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TAXPAYERS' ATTITUDE TOWARDS TAX AVOIDANCE: CASE OF THE LITHUANIA

Abstract:

The main aim of the paper is to analyze factors, which might have an impact on taxpayers' attitude towards tax avoidance. As taxes are the main source of state financial resources it is important to perceive country's taxpayers, their preferences and their opinion, which forms their behavior. Data from a three-year survey of the Lithuania taxpayers (natural persons) were used to evaluate taxpayers' tolerance to tax avoidance, the main reasons of such attitude and the incentives for fairer tax payments. Differences between demographic characteristics groups and changes over time were examined by using chi square and logistic regression methods. The analysis showed declining tolerance for tax avoidance in Lithuania during 2017-2019.

Keywords:

Taxes, Taxpayers' behavior, Tax avoidance

JEL Classification: D10, H26, H29