

# Presenting a model to prevent tax evasion, from the perspective of the employees of the country's tax affairs organization

Saeed Aghaei, Bahareh Banitalebi Dehkordi\*, Hamid Reza Jafari Dehkordi

*Department of Accounting, Shahrekord Branch, Islamic Azad University, Shahrekord, Iran*

*(Communicated by Asadollah Aghajani)*

---

## Abstract

Since in most countries, companies take measures to evade taxes and deceive the government, tax collection has always been one of the main problems of governments. The main goal of this research is to provide a model to prevent tax evasion from the perspective of the employees of the country's tax affairs organization. For this purpose, using the theoretical foundations of the research, factors affecting tax evasion have been extracted, which have 5 main dimensions (economic factors, social factors, legal factors, internal organizational factors, and cultural and political factors) and 20 sub-criteria. These factors have been collected from twenty tax experts and experts using the fuzzy Delphi method. The obtained results indicate some of the most important factors of tax evasion, which are, respectively: weakness in clarifying the tax law and contradictions in the legal provisions of taxes, lack of efficient promotion of tax culture, political trust, corruption of government members, and administrative bureaucracy. and the inefficient tax structure, considering the tax system to be fair to the taxpayers, the lack of tax belief among the people and the taxpayers' lack of trust in the government, economic crises, the absence or weakness of effective supervision and follow-up in the process of tax recognition and collection, the expansion of jobs Fraud and underground activities, the ineffectiveness of the tax incentive and punishment system and mechanism, the weakness, extension and complexity of the laws and regulations related to taxes. Finally, a model was designed to prevent tax evasion from the perspective of the employees of the country's tax affairs organization.

Keywords: Tax evasion, Tax system, Fuzzy Delphi method  
2020 MSC: 91B64, 62A86

---

## 1 Introduction

Tax evasion is a phenomenon that has always attracted the attention of governments, tax authorities and religious authorities. Historically, taxpayers have always tended to evade taxes (Benk [4] cited in Khalil, [13]). The choice of tax evasion is not only related to economic factors, but also to people's values and perceptions of the tax system. While some people evade taxes out of pure selfishness, others evade taxes because they believe that the tax system is unfair or that their money is being spent on unjustified causes (Sidani et al. [13]). Understanding the underlying drivers of tax

---

\*Corresponding author

*Email addresses:* [saeedaghaei1362@gmail.com](mailto:saeedaghaei1362@gmail.com) (Saeed Aghaei), [banitalebi57@yahoo.com](mailto:banitalebi57@yahoo.com) (Bahareh Banitalebi Dehkordi), [h.jafari@iaushk.ac.ir](mailto:h.jafari@iaushk.ac.ir) (Hamid Reza Jafari Dehkordi)

evasion is essential for governments and policymakers as they design and implement policies to reduce these damaging effects (Atwood et al. [3]). According to the Organization for Economic Cooperation and Development, the concept of tax evasion is generally used to describe illegal arrangements in which tax liabilities are hidden or ignored. In other words, the taxpayer pays less than what he is legally obligated to pay by hiding the income or information from the tax organization (Drogalas [8]). Tax evasion has far-reaching negative social and economic consequences, as it leads to unequal distribution of tax burden and income and deprives governments of their main source of revenue. This leads to an increase in the level of existing taxes by governments, which in turn reduces economic growth and creates an additional burden on citizens who are compliant with their tax obligations. In summary, tax evasion negatively affects economic growth and increases social inequalities. Korndörfer. et al. [14] described tax evasion as an illegal act that violates the law and social norms that require payment. Taxes are diverted. Gottschalk defined tax evasion as a deliberate attempt to defeat or circumvent the tax law in order to illegally reduce one's tax liability.

Although tax evasion has become a subject of academic research in developed countries after many years (Chan [6]), there are very few studies on this topic in developing countries (Nurunnabi [20]). In developing countries, this situation is severe as about 20% of total tax revenue is repeatedly estimated as tax evasion. In Iran, according to official statements, the figure of tax evasion is between 40 and 50 thousand billion tomans. But some sources have estimated the figure of tax evasion in Iran to 100 thousand billion tomans. In their article, Izadi et al. [11]. did not mention that the trend of the relative size of tax evasion during the 41 years of the revolution had ups and downs, which was an upward trend in the study of Abdula Milani and Akbarpour Roshan for the years 1370 to 1389. The rate of tax evasion started from 8.18% of GDP and reached its lowest value of 3.01% in 1366. Its highest amount in 1374 is 21.97% of the gross domestic product. From 1374 to 1384, it went through a downward trend, but tax evasion increased again in 1387, which reached the figure of 15.08, and again in 1390, 1391 and 1392, there was a lot of tax evasion. Then, from 1392 onwards, a decreasing trend is established. Finally, in 2015, the relative size of tax evasion reaches 6.95% of GDP. The average relative amount of tax evasion during these 41 years is equal to 10.99, which is not a good sign for the amount of tax evasion in a country (Izadi et al. [11]).

There are many reasons to investigate tax evasion factors. The most common is the reduction in tax collection capacity and the resulting loss of government revenue, which affects both tax payers and public services received by citizens. In addition to the loss of government revenue, tax evasion is a cause of misallocation of resources. This happens when taxpayers change their behavior to hide their true income, take unethical deductions, and hide excess income on their tax returns. Therefore, the government should increase its capacity to detect tax evasion, measure, measure and punish these people. Tax evasion behavior changes the distribution of income in unfair ways, which creates a feeling of unfair treatment and disrespect for rules and regulations. It also causes the wrong interpretation of the indicators of the whole economy. Therefore, without considering tax evasion, the real effects of taxation cannot be understood (Rashid [23]).

Considering that taxes constitute one of the most important sources of government revenue and tax evasion has severe economic consequences, a deep understanding of the determinants of tax evasion attitudes and adaptation is necessary to improve the tax collection process. Hence, it is necessary to identify why people are reluctant to pay taxes to their government. This study seeks to identify and provide a model to prevent tax evasion from the perspective of the employees of the country's tax affairs organization.

## 2 Theoretical and background of research

Uyar et al. [29], in their research, concluded that government authorities should improve e-government structures and electronic filing systems to facilitate taxpayers' income tax returns and payments.

In his research, Rashid [23] shows that the perception of fairness, tax knowledge, audit and enforcement initiatives have a negative effect on taxpayers' attitudes towards tax evasion, while corruption, discrimination and complexity in the tax system have a positive effect on them. In addition, the study found that men, younger, married, graduates, self-employed, and low-income earners are more affected by tax evasion factors than women, older, single, graduates, job owners, and lower-income earners.

In their research, Androniceanu et al. [2], show that financial policies are effective on the economy and the ways that lead to reducing tax evasion. It also causes a significant increase in macroeconomic indicators that characterize the economy of a country.

Amara et al. [1], found in their research that the level of financial crime is positively related to tax evasion. When testing the moderating effect of corruption, they concluded that the positive relationship between financial crimes and tax evasion is more pronounced for environments with high corruption.

The study of Nurunnabi [20] shows that Sharia regulations and high inflation (which indicates a lack of monetary freedom) are negatively correlated with tax evasion. Also, the findings show that high corporate tax (less financial freedom) and lack of legal enforcement led to tax evasion.

Drogalas et al. [8], show that citizens do not avoid paying taxes because of potential personal benefits, but because they believe that the government is unable to allocate public money properly and that the current political and tax system is inefficient or corrupt. Consequently, the government must gain the trust of its citizens in order to increase tax ethics and combat tax evasion through the efficient allocation of its resources and the promotion of political transparency.

Fvanzoni explained the factors affecting tax evasion in Italy as follows: the government's legal procedures determine the tax enforcement policy and a major part of tax evasion and tax non-compliance is derived from the legal vacuum.

Richardson, in research entitled the determinants of tax evasion, has examined the causes of tax evasion for 45 selected countries in a cross-sectional manner. The model presented in this research is that tax evasion as a dependent variable and age, gender, general education, income level, source of agricultural income (percentage of employment in the agricultural sector), source of service income (percentage of employment in the service sector), The final tax rate, the complexity of the tax system, tax fairness and tax morale have been included as explanatory variables. The results of the study show that non-economic factors, including complexity, have the greatest effect on tax evasion. Also, the results show that a lower level of complexity and a higher level of public education, fairness and tax morale will cause a lower level of tax evasion.

Among domestic researchers, Boluri et al. [5] considered the lack of tax culture, lack of transparency of tax information, inefficiency of the tax system and the complexity of tax laws among the effective factors in tax evasion. Namazi et al. [19] showed that IFRS has a significant negative impact on tax evasion. And the adoption of IFRS has a positive and meaningful effect on increasing the reliability of financial statements. Rahmatolahi [22] concludes in his research that the emphasis of Iran's tax laws, especially the reforms of 2014, is more on the deterrence approach and less on behavioral indicators. Therefore, paying attention to the behavioral components along with the transparency of tax information (increasing the probability of detection and accountability of the government) is suggested as a worthy model in the design and implementation of tax enforcement guarantees. Sanaipour [26], shows that the most important factors in tax evasion, in order of weight and priority, are: comprehensive information system, expert manpower, tax law, trust in administrative corruption and improvement of tax culture. Zehi (2019), considering the role of taxes in the economy, which is an allocation and distribution financial lever, the phenomenon of tax evasion as an anti-value can be a serious threat to the continuation of social life and the realization of social welfare, and for this reason, the need to know the factors The emergence and intensification of tax evasion and the provision and presentation of scientific-practical solutions and proposals are inevitable. Jahanshad [12] showed in his research that economic criteria (underground smuggling, weak money circulation), managerial criteria (education and disability) technology), political criteria (taxpayers' lack of trust in the government), law criteria (the existence of tax law loopholes) respectively affect tax evasion. Vaez et al. [30], shows that companies with a higher effective tax rate have more tax stability. Taqavi Fard [28] considers the high number of cases, the tax information system, the lack of manpower and the level of tax culture to be the factors affecting tax evasion. Lari Dasht Bayaz et al. [15] shows that there is a positive and significant relationship between cultural-economic, political and legal factors with tax evasion. In their research, Hamidi et al. [10] show that the most important factors in explaining the phenomenon of tax evasion are the high number of statistics and files of each unit, the weakness of the tax information system, the lack of specialized human resources, the level of tax culture in society, the weakness of the electronic system and the creation of trust between Taxpayer and organization. Heydariéh [24], in his research, considers the structural, administrative, social, cultural and tax ethics factors as the factors affecting tax evasion, respectively. Hadian [9] examined the four variables of tax rate, complexity of laws and regulations, lack of social capital and inflation in the long and short term and reached the conclusion that in the long term, all four variables have a positive relationship with tax evasion. have meaning. Regarding the short-term period, all the results are approximately similar to the long-term results, although the difference is that inflation did not play a decisive role in tax evasion.

After reviewing the literature and research background, the following variables and sub-variables were identified as the main factors affecting tax evasion:

	Dimension	Indicators
1	Economic factors	Making accounts and concealing the income of some tax payers and money laundering
2		The spread of fake jobs and underground activities
3		economic crisis
4	Social factors	Modeling, learning and taking from the actions and performance of other taxpayers
5		Rule of law
6		media
7		Education level of taxpayers
8		Political trust
9		The amount of social participation of people
10	Legal factors	The existence of various and numerous exemptions in the tax law
11		Weakness, extension and complexity of laws and regulations related to taxes
12		Weakness in clarifying the tax law and inconsistencies in the legal provisions of taxes
13	Inter-organization factors	Administrative bureaucracy and inefficient tax structure
14		The ineffectiveness of the system and mechanism of tax incentives and punishments
15		Absence or weakness of effective monitoring and follow-up in the tax assessment and collection process
16	Cultural and political factors	Lack of efficient promotion of tax culture
17		Lack of tax belief among people and taxpayers' lack of trust in the government
18		Education of taxpayers
19		Considering the fairness of the tax system on the part of taxpayers
20		Corruption of government members

### 3 Research objectives

The main goal of this research is to design and present a model to prevent tax evasion from the perspective of the employees of the country's tax affairs organization. The secondary objectives are:

- Identifying effective factors to prevent tax evasion from the point of view of financial experts and experts.
- Ranking of identified factors to prevent tax evasion from the point of view of financial experts and experts.

### 4 Research method

Based on the research plan and the method of data collection, the current research is of a descriptive type and three methods of documentary study, fuzzy Delphi and survey were used in this research to collect information.

The experts' information has been collected with the help of a questionnaire. In the questionnaire of this research, which was designed with the aim of obtaining experts' opinions about tax evasion, after reviewing the literature and

background of the subject, 5 main dimensions (economic factors, social factors, legal factors, internal organizational factors, and cultural and political factors) were identified. They have 20 specific sub-criteria. In this questionnaire, each of the experts expressed their opinion about the level of risk of each factor for information security in the five-point Likert spectrum through verbal variables (very low, low, medium, high and very high) and with a fuzzy approach.

Therefore, in this research, the fuzzy Delphi method has been used to verify and screen the identified indicators. This method is a combination of the Delphi method and the theory of fuzzy sets presented by Ishikawa et al. The steps of the fuzzy Delphi method are ([18]):

1. Identification of research indicators using a comprehensive review of the theoretical foundations of research,
2. Collecting the opinions of decision-making experts: in this step, after identifying the supply chain criteria, a decision-making group consisting of experts related to the research topic is formed and questionnaires are used to determine the relevance of the identified indicators to the main topic of the research and screening for They are sent in which the linguistic variables of Table 2 are used to express the importance of each indicator. Triangular fuzzy numbers are used in this research.s.

Table 1: Linguistic expressions and fuzzy Delphi numbers (Mirspasi et al. [17]; Mousavi et al.[18])

Verbal variables	Triangular fuzzy number	The fuzzy number is determined
Very much	(0.75,1,1)	0.75
Much	(0.5,0.75,1)	0.5625
medium	(0.25,0.5,0.75)	0.3125
Low	(0,0.25,0.5)	0.625
Very low	(0,0,0.25)	0.625

3. Verification and screening of indicators: This work is done by comparing the acquired value of each indicator with the threshold value of  $\tilde{S}$ . The threshold value is determined by the subjective inference of the decision maker and will directly affect the number of factors that are screened. There is no simple and legal way to determine the threshold value. In this research, the value of 0.7 is considered as the threshold value (Rahdari and Nasr [21]). For this purpose, first the triangular fuzzy values of experts' opinions should be calculated, then their fuzzy average should be calculated to calculate the average of n respondents' opinions. The fuzzy number  $\tau$  is calculated for each of the indicators using the following relations (Rahdari and Nasr, [21]; Saifaldin et al. [25]).

$$\tilde{\tau}_{ij} = (a_{ij}, b_{ij}, c_{ij}), \quad i = 1, 2, \dots, n \quad j = 1, 2, \dots, m \quad (4.1)$$

$$a_j = \sum \frac{a_{ij}}{n} \quad (4.2)$$

$$b_j = \sum \frac{b_{ij}}{n} \quad (4.3)$$

$$c_j = \sum \frac{c_{ij}}{n} \quad (4.4)$$

In the above relationships, the index i refers to the expert and the index j refers to the decision-making index. Also, the dephased value of the average fuzzy number is obtained from the following equation (Rahdari and Nasr, [21]).

$$\text{Crisp} = \frac{a + b + c}{3} \quad (4.5)$$

4. Consensus stage and completion of fuzzy Delphi: In this stage, if the average difference of two successive rounds of fuzzy Delphi is less than 0.1, fuzzy Delphi is completed (Cheng [7]). The general algorithm of fuzzy Delphi method is as follows:

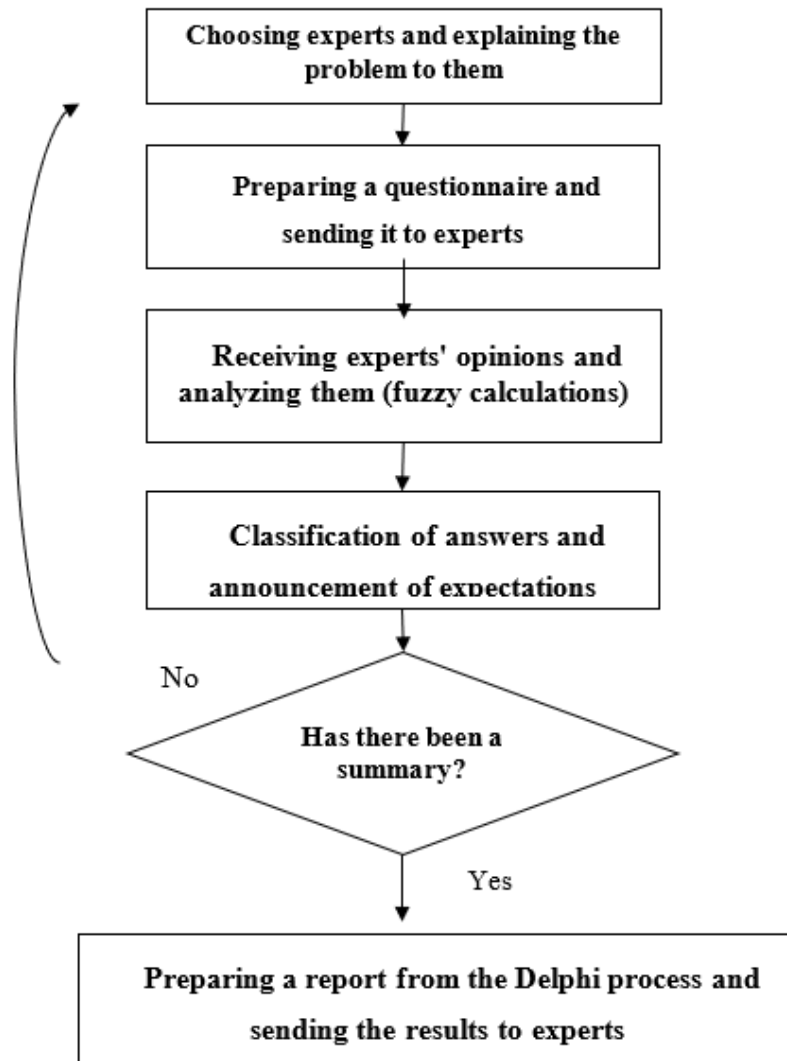


Figure 1: Implementation algorithm of fuzzy Delphi method

The statistical population of the research included twenty experts and financial experts in the tax field. The reason for choosing these people is their expertise and experience. It is obvious that the constant interaction of these experts with business owners has created expertise in these people from whom accurate, relevant and complete information can be obtained. The purposeful sampling method was also used for sampling.

### 5 Research findings

In this chapter, the research data is analyzed. First, the main factors to prevent tax evasion from the perspective of the employees of the country’s tax affairs organization, which are extracted from the literature review and available sources, are confirmed by the fuzzy Delphi method. Then, following the fuzzy Delphi method, the indicators are confirmed and screened.

Table 2: Descriptive statistics of the respondents

		Frequency	Percentage
Gender	Female	6	30
	Man	14	70
Age	30 to 40 years	10	50
	41 to 50 years	4	20
	Above 50 years	6	30
Education	M.A	8	40
	PhD	12	60

## The results of fuzzy Delphi method

Fuzzy Delphi method has been used to extract the main factors to prevent tax evasion from the perspective of the employees of the country's tax affairs organization. In this research, fuzzy Delphi was conducted in three rounds, which are given below.

## The results of the first phase of fuzzy Delphi

At this stage, a questionnaire containing 20 effective indicators on preventing tax evasion was given to the members of the expert group and they were asked to express their opinion about each criterion in the form of verbal variables included in the questionnaire. The preliminary results of experts' opinions are presented in Table 3.

Table 3: Results of experts' opinions

No	Name of the subcriterion	Importance				
		Very low	Low	Moderate	High	Very high
1	Making accounts and concealing the income of some tax payers and money laundering	1	5	2	2	0
2	The spread of fake jobs and underground activities	1	0	0	6	3
3	Economic crisis	0	0	1	6	3
4	Modeling, learning and taking from the actions and performance of other taxpayers	1	2	4	3	0
5	Rule of law	1	3	4	2	0
6	Media	3	2	2	3	0
7	Education level of taxpayers	3	2	2	2	1
8	Political trust	0	0	0	7	3
9	The amount of social participation of people	1	5	2	2	0
10	The existence of various and numerous exemptions in the tax law	1	4	4	1	0
11	Weakness, extension and complexity of laws and regulations related to taxes	0	2	3	3	2
12	Weakness in clarifying the tax law and inconsistencies in the legal provisions of taxes	0	0	0	6	4
13	Administrative bureaucracy and inefficient tax structure	0	0	1	4	5
14	The ineffectiveness of the system and mechanism of tax incentives and punishments	0	2	1	5	2
15	Absence or weakness of effective monitoring and follow-up in the tax assessment and collection process	0	1	1	6	2
16	Lack of efficient promotion of tax culture	0	1	0	4	5
17	Lack of tax belief among people and taxpayers' lack of trust in the government	0	0	1	7	2
18	Education of taxpayers	2	5	3	0	0
19	Considering the fairness of the tax system on the part of taxpayers	0	1	0	6	3
20	Corruption of government members	0	0	1	6	3

In Table 3, the number of experts' opinions on research indicators is presented. To fuzzify the numbers, first, based on the spectrum of Table 1, it is converted into a fuzzy number, and then the fuzzy average is obtained from the points, and then the fuzzy average is converted into a definite number. The results of all fuzzification calculations in the first stage of Delphi are given in Table 4. For example, the criterion of row 1 of fuzzy Delphi calculations is as follows: 0 experts gave a very low score, 2 experts gave a low score, 3 experts gave an average score, 5 experts gave a high score and 0 experts gave a very high score. Therefore, the fuzzy and non-fuzzy score is as follows:

$$\begin{aligned} \text{fuzzy score} &= \frac{1 \times (0, 0, 0.25) + 5 \times (0, 0.25, 0.5) + 2 \times (0.25, 0.5, 0.75) + 2 \times (0.5, 0.75, 1) + 0 \times (0.75, 1, 1)}{10} \\ &= (0.150, 0.375, 0.625) \end{aligned}$$

In this research, the threshold value of 0.5 is considered, which means that all the indicators are confirmed, and these results are presented in Table 4.

Table 4: Results of the first phase of fuzzy Delphi

No	Dimension	Indicators	fuzzy score			Definite score	Condition
1	Economic factors	Making accounts and concealing the income of some tax payers and money laundering	0.150	0.375	0.625	0.383	Reject
2		The spread of fake jobs and underground activities	0.525	0.750	0.925	0.733	Verify
3		economic crisis	0.550	0.800	0.975	0.775	Verify
4	social factors	Modeling, learning and taking from the actions and performance of other taxpayers	0.250	0.475	0.725	0.483	Reject
5		Rule of law	0.200	0.425	0.675	0.433	Reject
6		media	0.200	0.375	0.625	0.400	Reject
7		Education level of taxpayers	0.225	0.400	0.625	0.417	Reject
8		Political trust	0.575	0.825	1.000	0.800	Verify
9	Legal factors	The amount of social participation of people	0.150	0.375	0.625	0.383	Reject
10		The existence of various and numerous exemptions in the tax law	0.150	0.375	0.625	0.383	Reject
11		Weakness, extension and complexity of laws and regulations related to taxes	0.375	0.625	0.825	0.608	Verify
12		Weakness in clarifying the tax law and inconsistencies in the legal provisions of taxes	0.600	0.850	1.000	0.817	Verify
13	Inter-organization factors	Administrative bureaucracy and inefficient tax structure	0.600	0.850	0.975	0.808	Verify
14		The ineffectiveness of the system and mechanism of tax incentives and punishments	0.425	0.675	0.875	0.658	Verify
15		Absence or weakness of effective monitoring and follow-up in the tax assessment and collection process	0.475	0.725	0.925	0.708	Verify
16	Cultural and political factors	Lack of efficient promotion of tax culture	0.575	0.825	0.950	0.783	Verify
17		Lack of tax belief among people and taxpayers' lack of trust in the government	0.525	0.775	0.975	0.758	Verify
18		Education of taxpayers	0.075	0.275	0.525	0.292	Reject
19		Considering the fairness of the tax system on the part of taxpayers	0.525	0.775	0.950	0.750	Verify
20		Corruption of government members	0.550	0.800	0.975	0.775	Verify

### The results of the second phase of fuzzy Delphi

At this stage, the questionnaire of the first stage of Delphi along with the indicators extracted from the opinions of the experts was designed in a new questionnaire and provided to the experts. Also, in this round, the definitive average of the first round has been placed so that the experts can be informed of the average value of each index in the previous stage. The results of the second phase of fuzzy Delphi are given in Table 5.

Table 5: Results of the second round of fuzzy Delphi

No	Dimension	Indicators	The fuzzy score of the second stage			The definitive average of the stage second	The definitive average of the first stage	Difference
1	Economic factors	The spread of fake jobs and underground activities	0.400	0.650	0.900	0.650	0.733	0.083
2		economic crisis	0.450	0.700	0.925	0.692	0.775	0.083
3	social factors	Political trust	0.525	0.775	0.975	0.758	0.800	0.042
4	Legal factors	Weakness, extension and complexity of laws and regulations related to taxes	0.325	0.575	0.800	0.567	0.608	0.041
5		Weakness in clarifying the tax law and inconsistencies in the legal provisions of taxes	0.550	0.800	1.000	0.783	0.817	0.034
6	Inter-organization factors	Administrative bureaucracy and inefficient tax structure	0.500	0.750	0.925	0.725	0.808	0.083
7		The ineffectiveness of the system and mechanism of tax incentives and punishments	0.375	0.625	0.850	0.617	0.658	0.041
8		Absence or weakness of effective monitoring and follow-up in the tax assessment and collection process	0.425	0.675	0.900	0.667	0.708	0.041
9	Cultural and political factors	Lack of efficient promotion of tax culture	0.550	0.800	0.975	0.775	0.783	0.008
10		Lack of tax belief among people and taxpayers' lack of trust in the government	0.450	0.700	0.925	0.692	0.758	0.066
11		Considering the fairness of the tax system on the part of taxpayers	0.450	0.700	0.925	0.692	0.750	0.058
12		Corruption of government members	0.500	0.750	0.950	0.733	0.775	0.042

In Table 5, the fuzzy mean and deterministic of the second step of fuzzy Delphi are given. Also, in this stage, the difference between the definitive average of the second and first stage is also given. According to Cheng and Lin and his colleagues [7], if the difference between the two stages of polling is less than a very small threshold (0.1), the polling process is stopped, that is, we have reached a consensus (Cheng [7]). Table 5 shows that the average difference is less than 0.1 in all the indicators extracted from the literature review, so we have reached a consensus. That is, among the 20 extracted variables, 12 variables have been confirmed by fuzzy Delphi method.

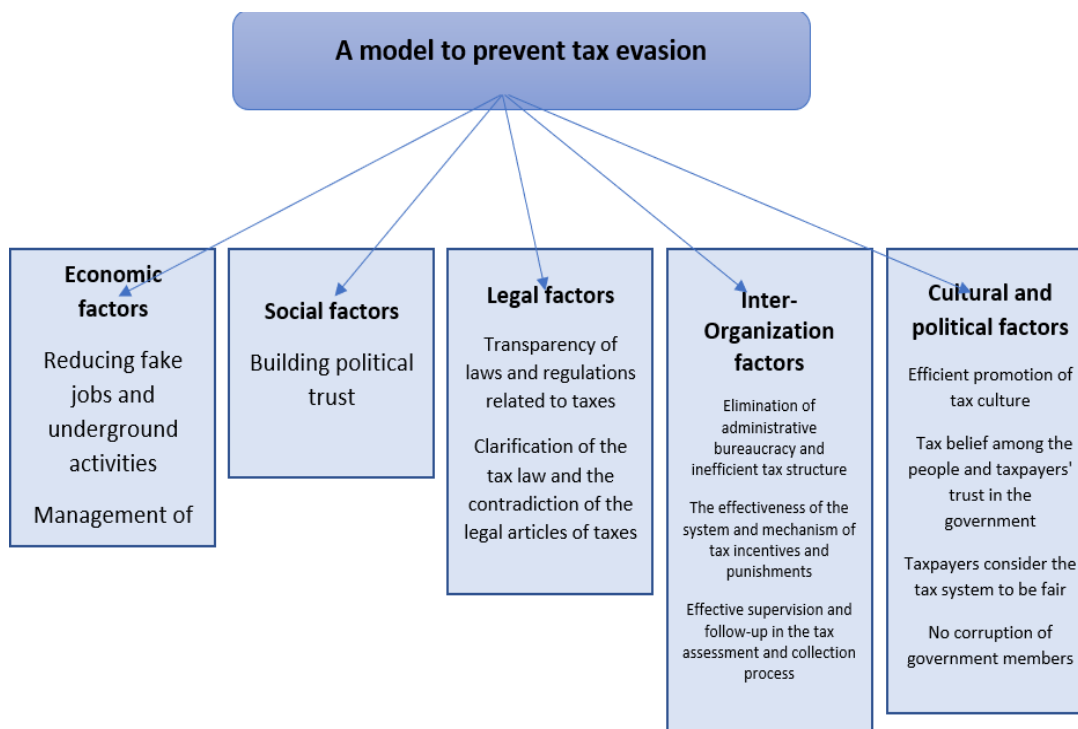
In Table 6, the twelve main variables that have been confirmed according to the level of experts' agreement are arranged from ascending to descending:



Table 6:

	Indicators	Average agreement
1	Weakness in clarifying the tax law and inconsistencies in the legal provisions of taxes	0.783
2	Lack of efficient promotion of tax culture	0.775
3	Political trust	0.758
4	Corruption of government members	0.733
5	Administrative bureaucracy and inefficient tax structure	0.725
6	Considering the fairness of the tax system on the part of taxpayers	0.692
7	Lack of tax belief among people and taxpayers' lack of trust in the government	0.692
8	economic crisis	0.692
9	Absence or weakness of effective monitoring and follow-up in the tax assessment and collection process	0.667
10	The spread of fake jobs and underground activities	0.650
11	The ineffectiveness of the system and mechanism of tax incentives and punishments	0.617
12	Weakness, extension and complexity of laws and regulations related to taxes	0.567

The pattern obtained from the research:



## 6 Discussion and conclusion

Maximizing tax revenue in order to meet the rapid growth and development of any economy is one of the main goals of every government in developed and developing countries. Therefore, governments are always looking for a solution for tax evasion in order to achieve a stable level of tax revenue. In this research, we sought to provide a model to deal with tax evasion from the point of view of experts and experts of the tax organization. The obtained results show that the weakness in clarifying the tax law and the inconsistency of the legal articles of taxes, the lack of efficient promotion of tax culture, political trust, corruption of government members, administrative bureaucracy

and inefficient tax structure, the fairness of the tax system towards taxpayers, the lack of The tax belief among the people and taxpayers' lack of trust in the government, economic crises, the absence or weakness of effective supervision and follow-up in the process of tax recognition and collection, the spread of fake jobs and underground activities, the ineffectiveness of the system and the mechanism of encouragement and punishment. Tax, weakness, extension and complexity of laws and regulations related to tax are the most important factors of tax evasion.

In relation to economic factors, it should be said that in any society, economic elements such as inflation, unemployment, etc., have an effect on the way and goals of that society, which should be taken into consideration by the government. The economic behavior of the people of the society and governments goes in the direction that they get rent due to bad economic conditions and earn money through false activities and help the growth of underground activities and ultimately tax evasion. Therefore, it is suggested to prevent the spread of fake jobs and underground activities by controlling economic crises and reducing the unemployment rate, so that the tax evasion of this sector is reduced to a minimum. Also, the monitoring mechanism can be effective in reducing these jobs.

Regarding social factors, it should be said that trust in the government can have a significant effect on the behavior of taxpayers. The trustor's perceived trustworthiness affects the amount of trust and is moderated by the trustor's willingness to trust; Finally, a trustor understands a trustee when the trustor adheres to a set of moral values (to which the trustor agrees). If taxpayers see that the government takes steps to create social facilities with their taxes to increase equality, their motivation to pay taxes will increase. On the other hand, if the taxpayer feels that the tax system is unfair and has a high tax burden, moral costs for honest behavior are reduced and tax evasion is justified as a form of resistance to the tax system.

Regarding legal factors, creating an infrastructure to increase transparency is one of the most important mechanisms that increase the ability of the Tax Administration to identify tax evasion. The lack of transparency in the regulations and procedures of the direct taxes law causes corruption in the society, therefore clarifying and informing some complex provisions of the law is important and necessary. There is a lack of trust in the government and the nation, when there is no transparency, concealment and economic activities are created, and this phenomenon will eventually lead to tax corruption. Therefore, focusing on the laws and amending and revising the tax laws will provide the basis of trust in the society of corruption and a very important step will be taken for the health of the fiscal and financial administration and ultimately it will bring economic, social and political benefits for the government.

Regarding internal organizational factors, the presence and involvement of politicians and the bureaucracy system in the field of economic activities and the increase in the public sector reduce the motivation of producers in the formal sector of the economy and encourage them to move to the informal sector and not pay taxes.

In relation to cultural factors, it should be said that one of the important factors in paying taxes is tax culture. Obviously, the level of knowledge, culture, ideals, political and social values are important factors that affect the tax culture in society. A very important factor in promoting the culture of paying taxes in developed countries is the existence of powerful monitoring organizations on how taxes are spent in these countries, whose performance ensures the taxpayers that their taxes are used exactly for the purposes that are intended in the government budget. It has been paid. In developed countries, people's heart is faith in the government. That is, people can see and touch the effects of paying taxes in all areas of life. In general, there is strong social capital in developed countries. Most taxpayers do not feel that the taxes they pay to the government are used for the welfare of the nation. Therefore, it is important that business owners and even citizens receive an accurate report on how tax money is allocated for public welfare. This will be a positive step and will help increase income tax compliance in the country. Also, the financial transparency of government members and the creation of political trust will prevent tax evasion.

## References

- [1] I. Amara and H. Khelif, *Financial crime, corruption and tax evasion: A cross-country investigation*, J. Money Launder. Control **21** (2018), no. 4, 545–554.
- [2] A. Androniceanu, R. Gherghina and M. Ciobănașu, *The interdependence between fiscal public policies and tax evasion*, Admin. Manag. Public **32** (2019), 32–34.
- [3] T.J. Atwood, M.S. Drake, J.N. Myers and L.A. Myers, *Home country tax system characteristics and corporate tax avoidance: International evidence*, Account. Rev. **87** (2012), no. 6, 1831—1860.
- [4] S. Benk, T. Budak, B. Yüzbaşı and R. Mohdali, *The impact of religiosity on tax compliance among Turkish self-employed taxpayers*, Religions **7** (2016), no. 4, 37.

- [5] A. Boluri and M. Moradi, *Design a Tax Evasion Model Based on Income Tax: Grounded Theory Approach*, J. Govern. Account. **7** (2021), no. 1, 9–30.
- [6] E.Y. Chan, *Exposure to national flags reduces tax evasion: Evidence from the United States, Australia, and Britain*, Eur. J. Soc. Psycho. **49** (2019), no. 2, 300–312.
- [7] C.H. Cheng, Y. Lin, *Evaluating the best main battle tank using fuzzy decision theory with linguistic criteria evaluation*, Eur. J. Oper. Res. **142** (2002), no. 1, 174–186.
- [8] G. Drogalas, E. Anagnostopoulou, M. Pazarskis and D. Petkopoulos, *Tax ethics and tax evasion, evidence from Greece*, Theore. Econ. Lett. **8** (2018), no. 05, 1018–1027.
- [9] H. Hadian and A. Tahvili, *Tax evasion and its determinants in the Iranian economy (1971-2007)*, J. Plann. Budget. **18** (2018), no. 2.
- [10] N. Hamidi and F. Mohammadi, *Identification and prioritization of factors affecting real estate tax evasion*, Tax Res. J. **23** (2015), no. 25.
- [11] A. Izadi, M. Sameti and N. Akbari, *Estimation of tax evasion in Iran using MIMIC method (1976-2016)*, J. Tax Res. **28** (2021), no. 48, 7–32.
- [12] A. Jahanshad and M. Mohammad Bagheri, *Identifying and prioritizing factors affecting tax evasion and choosing the best strategy to reduce it*, Macro Strategic Policy Quart. **7** (2018), no. Special.
- [13] S. Khalil and Y. Sidani, *The influence of religiosity on tax evasion attitudes in Lebanon*, J. Int. Account. Audit. Tax. **40** (2020), 100335.
- [14] M. Korndörfer, I. Krumpal and S.C. Schmukle, *Measuring and explaining tax evasion: Improving self-reports using the crosswise model*, J. Econ. Psycho. **45**(2014), 18–32.
- [15] M. Lari Dashtbayaz, K. Ghaemmaghami and G. Kahromi *The factors affect on tax evasion in South Khorasan Province: An emphasis on cultural dimensions*, J. Value Behav. Account. **1** (2016), 164–139.
- [16] A. Martínez-Noya and E. García-Canal, *Technological capabilities and the decision to outsource/offshore R&D services*, Int. Bus. Rev. **20** (2011), no. 3, 264–277.
- [17] N. Mirspasi, A. Toloui Ashlaghi, G. Memarzadeh, and M. Piadaei, *Designing the human resource excellence model in Iran's government organizations using the fuzzy Delphi technique*, Manag. Future Res. **87** (2010), no. 4, 1-22.
- [18] P. Musavi, R. Yousefi Zenur, and A. Hasanpur, *Identification of organizational information security risks using the fuzzy Delphi method in the banking industry*, Inf. Technol. Manag. **7** (2015), no. 1, 163–184.
- [19] M. Namazi and H. Ismailpour, *The effect of international financial reporting standards on tax avoidance*, J. Account. Sci. **11** (2019), no. 1.
- [20] M. Nurunnabi, *Tax evasion and religiosity in the Muslim world: the significance of Shariah regulation*, Qual. Quant. **52** (2018), no. 1, 371–394.
- [21] A. Rahdari and M. Nasr, *Challenges of the think tank in Iran*, J. Manag. Dev. Process **2** (2016), no. 30, 54–23.
- [22] H. Rahmatolahi, A. Habibnejad and S. Ezdi, *The desirable tax compliance model in Iran*, Combined Model. J. Tax Res. **28** (2020), no. 45, 155–181.
- [23] M.H.U. Rashid, *Taxpayer's attitude towards tax evasion in a developing country: Do the demographic characteristics matter?*, Int. J. Appl. Behav. Econ. **9** (2020), no. 2, 1–19.
- [24] M. Rusta and S.A. Heydaria, *Ranking the causes of tax evasion by AHP method*, Tax Res. J. **22** (2013), no. 24.
- [25] A.A. Saifaldin, F. Thaghafi and M.M. Zulfiqarzadeh, *Extraction of key indicators of research development with Ishikawa's fuzzy Delphi method for the health sector*, Tax Res. J. **81** (2015), no. 25, 5–26.
- [26] H. Sanaeepour, *Identifying and prioritizing the factors influencing tax evasion in small and medium enterprises (SMEs) from the perspective of Iranian National Tax Administration Staff: A mixed method study*, Account. Rev. **28** (2019), no. 47, 7–30.
- [27] M. Siglé, S. Goslinga, R. Speklé, L. Van der Hel, and R. Veldhuizen, *Corporate tax compliance: Is a change towards trust-based tax strategies justified?*, J. Int. Account. Audit. Tax. **32** (2018), 3–16.

- 
- [28] S.M.T. Taqavi Fard, I. Raisi Vanani and R. Panahi, *Halil Ainde Nagar, identifying the tax evasion of Modian value added tax by using classification and clustering algorithms*, University Jihad Information Center database **25** (2016), no. 96, 11-35.
- [29] A. Uyar, K. Nimer, C. Kuzey, M. Shahbaz, and F. Schneider, *Can e-government initiatives alleviate tax evasion? The moderation effect of ICT*, Technol. Forecast. Soc. Change **166** (2021), 120597.
- [30] S.A. Vaez, F. Darash, M. Basirat, and A. Kaab Ameer, *Evaluating tax persistence and future tax risk of firms by emphasizing on ownership tpe*, Res. J. Tax. **26** (2019), no. 40, 187–208.
- [31] N. Zehi and Sh. Mohammadkhanali, *A study on factors affecting tax evasion (A case study of East Azerbaijan Province)*, J. Tax. Res. **18** (2011), no. 9, 25–60