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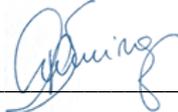
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The influences of tax education on tax evasion

Research project presented in partial fulfilment of the requirements

For the degree of

BA. in Accounting & Finance

Independent College Dublin

Dissertation supervisor: Prof. Ger Keating

Patricia Silva de Queiroz

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Abstract

This study aims to understand the role of tax education in taxpayer behaviour towards tax evasion. Based on mixed methods, this research intends to explore the differences in the perceptions of accountants and tax professionals and the general public of tax systems, tax avoidance knowledge and tax evasion individual assessment. A survey for quantitative data was applied, gathering data from 61 participants, and interviews were conducted with four participants for qualitative data collection. Spearman's Correlations test was employed to measure the influence of tax avoidance knowledge and tax system perception over tax evasion. The Kruskal–Wallis test was used to assess whether the groups had differences in the perception of the taxation topic. The main results show differences in the group responses, but the qualitative data could not corroborate. The same ambiguity was found in the correlations of tax avoidance knowledge and tax evasion assessments, which did allow the observation of the association between tax knowledge and tax evasion.

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List of tables

Table 1 Tax Knowledge Kruskal-Wallis Test.....	24
Table 2 Tax Evasion Perception Kruskal-Wallis Test	25
Table 3 Perception of tax system Kruskal-Wallis Test	26
Table 4 Items intercorrelation: Accountants vs General Public.....	28
Table 5 Relationship tax evasion and lack of tax knowledge	29
Table 6 Tax knowledge items	30
Table 7 Tax evasion and punishments	31

List of figures

Figure 1 Qualitative Data Word Cloud	27
Chart 1 Access to tax education	18
Chart 2 Ethics of tax evasion.....	18
Chart 3 Agreement with illegal methods for avoiding tax	19
Chart 4 Transparency of tax administration	19
Chart 5 Accountants/tax's correlation of tax avoidance knowledge and tax evasion perception. 20	
Chart 6 Accountants/tax's correlation perception of the tax system and tax evasion perception 22	
Chart 7 General public's correlation tax avoidance knowledge and tax evasion perception	23
Chart 8 General public's correlation perception of the tax system and tax evasion perception...	23
Chart 9 Raincloud plots: Tax avoidance knowledge.....	24
Chart 10 Raincloud plots: Tax Evasion Perception	26
Chart 11 Raincloud plots: Perception of Tax System	26

Table of Contents

Abstract	i
Acknowledgements	ii
List of tables	iii
List of figures	iii
1. Introduction	1
1.1 Research Background.....	1
1.2 Research Purpose.....	2
1.3 Justification.....	2
1.4 Research aims and objectives.....	3
2. Literature Review	3
2.1 Taxes effects on private agents' behaviour and deadweight loss.....	3
2.2 Tax evasion and avoidance.....	5
2.3 Influences factors for tax evasion.....	7
2.3.1 Tax Education.....	9
3. Research Methodology	11
3.1 Theoretical Research Paradigm and Philosophy.....	11
3.2 Research Strategy and Methods.....	11
3.2.1 Target Population and Sampling Method.....	11
3.3 Research Questionnaire Design.....	12
3.4 Interview schedule design.....	12
3.5 Data Analysis	12
3.5.1 Quantitative data.....	12
3.5.2 Qualitative data:.....	15
3.6 Ethical issues considerations	15
3.6.1 Validity and Reliability.....	15
4. Findings and discussion	17
4.1 Factors that influence tax evasion.....	17
4.2 Descriptive analysis.....	17
4.3 Inferential analysis.....	20
4.3.1 Spearman's Correlations.....	20
4.3.2 Kruskal-Wallis ANOVA Test.....	24
4.4 Qualitative data analysis	26
4.4.1 Factors that incentives the tax evasion.....	27
4.4.2 The social cost of tax evasion.....	28
4.4.3 Education and tax evasion.....	29
4.4.4 Potential deterrents of tax evasion.....	30
5. Conclusions and limitations	32
5.1 Limitations.....	33
5.2 Recommendations.....	34
References	35
Appendixes	A
Appendix 1. Tax Evasion Factors Summary.....	A
Appendix 2. Informed Letter of Consent Plain Language Statement.....	B
Appendix 3. Sample Questionnaire.....	C
Appendix 4. Survey Conbrach's Test.....	G
Appendix 5. Spearman's Correlations.....	I
Appendix 6. Interview Schedule.....	L
Appendix 7. Interview Transcripts.....	M
Appendix 8. Thematic Codes.....	W
Appendix 9. Copy of Ethical Form A.....	Z

1. Introduction

1.1 Research Background

The tax system is crucial for the economy since it is likely to impact factors that determine economic growth, such as consumption expenditure level, wealth equality, industrial innovation, financing capital availability, investments and labour market (OECD, 2010).

Given this dynamism, Leibfritz et al. (1997) highlight that given the various effects on these variables, attempts to quantify the global impact of taxes on economic growth are complex and challenging and serve only to illustrate the "orders of magnitude involved".

In general, taxes are a required method of transferring personal income to generate revenue for the public sector, and it is widely extended to the social welfare function (Kaplow, 2011; Smith, 2015). Therefore, issues such level of the tax burden, the quality of tax administration, and the complexity of tax rules imply incentives for the behaviour of families and firms in relation to how they participate in the economy and how they deal with taxes that must be paid.

Therefore, tax systems should aim to maximise social welfare, mitigate inequality, manage economic development, smooth cyclical economic fluctuation, and overcome the market's inefficiencies. Furthermore, it is optimal when the gain through redistribution and raising revenue exceeds the deadweight cost that the tax system can cause (OCDE, 2010; James and Nobes, 1992).

Scholars have presented determinant factors that affect the household and firms' behaviours towards tax evasions, such as taxes rates, social norms, education, income source, fairness, and tax morale. As most of those elements are related to social, economic and subjective contexts, it is appointed the complexity of the tax evasion research.

Regarding tax education, empirical research suggests a relationship between education and tax evasion. For Wahlund (1992), the reduction of marginal tax rates aligned with the taxpayer's

education regarding the tax system - "not only informed about"- could lead to the reduction of tax evasion. However, there are no agreements among scholars about the direction of the relationship between tax education and tax evasion.

1.2 Research Purpose

Taxation has a role in the dynamic of economic growth and social welfare. However, it also gets involved in a controversial dilemma of the "optimal tax" (Boadway and Tremblay, 2013; Piketty et al., 2014).

However, it threatens private incomes leading to elaborated strategies for avoiding tax. Economists have investigated the effect of taxation's deadweight loss and classified tax evasion as the most prominent damage created by taxes, given its impact on taxpayers' behaviours. Therefore, a better understanding of taxpayers' attitudes concerning tax compliance could minimise the social cost of a tax, enhance the efficiency of the tax systems and improve economic growth. Many factors influence the predisposition of individuals towards tax evasion, and tax education has been presented as a potential deterrent factor.

Therefore, this research raises the question: Does tax education influence individuals' perception of tax evasion?

1.3 Justification

Tax research has a long history, but tax research is an activity carried out from many points of view. Lamb and Lymer (1999) affirm that tax practice represents a significant part of accounting practice. Conversely, tax research is underrepresented in the field of accounting research given the interdisciplinary nature of taxation, as it goes beyond the borders of any academic research field, with the intersection of a series of academic grounds such as economics, law, business, political science, social sciences, beyond accounting studies.

Hanlon and Heitzman (2010) reinforce that research in this area, especially using accounting researchers' knowledge of financial statements and institutional details, provide important contributions to addressing taxation issues. Specifically, this research will contribute to understanding tax evasion and tax knowledge for accounting academic research.

1.4 Research aims and objectives

This research aims to extend the understanding of how tax education is important for enhancing tax compliance, approaching this association taxpayer's perception towards tax evasion, defining the followings objectives:

- Contextualise how the taxation affects the private agent's behaviour
- Identify the key factors that lead to tax evasion and tax compliance
- Determine how tax education affects tax evasion

2. Literature Review

2.1 Taxes effects on private agents' behaviour and deadweight loss

Taxes are a required method of transferring personal income to generate revenue for the public sector, and it is widely extended to the social welfare function (Kaplou, 2011; Smith, 2015). Taxation, as a part of the fiscal policy, affects the components of the aggregate demand, as its incentives impact the behaviour of the households through consumption decisions; the firms which decide upon the investment; and the government, which participates as an economic agent through the public spending (Mankiw, 2018).

The deadweight loss of taxation is the excess burden of the tax that leads to how much the economic agents would pay to avoid the tax (Salanie, 2011; Varian, 2014). In other words, it is the marginal responses that changes in taxation produce on the household and firms' behaviour, ultimately

determining economic growth. Therefore, for a tax system to be efficient, it must comply with its revenue collection proposes without burdening the economy and social welfare.

Regarding personal income taxes, studies suggest that income taxes leads to voluntary unemployment, reducing economic productivity and output (Bingley and Lanot, 2002; Boadway and Tremblay, 2013; Barrios Cobos et al., 2014; Guner et al., 2012; Salanie, 2011; Kaplow, 2011; Feldstein, 2006; Leibfritz et al. 1997; McElroy, 1990). In other words. It can encourage the labour supply to reduce its willingness to participate in the labour market once the disabled income of the current efforts is reduced.

Personal income tax also reduces the net savings returns, discouraging private savings as it diminishes the net return on savings. The tax on capital income also can produce a substitution effect regarding consumption and domestic savings, stimulating the household to consume in the present instead of future consumption (Leibfritz et al. 1997).

This effect is a critical point for economic growth once domestic savings affects the availability of financial resources, mainly for small and medium-sized firms (OECD, 2010). It is also argued that the marginal tax rate of the income tax, as this tax usually is more progressive than VAT, for example, implies distortion over entrepreneurship once it disfavours the household to increase capital and from seeking wealth.

The income taxes also disincentive the human capital formations, given that "utilisation of the stock of human" declines due to the reduction of the net income (Leibfritz et al. 1997). This research is crucial for the economy, being an endogenous decisive economic progress factor (Schultz, 1993; Goldin, 2016).

On the other hand, corporate taxes can discourage the firm's activities, and decisions over capital investments can sharply lower economic growth in the long-term. (Hanlon and Heitzman, 2010; Stickney and McGee, 1982; Lee and Gordon, 2005; OECD, 2010; Barrios Cobos et al., 2014).

Capital investment is related to decisions over incorporation, plant and equipment acquisitions, innovation, and an increase in production capacity. Those decisions affect the firms' productivity level, their organisational growth, and long-term profitability. Therefore, the intensity of capital formation is also crucial for increasing productivity, given that economic growth depends on the firms' outputs (OECD, 2010). Corporate taxes can also affect the organisational form of a company, leading corporations to incorporate internationally (Goolsbee, 1998).

Regarding the damages of deadweight losses, tax avoidance and evasion are more distorted than if a lower nominal rate was applied to a more comprehensive tax base (Kaplow, 2011). The implications go beyond reducing the public budget, affecting international competitiveness and capital flows, and distorting fiscal equity in many ways (OECD, 1987).

2.2 Tax evasion and avoidance

There is no agreement between the scholars about measuring the costs of tax avoidance and tax evasion, and one reason is the differences in considerations between the two practices. First, when discussing tax avoidance and tax evasion, a line between the legality of the taxpayer's action regarding the two concepts is drawn (Sandmo, 2005; Alm, 2012).

Tax avoidance consists of exploiting loopholes consistent with the intention of tax legislation to raise tax advantage as tax relief, allowance or exemption for reducing tax liability (Oats and Tuck, 2019). "In engaging in tax avoidance, the taxpayer has no reason to worry about possible detection" (Sandmo, 2005), as the details of the transactions that were engaged through the tax avoidance techniques are the base for the taxpayer getting its tax advantages.

Tax evasion, on the other hand, occurs when the taxpayer refrains from declaring income and, in doing so, practices illegal activity, making him liable to administrative or judicial action by the authorities. "In evading taxes, he worries about the possibility of his actions being detected" (Sandmo, 2005), and therefore, taxpayers have a strong motivation to hide the information regarding its practice, given the penalties that may be imposed on whom that is found evading taxes (Alm, 2012; Alstadsæter et al., 2022). In other words, tax evasion is an undertaken practice that involves activities in a manner that sets it apart from the legal loopholes of avoidance techniques and also could include the "misuse, abuse of a relief, allowance or exemption in a manner not intended by the legislation" (Revenue Commissioners, 2019).

Therefore, the economic cost of tax avoidance could be measured by deducing the difference (or "gap") between the income reported and tax authorities' tax revenue expectance (Desai and Dharmapala, 2009). From the perspective of the firms, the tax return files and the financial accounting data present in the reports provide measures of firms' tax avoidance activities (Hanlon and Heitzman, 2010). The net effect of the tax avoidance measurement is foreseeable, given the tax compliance that is intrinsic to receiving the benefit on the tax liabilities.

However, regarding tax evasion, the difficulty is raised by the "lack of reliable information on taxpayer compliance" (Alm, 2012), as the fundamental and intrinsic characteristic of tax evasion is to be linked to "shadow economy" activities (Slemrod, 2007; Walsh, 2012)¹.

From the economic theory, authors have assumed that tax evasion and avoidance act as substitutes (Slemrod and Yitzhaki, 2002; Alstadsæter et al., 2022). In other words, the taxpayer's actions are

¹ For measuring the cost of tax evasion, econometric methods estimate the economic loss considering the currency demand and differences in the monetary bases of payment instruments (Slemrod, 2007; Alm, 2012), and in this way, assuming that all transactions on the underground activities are liquidated on cash. Another method appointed by the authors is measuring the tax evasion social cost by the returns that were not filled, which is a more direct approach for getting a net value of the social cost of evasion. However, it does not provide an accurate measurement of the economic loss.

driven by the perception of whether the tax burden is 'fair' or 'unfair' (Friedland et al. 1978), the aversion to taxes that makes a person have a more lenient attitude toward tax evasion opportunities (Wahlund, 1992). When deciding which practice to take, the taxpayer would assess the avoidance and evasion costs and their respective trade-off according to their tax-aversion elasticity.

2.3 Influences factors for tax evasion

In the literature, the top income earners find ways to exploit loopholes and report less taxable income. The marginal welfare weight put on top income by society is likely to depend on perceptions of whether top pay is fair.

Walsh (2012) highlights that a "better understanding of the motives of taxpayers and their attitudes and behaviour towards taxation can improve both voluntary compliance and the efficiency of the tax administration". Researchers have suggested that tax compliance or tax aversion is defined as subjective motivations such as the perception of the fairness and effectiveness of the taxation system (Walsh, 2012), the perceived opportunities and risk of tax evasion (Wahlund, 1992), the perceived cost (Slemrod, 2001), the personal and social norms and moral attitudes (Franzoni, 1998). These individual and intrinsic assessment feature makes "tax evasion a complex phenomenon" (Franzoni, 1998).

There is no agreement in the literature regarding the potential deterrents of tax evasion. Some authors present enforcement elements as the most prominent for increasing tax compliance and mitigating tax evasion. Franzoni (1998) suggests that the penalty rates and auditing probabilities as efficient for discouraging tax evasion. However, it highlights that "audit rate may not be the relevant variable", and therefore, the major impact is the risk of being convicted to higher

penalties². Similarly, Friedland et al. (1978) found that large penalty charges are more effective deterrents than frequent audits, applying a survey with scenarios on psychology students.

On the other hand, authors have argued that other elements could be more relevant to reduce tax evasion and to promote long-term welfare stability. Walsh (2012) researched Ireland's taxpayer behaviour and found that deterrence, among subjective and social factors, as "an important determinant of compliance behaviour", but alone is not enough to explain the tax compliance observed. The author found that personal factors, such as the influence of personal norms and trust in the tax administration, raised tax compliance.

Sikka (2018) suggests the increase of transparency and public accountability as factors that could exert expressive pressure on companies. It would discourage them from under-reporting their revenues and, thus, improve the environment of tax systems in favour of social welfare since gaps in the public budget would not be so corrective as to burden citizens in the form of higher taxes or reductions in income distribution government functions. In addition, Hasseldine and Bebbington (1991) highlight that informing the public about tax-collected finances would change the taxpayer's attitude towards tax compliance.

Wahlund (1992) presents a structural tax evasion model for applied empirical research. The survey was applied in longitudinal research from 1980 to 1985 in Sweden to get the taxpayers' perception and changes towards tax evasion when there were changes in the tax changes. The author identified that tax avoidance has a direct and strong link to tax evasion and the factors that would make a taxpayer more prone to tax evasion when the variables of opportunity and risk are perceived as

² Alstadsæter et al. (2019) found that increasing penalties for tax evaders has not proved to be a convenient way of curbing tax evasion, which has a limit. The authors claim that government policies play a critical role in reducing tax evasion, but the higher the penalties established by law, the more substantial the burden of proof for conviction, which, conversely, potentially could lead to fewer convictions. Therefore, instead of high penalties, the actions should focus more on tax evasion service providers rather than the tax evaders themselves.

favourable for such an act. Perceived marginal rates also could strongly lead to tax evasion when there is an aversion attitude to tax, perceived opportunities and personal attitude to crime. Other personal factors such as age and the type of employment status (as self-employed) would not provide enough direct justify the tax evasion behaviour and are not directly linked with the decision flow.

2.3.1 Tax Education

According to Wahlund (1992), reducing the marginal rates and educating taxpayers regarding the appropriate tax avoidance opportunities could encourage taxpayers to enhance tax compliance rather than incurring tax evasion.

Similarly, Oduro et al. (2018), examining the factors that influence the taxpayer's predisposition to avoid paying taxes in Ghana, concluded that tax education acts as a moderator element in the effect of traditional, institutional, and sociocultural factors on the predisposition of the individuals towards tax evasion. In that case, tax education interferes with the influences that others exert on individuals' attitudes reducing tax evasion.

Few researchers have been conducted to determine tax education's impact on the taxpayer's behaviour. Alternatively, studies have appointed the impact of general education on the tax behaviour of the agents. In general, it is expected that more educated individuals are more knowledgeable about the tax law and, therefore, in a better position to use the legal opportunities to reduce their tax liability – tax avoidance – than those with less education. However, some scholars have disagreed with the assumption, and other researchers have pointed out a different outcome between countries.

Richardson (2006) approaches education as the "taxpayer's ability to comprehend and comply or not comply with income tax laws", suggesting that where the education level of taxpayers is high, tax evasion is low.

In contrast, Groenland and van Veldhoven (1983) conclude that the trend to commit tax infractions is more vital for higher-educated individuals because they normally have higher incomes. Therefore, for the author tax evasion phenomenon is inherently attributable to income level. From this perspective, low-educated taxpayers usually are earners of low income, thus, they have fewer opportunities to reduce their tax liability, consequently, have less comprehension of the tax system. Controversy, highly educated individuals usually are higher incomes and consequently benefit more from tax knowledge.

Ross (2014) examined the relationship between the level of education and attitude toward tax evasion and found that in Brazil, Russia and China the low educated individuals are less prone to tax evasion, while in India and the US, it is the highly educated who are least likely to commit tax evasion. Germany had a contrasting result between the extremes groups, the individuals with the lowest and the highest education level presented to be strongly averse to tax evasion.

3. Research Methodology

3.1 Theoretical Research Paradigm and Philosophy

Interpretivism is the intrinsic philosophy that drives this research, which relates to a philosophical stance of subjectivist philosophy, which understands reality as a social construct and considers the complexity of different understandings of the object. The theoretical approach is inductive, as it seeks to understand phenomenon through the data collected, from which the meanings, patterns and relationships are the basis for the conclusions and theory generalisation, which is a dominant thinking model of an interpretivist study (Saunders et al., 2018).

3.2 Research Strategy and Methods

The research design is based on a mixed method, with a combination of quantitative and qualitative data collection, to identify a relationship of causality between the variables and to understand and explore the inner meaning of different perspectives (Collis and Hussey, 2013; Saunders et al., 2018).

The survey strategy is appropriate for the quantitative data collection for posterior statistical analysis. The interview was chosen for the qualitative approach to enable data collection from the interaction between the research and the respondent.

3.2.1 Target Population and Sampling Method

The sample was selected using a non-probability random method, called convenience sampling method, which is indicated for enabling to efficiently reach accessible respondents in a short timeframe (Saunders et al., 2018).

The target population is taxpayers' residents or domiciliated in Ireland, which includes accountants, professionals and non-accountants, aiming to reach sixty survey respondents.

3.3 Research Questionnaire Design

The survey distribution was based on the online method, which was adequate for approaching a more diversified sample and was strategically less time-consuming and costly (Saunders et al., 2018).

The survey consisted of 29 items for appropriate descriptive data and questions that aimed to gather data for the variables for the related analysis, composed of closed-ended questions.

The participants were requested to indicate their degree of agreement with statements, which were designed based on the system's five-point Likert Scale, "strongly disagree" to "strongly agree", for measuring the intensity based on the participant's experience in a specific context, which is appointed as adequate for behavioural analysis (Corder and Foreman, 2014).

3.4 Interview schedule design

The interview was structured based on a non-standardised layout for collecting the participant perspective for in-depth interviews. Therefore, the interview consisted of ten questions based on an open-ended format. The interview questions (themes) were derived from the literature review findings to capture the interviewee's perception of the topic. The research interviews were audio-recorded for subsequent transcripts certifying the quality and validity of the data (Saunders et al., 2018).

3.5 Data Analysis

3.5.1 Quantitative data

Descriptive analysis is used in this research to describe the sample's characteristics (Collis and Hussey, 2013). Subsequently, inferential analysis is applied to address the exploratory purpose and evaluate the research hypothesis.

The Likert-Scale produces quantitative data of ordinal nature (Johnson and Morgan, 2016), allowing the capture of the degree of respondent's agreement with the assertions. Therefore, nonparametric tests are appropriated for the analysis of the statistical data that will be raised from the survey (Collis and Hussey, 2013; Corder and Foreman, 2014).

For further analysis of this relationship, the variables are defined as follows:

- **Dependent variable:** Perception Tax Evasion, the sum of the Likert Scale's scores obtained by the assertions of the questions 12, 13, 14, 15, 16, 17, 18.
- **Independent Variables:** Tax Avoidance Knowledge which is established as the conjunct of the sum of the Likert Scale's scores obtained by the statements of questions 3, 4, 5, 6, 7, 8 and 9; and Perception of taxation system by the questions 21, 22, 23, 24, 25, 28 and 29.

Tax Avoidance Knowledge was chosen as a variable that could better measure the level of knowledge the taxpayer has regarding taxation, resulting from comprehensive tax knowledge.

These statements were defined in accordance with the literature findings regarding the motivations and factors found for influencing taxpayer attitudes and behaviour towards the tax evasion decision, summarized in Appendix 1.

The Spearman Rank-Order Correlation was employed to measure the association between two variables.

It was determined the level of Significance at 5% and Confidence level of 95%, as appointed as commonly used in behavioural research (Corder and Foreman, 2014), for testing the following hypothesis:

- H_0 -There is no correlation between "Tax Avoidance Knowledge" and "Tax Evasion Perception."
- H_1 -There is correlation between "Tax Avoidance Knowledge" and "Tax Evasion Perception."

And,

- H₀-There is no correlation between "Perception of Taxation System" and "Tax Evasion Perception."
- H₁-There is correlation between "Perception of Taxation System" and "Tax Evasion Perception."

Rejecting the null hypothesis will suggest that tax education influences the taxpayer's perceptions of tax evasion and tax systems.

Spearman's correlation also was applied between each questionnaire item for respective exploratory analysis of the correlation's degree between the variables.

Kruskal–Wallis One-Way Analysis of Variance test was run between the two groups, and the scores of the Likert Scale. The Kruskal–Wallis H-test is appropriate for analysing and comparing data when there are two or more independent or unrelated groups of variables with ordinal nature (Siegel, 1956; Kerlinger and Lee, 1999; Corder and Foreman, 2014; Johnson and Morgan, 2016).

Hypothesis:

- H₀-There is no difference between General Taxpayers and Professional Accountants Taxpayers.
- H₁-There is difference between General Taxpayers and Professional Accountants Taxpayers.

Keeping the pattern of significance level at 5% and Confidence level at 95%. Rejecting the null hypothesis will suggest that the tax education level differs between taxpayers regarding the tax education level.

3.5.2 Qualitative data:

The qualitative data is analysed using the thematic analysis method, which searches for the themes and patterns in the participants' answers through the coding processes employed in this research under the deductive approach. It was analysed under predefined theoretical assumptions. For mixed methods, triangulation is the basis for the analysis, presentation and discussion (Saunders et al., 2018)³.

3.6 Ethical issues considerations

It is important to consider the matters that involve the obstinance of consent, data confidentiality, data archiving, processing and findings reporting (Saunders et al., 2018).

Therefore, the survey and interview were designed to avoid any uncomfortable questions. They also were developed and applied to certificate the strict anonymity of the participants at all stages.

The respondents were informed about the voluntary aspect of their participation and the possibility of withdrawing from the survey or interview at any time. The data collected by the survey and the interview serve only and exclusively to fulfil the purpose of the study, which complies with best practice Data Protection guidelines under the university norms.

3.6.1 Validity and Reliability

Reliability refers to the consistency of the findings, the possibility of replicating an examination, and if the study's methodology allows its understanding for subsequent reapplication. Moreover, validity implies the degree to which the evidence supports the inferences from the measurements

³ The individual correlation described in section 3.5.1, provides a second basis for the triangulation.

obtained if the data measure what it is designed to measure (Collis and Hussey, 2013; Johnson and Morgan, 2016; Saunders et al., 2018).

For reliability, Cronbach's alpha statistical method was applied, commonly used for testing the internal reliability of research surveys (Groves et al., 2011; Collis and Hussey, 2013; Johnson and Morgan, 2016). The questions with the same construct were grouped and tested for the adequation of the survey to achieve the desired reliability. Thus, the research was randomly pre-applied to 17 accountant students, and the questions with low coefficients were revised to prevent questions from reducing the study's validity. Thus, the survey has satisfactory internal reliability, resulting in Cronbach's Alpha above 0.80, as presented in Appendix 4.

In-depth interviews are considered to have data quality issues related to reliability and validity, given the heterogeneity of the data. Therefore, "the use of in-depth interviews should not lead to a lack of rigour in relation to the research process" (Saunders et al., 2018).

To overcome this issue, the explanation of the research design is indicated by Saunders et al. (2018). Therefore, the interview schedule, transcripts and codification are presented in Appendixes 6,7 and 8 to document the approach to the themes during the interviews. Further details of how the data was obtained and analysed are provided in the methodology section.

Triangulation is presented as a method for ensuring the validity of the qualitative data collected (Saunders et al., 2018), the approach also adopted by O'Sullivan (2018). Therefore, the qualitative data were triangulated with the primary quantitative data and the second data from the literature review, as presented in chapter 4.3.

4. Findings and discussion

This chapter analyses the results of the quantitative survey distributed online from 15th October to 6th November 2022, which resulted in responses from 61 participants, and the interview was conducted between 1st and 12th November 2022.

The survey was applied to two different samples group, the accountants and tax professionals, denominated Group-A and the general public, defined as Group-G. The participants comprised 28 accountants or tax professionals, and 33 were defined as the general-public. The interview was applied to accountants-tax professionals and the general public, collecting data from four participants, two of which group.

4.1 Factors that influence tax evasion

The items of the questionnaire were designed to assess the perception of the participant to the factors tax influences tax evasion or tax compliance, in accordance with the literature review, displayed in appendix 1:

4.2 Descriptive analysis

As expected, most of the Group-G had not received tax education, and 33% of the non-accountant respondents strongly disagreed with the statement. Most Group-A strongly agreed with the statement, expressing in-depth knowledge on the tax topic.

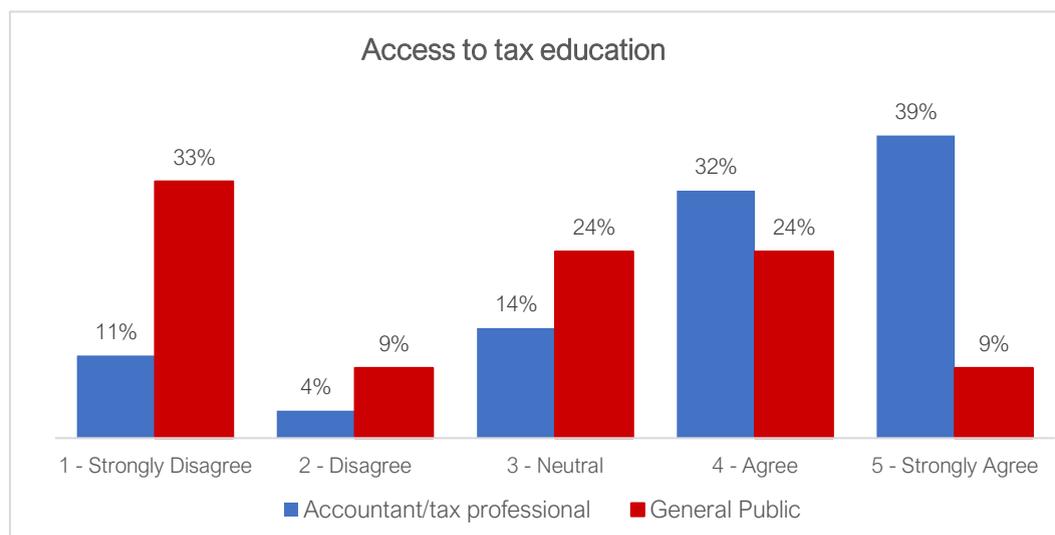


Chart 1 Access to tax education

Most of Group-A (46%) strongly disagreed that tax evasion would be ethical depending on the level of the taxes rates, suggesting that from the perspective of the accountant/tax professionals, there is no place for ethics in tax evasion. The responses of the general public indicate that 51% are aligned with the accountant and tax professionals', and the neutral responses represent the uncertainty of the judgment of the non-accountant participants.

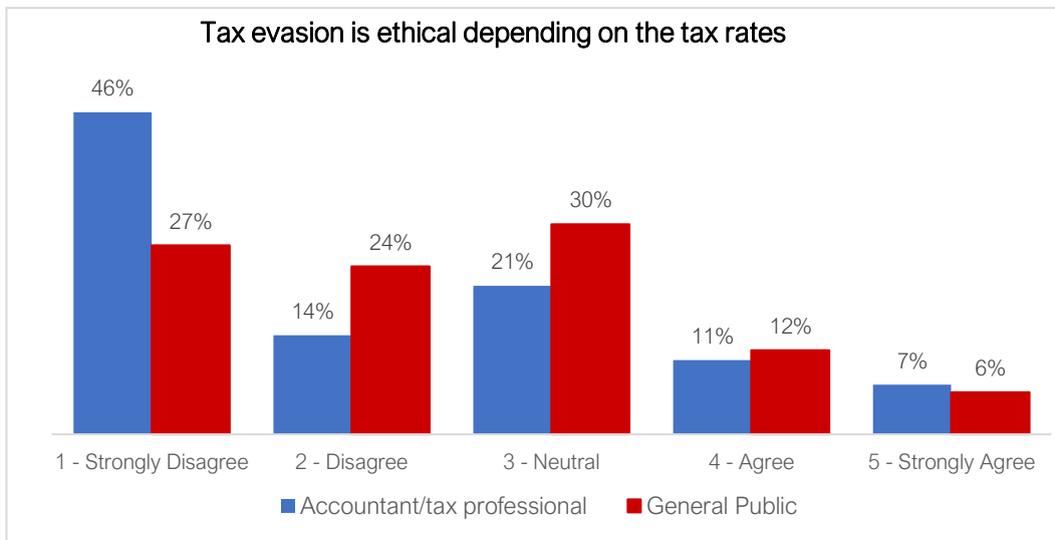


Chart 2 Ethics of tax evasion

Most Group-A and Group-G strongly disagree that taxes should be avoided in any circumstances, with 68% and 52%, respectively. It indicates that most of the general public acknowledges the risks or negative consequences of using illegal practices to reduce tax liability.

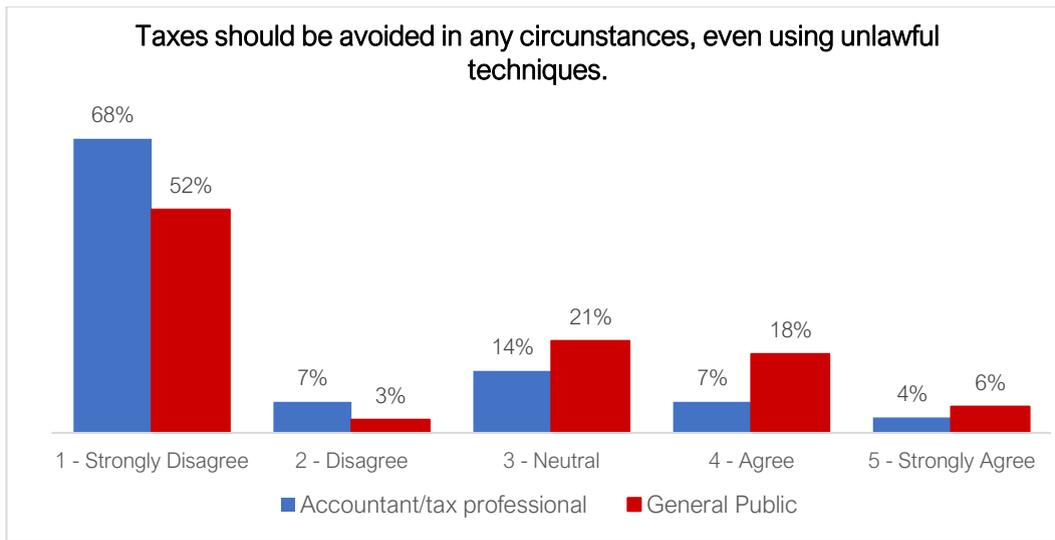


Chart 3 Agreement with illegal methods for avoiding tax

A significant part of the participants, 36% of Group-A and 33% of Group-G pointed to a neutral opinion on the transparency of the tax administration. This suggests that some find that the information published by the tax administration is not enough to consider as transparent. However, it also can indicate that they have certain difficulties understanding that information, which can be due to the individual's lack of knowledge or that the available information is not clear enough.

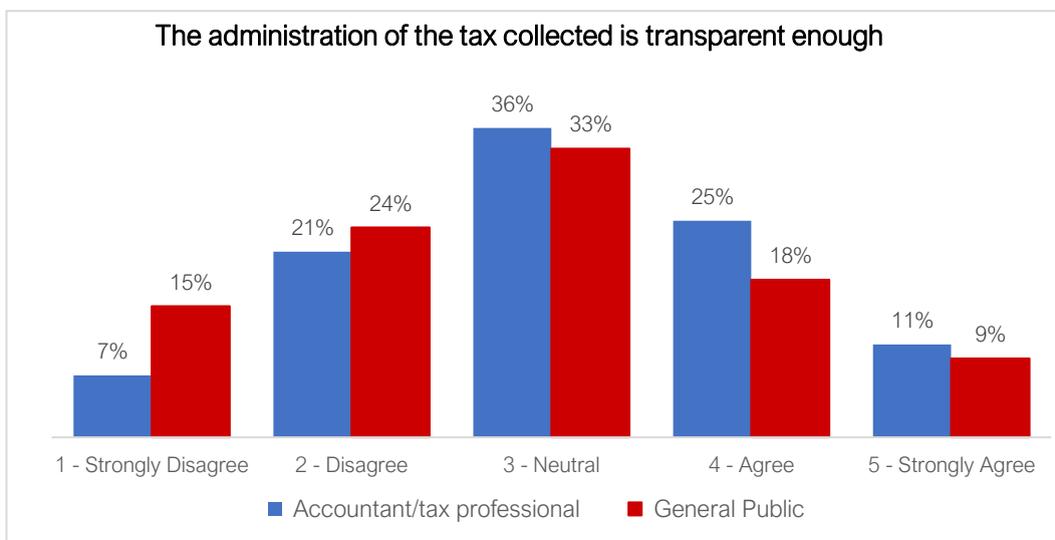


Chart 4 Transparency of tax administration

4.3 Inferential analysis

The inferential analysis was conducted via JASP (Version 0.16.3.0), and qualitative data codification was made using NVivo (Release 1.7).

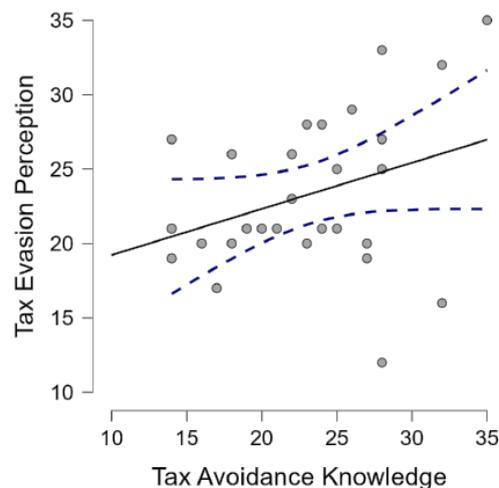
4.3.1 Spearman's Correlations

- Accountants and tax professionals

In Group-A, the Spearman test between Tax Avoidance Knowledge and Tax Evasion Perception did not result in a significant correlation, with a coefficient of 0.265 and p-value of 0.173 above the significant level of 5%, indicating that:

- H_0 – Accepted
- H_1 – Rejected

Therefore, the null hypothesis was accepted, suggesting no relationship between tax evasion and tax avoidance knowledge. In other words, from the perspective of the accountants and tax



professionals, their perception of tax evasion is not influenced by their knowledge of tax avoidance opportunities.

Chart 5 Accountants/tax's correlation of tax avoidance knowledge and tax evasion perception

The expected result was a significant negative relationship between these variables, but instead, it resulted in a weak positive relationship with no statistically significant. However, this result leads to an ambiguous conclusion, the perception of tax evasion by the accountants would be affected by the level of knowledge they have over the tax avoidance circumstances and tax evasion consequences.

Franzoni (1998) and Walsh (2012) appoint the taxpayer's social norms and personal moral attitudes as influences on its disposition to tax evasion. Therefore, it can be argued that although not captured by the applied survey, tax education might interfere with professional behaviour and moral judgement toward more compliance with law and norms, affecting its opinion of tax evasion.

Moreover, the accountancy ethical training that the accountant and tax professionals submit to could affect their perception of the tax system, and those variables would better explain the professional perception.

On the other hand, the correlation between the perception of the Tax System and Tax Evasion Perception resulted in a strong positive correlation with a coefficient of 0.726 and p-value of <0.001 , which results in the rejection of the null hypothesis:

- H_0 – Rejected
- H_1 – Accepted

This result suggests that the accountants' and tax professionals' perception of the tax system influences their perception of tax evasion.

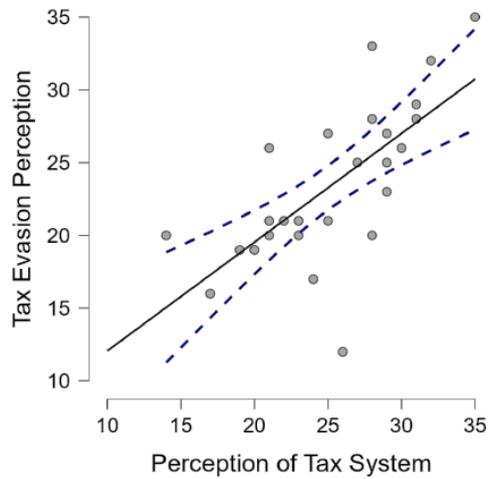


Chart 6 Accountants/tax's correlation perception of the tax system and tax evasion perception

Therefore, when the tax system is perceived as unfair and inefficient, it would lead the taxpayer to perceive tax evasion as justified. This result is aligned with the literature, where those taxpayers can be influenced into tax evasion when they perceive the tax system as unfair (Piketty et al. 2014), with a lack of trust in the tax system (Walsh, 2012), the lack of transparency or maladministration of the tax revenue resources (Hasseldine and Bebbington,1991).

- General public

In Group-G, both Spearman's tests resulted in weak, statistically insignificant correlations, with a p-value above a 5% significance level, implying the acceptance of the null hypothesis.

The coefficient correlation between Tax Avoidance Knowledge and Tax Evasion Perception was 0.067 with a p-value of 0.711.

- H_0 – Accepted
- H_1 – Rejected

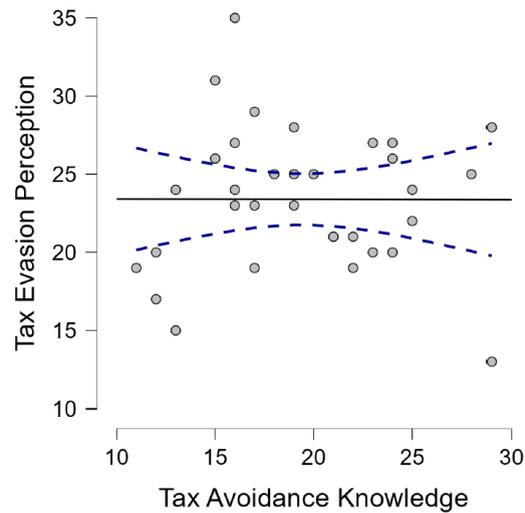


Chart 7 General public's correlation tax avoidance knowledge and tax evasion perception

The correlation coefficient for the Perception of Tax System Score and Tax Evasion Perception was 0.292, with a p-value of 0.09.

- H_0 – Accepted
- H_1 – Rejected

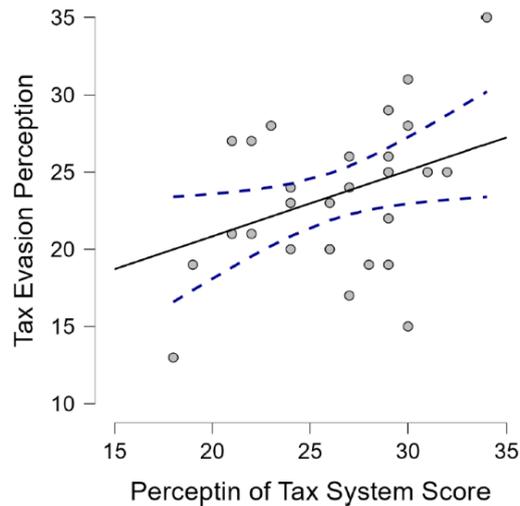


Chart 8 General public's correlation perception of the tax system and tax evasion perception

Accepting the null hypothesis means that there is no statistically significant correlation between the variables. Furthermore, a negative relationship was expected between tax avoidance knowledge and tax evasion perception, less strongly than in Group-A. As pointed out in the literature, as much tax knowledge the taxpayer has, it would be informed by its opportunity to avoid tax, therefore

mitigating its disposition to tax evasion (Wahlund, 1992). However, the results of the correlation do not allow confirmation of the phenomenon in this project.

4.3.2 Kruskal-Wallis ANOVA Test

The Kruskal-Wallis test was performed to compare the responses to determine if the groups had statistically significant differences. The test was conducted using the Likert Scale from "1- Strongly disagree" to "5- Strongly agree". Therefore, it could indicate that accountants/tax professionals and non-accountants perceive the variables of tax evasion differently. Furthermore, as accountants and tax professionals are more skilled regarding taxation issues, this analysis could express the differences in each taxpayer group's perception due to their level of tax education, corroborating the literature assertions over the relationship between tax education and tax evasion (Wahlund, 1992; Oduro et al.,2018).

The Kruskal-Wallis test of the tax avoidance knowledge responses resulted in a p-value of 0.012, which resulted in the acceptance of the alternative hypothesis.

Table 1 Tax Knowledge Kruskal-Wallis Test

Factor	Statistic	df	p
Group	6.254	1	0.012

- H₀ – Rejected
- H₁ – Accepted

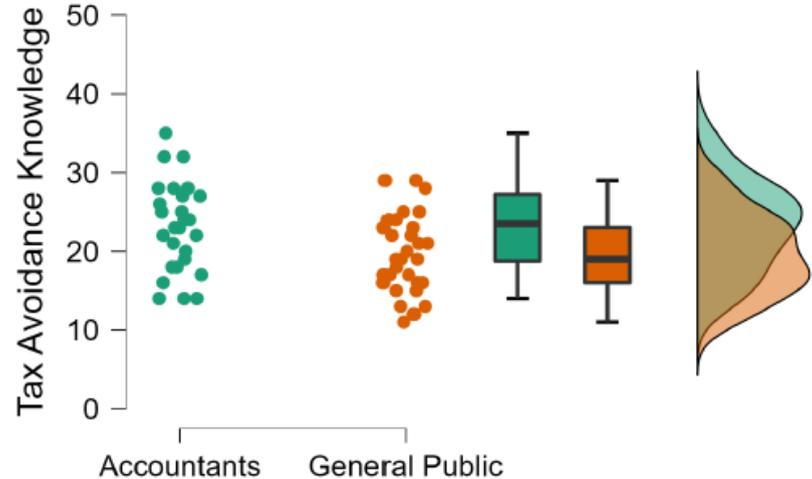


Chart 9 Raincloud plots: Tax avoidance knowledge

Therefore, it shows a significant difference between the perception of Group-A and Group-G. Though this result was expected as the knowledge of accountants and non-accountants over statutory tax obligation, tax evasion issues, tax avoidance opportunities and the know-how regarding tax information should be different between these groups.

This result also supports the approach of this research in classifying tax avoidance knowledge as the indicator of the tax education level, and therefore, also appoints to the reliability of the correlation analysis of the tax-education influences over the tax evasion perception.

The Kruskal-Wallis for Tax Evasion Perception resulted in a p-value of 0.019, leading to the acceptance of the alternative hypothesis.

This result corroborates the assertions that tax education affects the taxpayer's predisposition to tax evasion (Wahlund, 1992; Oduro et al., 2018). Therefore, it confirms the assumption that the difference in tax education level affects the taxpayer's perception of the variables influencing the tax evasion practice, satisfying the research question.

Table 2 Tax Evasion Perception Kruskal-Wallis Test

Factor	Statistic	df	p
Group	5.505	1	0.019

- H_0 – Rejected
- H_1 – Accepted

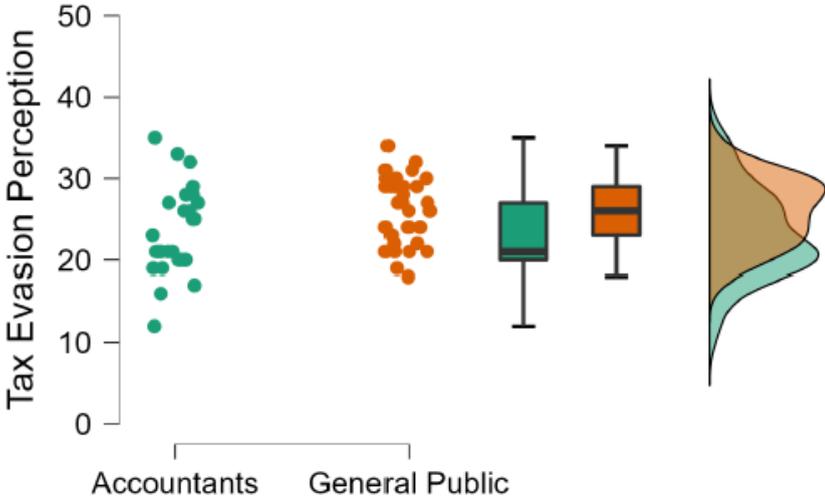


Chart 10 Raincloud plots: Tax Evasion Perception

The Perception of Tax System Kruskal-Wallis test resulted in a p-value equal to 0.153, thus implying the acceptance of the null hypothesis. Therefore, this suggests similarities in how both taxpayers understand the tax system, such as its fairness, tax rates' equity, transparency and efficiency. It can be argued that, independently of the individual expertise on taxation, the perception of the taxation conditions is more likely to be related to the taxpayer's position than to tax knowledge. In other words, the tax system expresses its characteristics recognised by the individual when dealing with its tax liabilities.

Table 3 Perception of tax system Kruskal-Wallis Test

Factor	Statistic	df	p
Group	2.043	1	0.153

- H_0 – Accepted
- H_1 – Rejected

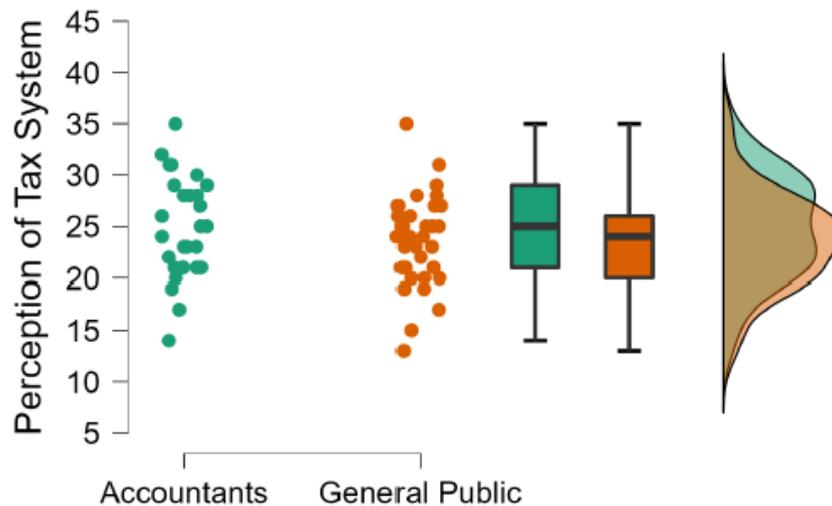


Chart 11 Raincloud plots: Perception of Tax System

4.4 Qualitative data analysis

The qualitative data was generated by interviews conducted with accountants (A1 and A2) and non-accountants (G1 and G2), and the participants were asked to answer according to their experiences and the Ireland context. Overall, the knowledge of the participants on the topic could

were acknowledged by all interviewees, presented in Appendixes 7 and 8. The interviewees' answers are also paired with the significant correlation between the items, as presented in table 4⁴.

Table 4 Items intercorrelation: Accountants vs General Public

		Accountants		General Public		Comparision
		p-value		p-value		
Increasing the tax rates encourage tax evasion	- Tax Evasion Perception Score	0.669	< .001	0.586	< .001	Significant agreement
The low risk of being caught increase the possibility of tax evasion	- Tax Evasion Perception Score	0.601	< .001	0.706	< .001	Significant agreement
The penalties of tax evasion are mild and compensate for the risk	- Tax Evasion Perception Score	0.627	< .001	0.683	< .001	Significant agreement
The tax administrations inefficiencies incentives tax evasion	- Tax Evasion Perception Score	0.654	< .001	0.573	< .001	Significant agreement
The tax procedures are too complicated and incentives tax evasion.	- Tax Evasion Perception Score	0.705	< .001	0.614	< .001	Significant agreement
The taxes rates are unfair for higher incomes	- Tax Evasion Perception Score	0.665	< .001	0.76	< .001	Significant agreement
Tax evasion is fair due to the lack of social returns provided by the amount of tax paid.	- Tax Evasion Perception Score	0.76	< .001	0.324	0.066	Significant for accountants
The collected taxes are not well utilized	- Tax evasion is fair due to the lack of social returns provided by the amount of tax paid.	0.644	< .001	-0.028	0.876	Significant for accountants

4.5.2 The social cost of tax evasion

The non-accountant participants also expressed an opinion similar to the accountants when asked about the deadweight loss of tax evasion, where the participants showed to acknowledge the consequences of the practice over the social welfare, mainly the wealth distribution and public budgetary (OECD, 1987), presented in appendix 7

⁴ Some correlations were not as significant for the general public as they were for accountants. These results were not expected; for example, the accountants considered that the lack of social return of the taxes is a reason for tax evasion and the inefficient use of the tax collected to justify the tax evasion.

"It means that the overall tax takes of a country it's less than it should be, it means that public services are not funded, you know sufficiently, it has an impact on your hospitals and your public transport" (G1).

4.5.3 Education and tax evasion

The participants had a similar opinion about the lack of knowledge as an influence of tax evasion and education as a deterrent factor discouraging individuals from committing such practices, appendix 7.

"If you don't understand, if you don't have [...] knowledge about tax law and tax rules, you can be led to do tax evasion thinking that you are doing a tax avoidance" (A1).

"Many times people, due to lack of knowledge, lack of information, end up committing things that if they had this deeper knowledge, it could be avoided " (A2).

These assertions are corroborated by the survey data, in which the correlation between the understanding of the tax procedures and tax evasion perception was substantial and highly significant.

Table 5 Relationship tax evasion and lack of tax knowledge

		Accountants		General Public	
		p-value		p-value	
The tax procedures are too complicated and incentives tax evasion.	- Tax Evasion Perception Score	0.705	< .001	0.614	< .001

The interviewees also related education to the predisposition of the taxpayer's attitude towards tax evasion, to the capabilities of the taxpayer to understand taxation and have a better relationship with the tax system:

"I do think that it's important and I do think that it helps [...] create an understanding of fairness and, [...] sense of duty" (G1).

This perspective also was verified in the survey data presented in table 6. The non-acknowledgement of tax avoidance as a legal practice by the non-accountants validates the assumption made in this research that tax avoidance knowledge measures tax education.

Table 6 Tax knowledge items

		Accountants p-value	General Public p-value	Comparison
I am confident to file the tax returns by myself	- Tax Knowledge Score	0.877 < .001	0.622 < .001	Significant agreement
I am fully aware about the tax allowances and reliefs that I am entitled to claim.	- Tax Knowledge Score	0.819 < .001	0.703 < .001	Significant agreement
I am fully aware about the tax allowances and reliefs that I am entitled to claim.	- I am confident to file the tax returns by myself	0.739 < .001	0.698 < .001	Significant agreement
Information about tax avoidance opportunities are easily available.	- Tax Knowledge Score	0.602 < .001	0.659 < .001	Significant agreement
Tax avoidance is a legal practice	- Tax Knowledge score	0.664 < .001	0.388 0.026	Stronger for accountants
Tax avoidance is a legal practice	- I am confident to file the tax returns by myself	0.631 < .001	0.119 0.509	Significant agreement
Tax rules and related procedures are easily understandable.	- Tax Knowledge Score	0.587 0.001	0.769 < .001	Stronger for non-accountants
The tax legislation is clear enough	- Tax Knowledge Score	0.668 < .001	0.761 < .001	Significant agreement
The tax legislation is clear enough	- Information about tax avoidance opportunities are easily available.	0.424 0.025	0.815 < .001	Stronger for non-accountants
The tax legislation is clear enough	- The administration of the tax collected is transparent enough	0.212 0.280	0.660 < .001	Stronger for non-accountants
The tax legislation is clear enough	- Tax rules and related procedures are easily understandable.	0.671 < .001	0.626 < .001	Significant agreement
There are enough opportunities to reduce my tax liability legally.	- Tax Knowledge Score	0.738 < .001	0.631 < .001	Significant agreement

4.5.4 Potential deterrents of tax evasion

Regarding the potential deterrents of tax evasion, the participants also provided insights that matched the literature assertions, such as the tax system's fairness as a deterrent influence for tax evasion (Piketty et al., 2014).

However, when asked about their opinion on punishment, the interviewees diverged over the type and degree of punishment. While one of the participants sugared a more severe punishment:

"If you do tax evasion that, you go to jail, that you are brought court, that your name is on the newspapers, on the news, that people know what you did" (A1).

The others were milder, indicating a significant economic or financial punishment as found in the literature (Alm, 2012; Franzoni, 1998; Friedland et al., 1978).

"Probably the fairest is to have financial penalties but real meaningful financial penalties, [...] financial crime which is still very detrimental but maybe not to the same extent as [...] assault or physical crime or burglary " (G1).

This perspective was also captured in the survey data. While the non-accountants expressed that penalties should be more severe because mild punishments compensate for the risks, the accountants judged that severe penalties were not related to the feeling of mild penalties compensating for the risk. This divergence might indicate a more acknowledgement of the tax evasion issue by the accountants or a self-reflection of behaviour and attitudes towards tax evasion, which the ethics and morals of the profession might influence. However, inter-correlations agreed that more severe penalties discourage tax evasion. Therefore, such as in the literature, those correlations present an ambiguous conclusion.

Table 7 Tax evasion and punishments

		Accountants		General Public		Comparison	
		p-value		p-value			
The penalties for tax evasion should be more severe	-	The penalties of tax evasion are mild and compensate for the risk	0.207	0.291*	0.644	< .001	Stronger for non-accountants *insignificant for accountants
The low risk of being caught increase the possibility of tax evasion	-	The penalties of tax evasion are mild and compensate for the risk	0.449	0.016	0.643	< .001	Stronger for non-accountants
The penalties for tax evasion should be more severe	-	Perception of Tax System Score	0.629	< .001	0.683	< .001	Significant agreement
The penalties of tax evasion are mild and compensate for the risk	-	Tax Evasion Perception Score	0.627	< .001	0.683	< .001	Significant agreement

5. Conclusions and limitations

This research attempt to understand the impact of tax education on tax evasion practices by approaching this association by the perceptions of accountants or tax professionals and non-accountants to answer the research question Does tax education influence individuals' perception of tax evasion?

Based on a mixed method for capturing the participants' perception of the factors that would contribute to understanding the impact of tax education on the participants' knowledge, understanding of tax systems and tax evasion. Therefore, this study intended to analyse this association through the following specific objectives:

- Contextualise how the taxation affects the private agent's behaviour
- Identify the key factors that lead to tax evasion and tax compliance
- Determine how tax education affects tax evasion

Tax significantly impacts economic growth and social welfare due to the influences that taxes have on the behaviour of private agents. However, the measurement of the impacts is complex given the multidimensional relationship of the variables, including the elasticity of each macroeconomic element. The most harmful impact of taxes on the economy and society is tax evasion, given the subtraction of the public resources used to improve social welfare.

The distinction of the two groups aimed to explicitly show that tax avoidance knowledge, as a result of comprehensive tax education, would interfere with how the taxpayer understands and perceive the tax systems and tax evasion.

Kruskal-Wallis test corroborated that a more comprehensive knowledge of the tax system impacts the tax evasion assessment. However, the correlation between tax knowledge and tax evasion perception was insignificant, therefore, did not allow the general association of tax education to tax

evasion. This difference in understanding was not captured during the interview, where the non-accountant participants presented certain knowledge of the topic, even showing robust reflection about the issue.

The individual correlation of the survey data items and the interviewees' assertions corroborates the literature assertions about the factors that influence tax evasion. It also showed that the lack of understanding of the tax systems could lead to tax evasion, aligning with the accountant interviewees and assertions that sometimes the tax evader might not be aware of the illegality of the act being committed.

Therefore, the empirical analysis indicates that:

- There are differences in the tax avoidance knowledge and the tax evasion assessment between accountants and non-accountants.
- There is no significant correlation between the participants' tax avoidance knowledge and tax evasion perception.
- There were remarkable similarities in understanding the topic between the accountants and non-accountants interviewed, such as understanding the illegality, techniques, impacts and deterrents of tax evasion.
- The factors that would influence tax evasion and tax compliance presented in the literature were confirmed by the primary data, such as the efficiency of the tax administration, fairness of the tax system, and understanding of tax procedures.

5.1 Limitations

The main limitations of the present research were the methodological approaches chosen and the sample size. The survey item aimed to measure the taxpayer assessment of tax evasion, they did not intend to collect the individual attitudes towards taxes, and it might have implied an

underestimation of this variable, causing the weak and statistical insignificance of the correlation coefficients and other ambiguities. The sample size affects the effectiveness of the research in capturing the perception of the taxpayer distinguishing the groups, the similarity of the interviewee's assertion suggested that there was no significant difference between the groups but given the number of participants.

5.2 Recommendations

Finally, this research identified differences between accountants and non-accountants regarding tax evasion. However, it could not address those differences specifically regarding tax knowledge and how it impacts the taxpayer. The study of tax evasion and the mechanism for its deterrence is essential for building social equality and mitigating the social-economic consequences of such an illegal act.

Therefore, for future research, it indicates an improvement in the data collection techniques, measuring the attitudes towards tax for posterior correlation with tax knowledge. Thus, it would need to enable an unambiguous conclusion of how tax education would impact taxpayer behaviour.

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Appendixes

Appendix 1. Tax Evasion Factors Summary

Variables that incentives tax evasion and tax compliance in accordance with the literature:

- i. Perceptions of the fairness tax rate (Piketty et al. 2014; Friedland et al. 1978)
- ii. Perceived risk of tax evasion (Wahlund, 1992)
- iii. The perceived cost of tax evasion (Slemrod, 2001)
- iv. Perceived opportunity for tax evasion (Wahlund,1992)
- v. Taxpayer aversion to tax (Wahlund,1992)
- vi. Taxpayer willingness to avoid tax (Slemrod and Yitzhaki, 2002; Alstadsæter et al., 2022; Wahlund,1992)
- vii. Social norms (Franzoni, 1998)
- viii. Personal moral attitudes (Franzoni, 1998; Walsh, 2012).
- ix. Enforcement for tax compliance (Franzoni, 1998; Friedland et al., 1978)
- x. Higher penalties for tax evasion (Alm, 2012; Franzoni, 1998; Friedland et al., 1978)
- xi. Auditing probabilities and frequency (Friedland et al. 1978)
- xii. Trust in the tax administration (Walsh, 2012).
- xiii. Taxpayer tax education (Wahlund, 1992)
- xiv. Convicting evasion schemes providers (Sikka and Hampton, 2005; Alstadsæter et al., 2019)
- xv. Enforcement for increasing transparency (Sikka, 2018)
- xvi. The efficiency and effectiveness of the tax system (Walsh, 2012).

Appendix 2. Informed Letter of Consent Plain Language Statement.

The influences of tax education on tax evasion

Consent Form:

You are invited to participate in a research study titled “The influences of tax education on tax evasion”. The purpose of this research project is to extend the understanding of how tax education is important for enhancing tax compliance, approaching this association taxpayer’s perception towards tax evasion.

Your participation in this research study is voluntary. You may choose not to participate. If you decide to participate in this research survey, you may withdraw at anytime.

The responses are confidential, participant names and any other kind of identification are not required. The survey data will be anonymous and used strictly for statistical data analysis.

This research is being carried out by Patricia Silva de Queiroz as part of a Degree in Business Studies in Accounting and Finance in Independent Colleges Dublin. The study is being conducted under the supervision of Prof. Ger Keating and Dr. Daniel O’Sullivan

(School of Business ICD) and has been granted ethical approval by Independent College Dublin.

If you have any questions about the research study, please contact Dr. Daniel O’Sullivan at daniel.osullivan@independentcolleges.ie

Clicking on the "agree" button below indicates that:

*

- you have read the above information
- you voluntarily agree to participate
- you are at least 18 years of age

If you do not wish to participate in the research study, please decline participation by clicking on the "disagree" button.

Agree

Disagree