

The Impact Of Corporate Tax Evasion On The Budget Revenue Decline: A Case Study Jordan's Overall Budget

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Abstract: The purpose of this research is to consider the impact of corporate tax evasion on Jordan's total budget. To decrease revenue, four aspects were also influenced: public revenue, public expenses, tax rates, and the budget deficit. The sample for study includes 93 questionnaires completed by workers working as tax collectors at the Ministry of Finance. The study discovered that tax revenue, public expenses, tax rates, and the budget deficit had no substantial influence on tax evasion. Furthermore, researchers have identified tax evasion at all levels as a means of diminishing financial resources that serve as a source of revenue for states that rely on taxes to finance public expenditures, as well as assisting in the financing of economic and social investment.

Keywords: Tax evasion (TE), Public revenue (PR), Public expenses (PE), Tax rates (TR), Budget deficit (BD), Jordan's Overall Budget.

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1. Introduction

The complexity and difficulty of the rules and regulations that regulate the taxation system, processes for collecting taxes, and a perception of rising taxes and fees burdened by the authority all contribute to an increase in the phenomena of tax evasion (Varotsis & Katerelos, 2020). Jordan's economy suffers from inadequate resources and chronic fiscal deficits in the budget, and general government expenditure is frequently supported by taxation. In 2019, the average tax burden in its broadest sense, measured by the amount of tax and non-revenue tax and social security contributions to GPP, was 27.6 percent of GPP, with indirect taxes accounting for the majority of it (Alasfour, 2019; Youssef, 2019; Beck & Richter, 2021).

Tax evasion in Jordan has finally resulted in a loss of money to the government, which, if collected, may lead to a reduction in the budget imbalance. Jordan's economy is suffering as a result of insufficient resources and a persistent fiscal imbalance, making it

exceedingly difficult to provide the required money to satisfy the objectives of the economic and social growth processes (Alsheikh et al, 2016; Alshira'h, 2018).

The tax is a monetary deduction imposed by the government on people in an unlimited and unconditional manner with the objective of meeting financial commitments (Moldogaziev et al, 2017). In the science of public finance, tax evasion is defined as releasing individuals from their obligations to pay the tax after verification of the established incident, as it means releasing the taxpayer in whole or in part from the performance of the tax without transferring the burden to others, which has an impact on the state's tax revenue, and it is considered one of the most serious crimes (Houben & Snyers, 2018).

Despite the fact that several researches have been conducted on the subject of tax evasion, there is no single accepted and agreed-upon approach for determining the scale of tax evasion. Due to the high number of cases of smuggling, high tax rates, the large size of the informal economy

(Vanhoeyveld et al., 2020), unlicensed labor, and the accounting method used to provide a large volume of money to cover public expenditures of the state, primarily water and energy, it has been shown that the volume of tax evasion in developing countries exceeds twice the volume of tax evasion in developed countries (Avi-Yonah, & Xu, 2016). Tax revenue is often considered the oldest method of producing cash for government sustainability, and most economies rely on it to satisfy their expenditure demands (Kodali et al., 2017; Luciani, 2015). As a result, taxing has proven to be the most practical method for governments to raise income to support development initiatives (WHO, 2015).

Even as expense of living for companies grows, so does the pressure on the state to supply basic requirements of life for businesses (Ward, 2016). States' income tax regulations should be changed without impacting business profits or state revenues (Chetty, Friedman & Saez, 2013). The purpose of this study is to establish the impact of tax evasion on the volume of public revenues and the amount owed, as well as the tactics utilized by the income and sales tax departments to decrease tax evasion. Tax evasion, according to the experts, has become a widespread practice as a result of the state's high tax rates imposed on enterprises and private entities. However, numerous entities have failed to pay taxes owing to them and have provided fake data in order to avoid paying the money owed to the state, lowering the size of revenues and decreasing the quantity of income received (Arnold et al., 2019; Arnold, 2019).

Subsequently, the purpose of this study was to look at the influence of business tax evasion on budget revenue declines a case study of Jordan's overall budget. The following are included in the structure of this document: Section 2 lays the theoretical groundwork for the variable connection. The model for the investigation is described

in Section 3. The study design is introduced in Section 4. Section 5 examines data using a descriptive-analytical approach to validate hypotheses and draw conclusions. Section 6 explores the findings, offers potential theoretical and practical implications, and identifies the study's limitations.

2. Literature Review and Hypothesis Development

2.1 Tax Evasion and Public Revenues

According to Alhaleh (2018), tax evasion results in a direct loss of governmental tax revenues in Palestine. Because government public revenues in Egypt rise faster than the underground sector, the tax evasion situation may deteriorate even further (Udoh, 2015). In Vietnam, total tax evasion is increasing although public revenues are growing at a slower rate than the formal economy from which the government receives taxes (Ivanyna, Moumouras & Rangazas, 2016). Furthermore, correct measurement of tax evasion in Pakistan is critical due to its potential effect (Kemme, Parikh & Steigner, 2017). Other indices of public revenue include national accounts, the unemployment rate, and the rate of inflation. Policymakers may be misled by a big and rising underground economy (Mügge, 2016). Thus, the researcher then concluded that:

H1: There is a statistically significant relationship between tax evasion and Jordanian public revenues.

2.2 Tax Evasion and Public Expense

The closest literature to our topic is undoubtedly that concentrating on tax evasion as the level of satisfaction taxpayers have with government policies on the supply of public goods and, more broadly, on public expenditure. The experimental research agrees that taxpayers are more inclined to avoid if they believe their money is being mismanaged (D'Agostino et al,

2021; Kiow et al, 2017). Casaburi & Troiano (2016) suggest an empirical study to examine the influence of local efficiency on tax evasion in Italian municipalities, where tax evasion is quantified by public spending and taxation views gathered. Empirical evidence suggests that inefficiencies in public expenditure have a negative impact on people's tax evasion, and that this effect is amplified when the volume of public spending is smaller (World Bank, 2019). Thus, the researcher then concluded that:

H2: There is a statistically significant relationship between tax evasion and public expense in Jordan.

2.3 Tax Evasion and the Tax Rate

This research looked at an individual's evasion decision as a choice under uncertainty, as well as the impact of the tax rate, taxpayer income, and enforcement parameters on the level of tax evasion under various assumptions. In truth, when it comes to the link between tax evasion and tax rates (Slemrod, 2019). Paulus (2015) provides an empirical study for the United Kingdom, finding a positive association between tax evasion and both the marginal tax rate and after-tax income using cross-sectional data and a Tobit model. The tax rate, on the other hand, is positively connected to income. Dean (2012) resolves this issue by exploiting an external change in the tax rate for higher levels of income in the United States in both 2015 & 2020: there is no statistically significant effect of income on tax evasion, but the impact of the marginal tax rate is interestingly significantly negative. Thus, the researcher then concluded that:

H3: There is a statistically significant relationship between the amount of tax evasion and the tax rate in Jordan.

2.4 Tax Evasion and the Budget Deficit

Tax evasion and the budget deficit have varying effects on tax reduction arrangements, which may vary depending on the exact language of the applicable legislation (Lenz, 2020). When the outcomes of these arrangements are compatible with the aim of the law, this is referred to as effective tax evasion. When tax evasion lowers taxes in a way that contradicts the budget deficit (Langenmayr, 2017). It is legal to claim all applicable tax breaks. The budget deficit will almost certainly have a detrimental influence on tax evasion in the long run (Alm, 2019). The high rate of tax avoidance in Palestine is troubling and causes worry. It has significantly contributed to the establishment of a budget deficit equivalent to almost 30% of total government expenditures in 2018 (World Bank Group, 2019). Thus, the researcher then concluded that:

H4: There is no statistically significant relationship between tax evasion and the budget deficit.

3. Research Model

The current study provides a research model, as shown in Figure 1, which is built on the assumptions and logic of previous research. The current analysis includes five variables, four of which are exogenous (public revenue, public expenses, budget deficit, and tax rates are independent variables) and one of which is endogenous (Tax evasion which is the dependent variable). Thus, the report recommends that the impact of corporate tax evasion on Jordan's total budget be explored.

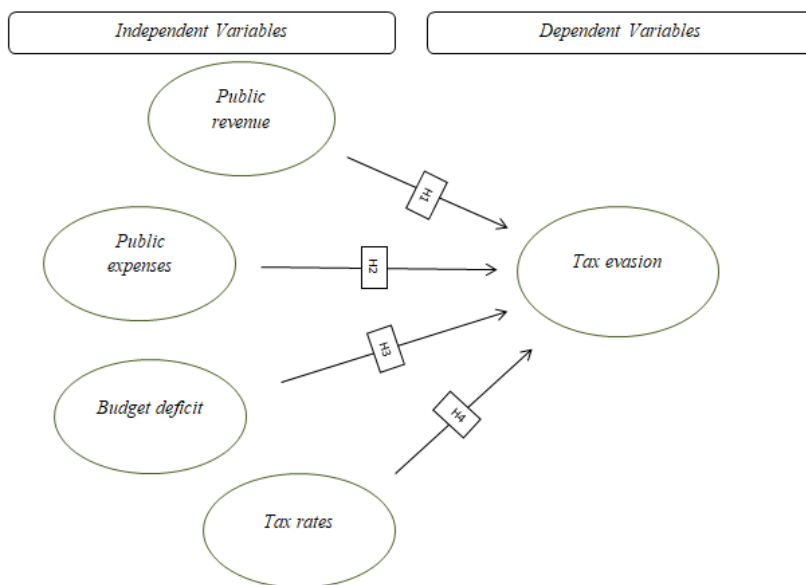


Fig.1 The research conceptual framework

4. Research Design

According to Trabert et al (2019), methodology is "a collection of principles, processes, or techniques on which the research or study route is based, as well as organized stages followed by the researcher in addressing the issues he or she examines until he or she reaches a specific result." All of the data, analysis, description, and presentation in an intelligible and relevant form, dealing with statistical data without generalization, and displayed through tables and graphs, among other things, is where the researcher depended on the descriptive technique in his study.

According to Blumberg et al (2014), a correlational study is one in which the researcher is interested in determining the relationship between two or more variables and expresses the degree or amount of the relationship using the correlation coefficient, and the researcher uses it when he wants to know the interrelationships between these variables. The correlation coefficient is a statistical value that ranges from (+1 positive to -1 negative), and the signal (- / +) indicates the direction of the

relationship in the sense that if the signal is negative (-), it indicates an inverse relationship between the two variables, and if the signal is positive (+), it indicates a direct relationship between the two variables. To suit this sort of investigation, the study used a descriptive and associative technique.

A research population is a group of people, incidents, or things of attention that the researcher desires to examine (Sekaran & Bougie, 2016). The population of this study comprises Tax collectors from the Ministry of Finance in the Hashemite Kingdom of Jordan. The sample size of more than 30 samples and less than 500 samples is sufficient for most studies (Saidan et al, 2017). Thus, a total of 120 surveys have been distributed based on this. Only (93) questionnaires were returned from the distributed questionnaires. A convenience sampling approach was used in this study, which refers to the collection of information from members of the population who are conveniently available to provide it (Sekaran & Bougie, 2016). According to above, the sample size of (93) is appropriate for statistical analysis procedure.

5. Data Analysis and Research Findings

5.1 Profiles of Respondents

Table.1 *Profiles of Respondents*

Category	Frequency	Percentage (%)
<i>Gender</i>		
<i>male</i>	58	62.4
<i>female</i>	35	37.6
<i>Total</i>	93	100.0
<i>Age</i>		
<i>21-30</i>	1	1.1
<i>31-40</i>	27	29.0
<i>41-50</i>	50	53.8
<i>51-60</i>	15	16.1
<i><60</i>	1	1.1
<i>Total</i>	93	100.0
<i>Education Level</i>		
<i>Bachelor</i>	72	77.4
<i>Master</i>	18	19.4
<i>PhD</i>	3	3.2
<i>Total</i>	93	100.0
<i>Experience</i>		
<i>2-4</i>	9	9.7
<i>5-7</i>	24	25.8
<i>8-10</i>	47	50.5
<i><10</i>	13	14.0
<i>Total</i>	93	100.0

Table 1 shows that majority of the respondents were male (62.4%) and they were within the age group of 31-50 years old approximately three-quarters (82.8%), also the majority of the respondents hold a Bachelor degree (77.4%) while 19.4% of them hold Master degree. Most of the

respondents had more than 8 years of working experience (69%). Hence, the demographic profile of the respondents revealed that they had adequate knowledge and experience to join in the survey and provide reliable data for this study.

Table.2 *Descriptive statistics and reliability*

Constructs	Mean	Standard deviation	Cronbach's Alpha
1. <i>Public revenue (PR)</i>	4.0538	.52599	.782
2. <i>Tax evasion (TE)</i>	3.6329	.39708	.888
3. <i>Public expenses (PE)</i>	3.3932	.53272	.723
4. <i>Budget deficit (BD)</i>	3.7194	.31876	.719
5. <i>Tax rates (TR)</i>	3.8065	.41843	.802

The five-point scale applied in this study was further categorized into three categories: high, moderate, and low scales. Scores more than 3.67 is viewed as high; scores less than 2.33 is viewed as low; while those between low and high scores are considered moderate (Sasenberg, Matschke & Scholl, 2011). Table 2 presents the overall mean for the latent variables ranged between 3.3932 and 4.0538. Further,

Cronbach alpha analysis was executed to examine reliability of the instrument. Whereas, if the Cronbach's Alpha is less than 0.6, it is considered as poor and thus, the items are less reliable. Those in the range of 0.7 are acceptable and those over 0.8 as good (Sekaran & Rani, 2010). Thus, based on the results of the present study all the variables' items are reliable.

5.2 Correlation Analysis

Table.3 *Correlation analysis*

		PR	TE	PE	BD	TR
PR	Pearson Correlation	1	.420**	.289**	.660**	.344**
	Sig. (2-tailed)		.000	.005	.000	.001
	N	93	93	93	93	93
TE	Pearson Correlation	.420**	1	.217*	.590**	.341**
	Sig. (2-tailed)	.000		.037	.000	.001
	N	93	93	93	93	93
PE	Pearson Correlation	.289**	.217*	1	.440**	.142
	Sig. (2-tailed)	.005	.037		.000	.174
	N	93	93	93	93	93
BD	Pearson Correlation	.660**	.590**	.440**	1	.839**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	93	93	93	93	93
TR	Pearson Correlation	.344**	.341**	.142	.839**	1
	Sig. (2-tailed)	.001	.001	.174	.000	
	N	93	93	93	93	93

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

As shown in Table 3 the highest correlation value was between tax evasion (TE) and budget deficit (BD) (.590; $p < .01$), and smaller correlation value was between tax evasion (TE) and public expenses (PE) (.217; $p < .05$). While, the correlation value

between tax evasion (TE) and public revenue (PR) was at (.420; $p < .01$), and the correlation value between tax evasion (TE) and tax rates (TR) was at (.341; $p < .01$). The results indicates that all the variables have a significant relationship at ($p < .01$, $p < .05$).

5.3 Linear Regression Analysis

Table.4 *Linear Regression Analysis*

Constructs	t-value	Sig.	Result
Public revenue (PR)	4.412	.000	Accepted
Public expenses (PE)	2.120	.037	Accepted
Budget deficit (BD)	8.049	.000	Accepted
Tax rates (TR)	3.457	.001	Accepted

Table 4 depicted the linear regression coefficients of the tax evasion as an independent variable to the dependent variables. All variables are significant where ($p < 0.01$). In terms of t-values, the highest t-value was discovered for budget deficit, where (t-value = 8.049). This indicated that tax evasion variable made the strongest contribution to explain the dependent variable (budget deficit). The lowest t-value indicated that with public expenses (t-value = 2.120). And for Tax rates the t-value was at (3.457), while the public revenue for public revenue was at (4.412). The results of the testing hypotheses indicated that the independent variable significantly correlated with the dependent variables. Hence, all hypotheses are accepted (see Table 4).

6. Discussion and Conclusion

The purpose of the study was to look at the impact of business tax evasion on Jordan's overall budget. Furthermore, the present study's model has been evaluated by the Ministry of Finance (MOF), emphasizing the importance of corporate tax evasion tactics in achieving an extraordinary outcome. Jordan's whole budget can manage and permit all approaches and instruments to materialize, including corporate tax evasion (Qudah, 2021). Thus, tax evasion may not be used to improve Jordan's overall budget operations. Furthermore, the study's findings can provide light on linkages in the context of tax evasion, public revenue, public

spending, the budget deficit, and tax rates. The outcomes of this study can also contribute to results-based treatment by highlighting tax evasion tactics as a relationship supervisor in trouble.

While the first hypothesis resulted in the effect of tax evasion being tested against public revenues using Pearson correlation and linear regression analysis, the second hypothesis resulted in the effect of tax evasion being tested against public revenues using Pearson correlation and linear regression analysis. The findings show that there is a statistically significant association between the two variables, demonstrating that there is a substantial relationship between tax evasion and public revenues. That is to say, the various levels of tax evasion will have a direct impact on Jordan's governmental income. These findings are consistent with previous research (Alhaleh, 2018; Kemme, Parikh & Steigner, 2017). As a result, H1 is approved. The effect of tax evasion was examined against public expenditure using Pearson correlation and linear regression analysis, whereas the conclusion of the second hypothesis revealed The findings suggest a statistically significant association between the two variables, demonstrating a meaningful relationship between tax evasion and public expenditure. That is to say, the various levels of tax evasion will have a direct impact on the volume of Jordan's public expenditure. These findings are consistent with previous research (D'Agostino et al, 2021; Kiow et al, 2017;

World Bank. 2019). As a result, H2 is approved.

The third hypothesis resulted in the effect of tax evasion being examined against the tax rate using Pearson correlation and linear regression analysis. The findings suggest a statistically significant association between the two variables, implying a strong relationship between tax evasion and tax rate. That is to say, the various levels of tax evasion will have a direct impact on the magnitude of Jordan's tax rate. These findings are consistent with previous research (Slemrod, 2019; Paulus, 2019). As a result, H3 is approved.

The fourth hypothesis resulted in the effect of tax evasion being evaluated against the budget deficit using Pearson correlation and linear regression analysis. The findings suggest a statistically significant association between the two variables, demonstrating a meaningful relationship between tax evasion and the budget deficit. That is to say, the varied levels of tax evasion will have a direct impact on the size of Jordan's budget deficit. These findings are consistent with previous research (Lenz, 2020; Alm, 2019). As a result, H4 is approved.

This research is followed by an examination of the issue of tax avoidance. This issue has become a source of concern for many areas of society, including government and civil society, despite the fact that most governments are working into measures to prevent it from spreading. Researchers have also seen the threat of tax evasion at all levels as a way of reducing financial resources that serve as a source of revenue for states that rely on taxes to support public expenditures, as well as aiding in the financing of economic and social investment.

The sample approach and data collection method utilized in this study are the study's limitations. The information gathered from the questionnaire survey is insufficient to fully explain the phenomena of tax evasion in Jordan's total budget. As a result, future

researchers should think about other data gathering approaches, such as mixed methods. Finally, this study only looked at five criteria related to tax avoidance. This is because the author was constrained by a time limitation. Future study should take into account more factors by extending the number of tax evasion determinants to include more features that have not been studied or to include variables with contradictory results. Furthermore, future studies might include mediating variables to see whether they have any effect on tax evasion.

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