

Taxpayer Behavior Patterns of Firms and Their Classification*

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* Presented at the 37th IBIMA International Conference, 30-31 May 2021, Cordoba, Spain

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Abstract

Taxpayer behavior is an intensively developing area of research that ultimately seeks to improve voluntary tax compliance. Numerous studies of taxpayer behavior have substantiated the factors of impact described by the traditional model of tax behavior and have identified new behavioral and institutional factors of impact. Consequently, it is timely and relevant to identify certain patterns in long-term compliance behavior (patterns of taxpayer behavior) of economic entities and to study the key factors that have an impact within the context of a particular pattern of taxpayer behavior. The purpose of this study is to create a classification of the patterns of taxpayer behavior of firms. The study comes from a hypothesis that it is possible to detect patterns in taxpayer behavior and to classify them in accordance with various characteristics. By systematizing the research data, it was possible to detect patterns in the compliance behavior of businesses and to classify them by various characteristics for the purpose of further research and application in the development of a national tax control system.

Keywords: Compliance Behavior, Pattern, Tax Evasion, Tax Control, Firms.