***Review Article***

**Drivers of Tax Non-Compliance:**

**A Systematic Review of**

**Evasion and Avoidance**

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**ABSTRACT**

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| **Aims:** This study aims to systematically review and synthesize existing literature to identify and analyze the key factors influencing tax evasion and tax avoidance. It seeks to categorize these factors across the common themes and dimensions to provide a better understanding on what drives tax evasion and avoidance behaviors. Additionally, the article intends to underscore the impact of these factors for policymakers and the tax authority of the Philippines, the BIR, in developing policies and strategies to curb tax non-compliance. Finally, this study aims to offer an integrated framework to support future research.  **Study design:** This study adopts a qualitative methodology through the use of a systematic literature review.  **Place and Duration of Study:** The study was carried out in Bacolod City over a two-month period, from March to April 2025.  **Methodology:** This study employed a qualitative research design, utilizing a systematic literature review approach to methodically investigate, critically evaluate, and synthesize existing research on the subject. Thirty-seven articles were included after screening based on predefined inclusion and exclusion criteria.  **Results:** From this analysis, two major themes were explored: factors that influence tax evasion and factors that influence tax avoidance. Under factors that influence tax evasion, the following sub-themes emerged: traditional factors, institutional and business factors, socio-cultural factors, economic factors, and behavioral and other factors. Under factors that influence tax evasion, the sub-themes that emerged were corporate social responsibility, corporate governance, firm size and component, board size and component, audit quality, government regulation and political connections, and earnings management.  **Conclusion:** By systematically mapping the drivers of tax evasion and tax avoidance, this review reveals tax evasion as a product of institutional, cultural, economic, and psychological factors, while avoidance strategies are closely tied to corporate governance, firm attributes, regulatory oversight, and financial reporting practices. The analysis highlights the necessity of multi-layered policy reforms targeting both systemic vulnerabilities and firm-level incentives to curb non-compliance effectively. |

*Keywords: tax evasion, tax avoidance, corporate social responsibility, corporate governance, audit quality*

**1. INTRODUCTION**

Tax evasion and tax avoidance remain significant challenges for tax authorities in both developed and developing countries, leading to reduced government revenues across nations at various levels. It hampers the economic growth and development of the nation by reducing the funds allocated for necessary public services (Oduro et al., 2018; Alkhatib et al., 2019; Tarmidi, 2020; Kassa, 2021; Raysava & Zidkova, 2021; Rashid et al., 2022).

Research on tax evasion reveals a complex array of influencing factors, including traditional elements like tax rates, penalty rates, and audit probability, as well as institutional, economic, behavioral, and socio-cultural variables, with studies reporting mixed or inconclusive findings across different countries and contexts (Sritharan et al., 2022; Hoxhaj & Erjus, 2022; Rashid et al., 2022). While some research highlights the significant role of corruption, regulatory quality, government effectiveness, and ethical standards in shaping taxpayer behavior, others note that demographic factors such as gender and age may have limited impact, whereas peer influence, perceptions of fairness, trust in government, and internal motivations like religiosity and tax knowledge are also important determinants (Oduro et al., 2018; Ryzava & Zidkova, 2021; Alkhatib et al., 2019; Kassa, 2021). The literature underscores that effective strategies to address tax evasion require a multifaceted approach, integrating strong regulatory frameworks, ethical standards, and targeted policy interventions to account for the diverse and interdependent drivers of non-compliance (Bani-Mustafa et al., 2024).

Existing studies have identified key predictors of tax avoidance to include tax knowledge, low effective tax rates, increased debt financing, and investments in tax haven jurisdictions, with agency theory highlighting the conflicting interests between shareholders seeking to minimize tax costs and managers who may design complex, opaque transactions to conceal avoidance strategies from both tax authorities and owners (Duhoon & Singh, 2023; Lawati & Hussainey, 2021). Earnings manipulation is facilitated by information asymmetry between management and financial statement users (Solikhah et al., 2019). Weak tax regulations and poor enforcement of corporate governance measures have led to increased tax avoidance, with studies showing that strong corporate governance can reduce avoidance and enhance firm value, while factors such as audit committees, company size, leverage, and profitability also play significant roles in shaping tax avoidance behaviors (Choi & Park, 2022; Carrie & Susanty, 2024)

The main objective of this paper is to investigate and identify various factors that influence taxpayers, either individual or corporation, in making attempts to escape the payment of taxes either in the form of tax evasion and tax avoidance. Specifically, this study aims to provide the main tax collecting body in the Philippines, the Bureau of Internal Revenue, with an in-depth analysis of the factors that influence tax evasion and tax avoidance activities, to aid them in formulating policies and tax regulations that would be effective in countering these negative practices and improve the tax collection performance of the Philippine government.

**2. methodology**

This study employed a systematic literature review methodology, structured around a rigorous five-stage process: formulating research questions, identifying relevant bibliographical sources, establishing inclusion/exclusion criteria, conducting systematic data extraction, and performing critical analysis of selected studies. This approach provides a structured framework for comprehensively examining, synthesizing, and evaluating prior research on tax evasion and avoidance, ensuring methodological transparency and reproducibility while addressing gaps in understanding the drivers of tax non-compliance. The study was conducted in Bacolod City, Philippines over a period of two months: from March to April, 2025.

The methodology's initial phase involved rigorously defining the research objective to ensure precision and relevance. The authors systematically identified key research questions to ensure the data collected was relevant, then set clear boundaries using specific inclusion and exclusion criteria. These criteria included focusing on studies published from 2018 onward, using targeted keywords such as 'tax evasion' and 'tax avoidance,' and selecting sources from Google Scholar and business management journals. This structured approach ensured alignment with the study’s objectives while minimizing bias in source selection.

Following the scope definition, the literature search phase systematically identified relevant databases, utilizing tailored keywords like “factors influencing tax evasion” and “factors influencing tax avoidance” to enhance search accuracy. Google Drive facilitated efficient storage and real-time tracking of sourced references, while citation tools ensured structured bibliographic compilation, promoting transparency and reproducibility in data collection.

A rigorous selection and evaluation process was then undergone, beginning with a systematic screening of titles and abstracts to identify relevant studies. This was followed by full-text reviews of viable publications. Study design, data analysis techniques, and findings were scrutinized to ensure alignment with research objectives, while inclusion/exclusion criteria such as methodological soundness, relevance to tax evasion and tax avoidance factors, and publication standards were applied to finalize the literature for synthesis. A total of thirty-seven articles were selected for inclusion in this review.

Next, a thorough analysis and synthesis of the literature was conducted. Key information was systematically extracted from each article, including the author(s) and year of publication, research objectives and questions, study design and methodology, as well as principal findings and conclusions. Common themes and relationships across the studies were identified and examined. The most relevant findings were then synthesized to provide a comprehensive understanding of the multifaceted factors driving tax evasion and avoidance.

Finally, the actual literature review was composed. The review was structured thematically for clarity and coherence. The review opened with a detailed background on tax evasion and avoidance, followed by a clear statement of the research problem and an outline of the review’s scope. The relevant literature was critically evaluated and synthesized, with particular emphasis on major themes and overarching conclusions. Key findings were discussed in depth, and their broader implications were explored. Finally, a comprehensive list of all references cited in the review was included to ensure transparency.

**3. results and discussion**

**3.1 Factors Influencing Tax Evasion**

Tax evasion is an unlawful and illegal form of tax non-compliance used by individuals and corporations to intentionally minimize their tax obligations to the government (Chayati, et. al. 2024; Folloni and Miranda, 2024; Hossain, et. al. 2024; Kulic, 1995 as cited by Dragojlovic, et. al. 2023). Tax evasion can be done in various forms or practices. It is usually by falsifying or presenting false information and manipulating financial statements; It can also be in the form of illegally understating the quantity of imported goods to lower the tax imposed on such goods (Chayati, et. al. 2024; Mvunabandi et al., 2024). Based on the existing literature, various factors were said to affect or influence individuals’ decision to engage in tax evasion. These factors are grouped into traditional, institutional and business factors, socio-cultural, economic factors and behavioral and other factors.

**3.1.1 Traditional Factors**

According to the study of Kiri (2016), Oduro, et. al. (2018), Muzurura, et. al. (2021), and Kounadeas, et. al. (2022), the following traditional factors like tax rates, penalty rates and audit probability show positive correlation with tax evasion. As the tax and penalty rates increase, the lower the income will be declared and chances of engaging in tax evasion increases (Kounadeas et al., 2022; Kabir, 2020 as cited by Hossain et al., 2024; Mvunabandi et al., 2023). In order to control or moderate the effect of these factors on tax evasion, tax education should be intensified.

**3.1.2 Institutional and Business Factors**

According to the study of Oduro, et. al (2018), institutional factors such as corruption (Bako, 2021; Rashid, et. al., 2022) and compliance costs have a significant positive relationship with tax evasion. The rate of tax evasion becomes higher as the level and extent of these factors increases since these factors show direct and positive effects on tax evasion. Tax education should be intensified in order to moderate the effect of these factors on tax evasion. Rashid et al. (2022) posits that business factors such as corruption, tax regulation, crime and theft, government instability, inflation, insufficient innovative capacity, restrictive labor regulation and gross domestic product (GDP) have significant relationships with tax evasion. Findings show that high levels of corruption, higher corporate tax rate, complex and stringent regulations, individuals with poor ethics, insufficient capacity to innovate and inadequate workforce and firms experiencing financial difficulties due to inflation are more likely to engage in tax evasion. This has been taken from businesses among 35 Asian countries.

**3.1.3 Socio-Cultural Factors**

In the study of Ishak and Ali (2020), the factors influencing the intention to participate in tax evasion include gender, age (Ryzava & Zidkova, 2021; Oduro, et. al., 2018), marital status, family income (Oduro, et. al., 2018), ethnicity and qualification. The respondents come from various ethnic backgrounds, including Malay, Chinese, Indian, Czech, Polish, and Spanish (Ishak & Ali, 2020). These factors have mixed positive relationship and negative relationship with tax evasion. Education level has a positive relationship with tax evasion while age, gender and income have negative correlations with tax evasion (Oduro, et. al., 2018).

According to the study of Ryzava and Zidkova (2021), women (McGee, et. al., 2022) and older people (Shuid, et. al., 2021) tend to have higher tax morale resulting in a lower chance of tax evasion as they believe that they receive enough public support and benefits from the social system.

In the study of Ishak and Ali (2020), factor analysis was done using the Rotated Component Matrix in order to maximize the loading of a variable on one factor while minimizing its loading on all other factors. The findings of the study of Ishak and Ali (2020) indicate that religiosity and government perception significantly influence individuals' intention to participate in tax evasion, with a positive correlation and linear relationship between these factors and tax evasion, while respondents expressed mixed views on government transparency and tax fairness.

Religion also plays a role, with some believing the new government discriminates based on racial issues (Ishak and Ali, 2020). Furthermore, in the study of Rysava and Zidkova (2021), it shows that religious people tend to tolerate tax evasion less than those who are not religious since religion promotes good and moral behavior.

**3.1.4 Economic Factors**

Inflation, trade openness, the extent of the economy, and market and business organization, also play a role in the increased rate of tax evasion. Inflation is a significant determinant of tax non-compliance, as taxpayers prefer to keep their money during price hikes to maintain their net wealth. Well-organized economies can reduce tax evasion by providing easier tracking of transactions and more reliable information for tax authorities (Shuid et al., 2021).

**3.1.5 Behavioral and Other Factors**

According to the study of Kassa (2021) and Taing and Chang (2020), tax fairness, tax knowledge, subjective norms, and attitude are some of the factors that influence a taxpayer's compliance intention which sometimes result in tax evasion. Results show that tax fairness has a significant influence on tax evasion (Alkhatib et al., 2019; Taing and Chang, 2020; Kassa, 2021; Hauptman et al., 2024) while tax knowledge does not show significant influence on taxpayer's compliance intention which sometimes result in tax evasion (Taing and Chang, 2020) which contradicts with the results and findings of the study conducted by Alkhatib et al., (2019), Kassa (2021), and Hauptman et al., (2024). Results suggest that individuals who are not well informed of the importance of tax will be forced to evade paying taxes. Fairness perceptions of the income tax system also predict tax evasion, as taxpayers may feel dissatisfied with the government's tax rates and government expenditure utilization (Shuid et al., 2021; Hauptman et al., 2024). On the other hand, subjective norms and attitudes were found to be not statistically significant with tax evasion. Negative attitudes towards tax fraud reduce motivation to cheat, while high perceived behavioral control encourages avoidance (Shuid et. al., 2021).

**3.2 Factors Influencing Tax Avoidance**

Tax avoidance is a legal method of decreasing an individual or a corporation’s tax burden by taking advantage of tax loopholes (Duhoon & Singh, 2023; Zhang et al., 2022; Sari, 2021). It refers to applying tax regulations in a way that goes against what the government proposes, such as claiming the most possible deductions and credits, and patronizing tax-advantaged investments (Zhang et al., 2022; Mvunabandi et al., 2023). Although tax avoidance is not illegal, it is an opportunistic activity that breaks the contract between businesses and society. Tax avoidance poses a complex and unique problem due to the fact that while it is permissible, it is not expected nor encouraged by the government. It has significant societal costs, hampers the government's ability to collect taxes from businesses, and harms public interests (Mao, 2018; Solikhah et al., 2019). Several factors have been identified that influence a firm’s tendency to commit tax avoidance based on existing literature, such as corporate social responsibility, corporate governance, firm and board size and component, audit quality, government regulation and political connections, and earnings management.

**3.2.1 Corporate Social Responsibility**

From the standpoint of corporate culture theories, Mao (2018) states that paying taxes is seen as a way to give back to the community and aligns with the objective of corporate social responsibility. According to Duhoon and Singh (2023), businesses that practice corporate social responsibility (CSR) frequently take into account not just the needs of their shareholders but also how their operations affect economies, society, and environment. Thus, they are more cautious about committing tax avoidance practices (Mao, 2018; Duhoon & Singh, 2023). A study in the United States conducted by Lanis and Richardson (2015) as cited by Mao (2018) found that firms with a higher level of performance in terms of corporate social responsibility are less likely to engage in tax avoidance activities. Similarly, firms that were known to engage in extremely irresponsible CSR practices were more likely to be more tax aggressive (Hoi et al., 2013, as cited in Ding et al., 2022). These findings support the statement of Kovermann and Velte (2021) that the majority of studies found a negative relationship between CSR and tax avoidance.

**3.2.2 Corporate Governance**

Corporate governance relates to how firms are governed and for what purpose. It identifies those in positions of authority and accountability, as well as decision-makers. Weak enforcement of corporate governance mechanisms have been shown to lead to a significant increase in a firm’s tax avoidance activities (Tang, 2020; Huang et al., 2018, as cited in Lawati & Hussainey, 2021). Some methods of measurement used by previous studies to determine corporate governance are the percentage of independent directors on a board, board equity holdings, CEO-chairman duality, presence of an audit committee, and voluntary disclosure of internal control systems (Chan et al., 2013, as cited by Tang, 2020).

**3.2.3 Firm Size and Component**

According to political power theory, large corporations are more likely to participate in tax avoidance activities due to their economic and political influence. On the other hand, political cost theory states that large corporations face more pressure to report performance transparency to regulatory agencies than small enterprises, indicating a negative attitude toward tax avoidance decisions (Salman, 2018, as cited in Duhoon & Singh, 2023; Zhang et al., 2022). According to Nengsih et al. (2018), as cited by Sari (2021), larger firms are given more attention and are closely monitored by the government, thereby restricting them from doing tax avoidance practices. Present literature postulates varying outcomes when it comes to firm component as a determinant of tax avoidance activities. Studies discovered that institutional investors invest some of their money in other enterprises in the expectation of earning dividends and profits, indicating a favorable attitude toward tax management decisions. Family businesses are more concerned with their social reputation and are thus less prone to tax avoidance behavior. State-owned enterprises also had a negative attitude toward tax-avoiding decisions because of their concern for safeguarding government money. It has also been discovered that corporations are more prone to use tax avoidance strategies when equity incentives are granted to executives (Duhoon & Singh, 2023).

**3.2.4 Board Size and Component**

The number of independent directors present decreases the possibility of tax avoidance activity spreading as a result of boards' efficient oversight of their tax-minimizing actions (Zaqeeba & Iskandar, 2020, as cited in Duhoon & Singh, 2023; Solikhah et al., 2019). Because feminine traits are linked to lower risk-taking and more moral decision-making, having a more diverse gender representation on the board reduces tax avoidance (Francis et al., 2014, as cited in Duhoon & Singh, 2023 and Zhang et al., 2022). Due to the several viewpoints that must be considered when making decisions, large boards are less successful than small ones. However, as the number of board members rises, so does the likelihood of accounting fraud, which increases tax avoidance tendencies (Zemzem & Ftouhi, 2013, as cited in Duhoon & Singh, 2023).

**3.2.5 Audit Quality**

A key component of corporate governance is audit quality, which minimizes conflicts between management and shareholders and prevents managers from engaging in dishonest and accounting-manipulating practices. Tax avoidance behavior is greatly influenced by the characteristics of the audit committee (Dang & Nguyen, 2022; Solikhah et al. 2019; Abdel-Wanis, 2021, as cited in Duhoon & Singh, 2023). Having more independent directors and independent auditors in the audit committee also improves monitoring and reduces tax avoidance (Deslandes et al., 2020, as cited in Duhoon & Singh, 2023). The audit committee's primary purpose is to ensure the integrity of financial statements and control systems. The presence of an audit committee improves the reliability of financial statements. Studies show that a high-quality audit committee working with an independent auditor effectively fulfills their primary responsibility of overseeing the financial reporting process (Collier, 2006, as cited in Dang & Nguyen, 2021). Companies audited by the Big Four are less likely to engage in tax avoidance due to the risk of reputational and litigation costs (Lawati & Hussainey, 2021).

**3.2.6 Government Regulation and Political Connections**

Government regulation is a key element in limiting tax evasion. According to Kurniasih et al. (2022), it is anticipated that government regulation will serve as a monitoring mechanism to ensure that businesses act in a way that complies with tax laws. It is expected that the more scandals and anomalies a firm has in relation to tax compliance, the more rigorous the government regulation (Jiménez-angueira, 2018, as cited in Kurniasih et al., 2022). Furthermore, studies have documented that rigorous government regulation has been a significant factor in restricting tax avoidance behaviors of firms, forcing them to improve tax compliance (Kurniasih et al., 2022). However, politically connected firms enjoy the privilege of not having to face the burden of disclosure transparency and official intervention and thus are more prone to engaging in tax avoidance practices (Duhoon & Singh, 2023). Findings from previous studies indicate that political links do bring tax benefits to private enterprises, with State-Owned Enterprises having the strongest political linkages founded in government ownership (Tang, 2020).

**3.2.7 Earnings Management**

Earnings management is the process of reporting earnings that maximize personal or corporate profitability through the use of accounting standards. Accrual earnings management based on discretionary accruals has a considerable positive impact on tax aggressiveness. As a result, management will report earnings modified to reflect the use of accounting choices that reduce earnings as a form of tax avoidance (Solikhah et al. 2019; Healy & Wahlen, 1999, as cited in Salah, 2024). Companies that want to increase reported earnings may be incentivized to avoid certain activities or transactions that could harm their earnings. This may include avoiding certain types of income or expenses that could result in a higher tax burden (Salah, 2024). One such practice is the utilization of leverage. Increased debt reduces a company's tax burden due to increased interest costs. The benefits of tax savings due to high interest expenses provide firms with incentive to raise corporate debt (Sari, 2021). Dewinta and Setiawan (2016), as cited in Sari (2021), identifies profitability as another factor of tax avoidance. They stated that when a company's profit increases, so does the amount of income tax, increasing the company's tendency to resort to tax avoidance activities.

**4. Conclusion**

This systematic literature review advances understanding of the drivers of tax non-compliance by highlighting the diverse factors that influence tax evasion and tax avoidance. Based on the findings of existing studies, the following are the factors that significantly affect the decisions of individuals to commit tax evasion: traditional factors, institutional and business factors, socio-cultural and demographic factors and psycho-sociological factors. For tax avoidance, corporate social responsibility practices, corporate governance policies, audit quality, government regulation and political connections, earnings management, firm size and components, and board size and components emerge as critical determinants.

The findings of this review may provide the Philippine government and the Bureau of Internal Revenue with valuable insights for developing effective policies that promote tax compliance, discourage evasion and avoidance practices, and boost the country’s revenue collection. Key strategies may include strict regulations, fair tax policies and strong enforcement. Promoting these through policies, education, and transparency improves tax compliance. Ultimately, nurturing the trust between taxpayers and the government through fair and transparent taxation processes is important in building a culture of tax compliance.

Future research should explore the disparities in the drivers of tax non-compliance across different regions. The potential of technology as a mitigating agent against evasion and avoidance practices through real-time tax compliance monitoring could also be further studied.

**DISCLAIMER (ARTIFICIAL INTELLIGENCE)**

The authors hereby declare that NO generative AI technologies such as Large Language Models (ChatGPT, COPILOT, etc.) and text-to-image generators have been used during the writing or editing of this manuscript.

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