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DETERMINANTS OF TAX EVASION: A SYSTEMATIC LITERATURE REVIEW

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Abstract
Tax evasion is a serious fiscal problem with wide-ranging effects on state revenue, the fairness of the tax system, and the effectiveness of public policy across countries, particularly developing countries. This study aims to identify, evaluate, and synthesize empirical evidence on the determinants of tax evasion globally through a *Systematic Literature Review* (SLR) approach based on the PRISMA 2020 guidelines. The literature search was conducted in the Scopus database using the keyword "tax evasion," covering publications from 2016 to 2026. After a staged selection process, 32 scientific articles meeting the inclusion criteria were systematically analyzed. The results show that the determinants of tax evasion are multidimensional and can be grouped into three main paradigms: the deterrence paradigm, which covers tax rates, audit probability, and sanctions; the service-trust paradigm, which covers the quality of public services, government legitimacy, and perceptions of fairness; and the fiscal psychology paradigm, which covers religiosity, social norms, tax morale, and loss aversion. Corruption is shown to be a destructive factor that consistently increases tax evasion, while religiosity and the quality of tax services are effective protective factors. This study also identifies research gaps related to the developing-country context, more specific dimensions of religiosity, and the spillover effects of corruption on tax compliance. These findings are expected to provide both theoretical contributions and practical implications for tax authorities and policymakers in designing more effective and sustainable strategies to improve tax compliance.
Keywords: Literature review; Multidimensionality; Tax compliance; Tax evasion

PENDAHULUAN

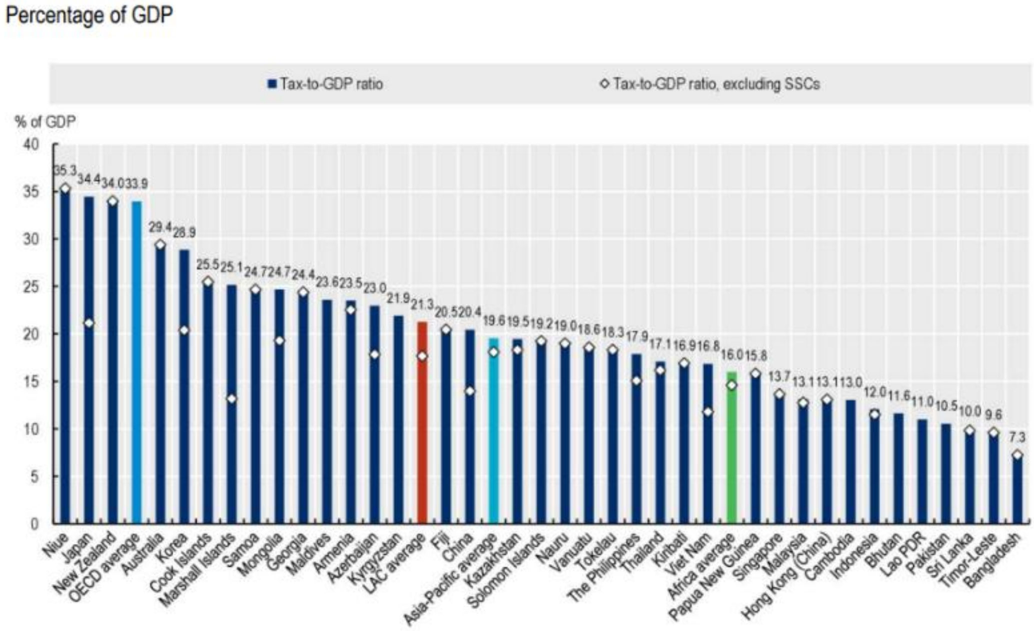
Tax is a fiscal instrument that plays a strategic role in financing national development in various countries (Viljoen & Preez, 2025). Optimal tax revenue is a prerequisite for the government to provide public services, build infrastructure, and achieve sustainable public welfare. However, the potential for tax revenue often cannot be fully realized due to tax evasion practices carried out by taxpayers, both individuals and business entities (Tonetto et al., 2024). Tax evasion is one of the main problems causing suboptimal tax revenue in various countries, particularly developing countries (Estri & Djamaluddin, 2019) . One indicator commonly used to describe the effectiveness of the tax system and the level of optimization of state revenue is the tax-to-GDP ratio, or the ratio of tax revenue to Gross Domestic Product (GDP) . This ratio shows the magnitude of tax revenue's contribution to a country's total economic activity. The higher the tax ratio, the greater the country's ability to mobilize tax revenue from economic activity.

Conversely, a low tax ratio is often associated with various tax-related problems, such as low taxpayer compliance, high levels of informal economic activity, weak tax-monitoring systems, and the prevalence of tax avoidance and tax evasion practices (Li et al., 2026). In this context, tax evasion is an important factor causing leakage in state revenue, as taxpayers deliberately conceal income, manipulate financial statements, or fail to report actual transactions in order to reduce their tax obligations (Kumar, 2021). As a result, the tax revenue potential that the government should be able to collect becomes suboptimal. This phenomenon can be seen in the chart based on OECD (2023) data showing regional averages and averages for specific country groups. The average for member countries of the Organisation for Economic Co-operation and Development is around 29.4%, meaning that developed OECD member countries generally have a far higher tax-collection capacity than many developing countries in Asia and the Pacific. Meanwhile, the Asia-Pacific regional average is around

20.4%, the Latin America and the Caribbean (LAC) average is around 21.3%, and the average for African countries is around 16.0%.

The positions of several Southeast Asian countries appear quite varied. Vietnam has a tax ratio of around 16.8%, indicating a relatively better tax-revenue capacity than several other developing countries. Thailand is at around 17.9%, while the Philippines is around 17.1%. These figures indicate that these countries already have fairly developed tax systems, although still below the OECD average. For Indonesia, the tax ratio is recorded at around 12.0% of GDP. This figure shows that Indonesia's capacity to collect tax revenue is still relatively low compared to many other countries in the Asia-Pacific region. most developing countries in the Asia and Pacific region still have a relatively low tax ratio compared to developed member countries of the Organisation for Economic Co-operation and Development (OECD). The low tax ratio in developing countries indicates that the country's tax capacity has not yet been fully effective in capturing existing economic potential (Norris et al., 2019). In many cases, this condition also indicates that the practice of tax evasion remains high across various economic sectors. Therefore, the tax-to-GDP ratio Omodero (2019) can be used as one macro indicator to assess the extent of the effectiveness of the tax system and the potential for tax evasion within a country (Varvarigos, 2017). A comparison of tax ratios among countries in the Asia-Pacific region in 2023 can be seen in Figure 1 below:

Gambar 1. Tax-To-GDP Ratio



Source: OECD.org (2023)

Tax evasion, according to Omodero (Omodero, 2019) is an illegal act involving a deliberate attempt to reduce or avoid tax obligations through means that violate the law, such as manipulating financial statements, concealing income, Hudori (2020) Özker (2025), or creating falsified documents, Bashar (2008). This phenomenon differs from tax avoidance, which is carried out through legally available loopholes. Tax evasion not only harms state finances but also creates unfairness (Mehmood et al., 2024) for compliant taxpayers and distorts fair business competition. Globally, this phenomenon has long been a serious concern, with the estimated fiscal loss from tax evasion and avoidance reaching US$427 billion per year according to the OECD [OECD, 2023]. Major cases such as the Panama Papers (2016), Kemme (2020) which exposed 11.5 million confidential documents on the use of shell companies by global elites to conceal assets worth trillions of dollars, show that tax evasion has become a cross-jurisdictional practice that is difficult to control [ICIJ, 2016].

In Indonesia, the reality of tax evasion is far more acute and structural. Indonesia's tax ratio reached only 12% of GDP in 2023, far below the ASEAN average (19.8%) and the OECD average (34.1%) [Bank Dunia, 2024][OECD, 2023]. The compliance gap reaches 25-30%, meaning that a quarter of potential tax revenue is lost due to underreporting and evasion [Bank Dunia, 2024]. The most striking real-world phenomenon is the prevalence of fictitious tax invoices as the primary mode of tax evasion (53% of cases), such as the IDP case (2026), which caused the state a loss of Rp170 billion through a" *fake invoice factory* ", or the historical case of Amie Hamid (2004) who embezzled Rp49 billion from the sale of fake invoices [DJP, 2026][Kontan, 2010]. Other cases, such as TB (2023), with losses of Rp317 billion through falsified tax returns, and PT EBJ (2024), which failed to file tax returns worth Rp63 billion, show that tax evasion permeates various levels of taxpayers [Detik Finance, 2023][DJP, 2024]. Over the past two decades, although research on tax evasion has extensively explored economic variables such as tax rates (Doshi & Patil, 2020) and audit probability (Bjørneby et al., 2021) , there is a significant research gap concerning non-economic factors such as psychology (Fochmann et al., 2021), social norms (Sutrisno & Dularif, 2020), and religiosity (Illahi, 2022; Mcgee et al., 2020) which often show inconsistent or contradictory results. A review of the literature shows that tax evasion is influenced by various factors: Allingham & Sandmo (1972) emphasize audit probability and sanctions; (Wahl et al., 2010) add the dimensions of trust and tax morale (Alm, 2012) integrates social and religiosity factors relevant to the Indonesian context. In addition, most previous studies have focused on the context of developed countries, leaving understanding of the dynamics of tax evasion in developing countries, the influence of more specific dimensions of religiosity (such as the distinction between intrapersonal and interpersonal religiosity) (Mcgee et al., 2020), and the spillover effects of corruption (Bukari, 2026) from non-tax sectors on taxpayer decisions still limited and rarely explored in depth.

The researchers have identified various factors that influence tax compliance, ranging from the level of tax rates (Doshi & Patil, 2020), the probability of detection by authorities (Mihokova et al., 2018), sanctions (Li et al., 2026), the level of corruption (Tonetto et al., 2024), to social norms (Mihokova et al., 2018) and the level of public trust (Nurkholis et al., 2020) in the government. However, these findings are scattered across various scientific journals and have not yet been systematically summarized in a single comprehensive review. Therefore, this study is designed using a Systematic Literature Review (SLR) approach to identify, evaluate, and synthesize relevant empirical evidence on the determinants of tax evasion globally over the period 2016 to 2026. The SLR approach was chosen because it allows researchers to produce a synthesis that is transparent, replicable, and free from the selection bias often encountered in conventional literature reviews.

LITERATURE REVIEW

Tax Evasion

Defined as an illegal act deliberately carried out by taxpayers to reduce tax obligations by violating the law (Onu et al., 2019), such as not reporting all income (underreporting) (Kemme et al., 2020) or overstating expenses (overstating deductions) (Alm & Kasper, 2020) . This differs from tax avoidance, which is carried out legally by exploiting loopholes in tax regulations (Onu et al., 2019). This tax evasion phenomenon is often associated with the informal economy or shadow economy, which significantly harms state revenue (Onu et al., 2019). Unlike tax avoidance, which legally exploits loopholes in the law (Doshi & Patil, 2020), tax evasion explicitly violates applicable tax laws and regulations and may be subject to criminal as well as administrative sanctions.

Tax evasion is a deliberate act of concealing, falsifying, or failing to report tax information in order to illegally reduce tax obligations. In the field of taxation, this phenomenon is regarded as one of the most damaging forms of tax non-compliance because it directly affects state revenue, fiscal fairness, and the effectiveness of public policy. Theoretically, tax evasion has been an important subject of study since the classic model (Allingham, Michael G Sandmo, 1972) explaining that taxpayers' decisions are influenced by a rational weighing of the benefits of evasion against the risk of punishment if caught (Gemmell, 2016).

The theory of (Allingham, Michael G Sandmo, 1972) positions the taxpayer as a rational agent who chooses between compliance and evasion based on a combination of several economic factors, particularly the tax rate, audit probability, and the size of the penalty . Within this framework, the higher the tax rate, the greater the incentive to engage in tax evasion, whereas the greater the probability of audit and sanctions, the lower the tendency toward tax evasion. This theory therefore provides an important basis for explaining why tax evasion persists even though formal tax systems have been established. Nevertheless, developments in the literature show that tax evasion cannot be explained solely through the classical economic approach. Subsequent research confirms that psychological factors, tax morale, perceptions of fairness, trust in government (Nurkholis et al., 2020), the quality of public services, and social norms also play an important role in shaping taxpayers' decisions (Dhami et al., 2025). In other words, tax evasion is a multidimensional phenomenon involving the interaction between economic rationality and behavioral factors.

In the global context, tax evasion is also linked to the development of modern economic systems, globalization, and cross-border capital mobility. International reports and studies show that tax evasion practices can be carried out through shell-company structures, profit shifting, and asset transfers to low-tax jurisdictions. This indicates that tax evasion is no longer limited to individual reporting but also involves multinational corporations and complex international financial networks. The literature review in an SLR article therefore needs to incorporate a global dimension in order to capture the diversity of research contexts. In Indonesia, tax evasion is a relevant topic because tax-compliance challenges remain substantial and the tax-revenue base is relatively low compared to many other countries. Various studies and reports highlight that weak oversight, low voluntary compliance, and the complexity of tax administration can widen the opportunities for tax evasion to occur. Indonesian literature can therefore be positioned as an important empirical context for comparing global findings with local conditions, particularly in assessing the effectiveness of enforcement and tax policy.

METHODS

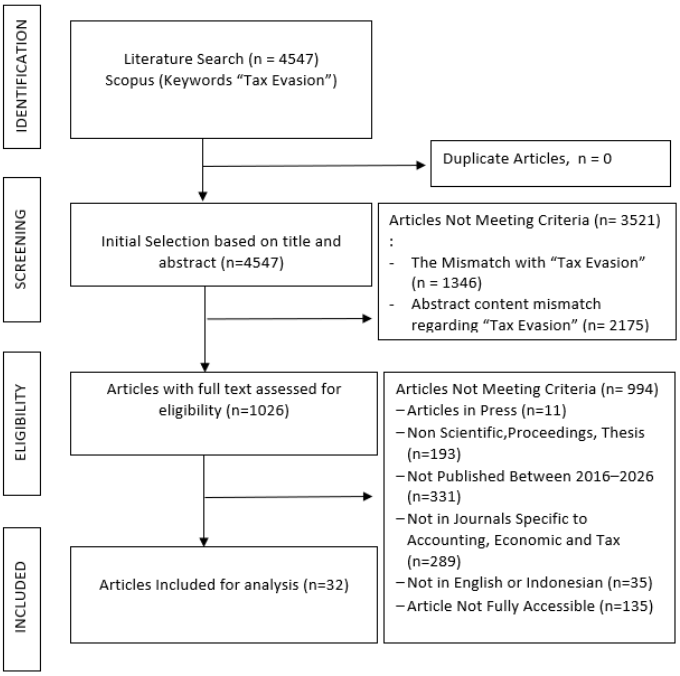
This study uses a literature review approach following the PRISMA 2020 (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) guidelines developed by Page et al. (2021) in which this approach is used to collect, analyze in order to identify, screen, assess the quality of, and synthesize scientific literature in a transparent and reproducible manner regarding the phenomenon of tax evasion published between 2016 and 2026. The SLR approach was chosen because it can address inconsistencies in findings across studies, provide a comprehensive synthesis of scattered literature, and reveal research gaps that can serve as a basis for developing subsequent empirical studies.

The literature review procedure was carried out in four stages. The first stage is the literature identification process, namely the process of searching for scientific articles in the Scopus database. The search was conducted using the keyword “tax evasion.” At this stage, 4,547 articles were found, and all articles found were collected without an in-depth assessment of content relevance. The second stage is screening, namely the initial filtering process applied to the articles obtained in the previous stage. At this stage, the researchers removed duplicate articles and selected articles based on title and abstract. This filtering was carried out to ensure that the selected articles were genuinely related to the topic of tax evasion.

The third stage is eligibility, namely the stage of assessing article eligibility in greater depth by reading the full content of each article (full text review). At this stage, the researchers applied inclusion and exclusion criteria as the basis for article selection. The inclusion criteria used were: the article was published between 2016 and 2026, in order to obtain a picture spanning this one-decade period and thereby acquire more relevant and up-to-date empirical evidence; the article was written in English or Indonesian; and the article was available in full text, to avoid misinterpretation due to language constraints, and to avoid hindering a comprehensive evaluation of methodology and the validity of findings.

The final stage is included, namely the stage of determining the final set of articles used in the study. Articles that passed all selection stages were then systematically analyzed to identify research trends, theories used, research methods employed, and factors influencing tax evasion. The results of this analysis were then used as the basis for structuring the discussion and drawing the study's conclusions.

Figure 2. Literature Review Procedure Using *PRISMA*



Source: Processed by The Researchers (2026)

RESULTS AND DISCUSSION

In this section, we present the results of the analysis of the 32 research articles selected based on the inclusion and exclusion criteria of the Systematic Literature Review (SLR) method. The analysis was conducted systematically to identify research developments, the most dominantly studied variables, the research methods used, the main findings, and the research gaps related to the topic under review.

In addition, the discussion in this study also aims to map research trends across various countries and time periods so as to provide a comprehensive picture of the development of research in this field. The synthesis of the analyzed articles is then used to identify patterns of relationships between variables, the consistency or divergence of research findings, and opportunities for future research development. The discussion is presented in several sections, covering the characteristics of the research articles, the geographic distribution of the research, trends in research methods, the synthesis of research variables, the main research findings, and the identification of research gaps along with recommendations for future research agendas..

Table 1. Characteristics of the Articles

No.	Author	Year	Country	Variables Studied	Research Method	Findings
1.	Rahhal, A.	2016	Palestine	Income tax rate, tax bracket, underground economy.	Indirect method and simple linear regression.	There is a positive relationship between changes (increases) in the tax rate and an increase in tax evasion. Policies that increase the number of tax brackets and the top rate also increase estimated tax evasion.
2.	Varvarigos, D.	2017	Europe (e.g., Greece, Spain, Portugal, Italy)	Cultural norms, capital accumulation, psychic costs (social stigma), tax enforcement, economic growth.	Theoretical Overlapping Generations (OLG) model with cultural characteristics.	Evasion is persistent because of cultural norms. If past tax evasion was high, the psychic cost (shame/stigma) for current perpetrators is reduced, which keeps compliance levels low and hinders economic growth.
3.	Mihokova, L., Drab, R., & Kralik, A.	2017	European Union	Public debt, shadow economy, GDP growth, interest rates, primary balance.	Probabilistic sensitivity analysis and panel regression analysis across 4 country clusters.	There is a negative correlation between tax evasion and public debt; growth in tax evasion in several EU countries is in fact associated with a decline in public debt (a 'social safety valve' effect).
4.	Alm, J., Liu, Y., & Zhang, K.	2018	27 transition countries (Eastern Europe and Central Asia)	Financial constraints (access and cost), sales reporting, firm ownership, firm age and size.	Ordinary Least Squares (OLS) and Instrumental Variable (IV) methods using firm survey data (BEEPS).	Firms facing greater financial constraints are more likely to engage in tax evasion as a way of generating internal funds due to difficulty accessing external financing.
5.	Onu, D., et al.	2019	United Kingdom	Personal norms, social norms, fairness, perceived penalties, tax knowledge	Online survey with behavioral scenarios	Tax evasion is predicted by the perception that it is a minor offense and by weak personal norms regarding contributing to the tax system.
6.	Dabla-Norris, E., et al.	(Norris et al., 2019)	47 developi ng countries	Firm productivity, income reporting	OLS regression and Instrumental Variable (IV)	Increased firm productivity causally leads to a reduction in tax evasion (higher income reporting).

7.	Omodero, C. O.	2019	Nigeria	Underground economy, tax evasion, and economic growth (nominal GDP).	Quantitative using Ordinary Least Squares (OLS) multiple regression.	Tax evasion has a strong negative effect on economic growth. Contributing factors include high tax rates, lack of government infrastructure, corruption, and low tax morale.
8.	Estri, R. & Djamaluddin, S.	2019	Indonesia	Progressive tax rate, Marginal Tax Rates (MTR), net income, socioeconomic factors (gender, age, marital status).	Tobit regression model with pooled data.	The progressive rate system and MTR are positively correlated with tax evasion. High-income groups, entrepreneurs, men (this study found lower evasion among men than women), and younger individuals tend to engage in more tax evasion.
9.	Sutrisno, T. & Dularif, M.	2020	Cross-country (global)	Social norms, religiosity, national culture (Hofstede)	Meta-analysis (synthesizing 54 results from 14 articles)	Religiosity is a useful instrument for reducing tax evasion, while social norms alone are not effective; national culture moderates the relationship between social norms and tax evasion.
10.	Nurkholis, N., Dularif, M., & Rustiarini, N. W.	2020	Global	Service quality, public trust, national cultural dimensions (Hofstede).	Meta-analysis of 33 individual articles (102 findings) over the period 1978-2017.	Improvements in service quality and public trust significantly reduce tax evasion. Service quality has a greater impact than public trust.
11.	Nikulin, D.	2020	Poland	Satisfaction with tax administration, tax morale, tax burden, and trade regulation.	Firm survey using a zero-inflated negative binomial modeling technique.	Low tax morale, dissatisfaction with tax administration, and strict trade regulation increase the probability of tax evasion. Tax burden was found to have no significant effect in this study.
12.	McGee, R. W., dkk.	2020	Turkey	Intrapersonal religiosity, interpersonal religiosity, and the ethics of tax evasion.	Public opinion survey using the Religious Commitment Inventory-10 (RCI-10) instrument and linear regression analysis.	There is a significant relationship between religiosity and views on the ethics of tax evasion. Tax evasion is considered most ethical in cases of human rights violations or

						government corruption.
13.	Ishak, A. I. & Ali, M. M.	2020	Malaysia	Religiosity, perceptions of government, and intention to participate in tax evasion.	Quantitative using a primary questionnaire and regression analysis.	Religiosity and perceptions of government (including issues of corruption and transparency) significantly affect individuals' intention to engage in tax evasion.
14.	Doshi, S. & Patil, A.	2020	India	Tax rate, level of education, tax authority, and the multiple-taxation system.	Descriptive quantitative analysis and Chi-Square test based on a random sampling survey.	High tax rates, lack of tax knowledge/education, multiple taxation systems, and inefficient tax authorities are the main reasons for tax evasion.
15.	Alm, J. & Kasper, M.	2020	Global (including the United States and Scandinavia)	Market adjustments, factor prices, and income distribution.	Theoretical analysis and review of a general equilibrium model.	Opportunities for tax evasion tend to increase with income. However, labor mobility into the informal sector can shift the gains from evasion from perpetrators to consumers through lower prices.
16.	Hudori, R. & Mustikasari, E.	2020	Cross-country (132 countries)	Audit quality, reporting standards, corruption, tax evasion (shadow economy).	Ordinary Least Squares (OLS) regression and multilevel mediation analysis.	Improving audit quality and reporting standards, and reducing corruption, significantly lowers tax evasion. Corruption mediates the effect of audits on tax evasion.
17.	Bjørneby, M., Alstadsæter, A., & Telle, K.	2021	Norway	Wage reporting, number of employees, third-party reporting, on-site audits, firm size.	Randomized field experiment with unannounced on-site audits.	Collusion was found between employers and employees to conceal wages. On-site audits significantly increased wage and employee-count reporting, particularly among small firms.
18.	Fochmann, M., et al.	2021	Jerman	Pengisian otomatis (prefilling), pembatasan pengurangan pajak	Eksperimen laboratorium terkontrol	Pengisian otomatis (prefilling) mengurangi penggelapan pajak; melarang pengurangan biaya tidak efektif karena

						menyebabkan pergeseran penggelapan ke item lain (evasion-shift-effect).
19.	Kassa, E. T.	(2021)	Ethiopia	Tax fairness, tax knowledge, moral obligation, subjective norms, attitude.	Descriptive and explanatory research design with multiple linear regression on 370 respondents.	Tax fairness, tax knowledge, and moral obligation significantly affect involvement in tax evasion. Lack of tax fairness is the primary driver.
20.	Kumar, G.	2021	India	Black money, tax rate, tax system, tax administration, corruption.	Qualitative/descriptive study with a literature review.	High tax rates, inefficient tax authorities, complex tax systems, and political corruption are the main causes of tax evasion in India.
21.	Illahi, I. & Harfandi	2022	Indonesia	Gender, religiosity	Moderated Regression Analysis (MRA)	Gender has no direct negative effect, but religiosity moderates the relationship between gender and tax evasion; higher levels of religiosity tend to discourage evasion.
22.	Dhami, S., Hajimoladarvish, N., & Mamidi, P.	2025	India	Loss aversion, income source (earned vs. unearned), moral cost, risk preferences, tax rate.	Laboratory experiment using a Prospect Theory model.	Loss aversion is the primary driver; individuals tend to be more compliant if they perceive that being caught would result in a major loss. Earned income exhibits a higher degree of loss aversion than unexpected income.
23.	Tonetto, J. L., et al.	2024	Brazil	Firm size, sector, location, and tax evasion penalties	Kaplan-Meier estimation and Cox regression model	Firms fined for tax evasion have a higher survival rate (69%) than those not fined (38%), indicating that fines function as a corrective measure.
24.	Hoy, C., Jolevski, F., & Obeyesekere, A.	(2024)	Indonesia	Firm characteristics (exporting status, informal competition), tax administration barriers.	Double-list experiment within a nationally representative survey of 2,955 firms.	Approximately 26% of firms admitted to engaging in tax evasion. Non-exporting firms, those facing intense informal competition, and those that regard tax administration as a

						major barrier tend to engage in evasion.
25.	Lorato, T., Sendaba, Y., & Tadesse, T.	2024	Ethiopia	Government legitimacy, age, corruption, penalty severity, tax-system complexity.	Survey of 768 respondents analyzed using logistic regression.	There is a significant negative relationship between government legitimacy and the intention to evade taxes. Age and perceptions of corruption increase tax-evasion attitudes.
26.	Gjoni, A., dkk.	(2024)	Albania	Tax rates (VAT, corporate tax, income tax), audit penalties, business ability to pay, and tax inspector expertise.	Least-squares econometric regression analysis based on questionnaire and interview data.	There is a negative relationship between tax rates and income declaration levels (high rates trigger evasion). Audit penalties and inspector expertise have a positive effect in curbing tax evasion.
27.	Mehmood, M., dkk.	2024	Pakistan	Personality traits (Big Five), religiosity, and tax-evasion attitudes (self-interest & justice of the system).	Quantitative using a questionnaire and Structural Equation Modelling (SEM).	Conscientiousness, agreeableness, and openness have a negative effect on tax evasion. Religiosity moderates the relationship between the extraversion trait and tax-evasion attitudes.
28.	Viljoen, J. & du Preez, H.	(Viljoen & Preez, 2025)	South Africa	Punishment methods (fines and criminal prosecution), taxpayer perceptions	Mixed methods (questionnaires and interviews)	Fines and interest penalties alone are insufficient to prevent repeated tax evasion; greed and cash-flow problems are the main motivations.
29.	Özker, A. N., dkk.	2025	Eastern Europe (Bulgaria, Romania, Hungary)	Tax rate, GDP, unemployment rate, inflation, government expenditure, public debt, and tax-evasion level.	Mixed methods (quantitative regression and correlation analysis combined with qualitative case studies).	High tax rates and unemployment have a significant positive relationship with tax evasion. Historical factors (the former socialist system) and administrative inefficiency also drive non-compliance.
30.	Bukari, C.	2026	Sub-Saharan Africa (17 countries)	Corruption among tax officials, licensing corruption, government contracts, working	IV 2SLS, Lewbel 2SLS, and Kinky Least Squares methods using World Bank Enterprise Survey data.	Corruption, both within tax authorities and outside them (such as bribes for business permits and contracts), increases tax evasion. Bribery drains firms' working capital, forcing them

				capital, tax avoidance.		to conceal sales in order to preserve financial resources.
31.	Elhassan, T., Edelby, M., Massoud, M., Saleh, R., & Rizk, N. T.	(2026)	Lebanon	Tax framework (legislation and administration), taxpayer readiness.	Quantitative approach with a questionnaire administered to 318 SMEs and structural equation modeling (SEM).	Tax legislation directly affects evasion intention, while tax administration has a moderate effect. Taxpayer readiness mediates this relationship.
32.	Li, Q., Ling, T., Feng, M., & Szolnoki, A.	(Li et al., 2026)	Global (Theoretical)	Punishment, bribery ratio, regulatory cost, corruption cost.	Interdependent network modeling and Monte Carlo simulation based on evolutionary game theory.	Strengthening sanctions can curb tax evasion. Raising regulators' salaries and cracking down on corruption helps cultivate honest regulators, which in turn reduces tax evasion.

Source: Processed by The Researchers (2026)

Table 1 presents the characteristics of the articles analyzed in this *Systematic Literature Review (SLR)* study. The information shown includes the author's name, year of publication, the country that is the object of study, the variables studied, the research method used, and the main findings of each article. This table is presented to provide a general overview of the development of research related to tax evasion across various countries and research periods.

The study conducted by Rahhal (2016) in Palestine examines the effects of the income tax rate, tax bracket, and the (underground economy) on tax evasion. This study uses the (indirect method) and simple linear regression. The results show that an increase in the tax rate and in the number of tax brackets is positively related to an increase in tax evasion. This finding indicates that excessively high tax policy can encourage taxpayers to avoid their tax obligations. Furthermore, Varvarigos's study (Varvarigos, 2017) in several European countries such as Greece, Spain, Portugal, and Italy examines the effects of cultural norms, psychic costs, tax enforcement, and economic growth on tax evasion. Using the theoretical Overlapping Generations (OLG) model, this study finds that tax-evasion behavior is persistent because it is shaped by culture and social norms. High levels of past tax evasion reduce feelings of shame or social stigma, so tax compliance remains low.

The study by Mihokova (Mihokova et al., 2018) in the European Union analyzes the relationship between public debt, the shadow economy, and economic growth using probabilistic sensitivity analysis and panel regression. The results show a negative relationship between tax evasion and public debt, where growth in the shadow economy in several countries is in fact related to a decline in public debt as a form of social safety valve. Alm's study (2018) in 27 transition countries in Eastern Europe and Central Asia examines the effect of financial constraints on corporate tax evasion. Using Ordinary Least Squares (OLS) and Instrumental Variable (IV) methods, the study finds that firms with limited access to financing are more likely to engage in tax evasion as a source of internal funding.

Onu's study (Onu et al., 2019) in the United Kingdom examines personal norms, social norms, perceived fairness, perceived penalties, and tax knowledge using a behavioral-scenario-based online survey. The results show that tax evasion is influenced by the perception that the act is a minor offense and by weak personal norms regarding contributing to the state. Norris's study (Norris et al., 2019) of 47 developing countries uses OLS and IV regression to examine the relationship between firm productivity and tax evasion. The study finds that increased firm productivity can significantly reduce tax-evasion practices because firms are better able to report income accurately.

Omodero's study (Omodero, 2019) in Nigeria examines the relationship between the underground economy, tax evasion, and economic growth using OLS multiple regression. The results show that tax evasion has a negative effect on economic growth. Factors such as high tax rates, corruption, low tax morale, and lack of infrastructure are the main drivers of this practice. Estri's study (Estri & Djamaluddin, 2019) in Indonesia analyzes the effect of the progressive tax rate, Marginal Tax Rates (MTR), and socioeconomic factors using Tobit regression. The results show that the progressive rate and MTR have a positive relationship with tax evasion, particularly among high-income groups and younger individuals.

Sutrisno's study (Sutrisno & Dularif, 2020) uses a meta-analysis of 14 articles to examine the effects of social norms, religiosity, and national culture on tax evasion. The study finds that religiosity can reduce tax evasion, while social norms alone are not sufficiently effective without the support of a strong national culture. Nurkholis's study (Nurkholis et al., 2020) conducts a meta-analysis of 33 articles on service quality and public trust. The results show that the quality of tax services and public trust can significantly reduce tax evasion.

Nikulin's study (2020) in Poland finds that low tax morale, dissatisfaction with tax administration, and strict trade regulation increase the probability of tax evasion. Mcgee's study (Mcgee et al., 2020) in Turkey shows that religiosity has a significant relationship with views on the ethics of tax evasion. Tax evasion is regarded as more acceptable when the government is perceived as corrupt or as violating human rights. Ishak's study (2020) in Malaysia finds that religiosity and perceptions of government significantly affect the intention to engage in tax evasion.

Doshi's study (Doshi & Patil, 2020) in India finds that high tax rates, lack of tax education, multiple taxation systems, and inefficient tax authorities are the main factors behind tax evasion. Hudori's study (Hudori & Mustikasari, 2020) across 132 countries shows that improvements in audit quality and reporting standards, together with reduced corruption, can significantly curb tax evasion.

Table 2. Geographic Distribution

Geographic Category	Number of Articles	Region/Countries
Developing and Transition Countries	21	Palestine, Nigeria, Indonesia, Malaysia, India , Ethiopia, Brasil, Albania, Turki, Pakistan , Lebanon, Group of transition countries in Eastern EuropeEropa Timur dan Sub Saharan Africa
Develop Countries	6	United Kingdom,United States Norway, Germany, Poland and The European Union region
Global/Theoretical Scale	5	Cross Country Studies (132 Negara) Global Meta Analysis

Source: Processed by the Authors (2026)

Of the 32 articles analyzed, the geographic distribution analysis shows that research on tax evasion is dominated by studies conducted in developing and transition countries. The countries serving as research locations in this category include regions such as Africa (Nigeria, Ethiopia, South Africa, Sub-Saharan Africa), Asia (Indonesia, Malaysia, India, Pakistan, Palestine, Lebanon), and Latin America (Brazil). The dominance of studies in developing countries indicates that the issue of tax evasion remains a challenge in countries with varying levels of institutional capacity, tax compliance, and the effectiveness of law enforcement.

Table 3. Distribution Across the Asian Region

Region	Country	Number of Articles	Authors
South Asia	India	3 Articles	(Doshi & Patil, 2020) , (Kumar, 2021), (Dhami et al., 2025)
	Pakistan	1 Article	(Mehmood et al., 2024)
Southeast Asia	Indonesia	3 Articles	(Estri & Djamaluddin, 2019) , (Illahi, 2022) , (Hoy, 2024)
	Malaysia	1 Article	(Ishak & Ali, 2020)
West Asia/Middle East	Palestine	1 Article	(Rahhal, 2016)
	Turkey	1 Article	(Mcgee et al., 2020)
	Lebanon	1 Article	(Edelby, 2026)

Source: Processed by the Authors (2026)

Based on the geographic distribution, the Asian region accounts for a fairly large share of the articles, with a total of 11 articles, covering South Asia (4 articles: India with 3 articles and Pakistan with 1 article), Southeast Asia (4 articles: Indonesia with 3 articles and Malaysia with 1 article), and West Asia/the Middle East (1 article from Palestine, 1 from Turkey, and 1 from Lebanon). Of the total articles analyzed, three studies specifically examine the phenomenon of tax evasion in Indonesia: the study by (Estri & Djamaluddin, 2019) on the progressive tax rate (Hoy, 2024) through a double-list experimental study on firms, and the study by (Illahi, 2022) on the moderating role of religiosity. This finding, in which only 3 articles from Indonesia were identified, indicates an opportunity, particularly for Indonesian researchers, to explore other unique factors such as the dimension of intrapersonal religiosity.

Table 4. Distribution of Research Methods

Method	Number of Articles	Description
Regression Analysis	14 Articles	The most dominant method, encompassing techniques such as Ordinary Least Square (OLS),Instrumental Variable, Panel Regression,Tobit and Strutural Equation Modelling (SEM)
Survey (Questionnaire/Opinion)	7 Articles	Widely used to capture taxpayer perceptions, social norms and religiosity (e.g.,Onu et al., 2019 and McGee et al., 2020)
Experiment	4 Articles	Includes controlled laboratory experiments (Fochmann et al., 2021; Dhami et al., 2024), double list experiments (Hoy et al., 2024), and *Randomized Field Experiment* (Bjørneby et al., 2021)
Meta Analysis	2 Articles	Used to synthesize findings from dozens of prior studies to obtain more generalizable conclusion (Sutrisno & Dularif, 2020; Nurkholis et al., 2020)
Theoritical Model/Simulation	2 Articles	Used purely mathematical approaches such as the *Overlapping Generations* (OLG) model or Monte Carlo simulation (Varvarigos, 2017; Li et al., 2026)
Qualitative	1 Article	Includes a descriptive qualitative study (Kumar, 2021),
Mixed Methods	1 Article	*Mixed Methods, surveying taxpayers and tax practitioners aong with interviews with experts* (Viljoen & Preez, 2025; Özker et al., 2025)
Indirect Method	1 Article	Uses a quantitative approach with an indirect method to estimate the level of tax evasion in palestine (Rahhal, 2016)

Source: Processed by the Authors (2026)

Based on the review of the 32 selected articles, it was found that the research methodologies used vary considerably, although they remain dominated by quantitative approaches. Regression analysis (including OLS, panel data, Tobit, and SEM) is the most dominant method used, appearing in 14 articles, indicating that researchers' main focus remains on testing causal relationships between economic and institutional variables. Survey methods using questionnaires or opinion collection rank second with 7 articles, generally used to capture behavioral variables such as religiosity and tax morale.

Experimental approaches, including laboratory experiments, randomized field experiments, and double-list experiments, were found in 4 articles. Meanwhile, the meta-analysis method was used in 2 articles to synthesize findings from dozens of prior studies, and theoretical modeling or simulation was also found in 2 articles. The remaining 3 articles used other methods, such as descriptive qualitative studies, mixed methods, and indirect methods for estimating the underground economy.

This dominance of regression and survey methods confirms a methodological gap in the current tax-evasion literature. The continued limited use of field experiments and mixed methods indicates substantial opportunities for future research to provide a deeper and more dynamic understanding of taxpayers' subjective motivations, which cannot always be captured through numerical data alone. This aligns with recommendations for adopting a more holistic approach to capturing the dynamics of changing compliance behavior over time

Table 5. Synthesis of Research Variables

Main Variable	Authors	Relationship with Tax Evasion	Main Findings
Religiosity	Sutrisno T, Muh Dularif; Robert W. McGee, et al.; Amira Izzatie Ishak & Mazurina Mohd Ali; Mirha Mehmood, et al.	Negative	Religiosity is an effective instrument for discouraging tax evasion because spiritual and moral values reinforce compliance; however, one study in Nigeria found a non-significant result.
Perceptions of Government (Trust and Service Quality)	Janél Viljoen, Hanneke du Preez; Nurkholis Nurkholis, et al.; Tariku Lorato, et al.; Amira Izzatie Ishak & Mazurina Mohd Ali; Dagmara Nikulin	Negative	Low public trust, perceptions of corruption, and the misuse of tax funds lead taxpayers to rationalize evasion; conversely, excellent service and transparency increase compliance.
Institutional Factors (System and Legal Complexity)	Bashar H. Malkawi & Haitham A. Haloush; Tariku Lorato, et al.; Ahmet Niyazi Özker, et al.; Saloni Doshi & Abhay Patil	Positive	A complicated tax system, overly frequent legal changes, and overlapping regulations (double taxation) create uncertainty that triggers tax-evasion behavior.
Penalty Rate	Dimitrios Varvarigos; Qin Li, Ting Ling, et al.; Cebula; Albana Gjoni, et al.	Negative	Increasing the size of fines and the strictness of financial sanctions raises the risk cost of tax evasion, thereby effectively reducing evasion levels.
Audits and Third-Party Reporting	James Alm, Liu, & Zhang; Marie Bjørneby, et al.; Raga Hudori & Elia Mustikasari; Cebula	Negative	External audits, unannounced audits, high audit quality, and third-party reporting systems narrow taxpayers' room to manipulate data.
System Fairness and Tax Morality	Erstu Tarko Kassa; Diana Onu, et al.; Dagmara Nikulin	Negative	Perceived system unfairness and low tax morale are key predictors of involvement in tax evasion; system fairness is often the most dominant factor.

Corruption (Tax and Non-Tax Officials)	Chei Bukari; Tariku Lorato, et al.; Raga Hudori & Elia Mustikasari; Khlif, Guidara, & Hussainey	Positive	Bribery and systemic corruption reduce firms' working capital and undermine public trust, which directly increases the probability of tax evasion.
Tax Rate (Level and Changes in Rate)	Ahmet Niyazi Özker, et al.; Gulshan Kumar; Retno Estri & Sartika Djamaluddin; Akram Rahhal	Positive	High tax rates, steeply progressive systems, and sudden rate increases encourage individuals and firms to reduce their cost burden through tax evasion.
Financial Constraints and Solvency	James Alm, Liu, & Zhang; Albana Gjoni, et al.	Mixed	Firms under severe financial constraints are more likely to evade taxes for the sake of internal funds, whereas businesses with high financial solvency tend to be more compliant.
Loss Aversion and Moral Cost	Sanjit Dhami, et al.	Negative	Individuals with high loss aversion and a strong internal moral cost tend to be more compliant due to a sense of ownership over their income and fear of ethical violations.

Source: processed by the authors (2026)

The synthesis of these 32 research articles shows that the determinants of tax evasion can be grouped into three main paradigms: the deterrence paradigm (deterrence), the service-trust paradigm (service-trust), and the fiscal psychology paradigm.

1. Dominance of Behavioral and Moral Factors
   Modern research places strong emphasis on the role of religiosity as a key variable. Religiosity, both interpersonal and intrapersonal, has been shown to strongly reduce the intention to evade taxes across various countries such as Turkey, Malaysia, and Indonesia (Mcgee et al., 2020). This is often moderated by national culture, where social norms in a given environment can strengthen or weaken the influence of individual morality on tax compliance (Sutrisno & Dularif, 2020). In addition, psychological factors such as (loss aversion) have been found to be a strong driver for taxpayers to evade taxes in order to avoid the loss of their wealth when paying taxes (Dhami et al., 2025).
2. Impact of Fiscal Policy and Institutional Structure
   From an economic standpoint, the tax rate remains the most frequently debated variable. Findings from Indonesia and Europe show that high tax rates and progressive systems often serve as an incentive for taxpayers to engage in evasion (Estri & Djamaluddin, 2019) (Doshi & Patil, 2020). On the other hand, the effectiveness of audits and sanctions as deterrent instruments is widely recognized, although some researchers note that overly strict oversight can harm corporate investment (Özker et al., 2025). Corruption emerges as a destructive variable; when taxpayers observe corrupt officials or feel they must pay bribes for public services (Bukari, 2026), their tax morale declines, which ultimately increases evasion practices (Dhami et al., 2025).
3. Governance Quality and Firm Characteristics
   Service quality and public trust have drawn attention as a more humane and effective approach than sanctions alone (Dhami et al., 2025) (Nurkholis et al., 2020). Taxpayers who perceive the government as having high legitimacy tend to feel a moral obligation to comply (Kemme et al., 2020). At the corporate level, firm productivity is inversely related to tax evasion (Norris et al., 2019); more efficient firms tend to be more transparent in their reporting. Conversely, financial constraints or difficulty accessing capital force firms to engage in tax evasion as a survival strategy or source of internal financing.

Overall, this synthesis confirms that to combat tax evasion effectively, governments cannot rely solely on punitive policies but must build a fair, transparent, and service-oriented system, while taking into account the moral and cultural values that exist within society

CONCLUSION

This study is a Systematic Literature Review (SLR) based on PRISMA 2020 that synthesizes 32 Scopus-indexed scientific articles published between 2016 and 2026, with the aim of identifying the main determinants of tax evasion globally. Based on the results of the analysis and synthesis conducted, several conclusions can be drawn as follows.

First, the determinants of tax evasion are multidimensional and cannot be explained solely through a classical economic approach. The variables most consistently found to influence tax evasion include: (1) high tax rates, which positively drive taxpayers to illegally reduce their tax burden; (2) audit probability and the magnitude of sanctions, which negatively suppress the tendency toward evasion; (3) corruption, both within the tax authority and in non-tax sectors, which positively increases evasion by undermining public trust and depleting taxpayers' working capital; and (4) religiosity, which has consistently been shown to be a factor that discourages tax evasion through the internalization of moral and spiritual values. Second, there are three main paradigms that group the determinants of tax evasion, namely: the deterrence paradigm, which emphasizes the role of audits, sanctions, and reporting transparency; the service-trust paradigm, which highlights the importance of public service quality, government legitimacy, and perceptions of tax-system fairness; and the fiscal psychology paradigm, which encompasses religiosity, social norms, tax morale, and loss aversion as behavioral factors that significantly influence taxpayers' compliance decisions.

Third, the majority of research still focuses on the context of developed countries, leaving a significant research gap regarding the dynamics of tax evasion in developing countries, particularly the intrapersonal and interpersonal dimensions of religiosity, as well as the spillover effects of corruption from non-tax sectors on tax compliance. This opens substantial opportunities for further empirical research, particularly in the context of Indonesia and other Southeast Asian countries that have distinctive cultural, religious, and governance characteristics.

Recommendations

Based on the conclusions above, several recommendations can be put forward as follows. First, future researchers are encouraged to develop empirical studies that integrate the variables of religiosity (intrapersonal and interpersonal), corruption, social norms, and tax morale into a single comprehensive research model, particularly in the context of developing countries such as Indonesia. The use of mixed methods combining quantitative surveys with qualitative interviews would provide deeper insight into taxpayers' motivations for engaging in or avoiding tax evasion. In addition, longitudinal studies or field experiments are also strongly recommended to capture the dynamics of changing compliance behavior over time.

Second, for tax authorities and policymakers, the results of this study indicate that strategies to combat tax evasion cannot rely solely on legal instruments and sanctions. Governments need to adopt a more holistic approach by strengthening the integrity and transparency of tax administration in order to build public trust, simplifying the tax system to make it easier for taxpayers to understand and comply with, improving the quality of tax services, and internalizing moral values and tax compliance through ongoing education and outreach programs. Strengthening risk-based monitoring and audit mechanisms must also be accompanied by a thorough crackdown on corruption across all levels of the bureaucracy so that public tax morale can improve significantly.

Third, this study has several limitations that need to be addressed in future research. The literature search was conducted in only one database (Scopus), so future research is encouraged to expand the search to other databases such as Web of Science, EBSCO, and Google Scholar to obtain more comprehensive literature coverage. In addition, bibliometric analysis and science-mapping visualization can be used to complement the SLR method in order to identify research trends and clusters more systematically and visually.

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