and axial coding. Considering the above steps and the main and sub-dimensions identified in the model, the theoretical model of the research can be presented as follows:

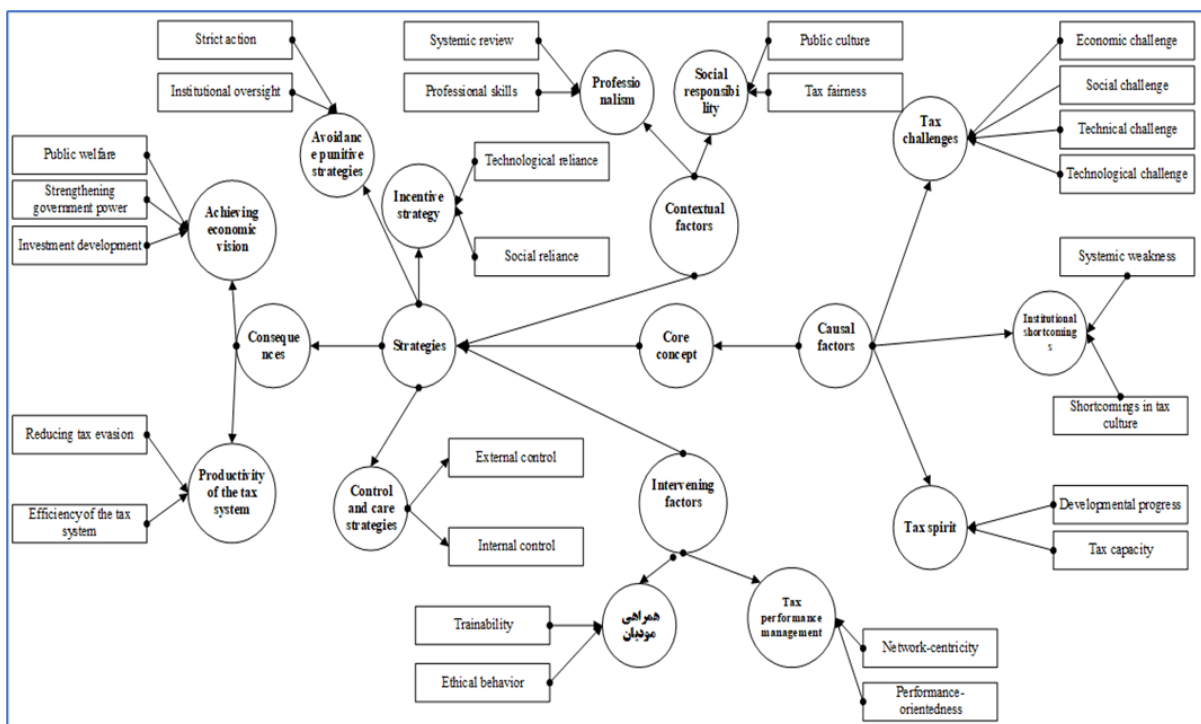


Figure 1 - Conceptual Model of the Research

6.2. Quantitative Phase of the Research

In this section of the research, the Partial Least Squares (PLS) structural equation modeling technique is used to validate the qualitative section. Accordingly, the descriptive statistics of the participants and the validity and reliability of the researcher-made questionnaire are examined. Table 5 includes descriptive statistics for all variables used in the research. In the first part, the most important central and dispersion indices of the research variables are presented. Among the central indices, the mean is used, and among the dispersion indices, the standard deviation of the variable is utilized. The figures in this table have been calculated using SPSS software.

Table 5 - Descriptive Statistics of Research Variables

Variable	Minimum	Maximum	Mean	Standard Deviation	Variance	Skewness	Kurtosis
Tax Challenges	1.58	3.58	3.89	0.264	0.070	-0.525	1.58
Institutional Deficiencies	1.000	4.56	3.18	0.664	0.442	0.574	1.000

Tax Morale	1.50	4.50	3.43	0.539	0.291	-0.923	1.50
Tax Performance Management	1.20	4.60	3.49	0.563	0.318	0.527	1.20
Taxpayer Engagement	1.38	5.000	3.60	0.406	0.165	0.067	1.38
Social Responsibility	1.11	5.00	3.83	0.308	0.095	-0.276	1.11
Professionalism	1.38	5.00	3.83	0.429	0.184	0.492	1.38
Incentive Strategy	1.00	5.00	3.26	0.817	0.669	0.890	1.00
Social Punitive Strategies	1.43	4.14	3.85	0.465	0.216	0.331	1.43
Control Care Strategies	1.23	5.14	3.23	0.546	0.218	0.248	1.23
Realization of Economic Vision	1.37	6.32	3.18	0.654	0.219	0.291	1.37
Tax System Efficiency	1.65	5.37	3.00	0.732	0.225	0.298	1.65

Based on the results of Table (5), it can be observed that the mean of all variables is above 3, indicating the desirability of these variables from the respondents' perspective. To examine the normality of the components of the model dimensions, the Kolmogorov-Smirnov test was used, and in all tests, the statistical hypothesis is as follows:

H0: The data are normal (the data come from a normal population)

H1: The data are not normal (the data do not come from a normal population)

Table 6 - Results of the Kolmogorov-Smirnov Test

Variable	Kolmogorov-Smirnov Statistic (Z)	Significance Level (Sig)	Normality Result
Tax Challenges	0.00	0.77	Not Normal
Institutional Deficiencies	0.00	0.140	Not Normal
Tax Morale	0.00	0.151	Not Normal
Tax Performance Management	0.00	0.172	Not Normal
Taxpayer Engagement	0.00	0.078	Not Normal
Social Responsibility	0.00	0.308	Not Normal
Professionalism	0.00	0.75	Not Normal
Incentive Strategy	0.00	0.116	Not Normal
Social Punitive Strategies	0.00	0.245	Not Normal
Control Care Strategies	0.001	0.118	Not Normal
Realization of Economic Vision	0.00	0.100	Not Normal
Tax System Efficiency	0.00	0.130	Not Normal

The significance level for all variables is less than 0.05, so the null hypothesis is accepted, indicating that these variables are not normal. PLS is specifically designed to work with non-normal data, so in many cases, it can perform well without the need for normality of the data. If the data are non-normal, the results of the model may be affected, making the assessment of normality important.

Considering that the Smart PLS software uses the t-value to assess the significance of the coefficients, and this value is 1.96 for a 5% error, the significance is evaluated by comparing the t-statistic of the relationships with this assumed value. If the t-statistic is greater than 1.96, the indicated relationship is considered significant. Figures 2 and 3 show the t-significance coefficients of the research variables and the path coefficient values of the research variables, respectively.

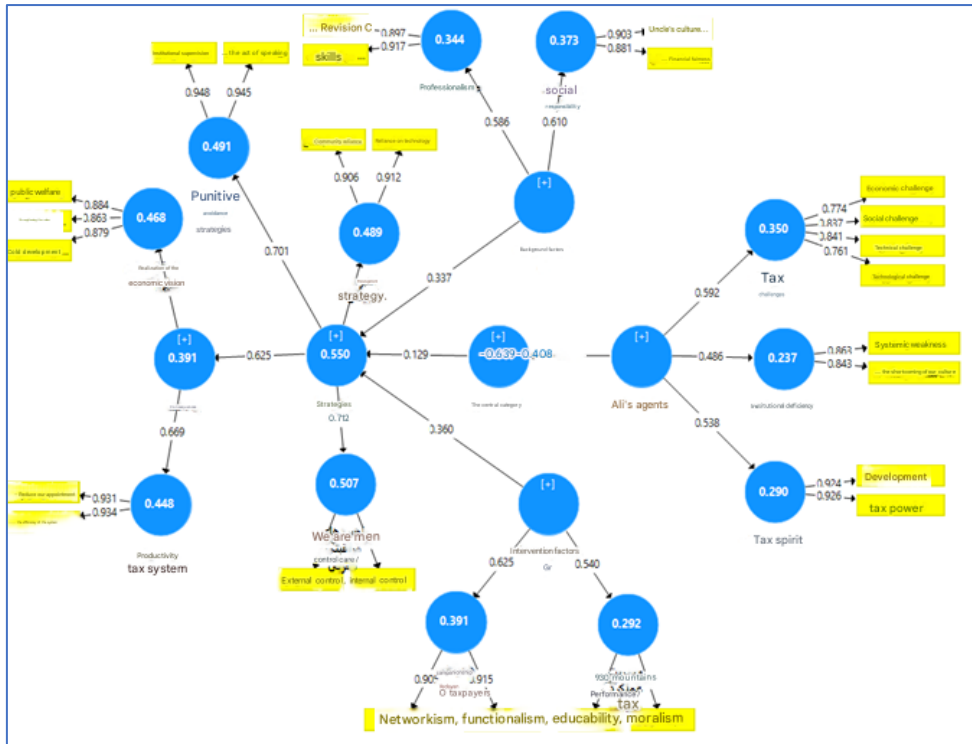


Figure 2 - Path Coefficient Values of Research Variables

According to Figure 4-19, all relationships in the model are significant.

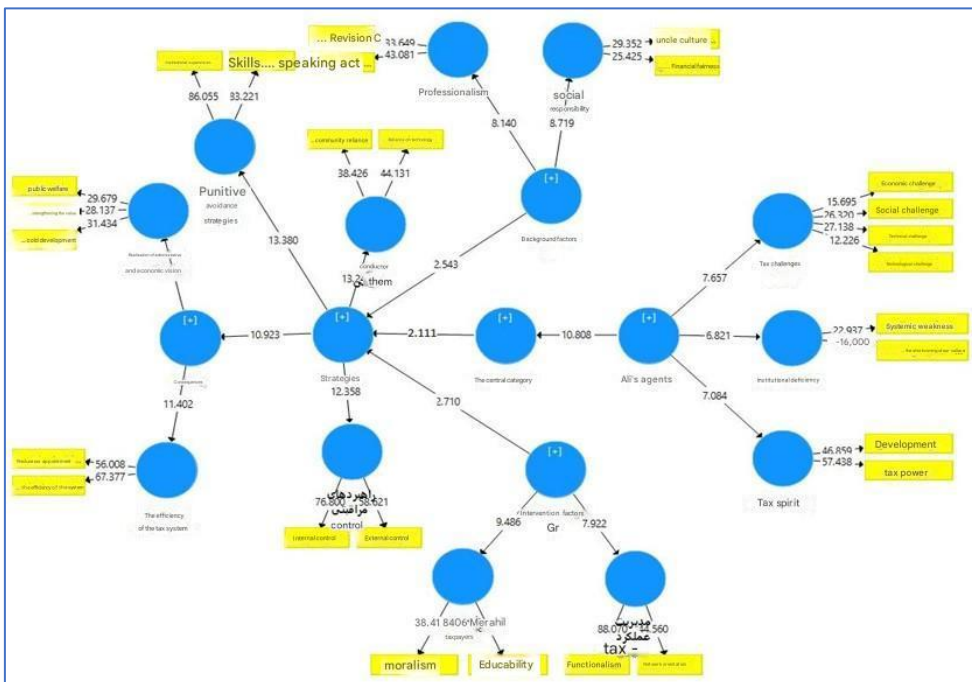


Figure 3 - Significance Coefficient of Research Variables

7. Summary and Conclusion

Based on the narrative expression of the components obtained through the axial and selective coding paradigm, the relationships between them can be expressed in the following propositions. It should be noted that all variables included in the model have been derived from the opinions of research experts and the model has been developed impartially.

Among the causal factors influencing the prevention of tax evasion, one can refer to tax challenges (including economic, social, technical, and technological challenges), institutional deficiencies (systemic weaknesses, shortcomings in tax culture), and tax morale (development and tax capacity). Additionally, social responsibility (public culture and tax fairness) and professionalism (systemic review and professional skills) provide a specific context for implementing strategies, which include incentive strategies (technological reliance and social reliance), deterrent strategies (strict actions and institutional oversight), and control strategies (external and internal control).

From tax performance management (networking and performance orientation) and taxpayer engagement (learnability, ethical behavior, and tax literacy), one can also refer to a general framework for executing actions and interactions.

Ultimately, the prevention of tax evasion is influenced by causal conditions, contextual conditions, intervening conditions, and actions and interactions, leading to outcomes that achieve economic visions (public welfare, strengthening government power, and investment development) and the productivity of the tax system (reducing tax evasion and improving the efficiency of the tax system).

Next, the results of previous studies will be compared with the current study to identify the strengths and weaknesses of each.

In the study by Barikani (1400), discrimination in tax collection and the lack of transparency regarding the expenditure of tax revenues are identified as major challenges. These results align with the findings of the current study, as it also emphasizes the importance of transparency and fairness in the tax system. Additionally, the invisibility of the effects of tax revenues in society has been identified as a barrier to tax compliance. In this regard, the current study examines strategies to increase public awareness and promote tax culture.

The study by Namazian et al. (1400) refers to tax corruption as an intervening factor. The current research also addresses tax corruption and examines its impact on reducing tax compliance. This alignment indicates that tax corruption not only affects taxpayer behavior but can also lead to a decrease in public trust in the tax system. In this context, the current study explores strategies to combat tax corruption and enhance transparency in tax processes.

Samati et al. (1400) mention social, legal, and cultural factors that can influence tax behavior. In the current study, these factors are identified as key elements, and their impact on tax compliance is examined. In particular, tax culture is emphasized as an important component in both studies. In this regard, the current study investigates strategies to improve tax culture and increase public awareness.

Gholami (1400) points to economic challenges such as oil revenues and class disparities. In the current study, these challenges are identified as factors affecting tax evasion. In particular, class disparity can lead to inequality in tax payment and reduced tax compliance. In this context, the current study examines the impact of these challenges on tax behavior and proposes strategies to mitigate them.

Bolouri et al. (1399) and Kameh et al. (2020) refer to tax culture and transparency as key components. In the current study, these components are also examined, and their impact on tax compliance and reducing tax evasion is analyzed. Additionally, the complexity of laws and deficiencies in regulations are identified as challenges that can reduce the efficiency of the tax system. The current study explores strategies for simplifying laws and increasing transparency.

Overall, the results of previous studies and the current study indicate that social, cultural, legal, and economic factors directly influence tax behavior and tax evasion. This alignment in findings can assist in designing and implementing effective policies for preventing tax evasion. Attention to these factors and improving contextual and intervening conditions can lead to increased tax compliance and reduced tax evasion. Given the comparison made and the results obtained, it is expected that the current research contributes to advancing knowledge in the field of tax evasion in the following dimensions:

Examining the dimensions of tax evasion necessitates accepting the dynamic existence of this process. The results of this research can enhance the awareness of researchers and tax managers regarding the dimensions of problem identification and the preliminary conditions (causal), contextual conditions, intervening conditions for policy implementation, strategies and actions, outcomes, and evaluation of implemented policies.

There is no existing study in the literature that comprehensively analyzes the process of tax evasion. This research is the first to address the topic of tax evasion using qualitative research methods and grounded theory.

The current research methodology is also unprecedented, as it employs a mixed approach and qualitative grounded theory research, which can be considered a novel initiative in tax evasion research. Furthermore, the current study aims to address some of the other identified shortcomings by researchers, as the application of structural equation modeling alongside grounded theory aids in the coding of this method.

The results of this research help enhance the understanding and awareness of tax managers and researchers regarding the concepts and categories influencing tax evasion.

In this section, based on the identified strategies in the model and the factor loadings related to each strategy and their effect coefficients, practical recommendations are presented as follows:

Given the priority of strict actions in combating tax evasion, it is recommended that the tax authority undertake actions such as drafting new laws with heavier penalties for offenders, creating artificial intelligence systems to identify suspicious tax patterns, conducting public awareness campaigns, strengthening the technical and human capacities of tax organizations, collaborating with banks to identify suspicious accounts, developing oversight systems to compare tax information, cooperating with judicial and law enforcement bodies, establishing new laws to identify informal economic activities, and increasing tax penalties for smuggling goods and services.

Regarding the strategy of institutional oversight in combating tax evasion, it is suggested that the tax authority undertake actions such as joining international tax agreements and aligning domestic laws with global standards, creating automated and digital systems to increase accuracy and transparency in tax processes, launching online systems for quick correction of declaration errors, establishing effective communication with taxpayers and providing educational programs to increase their awareness, designing tax processes with appropriate deadlines and facilities, utilizing modern technologies to identify high-risk taxpayers, segmenting taxpayers based on financial capacity and type of activity, and creating integrated information systems for analyzing tax data and identifying actual revenues.

Concerning the strategy of internal control in improving tax processes, it is recommended that the tax authority undertake actions such as conducting training courses for tax managers to enhance their skills, using assessment models to identify tax risks, developing scientific models for analyzing tax evasion, creating advanced oversight systems to verify the accuracy of declaration information, reviewing and simplifying tax laws, providing educational opportunities for tax staff, establishing legal requirements for separating personal and business accounts, utilizing modern technologies to improve tax collection processes, designing incentive programs for compliant taxpayers, and creating online platforms to inform taxpayers about their rights and obligations.

About the strategy of external control in improving tax processes, it is suggested that the tax authority undertake actions such as developing advanced data mining algorithms to identify unusual patterns in tax information, creating specialized teams for thorough account reviews, launching independent oversight systems to evaluate the performance of tax organizations, reviewing and updating tax laws, establishing specific regulations to prevent tax evasion and fraud, strengthening cooperation between tax organizations and judicial bodies, increasing the quantity and quality of tax audits, and enhancing international cooperation for exchanging tax information and identifying evading taxpayers.

Regarding the strategy of technological reliance in improving tax processes, it is recommended that the tax authority undertake actions such as implementing artificial intelligence systems for analyzing tax data and identifying suspicious patterns, launching online platforms to facilitate communication between taxpayers and tax organizations, designing automated systems for tax processes, utilizing modern technologies such as blockchain to enhance transparency and security, creating secure platforms for submitting tax information, and developing intelligent systems for identifying and reporting suspicious activities.

Concerning the strategy of social reliance in improving tax processes, it is suggested that the tax authority undertake actions such as conducting educational campaigns about the importance of tax payment, designing programs to promote national values and social responsibility, establishing effective communication channels with taxpayers, providing tax incentives for compliant taxpayers, promoting a culture of social responsibility, creating transparent systems for evaluating taxpayers, utilizing various platforms to facilitate tax processes, designing social programs related to taxation, conducting research to measure the social impacts on tax behavior, and developing government revenue sources.

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