

Analysis of taxpayers' perception of the tax evasion phenomenon

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Abstract. Reducing the budget deficit in Romania requires the adoption of a fiscal policy mix that will lead to an increase in budget revenue by increasing fiscal pressure and reducing tax evasion. Diminishing the informal economy requires knowing the determinants of tax evasion in order to shape a fiscal policy and strategy by the executive to achieve this. On the basis of the above, the questionnaire was used as a research method to establish the perception of taxpayers on the determinants of tax evasion, which enabled relevant information to be obtained on the characteristics that determine and sustain this phenomenon. The identification of the determinants that influence the evasive behavior was achieved by using a questionnaire by creating a free Gmail account. The statistical validation of the questionnaire was carried out using the Alpha Cronbach coefficient. Novelty: Taxpayers' perception of tax evasion is analyzed through the prism of recent changes to the legislation governing this.

Keywords: tax evasion, taxpayer, tax liability, tax matters, risk analysis

JEL Classification: D22, H26, H30

1. Introduction

The basic coordination of fiscal policy set by the government is the continuation of fiscal consolidation toward the deficit target set by the European regulation, which implies an increase of fiscal pressure at the taxpayer level. Such an approach by the executive with regard to taxation does not take into account the interests of the second part of the tax legal relationship, that is, taxpayers as subjects of it. The success of fiscal policy depends on the ability of the government to determine the optimal level of fiscal pressure to ensure the maximization of the revenue mobilized in the budget, taking into account the interest of the taxpayer in keeping at his disposal a significant part of the income realized. The design of the tax policy had to take into account the consent of the taxpayer to pay tax obligations as well as the determinants of tax evasion. Taxpayers' perception of tax evasion differs from individual to individual, being

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influenced by factors related to legal and institutional framework, economic environment, education, and cultural social characteristics. Only by knowing these determinants can public authorities adopt measures to reduce the shadow economy.

The increased interest in tax evasion is also revealed by the two Eurobarometer carried out in 2016 and 2018 by the European Parliament Research Service (EPRS), which showed that around 75% of European Union citizens wanted greater involvement of the European Union in combating tax fraud. With regard to Romania, the results of Eurobarometer show that 81% of those interviewed want greater participation by the European Union in combating tax evasion, which illustrates their lack of confidence in the measures taken by public authorities to combat tax evasion. These results should lead policy makers to engage in a dialogue with the business world to find solutions to mitigate this phenomenon. In view of the above, the scientific approach aimed at knowing the determinants of tax evasion by means of a questionnaire, the results obtained being a benchmark in terms of the elements to be taken into account when framing tax policy.

The study carried out gives an overview of the literature on the drivers of tax evasion, after which the methodology used is presented presenting the main results of research. In conclusion, it was highlighted how the information obtained from the analysis of taxpayers' perceptions can be used to develop measures and policies to improve tax compliance and reduce tax evasion.

2. Literature review

There are numerous studies in the literature review about tax evasion and methods for measuring it. Some studies consider tax evasion as a result of high tax pressure. Other authors (Salé, Muharremi, & Hoxhaj, 2021) highlight that an increase of fiscal pressure has a significant influence on tax evasion, as taxpayers resort to concealment of taxable matter in order to reduce taxable matter. Imposition is a burden and a reason for public discontent when it exceeds the limit of endurance and its management is not in line with the general interest of members of society. Excessive taxation is regarded by all taxpayers as immoral, leading to economic and social dangers.

Another study (Fisman & Wei, 2004) acknowledges that a higher tax rate encourages evasion. The tax rate and its impact on tax evasion must be analyzed in close connection with a country's level of development, given that in developing countries an increase in tax and tax rates leads taxpayers to tax evasion when the profit left after tax does not allow them to continue working with repercussions on investment and consumption.

Fiscal policy needs to be adapted to the phases of the economic cycle. As practice has shown, increased taxation during an economic recession leads to lower tax and tax revenues as a result of tax evasion or tax abstention by taxpayers.

The increase in taxation during the crisis has the effect of decreasing the receipts from taxes and fees as a result of the fact that taxpayers resort to tax evasion or tax abstinence.

A characteristic feature of the current tax policy in Romania is the focus on the taxation of consumption and not of the wealth and income of taxpayers, the decision-makers thus aiming to stimulate savings and investments made by economic agents, as an engine of economic development, the tax burden being transferred to the final consumer through the prices of goods and services. Indirect taxes as compared to direct taxes have a high tax return and a low administration cost.

Some studies ((Surugiu, Mazilescu, & Surugiu, 2023); (Kirchler, Hoelzl, & Wahl, 2008)) point out that taxpayers' trust in state institutions is a determining factor in tax evasion. If they consider that public authorities use the tax revenue mobilized for the purchase of public goods and services, there is an increase in the degree of voluntary compliance and a reduction in tax evasion.

The transparency and fairness of the tax treatment applied to the taxpayer influences its voluntary compliance. According to a study (Alm, Martinez-Vazquez, & McClellan, 2016), corruption causes taxpayers to evade behavior, affecting their perception of tax inspection bodies.

Other authors ((Liu, 2014); (Ştefura, 2013)) consider that the tax inspection activity carried out by the authorized bodies influences the degree of voluntary compliance of taxpayers, discouraging those who have been subject to tax control, but also those who have not been checked, the probability of being checked influencing a taxpayer's decision on tax compliance, the intensification of the tax inspection activity leads to the reduction of fraud. At the same time, the penalties applied during the checks carried out play an essential role in discouraging fraudulent behavior. In Romania, the tax inspection activity is carried out on the basis of a risk analysis.

According to the surveys analyzed, corruption affects people's perception of state institutions and provides more opportunities for taxpayers to exercise non-compliant behavior.

As regards socio-cultural factors, studies have shown that gender differences, along with philosophical, psychological, legal, political or sociological ones, have a significant impact on tax evasion. Other studies (Torgler & Schneider, 2007) and (Tsakumis, Curatola, & Porcano, 2007) consider that cultural and regional differences influence taxpayers' propensity for tax evasion. They argue that fiscal civility differs from country to country.

In some countries, the social stigma associated with tax evaders leads them to fulfill their tax obligations, while in other countries tax evasion is seen as evidence of ability, not dishonesty, with the boundary between tax optimization and tax evasion being exceeded.

3. Research methods

To determine the taxpayers' perception of tax evasion, we used the questionnaire as a research method.

The questionnaire had a total of 12 questions, thus avoiding a low level of involvement on the part of the participants, while aiming to maintain respondents' interest and data quality. In constructing the questionnaire, the use of closed questions was considered to facilitate the analysis and comparison of responses, thus providing quantifiable data. Questions concerning the factors favoring tax evasion and the measures to be taken by the authorities involved the use of the Likert scale with 5 answers and 7 answers. The selection of the respondents was made using convenience sampling, with 82 respondents participating in the study. The study was conducted in Romania from March to April 2023. It was carried out online and invitations were sent to a random sample of Romanian individual taxpayers.

The statistical relevance of the questionnaire was established using the Alpha coefficient (Cronbach).

Table 1. Case Processing Summary

		N	%
Cases	Valid	82	100.0
	Excluded ^a	0	.0
	Total	82	100.0

a. Listwise deletion based on all variables in the procedure.

Source: authors' own processing using SPSS

Table 2. Reliability Statistics

Cronbach's Alpha	N of Items
.907	5

Source: authors' own processing using SPSS

Table 3. Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
the need to implement a Fiscal Code for a period of at least 3-5 years;	7.77	15.884	.741	.892
simplifying tax legislation and reducing or merging the level of taxes and duties.;	8.02	15.308	.858	.867
efficiency of the state apparatus in the field of taxation,	8.05	15.874	.803	.879
granting tax relief to companies that invest and create jobs;	8.05	16.491	.761	.888
the transmission of clear information to economic operators, in order to reduce the risk of violation of the provisions of the Fiscal Code and the application of treaties to avoid double taxation;	7.96	16.110	.682	.906

Source: authors' own processing using SPSS

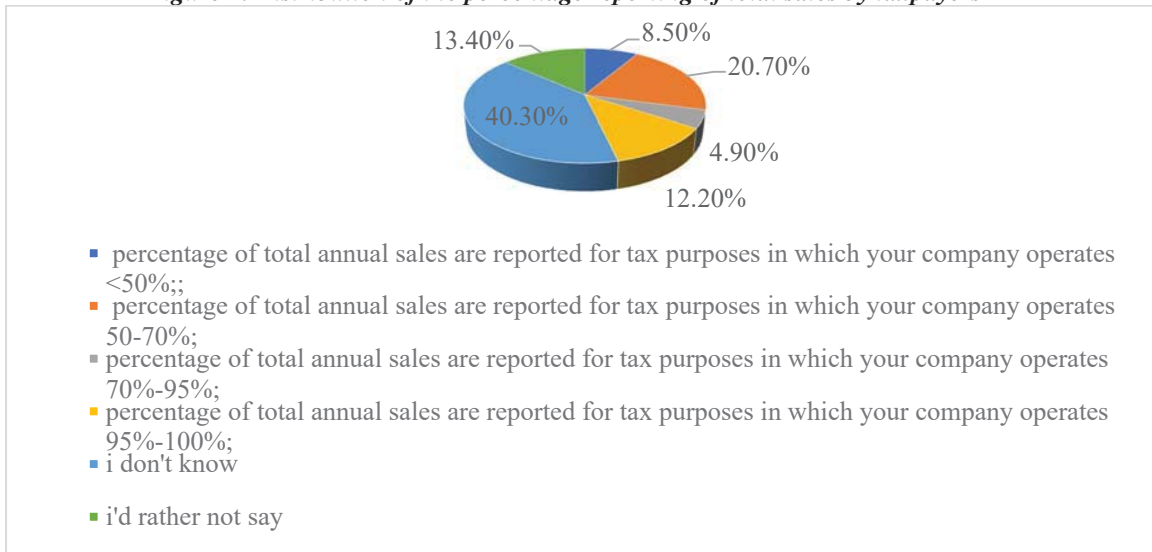
The Cronbach's Alpha coefficient value is 0.907, which illustrates its excellent consistency.

4. Findings

The first questions of the questionnaire were aimed at classifying entities from a legal, accounting, and tax point of view, considering that according to the data collected by the National Agency for Tax Administration following the fiscal inspection activities, micro-entities and small entities are the ones that use that most frequently resort to tax evasion in order to ensure their continued activity, the payment of tax obligations leading to the restriction of the possibilities of their activity. High taxation in low income conditions does not offer the possibility for firms to capitalize, develop their business or pay their tax obligations to the state, which will direct part of the revenues to the informal economy. A confirmation of this is provided by the performance reports of the National Agency for Fiscal Administration stating that the major risks identified concern under-reporting of tax liabilities (non-compliance), followed by the risk of causing insolvency and intentionally reducing financial capacity.

Regarding the percentage of sales reported for tax purposes by firms, the vast majority of respondents consider that they are not fully reported. The legislative changes in the field regarding the income tax on micro-enterprises and the profit tax, respectively, the lowering of the threshold for micro-enterprises to 500,000 euros can cause taxpayers who are legal persons not to declare all the income realized to fall under the above-mentioned ceiling, thus benefiting from the 1% rate for micro-enterprises. It should also be taken into account that the non-declaration of realized revenues may influence the access to tax revenues, given that the cost and the granting of funding are influenced by the financial results reported by the applicant over a period of several years. An essential element in the development of an entity is access to finance and an optimum capital structure that gives it a competitive advantage.

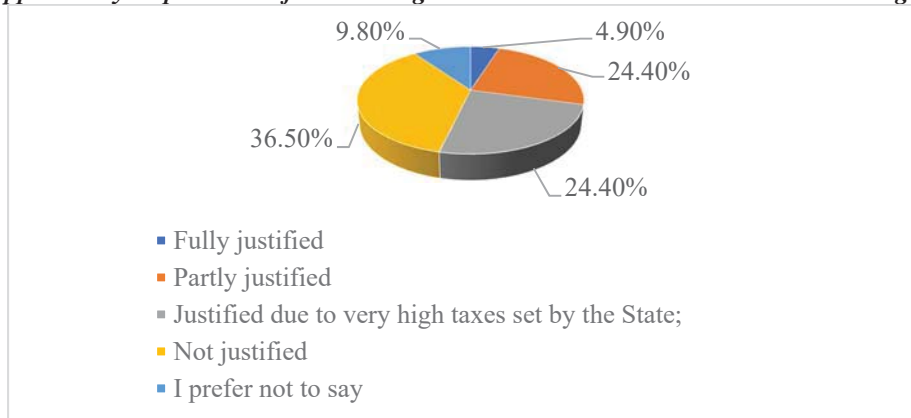
Figure 1. Distribution of the percentage reporting of total sales by taxpayers



Source: Own processing based on responses obtained from questionnaire completion by respondents available at <https://forms.gle/XHwJULotoXPkaZAp9>

More than half of the participants in the study consider tax evasion a result of the current tax legislation. The frequent changes in tax legislation due to the urgent need to increase the fiscal revenues mobilized to the state budget without taking into account the general macroeconomic context create a favorable environment for the growth of the shadow economy. Compliance costs are influenced by the fiscal policy adopted by the executive, which determines the inclination of taxpayers toward tax evasion.

Figure 2. Appraisal by respondents of the existing correlation between tax evasion and the legal framework



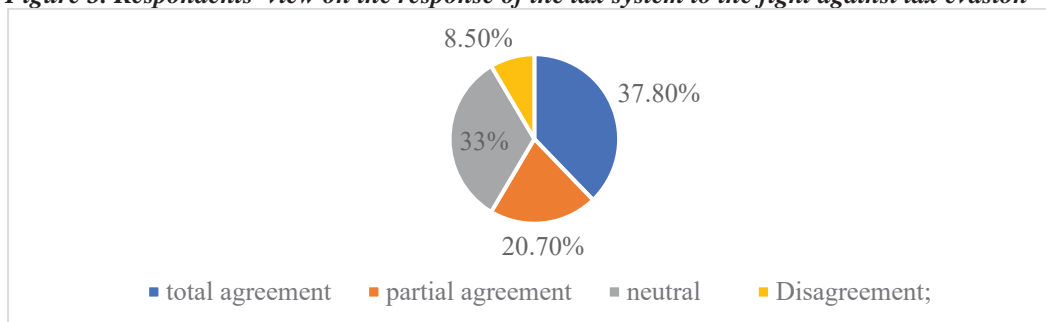
Source: Own processing based on responses obtained from questionnaire completion by respondents available at <https://forms.gle/XHwJULotoXPkaZAp9>

In the economy of a country, the tax system plays an important role in terms of the way of conducting economic life in full legality, with a minimum tax burden having a positive influence on the collection of financial resources to the state budget. The examination of the relationship between tax evasion, taxation and accounting, should focus on the results of the entities' actions to use practices to reduce taxes and duties on the state budget.

The proposed measures for improving the accounting and tax system imply an improvement of the IT platforms used in the tax inspection process and an efficient management of the risk analysis.

The basis of the operational controls carried out by the tax inspectors envisages the assessment of the assets, equity and debt elements on the basis of the information provided by the annual financial statements aiming at the economic operations carried out by the taxpayers in full legality.

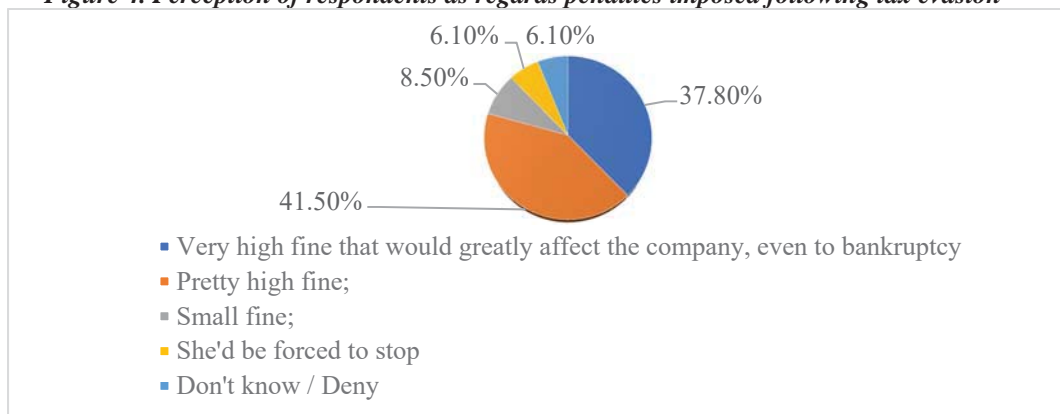
Figure 3. Respondents' view on the response of the tax system to the fight against tax evasion



Source: Own processing based on responses obtained from questionnaire completion by respondents available at <https://forms.gle/XHwJULotoXPkaZAp9>

The amendments to Law No 241 of 2005 to prevent and combat tax evasion in 2021 aimed at recovering in full the damage caused to the State as a result of the commission of an offense and at eliminating the costs of detention of the perpetrator of such an act. Thus, if, during the course of the criminal proceedings or during the proceedings until a final judgment is delivered, the damage, increased by 20% of the basis of calculation, plus interest and penalties, is covered in full, the act is not punishable. Thus, if the taxpayer pays the damage caused to which some penalties are added, he benefits from leniency from the law. This provision stimulates the taxpayer's propensity to evade. This could also justify the responses given by respondents to the consequences incurred by the fraudster in the event of non-reporting of real values.

Figure 4. Perception of respondents as regards penalties imposed following tax evasion

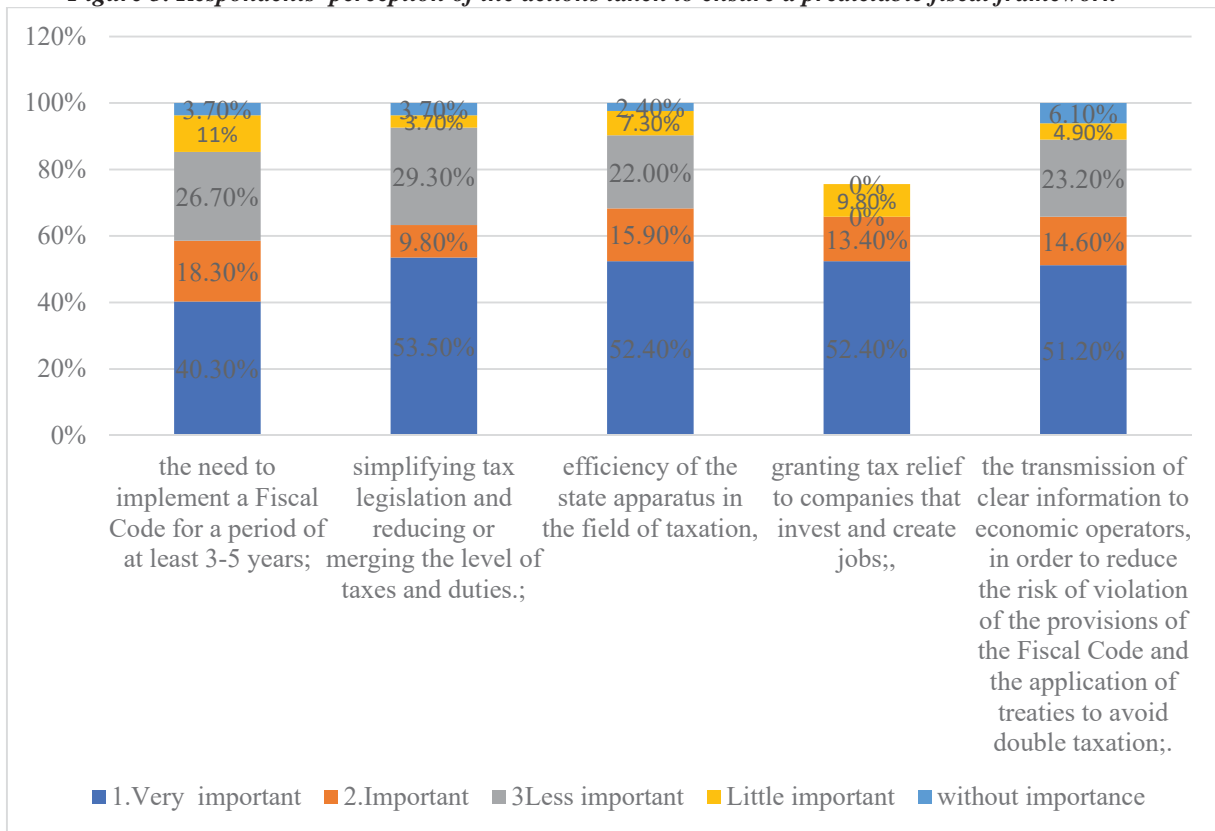


Source: Own processing based on responses obtained from questionnaire completion by respondents available at <https://forms.gle/XHwJULotoXPkaZAp9>

Regarding the most important actions undertaken by the tax authority in order to create a fair and efficient tax system, the respondents' answers illustrate that 68.3% of them stated that making the state tax apparatus more efficient, such as increasing the predictability of the imposition for a period of at least 3-5 years in which no changes can occur in order to increase or introduce new taxes and duties would result in a decrease of the phenomenon of tax evasion. At the same time, from their perspective, compliance costs are influenced by the complexity of tax legislation, which determines the inclination of taxpayers to tax evasion. Increasing the efficiency of collection by assisting taxpayers in establishing and declaring tax obligations is also confirmed through the results analysis reports of the National Revenue Agency.

The provision of tax breaks for companies that invest and create jobs is particularly important for taxpayers. This was acknowledged by transposing into the legislation in this field, namely Law 227 on the Fiscal Code, which stipulates in Article 22 that the profit invested in equipment is exempt from tax. In addition, those carrying out research and development activities benefit from a further 50% deduction in the calculation of the tax result of the eligible expenses for these activities, which illustrates the understanding by the tax authorities of the importance of granting tax incentives to taxpayers who invest and create new jobs. Another issue of particular importance for respondents is the simplification of tax legislation and the reduction of tax obligations. With regard to the simplification of tax legislation, the National Agency for Fiscal Administration aims to improve the services offered by developing a partnership with taxpayers for the services provided, to support taxpayers for the simple, fast and correct understanding of the tax obligations. In order to simplify the process of reporting effectively on the part of taxpayers, the number of tax returns needs to be reduced.

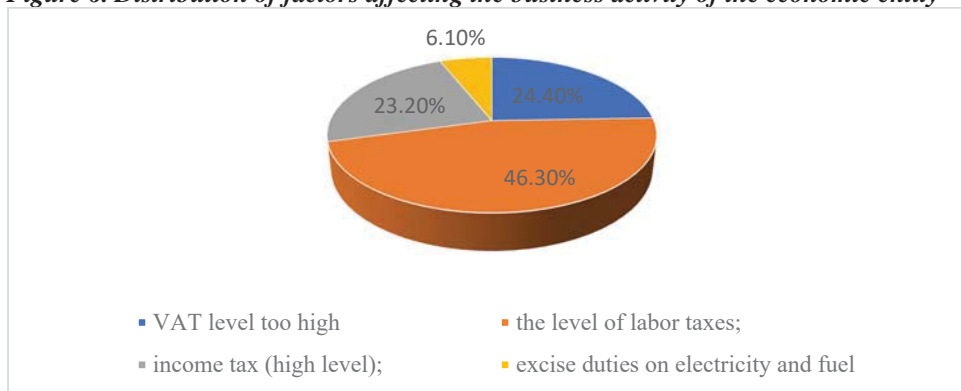
Figure 5. Respondents' perception of the actions taken to ensure a predictable fiscal framework



Source: Own processing based on responses obtained from questionnaire completion by respondents available at <https://forms.gle/XHwJULotoXPkaZAp9>

As regards the tax obligations that most affect the company's activity, 46.3% of respondents mentioned the level of taxation of the labor force. The result seems surprising when we consider that mandatory contributions and payroll tax are borne by the employee. The interpretation of the answer provided by the respondents is probably linked to the way in which the work of those working part-time is taxed, with the employer bearing part of the mandatory contributions. 24.4% of respondents viewed the standard VAT rate at 19% as high.

Figure 6. Distribution of factors affecting the business activity of the economic entity



Source: Own processing based on responses obtained from questionnaire completion by respondents available at <https://forms.gle/XHwJULotoXPkaZAp9>

An analysis of the phenomenon of tax evasion cannot be made without taking into account the existing relationship between accounting and taxation in terms of configuring the accounting information necessary to know the current economic state at the entity level, and implicitly in determining taxes, duties, contributions due to the state in the prevention of fiscal risk. The professional judgment of accountants was visibly marked by the interests of public authorities before the protection of the firm's interests, by applying in practice principles where professional judgment was expressed for tax reasons.

Trust in the authorities is low among taxpayers because they do not feel comfortable in relation to the tax authorities, they contribute to increasing their reticence and hence their compliance.

The fight against tax evasion and the prevention of tax evasion focuses on identifying the most effective means of detecting and punishing the persons who carry out these actions, the set of tactics and techniques for investigating economic and financial crimes guarantee the success of this endeavor and the recovery of the damages created. Thus, a first method is based on access to a computer system, as well as the interception of communications or any kind of remote communication, real evidence in the event of conflict and the demonstration of criminality of tax evasion facts is used. A second method often used is that of obtaining data on financial transactions of a person by following the set of supporting documents submitted to the credit institution for the various payment and receipts operations, documentation on requesting a credit line or loan. An important track in detecting any irregularity is represented by financial banking transactions, whether or not there are matches between the accounting records, and the identification of fictitious expenses or the non-recording of operations commercial

The quality of accounting professionals is given by the assumption of responsibility for fulfilling certain criteria regarding professional, ethical and deontological requirements, against the background of expressing respect and attachment in the protection of the public interest given by the well-being of the community and institutions involved in this financial reporting process.

One point of view expressed by accountants is that using creative accounting for the benefit of managerial or management accounting, to the detriment of financial accounting which is governed by accounting rules, principles and policies, would significantly help clarify the loopholes in not committing tax evasion by economic entities.

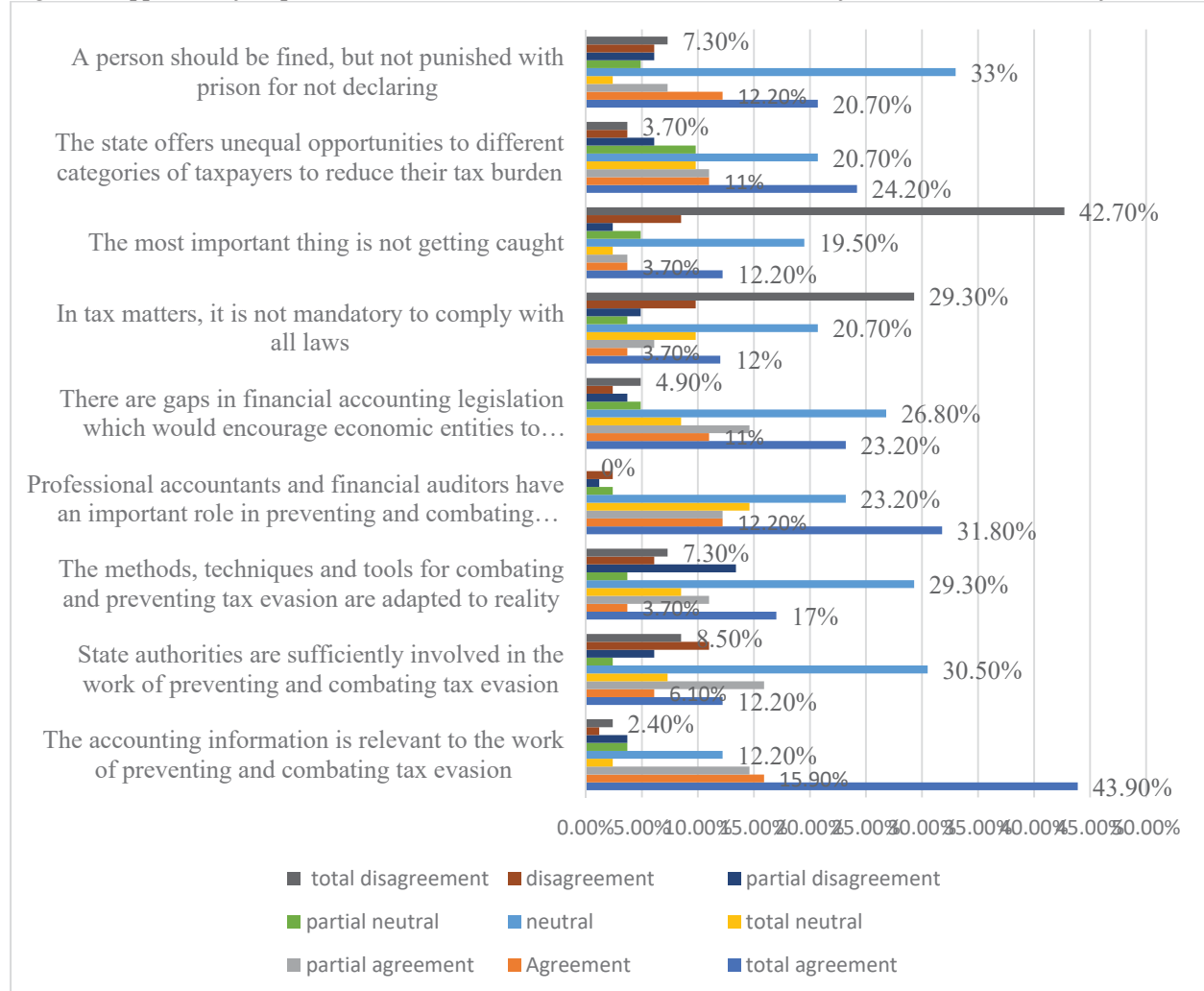
A practice rarely encountered among respondents is to disrespect tax rules, a totally wrong thing which once discovered by the tax authorities will be sanctioned according to the legal provisions in force with unfavorable consequences on the image created on the market.

A number of taxpayers are framing the system by resorting to terror and means of not being discovered in the conscious commission of tax evasion, a totally wrong thing with repercussions on the morale and degree of compliance of the taxpayer.

Respondents believe that the State favors certain categories of taxpayers and does not ensure equal treatment of all, based on experience with tax authorities with negative impact on the degree of confidence to protect their interests.

A treatment of those who do not report the full amount of revenue is to be fined in the first instance to sound a note of warning on those who are suspected of doing the same with the hope of correcting this practice, which would raise taxpayers' awareness.

Figure 7. Appraisal of respondents on issues related to tax evasion and their influence on the conduct of business



Source: Own processing based on responses obtained from questionnaire completion by respondents available at <https://forms.gle/XHwJULotoXPkaZAp9>

A share of 35.4% of respondents believe that better strengthening of the controls carried out by the tax authorities, especially in areas with high potential for tax evasion, is a vital solution for the stability and economic health of Romania through the implementation of a medium and long-term strategy against the background of increased fiscal and budgetary revenues, budget expenditures being on an increasing trend. It is precisely for this reason that the tax reform must remedy the privileges and inequalities in taxation, and the management of public money must be linked to the public money spending system with the measures to increase fiscal revenues.

At the same time, 29.3% of respondents believe that the measures taken by the decision-maker lead to lower compliance costs by reducing the level of fees and taxes by identifying vulnerable groups of

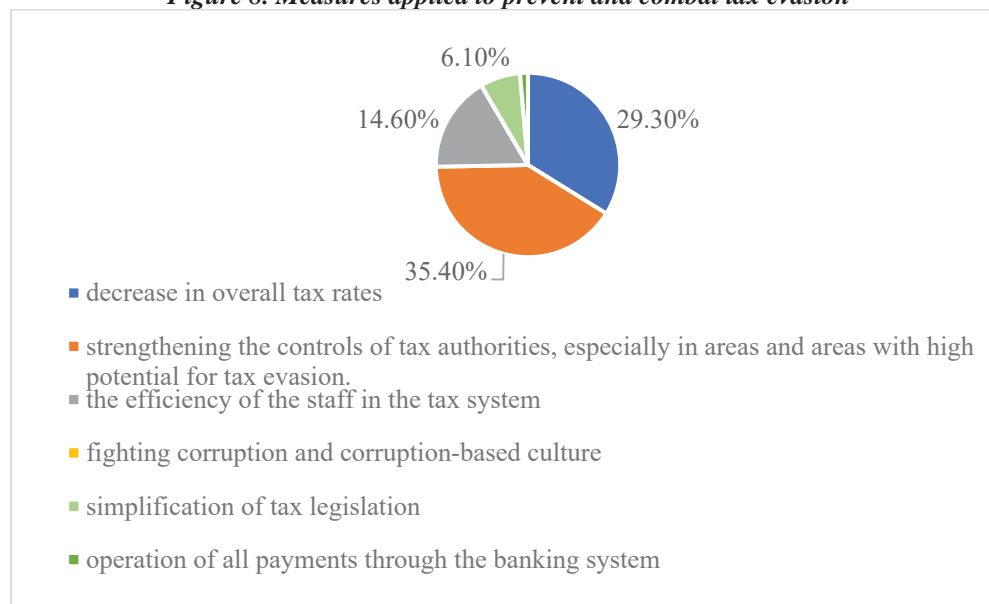
entities. Formalization activities by installing cash machines, card payment terminals and keeping accounts is a necessary first step to stimulate firms and encourage them to honor their tax obligations under conditions of fair competition. In this respect, to reduce the tax burden, accounting must be digitalized to comply with the reporting requirements and assess possible risks that may arise following an unannounced control.

A share of 14.6% of the respondents believe that the personnel in the tax system have an important role in their relationship with the taxpayers. Thus, in order to streamline the personnel in the tax system, investment in professional training is considered, in order to adapt to the taxpayers' requirements, the application of strategies having as center of interest the modern human resources management that will contribute to the development of skills and attracting young employees who support change and organizational culture through innovation of the Agency.

A rather important aspect of the measures taken to reduce tax evasion is the promotion of a collective culture, based on zero tolerance for corruption in engaging with the rule of law, by including the ethics and integrity of the parties involved by carrying out awareness-raising, education and promotion activities to identify potential risks and correct any shortcomings that may arise (13.4% of respondents).

The last two remaining options, namely the simplification of the tax legislation and the operation of all payments through the banking system, the simplification of the tax legislation (6.1%) will considerably improve the confidence of taxpayers in the state and thus reduce the time spent on drawing up tax declarations. The operation of all payments through the banking system (1.2%) is an extensive process that aims at clear coordination in identifying the facts of tax evasion by carrying out an analysis of the financial circuit of the amounts transferred by natural or legal persons through the financial system in Romania, supporting documents submitted to the credit institution for the execution of the respective payments and receipts operations, respectively cash withdrawals, accompanied by the statement on the destination of the money withdrawn.

Figure 8. Measures applied to prevent and combat tax evasion



Source: Own processing based on responses obtained from questionnaire completion by respondents available at <https://forms.gle/XHwJULotoXPkaZAp9>

According to the graph, 80% of the respondents believe that the political decision-maker's tendency to raise taxes to cover the deficit caused by tax evasion is a factor with a negative impact on economic activity, as it negatively influences taxpayers' behavior in terms of tax compliance and affects the well-being of society as a whole. In a situation where a taxpayer is unable to pay tax liabilities, their increase

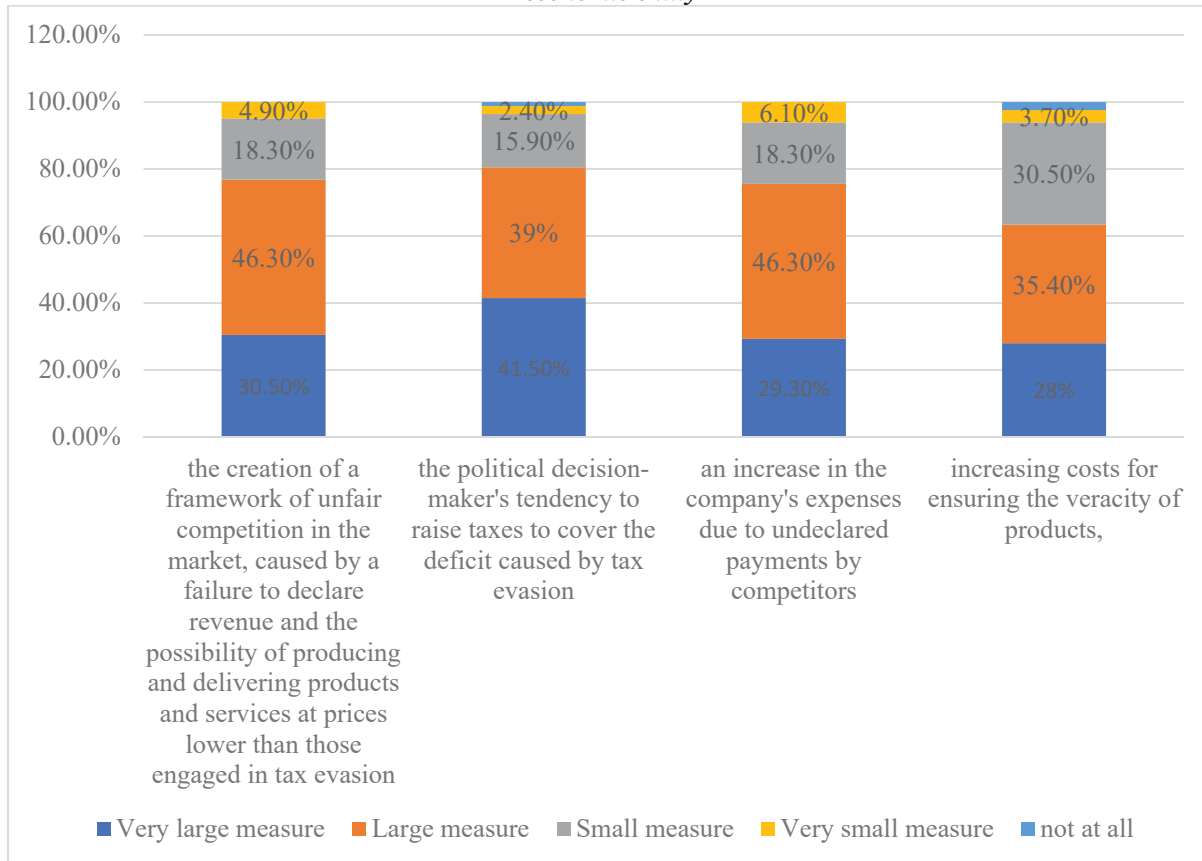
will put additional pressure on him because it will restrict his legal possibilities of action, and will lead him on a totally wrong track to commit tax evasion.

The most harmful factor in committing tax evasion is the creation of a framework of unfair competition on the market, caused by the non-declaration of income and the possibility of producing and delivering products and services at lower prices than those who practice tax evasion (76.8%). Thus, companies feel threatened by the level of tax evasion, and they sound the alarm because the state does not react to the extent and assigns fair traders to the dishonest, in accordance with the legitimate character of dishonest practices.

The increase in the company's expenses due to undeclared payments by competitors (by a percentage of 75.6%) affects their sustainability, and will negatively influence profit, a major problem signaled among taxpayers because it undermines fair competition, a trap that applies to companies that are unable to obtain the source of external financing for development. A first solution for correcting this informal practice is to tighten controls by the competent tax authorities and enforce the necessary sanctions and measures.

The last factor with direct implications on the phenomenon of tax fraud is the increase in costs for ensuring the veracity of products, with a share of 63.4% of the total, aimed at assuming responsibility towards the end consumer by correctly informing the quality of products, leads to maintaining the competitive position, and the key to success is the adopted marketing strategy. Also for increasing the level of trust and loyalty of customers it is necessary to apply a product certification system to verify compliance and establish the veracity of the declared information.

Figure 9. Analysis of the drivers of tax evasion that may influence the economic activity carried out by the economic entity



Source: Own processing based on responses obtained from questionnaire completion by respondents available at <https://forms.gle/XHwJULotoXPkaZAp9>

5. Conclusions

The study focused on the determinants of tax evasion, the analysis being made from a multifactorial perspective, the research objective of what determines and maintains the perpetuation of this phenomenon. The analysis was carried out taking into account the legislative, institutional, economic, as well as some aspects of the taxpayer in order to contribute to a better understanding of the phenomenon of tax evasion. The study has limitations mainly due to the low number of questionnaire respondents.

The results illustrate that compliance costs have a negative influence on tax evasion, with an increase that causes the taxpayer to default. Rantelangi and Majid came to a similar conclusion from a study conducted in Indonesia (Rantelangi & Majid, 2017).

Another factor related to and influencing tax evasion is fiscal pressure. Tax pressure is a determining factor of tax evasion and is one of the most frequently approached in specialized studies. Tax pressure leads taxpayers to evade tax rules by avoiding the payment of tax obligations. The responses provided by the respondents show that the numerous changes made by the tax code governing the way in which taxes are calculated and collected favor tax evasion.

Another identified determinant is the size of the sanctions applied during the tax inspection, with a large proportion of respondents considering that they have an effect on the degree of compliance. One conclusion to be drawn from the research carried out is that intensifying controls in areas of fiscal risk increases the degree of compliance by taxpayers. The study illustrates the importance of ensuring trust in institutions with control skills to reduce tax evasion. Corruption provides taxpayers with several opportunities to evade affecting their perception of institutions. A similar conclusion was reached from a study conducted by Alleyne and Harris (Philmore & Terry, 2017).

A future direction of research into the phenomenon of tax evasion would involve taking into account socio-demographic factors at European Union level.

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