The Effect of Taxpayer Political Beliefs on Tax Evasion Behavior: An Empirical Study Applied to Tunisian Case

Authors : Nadia Elouaer

Abstract : Tax revenue is the main state resource and one of the important variables in tax policy. Nevertheless, this resource is continually decreasing, so it is important to focus on the reasons for this decline. Several studies show that the taxpayer is reluctant to pay taxes, especially in countries at risk or in countries in transition, including Tunisia. This study focuses on the tax evasion behavior of a Tunisian taxpayer under the influence of his political beliefs, as well as the influence of different tax compliance variables. Using a questionnaire, a sample of 500 Tunisian taxpayers is used to examine the relationship between political beliefs and taxpayer affiliations and tax compliance variables, as well as the study of the causal link between political beliefs and fraudulent behavior. The data were examined using correlation, factor, and regression analysis and found a positive and statistically significant relationship between the different tax compliance variables and the tax evasion behavior. There is also a positive and statistically significant relationship between tax evasion and political beliefs and affiliations. The study of the relationship between political beliefs and compliance variables shows that they are closely related. The conclusion is to admit that tax evasion and political beliefs are closely linked, and the government should update its tax policy and modernize its administration in order to strengthen the credibility and disclosure of information in order to restore a relationship of trust between public authorities and the taxpayer.