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The Microeconomic Models of Tax Evasion, Tax Avoidance and Tax Denial – What Does the Profession State?

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Abstract: There are several economic models in professional literature that seek to correlate between human behavior patterns, attitudes, tax evasion and their risk, and their institutional background. Among the theoretical models of tax behavior, the pioneer Allingham-Sandmo (1972) model further developed model of Becker (1968, 1976). Corchón (1992) describes the coexistence norms of economic operators, the game of the 'cops and robbers' of a citizen attempting to escape from the taxing state and its obligations. Ehrlich's model (Ehrlich 1973) - a choice between a curve and a straight path - that legitim activities provide stability and constancy, while more illegal activity may result in greater income. In my paper, I review international experiences that show that reducing the tax burden alone does not reduce the size of the hidden economy, in the long run; only improving the autonomy and motivation of actors can bring lasting results.

Keywords: Tax evasion, Tax rate, Income level, Probability of controlling, Extent of penalty

Introduction

Tax is one of the largest sources of income in central budgets, so taxation plays a significant and determining role in the life of all economic actors. It affects all members of society without exception, directly or indirectly. Taxation is a very complicated and complex system of tools, so behind tax evasion, tax avoidance and tax denial there are often very complicated, tangible phenomena. Taxation has been a concept since the birth of states. Different and very varied forms of tax evasion have evolved in different historical periods. In a rapidly changing economic environment, tax-related abuse is difficult to classify because human ingenuity knows no limits. In order to reduce or eliminate abuse, it is important for public bodies assigned to taxation to be more prepared and efficient.

A significant economic policy objective is to reduce the level of tax evasion and to increase the efficiency of taxation. The term of a black economy (underground economy) – as many examples also show – as well correctly points towards relations with crime. Income tax evasion very often leads to relationships with other criminal acts (Nagy, 2011). Based on statistical estimates, we can see that a tax base corresponding from one-third to one quarter of GDP disappears in our country after the comparison of the tax returns and the amount of tax payments. "According to the CSO's report, the size of the black economy's GDP is now 15%.

Similar results were obtained by Zoltán Pogátsa (Pogátsa, 2012), who defined this ratio at around 11-18%. However, according to research by Pál Belyó (Belyó, 2008b), the size of the hidden economy is around 20-25%" (Hauber, 2013). Based on the analysis of the microeconomic models of tax evasion, we can assume that tax evasion has a decreasing tendency when the number of checks increase and the rate of punishment increases, the spread of tax evasion depends on individuals' incomes and the rate of tax rates. These classical economic models identify important factors but can not fully explain the behavior of taxpayers. According to Akerlof, several model balances may occur in the functioning of the tax system, as there are many social, societal behavior patterns.

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Microeconomic Models of Tax Evasion

Two areas of modern economics have contributed to the development of models in connection with the hidden economy. The first area is the social welfare maximization approach - or the theory of optimum taxation. This is used to determine the rate of tax that maximizes social welfare, which can be described by a social welfare function that takes into account the impact of taxes on labor supply, wealth generation, and income distribution. The second area is the microeconomics of crime. Its practitioners start from models in which the offender rationally assesses the expected benefits and costs of crime and selects the alternative that maximizes the (expected) net benefit (Szántó & Tóth, 2001). Among the theoretical models of tax behavior, the pioneer Allingham and Sandmo model (1972) further developed the model of Becker (1968). According to the classic approach, the individual decision determining the rational use of profit maximizing individuals (choice of taxpayers between law enforcement and tax evasion) depends on the following factors (Semjén, 2017):

1. income level of the taxpayer,
2. tax rates,
3. probability of controlling/getting caught,
4. the extent of the penalty.

Under the classic model of tax evasion, individuals decide on their tax behavior by assessing the expected impacts of the above variables rationally (as a homo oeconomicus based on the calculations of the expected utility of the outputs). In this, the offender rationally assesses the expected benefits and costs of the crime, and chooses the alternative that maximizes the (net) expected benefits. Benefit-maximizing players are looking for an optimum solution for making decisions about certain forms of emergence of hidden economy (for example in case of tax evasion), taking into account the costs and benefits of taking part in the hidden economy and staying away from it. According to the model, the rise in probability of getting caught always leads to the increase in declared income. Accordingly, by increasing probability of controls, the proportion of concealed income may be reduced. Corchón (1992) describes the coexistence standards of economic operators, the taxing state which tries to enforce these with sanctions and presents the 'cops and robbers' game of a citizen who tries to escape from his obligations (Hámmori, 1998). Let be:

P – the citizen
 G – the state
 A1 – criminal strategy
 A2 – correct behaviour
 B1 – observance
 B2 – omitted observance
 Y – income of the citizen
 T – value of the evasion
 c – the cost of observance
 d – rate of the penalty

The punishment is proportional to the tax if P carries out the tax evasion and gets caught, sanctioned by dT , d and T are considered external factors. The penalty for avoidance must cover the observation cost, $c < dT$. We also assume that the tax payable is greater than the cost of observation $T > c$ and the income of the citizen is greater than the value of the evasion $Y > T$. The following table shows the payouts of two economic operators – with the different combination of their strategies:

P/G	B1	B2
A1	$Y - T(1 + d), T(1 + d) - c$	$Y, 0$
A2	$Y - T, T - c$	$Y - T, T$

It follows from the above assumptions that:

$$Y > Y - T > Y - T(1 + d),$$

$$T(1 - d) - c > T > T - c > 0.$$

Based on these, it seems to be no dominant strategy, so there is no strategy that would be the best choice for any player. Let's look at the Nash equation below. It is assumed that both operators act simultaneously and are both perfectly informed. Pure strategies do not have Nash's balance, so we put in mixed strategies.

Let p be the probability of P choosing $A1$ (tax evasion) and q the probability of G choosing $B1$ (choosing the control). Then the gains of P and G (M_p and M_g) are as follows:

$$M_p = p [q (Y - T (1+d)) + (1 - q) Y] + (1 - p) [q (Y - T) + (1 - q) (Y - T)],$$

$$M_g = q (p (T - c + dT) + (1 - p) (T - C)) + (1 - q) (1 - p) T$$

From this:

$$M_p = p (T - qT (1 + d)) + Y - T$$

$$M_g = q (pT (1 + d) - c) + (1 - p) T$$

Maximizing M_p :

if $q (1 + d) > 1$, then $p_{opt} = 0$,

if $q (1 + d) < 1$, then $p_{opt} = 1$;

in case $q = 1 / (1 + d)$ the amount of p is indifferent.

Maximizing M_g :

if $pT (1 + d) > c$, then $q_{opt} = 1$,

if $pT (1 + d) < c$, then $q_{opt} = 0$;

in case $p = c / (T - (1 + d))$ the amount of q is indifferent.

Thus, the probabilities connected to Nash-balance:

$$p^* = c / (T (1 + d))$$

$$q^* = 1 / (1 + d).$$

The strategic nature of the game between the two players is indicated by p^* and q^* values. The higher the c , that is, the cost of observation, besides the greater avoidance probability (relative frequency) will be indifferent to the state the strategy is used. Penalty discourages avoidance and makes the observation unnecessary. Equilibrium gains:

$$M_p^* = Y - T$$

$$M_g^* = T - c / (1 + d).$$

Besides these values, none of the parties have any reason to change their strategy. Let's look the same way at choice between the curve and the straight path in Isaac Ehrlich's model (1973). According to our assumption, the taxpayer can choose between two paths or activities, the legal path to the acquisition of goods (fair conduct) and the illegal path of acquisition of goods (crime strategy). The entrance costs are not taken into account when entering the two activities and the movements between the activities. Individuals will most likely choose a combination of the two activities, as it is presumed that there are few who make a living with commitment of crime. It is more likely that a legal activity is behind the crime in the background, as a cover story. In our model let's be:

l – correct behaviour (stable activity, result occurs in any case)

i – criminal strategy (risk is involved, its result is conditional)

t – time input

a – the individual choosing illegal activity gets caught

b – the individual choosing illegal activity is lucky

p_i – probability of getting caught

$(1 - p_i)$ – likelihood of that the accomplishment is successful

The expected value of the consumption, that is, the utility in the given situation:

$$U_s = U(X_s, t_c)$$

where U_s is a joint of certain market goods, equivalent of the realistic income of both legal and illegal activities.

The joint demand function of X good in case of p_i and $(1 - p_i)$ probabilities:

$$X_b = W' + W_i(t_i) + W_l(t_l)$$

and

$$X_a = W' + W_i(t_i) - F_i(t_i) + W_l(t_l),$$

at this time, the expected utility happens the following way:

$$EU(X_s, t_c) = \sum_{s=a}^n \pi_s U(X_s, t_c)$$

$$EU(X_s, t_c) = (1 - p_i)U(X_b, t_c) + p_i U(X_a, t_c)$$

The task is to maximize the above equation, depending on the limits of possessions and time.

$$t_0 = t_i + t_l + t_c$$

It is a requirement that the following values cannot be negative:

$$t_i \geq 0; t_l \geq 0; t_c \geq 0.$$

Optimal conditions of the model:

$$\frac{\delta EU}{\delta t} - \lambda \leq 0$$

$$\left[\frac{\delta EU}{\delta t} - \lambda \right] t = 0$$

$$t \geq 0,$$

thus, besides the amount of time allocated for consumption, the optimal distribution of working hours between legal and illegal activities should be in line with the following solution:

$$-\frac{w_i - w_l}{w_i - f_i - w_l} = \frac{p U'(X_a)}{(1 - p) U'(X_b)}$$

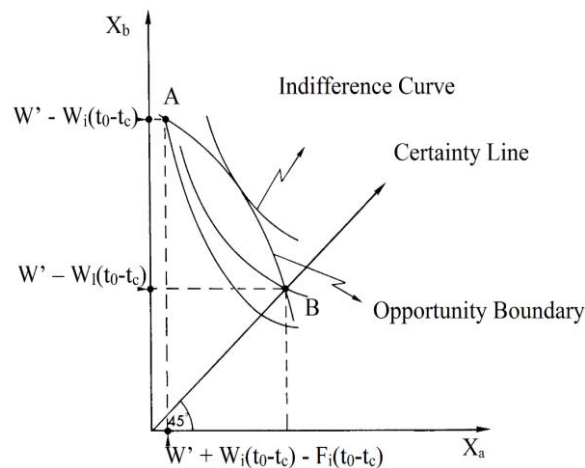


Figure 1. Combination of legal and illegal activities (Source: Ehrlich, 1973)

In Corchòn's model, the increase of d penalty rate does not affect Mp^* , but it positively affects Mg^* , that is, the rate of increase is Pareto-optimal. The expected utility of a P citizen is the same as if he were paying the tax due correctly, and taxation would not be limited by avoidance. In Ehrlich's model, we can see that the absolute precondition for entering into illegal activity is that the absolute slope of the rationality limit exceeds the absolute slope of the indifference curve where full time is spent on legal activity. Expected marginal revenue for illegal activities should not exceed the amount available of non-legal activity. This is a necessary precondition for entering into illegal activity of people trying to avoid or prevent risk. The classical Becker analysis - the Ehrlich model described above - illustrates crime as a decision-making problem by analyzing criminal activity at the level of individuals using the traditional tools of microeconomics. However we obviously cannot get a full picture of the phenomenon if the study stops at the limit of the individual's decision-making. A broader approach is appropriate as the causes and consequences of crime go beyond the individuals' decision-making horizon (Hámori, 1998).

Possibly Drawn Conclusions of the Classical Models

The choice of the variables in the classical model is very logical, and the assumed direction of the effect of these variables on tax behavior is generally based on reasonable theoretical considerations. The results of the empirical tests that test the theory sometimes do not point to the expected direction and often contradict each other. In the research of this topic, the "classical model" of the individual taxation decision on risk is transformed into increasingly new and more complex approaches, enabling the emergence of conflicts between individuals and social interests and tax heterogeneity, taking into account the different motivations of the different actors and the psychological aspects determining the tax behavior (Semjén, 2017).

Based on the economic theory of criminal behavior, the rate of taxes paid or suffered by citizens depends on a simple cost-benefit calculation. As many studies have shown, these models identify important factors but can not explain the behavior of taxpayers (Kirchgässner, 2010). In order to properly pay their taxes, individuals need motivation that contains more than simple economic calculations, other factors also play an important role.

In recent years, more research has been exploring that values, social norms and attitudes differ from country to country, and that these differences have a measurable impact on economic behavior. One area where such studies are particularly important is tax compliance (Alm & Torgler, 2005). Tax compliance seems to depend on a number of factors, ranging from deterrence from individual farms, level of fines and revision rates (combined with available risk aversion estimates) in most countries. The deterrence models, however, indicate too much leniency and predict only a small amount of tax evasion.

The existence and direction of the relationship between tax rates and the lawful taxpayers' behaviour is a controversial issue in literature, but not to the same extent as the relationship between earnings and the lawful conduct. In the assessment of the impact of tax rates, the standard model itself is ambivalent, and empirical literature does not give a clear picture either, although empirical studies show that there is substantially more evidence of the negative effect of high tax rates than to its opposite (Semjén, 2017). "Big tax reforms and tax cuts do not necessarily reduce the size of the hidden economy but rather stabilize the given level. Many studies have shown a positive relationship between the size of the hidden economy and the increase in tax burden, but in the case of tax cuts the relationship remained insignificant" (Schneider, 1997). Also, in Frey and Feld's study (2002), the basic model of the tax evasion is Allingham and Sandmo (1972), based on maximizing the expected usefulness that is not particularly good in subjective econometric analysis, shows too few tax evasion and econometric estimates of parameters on probability of leakage and the level of fines is not as effective as it was hoped for. Therefore, it is advisable to extend these models with different variations. We must, of course, the companies like, first of all, reduce tax and contribution burdens, and to lessen controls and punishments by hardening the hidden / black economy (Belyó, 2008).

The classic way of reducing the hidden economy is to increase the extent of punishment. This solution seems fairly obvious and is widely used. At the same time, there are models of game theory that the penalty does not affect the offense (Semjén et al., 2001). The probable punishment in the case of tax evasion depends on the likelihood of getting caught and not on the size of the levied punishment. Excessive punishment can, however, reduce marginal deterrence. If people are being severely punished for less tax evasion, they are more likely to commit higher tax evasion because the marginal punishment for larger fraud is smaller. Government and public administration can reduce the tax rate and regulatory intensity, thus reducing the strength of the motive to engage in a hidden economy. In other words, efforts should be made to approach the socially optimal rate of taxation

and regulation. In the study of Cummings et al. (2004) we find that an increase in the likelihood of controls and the level of fines will increase compliance with the tax liability, but the impact of tax rates is not clear.

In 2006, Schneider and Torgler carried out a unique study of citizens' tax morals in three multicultural European countries, Switzerland, Belgium and Spain, based on World Values Survey data. The results show that the deterrence factors do not have a significant impact on the tax attitudes, and the coefficient of penalties in most cases shows negative significance, and the tax rate has no remarkable effect on the tax morale. According to Fochmann et al. (2025), individuals' taxpaying decisions are influenced not only by the perceived probability of audits and penalties but also by psychological and social factors such as norms, a sense of fairness, and moral convictions. Emotions - particularly positive emotions - play a dual role: they may encourage norm compliance, yet they may also heighten sensitivity to perceived social injustice.

Mohammed and Tangl's (2024) study highlights that those who perceive weak public services, demonstrate low levels of political activity, and lack trust in the tax authority are more likely to interpret taxes as coercive instruments or forms of punishment. In contrast, individuals who experience high-quality public services, are more politically active, and trust the tax authority are more inclined to view taxation as a social contribution or service. Enhancing trust, improving the quality of public services, and fostering political participation are therefore essential in the operation of tax systems and in communication with citizens. A reliable tax authority that operates with integrity is crucial for the functioning of a democratic state, especially where the political system is fragile and citizen trust is precarious (Bartha & Boda, 2024). Furthermore, Castañeda-Rodríguez (2025) also finds that tax morale is primarily determined by institutional trust, satisfaction with public services, and perceived tax fairness. Conversely, corruption and the questioning of the state's general legitimacy weaken tax morale, particularly among younger and lower-income groups. Thus, effective tax policy is not only a technical matter but also a moral and social issue, which requires strengthening citizens' trust and engagement. Accordingly, tax compliance is not merely a question of economic or moral considerations but is deeply intertwined with political identity and the relationship between citizens and government (Cullen et al., 2021).

Conclusion

Comparing the hypotheses with the researchers of the subject, we can see that, despite according to the classic models, control probability has a positive effect on taxpayers' compliance, and the degree of punishment also has a deterrent effect - the positive impact of control probabilities is also supported by empirical studies, while the degree of punishment is less clear. There are also significant contradictions about the impact of income and tax rates. Motivations behind economic and investment decisions are not always rational, classical economics models identify important factors, but they can not explain the behavior of taxpayers, so it is expedient to extend research to sociology and behavioral fields as well.

Since the focus of my analysis is on economic actors, individual decision-makers, and the behavioral features, decision alternatives, and economic reactions of these economic actors, it is certainly necessary to expand classical economics with sociological and behavioral territories. "To understand how economies work, how to control them, and to prosper, we need to understand the conceptual schemes that animate people's ideas and feelings, that is, spiritual factors. We will never really understand important economic events unless we are faced with the fact that these are the reasons for the nature of things, mostly psychological" (Akerlof & Shiller 2011). Belyó (2004) conducted studies on tax morale. The majority of businesses (57%) who saw the possibility of reducing the share of the hidden economy mentioned their proposals for reducing the tax rate as a solution, while 31 percent considered the reduction of the contributions to be important. Of the 17 percent of the larger controls, 11 percent of the most unbiased controls are waiting for the hidden economy to fall back. A further 7 percent of those who do not expect more stringent controls, but also the increase in punishment items, that is, the harder sanctioning of economic violations. At the same time, it is important to point out that most of these companies responding to this issue expect a reduction in the burden on companies by tightening sanctions, meaning that the two measures are considered effective. According to Belyó (2012) white and hidden economies exist side by side, but we do not know too much about this "common being", and it is even harder to track how it works and what behavioral rules prevail in this relationship. Due to the parallel existence, several studies have attempted to integrate the hidden economy into macroeconomic models in order to handle better the hidden economic model elements. Fleming argues strongly that not all hidden economic activities should be universally prevented (Fleming et al., 2000). Furthermore, empirical research by Schneider (1998) has shown that 66% of the income generated in the hidden economy is practically spent in the white sector, thus having a positive impact on economic growth and providing an indirect tax revenue. Furthermore, Belyó (1999) points out that in developing countries where unemployment is high, unofficial activities are necessary for the population staying alive, and

they may never disappear to 100%. „It is obvious that there is an optimum degree of the hidden economy in every economy, where it is not worth to increase further and the fiscal expenditures on tax audits should not be further reduced" (Szántó & Tóth 2001). Although the existence and growth of the hidden economy, it can have both beneficial and disadvantageous consequences as it is the most productive, most entrepreneurial, most innovative sector. It should not be forgotten that it operates illegally and its tolerance undermines tax discipline, and its rise can lead to the complete collapse of the economy, legality and social order - and the declining state revenues due to tax evasion would be a major problem in financing public goods and public services and a self-generating process. Combating tax evasion and the hidden economy and reducing their scale is an important policy goal for every country.

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Conflict of Interest

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