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Providing a tax Non-Compliance model in Iran using the Multi -grounded theory approach

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ABSTRACT

The proposed tax compliance model of the Organization for Economic Co-operation and Development (OECD) considers determinant economic, commercial, psychological and sociological factors that can shape the taxpayers' recognition about the tax system. The aim of this study is to present a model of tax non-compliance in Iran using the multi-grounded theory approach. The first step in meta synthesis is organizing the research questions based on the grounded theory dimensions. In the second step, the researcher searches the published articles in reputable domestic and foreign scientific journals systematically, with the aim of determining credible, reliable documents in the proper timeframe. First, the related keywords in Persian and English were examined individually or in combination between ٢٠١١ and 2020(Persian years) and for Latin articles from 1980 to 2021. Finally, 27 articles were found. Since in the grounded theory, data collection is done in the form of theoretical sampling, so using meta synthesis and in-depth interviews, and with the help of the grounded theory and combining them by multi Grounded, a comprehensive model is presented to identify the pattern of tax non-compliance. Tax system reforms and tax revenues growth are the focal point of economic reforms in Iran. Tax processes mechanization is one of the main domains of tax system reforms, in order to achieve Islamic Republic of Iran's 20-Year vision goals, five-year development plans goals, and in the framework of the government's economic transformation plan and the establishment of e-government as the basis of the justice principle, especially in the field of taxation

Keywords: Tax Non-Compliance, Multi -grounded theory approach

1. Introduction

Income tax is levied on the net income of economic operators in the service, restaurant and hoteling, buildings, private transport, small industrial workshops, and social, personal, and domestic services (DIRECT TAXATION ACT, 2015). This tax kind, is one of the important economic stability factors and accounts for about 26% of our country's GDP (Nazari, 2013). And today, in most countries, it is one of the most important sources of government revenue. So that the share of businesses income tax from the total income tax was approximately 32, 40 and 45 thousand billion Rials in 2017,2016,2015 respectively. Despite the businesses tax collection increase in 2017,2016 and 2015, but tax receipts from this sector have been close to 9.3, 3.9 and 4 percent, respectively. As it is clear, this trend was decreasing to the extent that despite the increase in tax collection in 2017, the collected tax from the business sector in relation to the total government's tax revenues has not only increased in proportion to its value percentage increase in Rials, but has decreased. The above discussions show the importance of the research topic in this area of government tax revenue and on the other hand, require special attention to this issue. Because it shows that despite extensive efforts, business income tax has low productivity.

Tax revenue is one of the most important and reliable sources of government revenue (Mojtahedzadeh et al., 2015)

But a reflection on the course of history shows that the dependence of the government budget on oil revenues has caused the role of taxes in government revenues to diminish and a favorable mechanism for its absorption has not been considered. On the other hand, due to the low tax culture, tax evasion has become a false custom that has continued from generation to generation and has taken more advanced forms (Mehrani and Sidi, 1393). Stock companies are 5.22 percent, while according to research, the effective tax rate of companies listed on the Tehran Stock Exchange is significantly different from the legal tax rate, which shows that companies are widely involved in tax avoidance activities. کردن.For example, the research of Aghaei et al. (2016) shows that the average effective book and cash tax rates for the years 1387 to 1393 are in the range of 13 and 15 percent (Aghaei et al., 2016).

There are tools that reduce the company's profit or income and show the company's expenses more than it really is to pay less taxes (Isa 1 et al., 2018). In addition, in recent years, Iran has suffered from several financial crises. Especially in 1390, the average exchange rate in the Tehran market increased significantly compared to the previous year (Atefi Manesh and Stavars, 2012) The crisis of 1390 had significant effects on sales, profitability and financial resources of companies, which led to Managers use optional accruals and daring tax activities to reduce their taxes (Ebrahimi et al., 1396) If no measures are taken to prevent activities that lead to non-payment of taxes, other people may also Increase their financial capacity to do so and due to the impact of social behavior of individuals on each other, gradually gain public acceptance and spread (Khajavi and Kiamehr, 2016) The behavior of taxpayers against the tax law, in a wide range from obedience to disobedience Tax is placed. Tax evasion includes a wide range of tax avoidance, duplication, embezzlement and evasion (Etemadi et al., 2016). Tax evasion is a legal violation, but tax avoidance is actually a use of legal loopholes in tax laws to reduce taxes. And because it is within certain limits for the use of tax benefits and there are generally no restrictive laws to control it (Khani et al., 2013) seems to be more visible than tax evasion (Arab Salehi et al.,2015).

Theoretical foundations and research background
Tax non-compliance

The issue of taxes is raised as one of the sources of government revenue in different societies, it is also one of the government fiscal policy tools to accelerate the process of economic growth and is a major and stable source of revenue for governments. Also in comparison with other methods of financing, its use has the least adverse economic effects (D. Keshideh, Asghari, 2019). Tax is the main revenue tool to achieve economic and social goals and on the other hand it is considered as a control tool of economy, so the governments can use it as an economic policy setting tool. due to its controllability, this source of income is preferable to other domestic economy sources. In some countries, taxes cover up to 90 percent of government revenue. In Iran, although the government budget relies on revenues from the sale of

oil and natural resources, and the role of taxes in providing government resources and managing it is not very significant, but numerous fluctuations in world oil prices and sanctions against the Islamic Republic of Iran, turned Policymakers' attention to the tax field, so in the six development plans' act of Iran, it Was considered an important contribution for tax and tax system (Rahmatollahi, et al 2020). The sixth development plan with a negative approach to oil revenues, has paid special attention to tax revenues. According to the goal of this plan, the tax to GDP ratio should be increased from 5.6 percent in 2015 to 9.4 and 10 percent in 2020 and 2021 respectively, but unfortunately these figures have not been achieved. Despite this, based on various estimates, tax evasion is estimated from 35 thousand billion Tomans to 50 thousand billion Tomans. Tax evasion is one of the informal economy components, in which lawbreakers do not pay all or part of their legal actions' taxes. In tax evasion, law-breakers engage in economic or illegal activities in violation of the laws and regulations of the country, which is not visible and is not recorded in the official statistics of the country (Nazarpour et al., 2020). so the need to change the approach of the Iranian tax system from authoritarian to tolerant and pay attention to the expectations of taxpayers is raised. Because the financial strength of governments depends on tax compliance or taxpayers' willingness to pay taxes (Kaiser and Karsky, 2018), so there are very different theories about the affecting factors on tax compliance, tax ethics and tax non-compliance. Some of these theories have been proposed in line with neoclassical economic theory and some in the behavioral economics theory's framework. Some theories focus only on economic factors and others focus only on qualitative, institutional and behavioral factors. Some other theories use both categories in combination, as the most important influencing factors on the behavior of taxpayers (Crowley, 2019).

In recent years, some governments and researchers have tried to measure tax evasion for specific taxes as well as for the tax system as a whole; However, measuring the exact rate of tax evasion in Iran is facing problems, the most important of which is the inability to use direct measurement methods (due to lack of tax evasion) and confidentiality.

The existence of the required information was pointed out (Bagherpour Valashani et al., 2016). In addition, tax evasion is determined based on the court's opinion. The complexity and ambiguity of tax evasion activities, due to the reduction of financial reporting transparency, creates good opportunities for managers to profit (Classens, 2018) and raises the issue of representation; Because the interests of shareholders and managers may not be commensurate with tax risks. Shareholders often acknowledge that managers or board members act on their behalf to reduce profits

Maximize tax debts. However, according to the agency, the separation of ownership and management can lead to tax decisions that reflect the personal interests of managers towards shareholders (Abdul Wahab et al., 2019), ranging from manipulation and theft of corporate profits to excessive rewards of managers in Different forms change (Wang, 2016) Information asymmetry between managers and tax officials also causes a lot of agency costs, because managers, unlike the tax office, which tries to maximize public money, seeks to reduce tax costs. Are themselves (Reagan Cuba and Jerboi, 2017). (Abdul Wahab et al., 2020) Usually companies tend to have a close relationship with the government and politicians, because these relationships have many benefits such as market access privileges, tax breaks, easier access to credit, government subsidies and ... Will follow (Aning Sajati, 2016) 1 This type of economic context at the community level,

It is called relational economy. In Iran, political relations have many dimensions. Political

Being the managers and major owners of companies due to the governmental nature of companies and large industries, on the economy and the system

The governing economy of the country, ie the state economy, is influential (Nikomram et al., 2013). Will affect (same source). Lack of empirical evidence on the role of political affiliation in tax avoidance and evasion provides a good opportunity to expand the existing literature (Abdul Wahab et al., 2018). .

In the field of corporate tax behavior, corporate governance mechanisms are effective for shaping and monitoring the behavior of managers. The board, which is responsible for allocating resources, improving performance and increasing shareholder wealth, plays a central role in choosing a tax management strategy. Hence, companies with different governance structures may adopt different types of tax management. Therefore, it can be argued that

corporate governance mechanisms can affect corporate tax activities. Also, these mechanisms can affect the relationship between political affiliation and tax avoidance and daring, for which there are two perspectives. In terms of substitutability, corporate governance is not able to reduce the role of political communication on tax avoidance and duplication and only replaces agency costs that arise through political communication. While in a complementary view, corporate governance reduces the impact of political affiliation on increasing tax avoidance and daring (Abdul Wahab et al., 2018) - the corporate tax rate reflects the funds that leave the company and are given to the government; Funds that can be used in investment projects and lead to value creation for the company. Therefore, companies are always trying to reduce cash outflows by applying different tax policies (Karami and Shahabi, 2016). On the other hand, by looking at government programs to reduce the economy's dependence on oil revenues and increase tax revenues and Strengthening this area of the economy, the importance of identifying the factors that affect taxes becomes more apparent (Bandarian et al., 2016).

Various factors can affect companies' tax avoidance behaviors. One of the most important factors is the personality and behavior of managers, which has been proposed in the form of financial-behavioral theories in the humanities (Garcia Maca et al., 2021). In other words, some behavioral factors involved in the personality of managers will lead to their decision-making that one of these identified factors is the phenomenon of narcissism among managers (Namazi et al., 2017). Narcissism is a significant psychological trait that is related to the decision-making behavior of managers and the consequences of the company (Blourian et al., 2021). Thus, the effect of personality on the behavior of managers on the one hand and the effect of managers' behavior on the performance and reports of the business unit on the other hand, reveals the importance of the personality traits of managers in the form of financial-behavioral theory To take. Psychologists have come to the conclusion that people who are overconfident overestimate their chances of success, attribute their success to their own abilities, and underestimate the role of chance and external factors. (Scala, 2008).

In companies, CEO's overconfidence is defined as the CEO's ability to predict very positive results or to overestimate the likelihood of results occurring. An overconfident manager systematically overestimates the future return on investment projects or, by word of mouth, overestimates the likelihood and effect of favorable events on the company's cash flows. Slow and underestimate the likelihood and effect of adverse events on a firm's cash flows, so managers who are narcissistic are expected to spend more capital (Ben et al., 2010) and over-invest in Do investment projects. Due to this increase in investment in capital expenditures (fixed assets), the depreciation cost increases; A cost that leads to lower profits and lower tax costs. Increasing investment also leads to higher operating costs. This increase in operating costs causes the company's taxable income to be lower and ultimately, the company's tax cost is reduced (Barzegar et al., 1399). Excessive managerial confidence leads to overestimation of the net return on current value of cash flows from investing in tax planning. In fact, managerial overconfidence, by overestimating tax savings in tax planning, underestimating the costs incurred as a result of investing in tax planning or a combination of the two, the amount of investment in the plan. Increases tax cuts and leads to increased tax avoidance (Garcia Maca et al., 2021).

Foreign research Background

Michakouk, et al (2021) examined the impact of tax evasion changes on public debt in 28 EU member states. They have examined the dynamics of public debt over a 21-year period. The analysis showed that there is a negative relationship between tax evasion and public debt, while the growth of tax evasion is associated with a reduction in public debt of a country. The extent of its impact varies depending on the country.

Baror and et al (2021), estimated the personal income tax evasion in Spain, Using the methodology of Feldman and Slamrud in the period (2005-2010), and published data by the Spanish Institute of Financial Studies. Their estimations show that the best tax compliance during this period is for personal income tax and the lowest tax compliance is for transferable capital income tax. secondly, the compliance level is generally in 2010 was lower than in 2005. Third, with the exception of income from movable capital, tax compliance was better for more

than 50% of taxpayers. Fourth, the lowest compliance level was found in the regions with better structural economic characteristics: Aragon, Catalonia and Madrid.

Destari (2020) stated that nowadays more and more economic activities are done with online media. E-commerce is known as commerce with internet based media. Taxation on e-commerce transactions is one of potentials tax streams. The tax revenue potential for e-commerce transactions is high. There are many barriers for tax collection in e-commerce transactions, and setting tax policies in this area is a challenge for general tax administration bureau. The purpose of this study is to explore the tax compliance policy for e-commerce transactions. This study used a qualitative research method and the data were collected using library studies. The results of this study showed that several conditions have made the tax on e-commerce transactions difficult.

The General tax administration bureau uses e-commerce income tax laws, as a policy to optimize government revenue from income tax and VAT.

Delanou and et al (2019) estimated the volume of underground economy and tax evasion in Romania using MIMIC method between 2000 to 2017. The results show that while tax evasion complements GDP, the informal economy acts as a substitute for formal economy. They have stated that in response to business cycles, informal economy and tax evasion phenomena lead to different results and consequences, and therefore policymakers need different policy measures to deal with them. Yousefi et al. (2019) examined tax evasion in the field of Iranian imports from 21 countries between 2004 to 2013. They found that one percent increase in tax rates would increase the current account deficit by 1.8 percent, so if tax evasion is controlled, this number reaches 2.5%. also There is a negative correlation between current account deficit and tax avoidance. they conclude that the role of tax avoidance in reducing import tariffs is much greater than tax evasion.

Domestic research background

Karimi et al (2021 presented and evaluated a tax compliance model for legal entities, based on tax experts' views, using the grounded theory in the Iranian tax system. Given the importance of taxes and tax revenues in the economic development of the country and the realization of macroeconomic goals,

designing a model for tax compliance of companies in the Iranian tax system is inevitable and important. According to the subject's necessity, the purpose of their study was to present a model for tax compliance of legal entities based on the grounded theory in the Iranian tax system. So 52 tax experts were interviewed (Deputy Minister of Taxation, Heads of Affairs and groups, and Senior Tax Auditors), and a model including causal conditions, strategies, base conditions, interfering conditions, and implications for corporate tax compliance in the Iranian tax system were presented using the grounded theory research method. Developing and facilitating the relationship between taxpayers and the tax administration using software tools and identifying affecting factors on tax compliance, including cultural, economic and non-economic factors of corporates, is one of this study's achievements that helps increase corporate tax compliance.

In other study, Abdorahimi and Ahmadi.M (2021), analyzed preventive strategies against tax crimes. This study has been written with the aim of identifying and presenting preventive solutions in order to prevent tax crimes and tax evasion. According to the forecasted preventive solutions in tax laws, they first try to clarify the concept of prevention of tax non-compliance, and since all passed tax laws haven't led to complete elimination of tax crimes and their prevention, so after presenting legal Contents, Other solutions have been explained and presented.

In a study, Hoseini and Derakhshan (2021), examined the philosophical-economic analysis of tax non-compliance factors and their prioritization. The results of this study show that government corruption or people's demonic thinking about the government and government services are known as the most effective arguments and factors of tax non-compliance. Haghighi.F et al (2020) examined the impact of social and personal norms on tax compliance. Findings show the indirect effect of social factors on tax compliance. Social norms have a significant indirect effect on tax compliance through internalization of personal and psychological norms. Therefore, as the power of social norms increases in favor of tax compliance, so do the personal and psychological norms of tax compliance are increasing consequently, which ultimately leads to achievement of compliance goals. The results of this study provide useful information about effective social factors on tax compliance, and It can be used by Tax

Affairs Organization in planning cheaper and more effective ways to increase taxpayers' compliance.

Methodology
Data collection and analysis
As presented above, in the meta synthesis, the theoretical-deductive analysis is examined using multi-grounded theory at the first step. The purpose of this step is to determine the valid, reliable and relevant documents in the appropriate time period. In doing so, articles, books, and websites of reputable foreign and domestic organizations were reviewed.

The first stage of meta synthesis, is organizing the research questions based on What and Who according to grounded theory. Then in the second step, the researcher systematically searches for published articles in various reputable domestic and foreign scientific journals as well as public sources and websites of foreign and domestic organizations with the aim of determining valid, credible and relevant documents in the appropriate time period. First, the related keywords were examined individually or in combination in Persian and English between 2011 and 2020 for Persian articles, and from 1980 to 2021 for Latin articles, and finally 27 articles were found. In the third step of the search process, the researcher considers various parameters such as title, abstract, content, article details (author name, year), etc., and

removes articles that are not appropriate to the research question and purpose. Also, the accepting and rejecting criteria for studies include Linguistics, period of the study, conditions of the study, population, and type of study. Considering these conditions, 26 articles were selected to identify the pattern of tax non-compliance. Based on the critical appraisal method, this research enters the fourth stage, i.e. extracting textual information. This evaluation method is considered as a critical criterion for determining the methodological quality of the performed studies, which examines the research in terms of ten characteristics. In this method, through 10 below mentioned criteria and with the help of 5 panel members in the qualitative section, the related components to the improvement of research variables are determined. This method is a 50-point scale in which, based on the scoring system, the researcher removes any article that has lower than 30 points. This program is an indicator that helps the researcher to determine the accuracy, validity and importance of qualitative research studies. Therefore, the relevant studies should be identified in the previous stage using the scoring method of Table (1) firstly, and then the related components to the central categories of the grounded data theory should be identified in the field of tax non-compliance.

Table 1- Critical evaluation of studies

Categories of the grounded data theory	Foreign /Domestic	Type	Authors	aims of study	research method logic	Research design	Sampling	Data collection	Reflexivity	Ethical considerations	Accuracy of analysis	and clear presentation of	Research value	Sum of points
The main phenomenon	Foreign	paper	Dorenburg and Andrias (2017)	4	5	5	5	3	4	3	4	5	5	43
		paper	Broux (2001)	4	4	5	4	5	4	5	5	4	5	45
		paper	Mohammad And Mohammad Ali (2017)	3	2	3	4	3	3	2	2	3	3	28
		paper	Teshar and Nozman (2019)	4	5	4	4	3	4	4	3	5	4	39
	Domestic	paper	KhalilZedeh et al (2017)	3	3	4	3	3	3	4	3	4	3	33
		paper	Molayipour (2014)	4	3	3	3	4	4	4	4	4	5	38
		paper	Ramezani and Fattahi (2016)	4	3	3	3	3	4	3	4	4	5	36
Causal conditions	Foreign	paper	Noin et al (2020)	5	5	4	5	4	4	5	4	5	4	45
		paper	Smart (2012)	5	5	4	5	5	5	5	4	5	4	47
		paper	Ivans et al (2014)	5	5	4	5	5	4	5	4	5	4	46
	Domestic	paper	Hadian and Tahvili (2014)	5	4	3	4	3	4	3	4	4	5	39
		paper	Mohammad Bagheri and Jahanshad (2019)	4	4	3	4	3	4	3	4	4	4	37
		paper	Agha Nazari (2010)	4	4	5	4	3	3	3	4	5	4	39

Categories of the grounded data theory	Foreign /Domestic	Type	Authors	aims of study	research method logic	Research design	Sampling	Data collection	Reflexivity	Ethical considerations	Accuracy of analysis	and clear presentation of	Research value	Sum of points
		paper	Bargozideh and Ebrahimi (2009)	4	4	3	4	3	3	4	4	3	4	36
Base and Interfering conditions	Foreign	paper	Gupta (2017)	5	4	4	4	5	4	5	5	4	5	45
		paper	Aronvan et al (2015)	4	3	4	3	4	5	3	4	3	5	38
		paper	Hasan et al (2021)	4	5	4	4	3	4	3	4	5	4	40
	Domestic	paper	Kermashahi and Azami (2018)	4	3	4	4	3	4	3	4	5	4	38
		paper	Bizaval (2020)	4	3	3	3	3	4	3	4	3	4	35
		paper	Heidary et al (2018)	3	2	3	4	4	3	3	4	3	4	33
		paper	Salary et al (2020)	4	3	4	4	3	4	3	4	4	3	36
Strategies and Consequenses	Domestic	paper	Hejazi et al (2015)	4	3	3	4	3	4	4	3	3	4	35
		paper	Dehkordi et al (2019)	3	4	3	4	4	3	3	4	3	4	35
		paper	Saleh Valid et al (2014)	4	3	4	4	3	4	4	3	3	4	36
		paper	Sameti et al (2015)	5	4	4	3	4	4	5	4	5	4	42
	Foreign	paper	Medicine (2016)	4	5	4	4	5	4	4	5	4	4	43
		paper	Alim (2012)	4	3	4	4	3	4	3	4	5	4	40

Findings and content Analysis

Findings from previous stages are presented in this stage of meta synthesis. The level of support of previous researches from the findings of this research is shown statistically, using the Shannon entropy method. In Shannon entropy method, firstly, the frequency of each identified categories must be determined using content analysis.

Table 2: Determining the importance and emphasis of previous researches on dimensions of grounded data theory

Dimensions	Indicators	Frequency	Significance coefficient (Wj)	Total Significance Coefficient	Next level Rank
Causal conditions	Alignment with conventional norms	6	0.0624	0.01091859	3
	Recognition about the loss of respect for original model	5	0.0554	0.009694923	4
	Utility Theory	6	0.0624	0.01091859	3
	Unnecessary bylaws and directives	7	0.0687	0.012032764	2
	Inconsistency of the circular with other laws and the legal system of the country	7	0.0687	0.012032764	2
	Lack of communication between the taxpayer and the auditor	6	0.0624	0.01091859	3
	Administrative bureaucracy and Inefficientorganizational structure	5	0.0554	0.009694923	4
	Technological inability to correctly identify and register taxpayers	5	0.0554	0.009694923	4
	Considering an unfair tax system	7	0.0687	0.012032764	2
	Existence of large social gap among people	5	0.0554	0.009694923	4
	Lack of proper understanding of the importance of taxation and its role in the economy	7	0.0687	0.012032764	2
	Lack of social stability, security and welfare	5	0.0554	0.009694923	4
	The prominent role of the underground economy and contraband	8	0.0746	0.013053204	1
	Financial pressure of taxpayers	6	0.0624	0.01091859	3

Dimensions	Indicators	Frequency	Significance coefficient (Wj)	Total Significance Coefficient	Next level Rank
	Unlimited tax exemptions	5	0.0554	0.009694923	4
	Improper tax crimes system	7	0.0687	0.012032764	2
The main category	Existence of tax havens areas in the country	5	0.0712	0.012063597	3
	decentralized management of different parts of a company	4	0.0618	0.010471374	4
	Transfer of goods and services to branches in areas with performance tax exemptions	3	0.0510	0.008646883	5
	Differences in the pricing rates of goods and services	4	0.0618	0.010471374	4
	Tax lobbying	6	0.0795	0.013470724	2
	Failure to provide the necessary information to the tax officer	5	0.0712	0.012063597	3
	Citing forged documents	4	0.0618	0.010471374	4
	Refusal to file a tax return	7	0.0869	0.014723927	1
	Using economic code of other companies	6	0.0795	0.013470724	2
	Concluding fictitious contracts	5	0.0712	0.0012063597	3
	Fraudulently deleting or changing input information	4	0.0618	0.010471374	4
	Eliminating or replacing output reports	5	0.0712	0.012063597	3
	Using different soft wares to prepare different financial statements for company and for tax administration	2	0.0384	0.006510034	6
	Providing incorrect information in the main files (creating fake sellers and buyers in creditors and debtors' ledger systems)	4	0.0618	0.010471374	4
	Provide fictitious computer instructions and programs to tax auditors	5	0.0712	0.012063597	3
Base conditions	Government economic policies	8	0.0860	0.013826713	3
	government revenue combination in the budget	6	0.0722	0.011614156	5
	Inflation	5	0.0643	0.010335526	6
	International Impacts	4	0.0554	0.008911765	7
	Interest rate	6	0.0722	0.011614156	5
	Perceived tax system's justice	5	0.0643	0.010335526	6
	financial and administrative corruption level	7	0.0794	0.012772095	4
	The extent to which different classes of society benefit from public spending	6	0.0722	0.011614156	5
	Trust in the tax authorities and officials	6	0.0722	0.011614156	5
	people's participation level in decisions	8	0.0860	0.013826713	3
	Government transparency and accountability	9	0.0920	0.014790998	2
	Income and tax transparency of government officials	10	0.0975	0.015675032	1
	Social trust in politicians	8	0.0860	0.013826713	3
	Lack of comparative and review studies of countries' experiences	7	0.1004	0.01460485	3
	Lack of precise knowledge about tax laws	8	0.1081	0.015723299	2
	Information asymmetry	6	0.0919	0.013356513	4
	Conflict of interests of influential groups in tax policy setting	6	0.0919	0.013356513	4
	Politicization and superficiality in passing laws	7	0.1004	0.01460485	3
	Lack of comprehensive tax policies	6	0.0919	0.013356513	4
	Complexity of taxpayers' activities	8	0.1081	0.015723299	2
	Lack of efficient human resources	6	0.0919	0.013356513	4

Dimensions	Indicators	Frequency	Significance coefficient (Wj)	Total Significance Coefficient	Next level Rank
	Frequent tax managers' turnover	7	0.1004	0.01460485	3
	Low taxpayers' literacy	9	0.1150	0.016728186	1
Strategies	Increasing participation spirit in the economic development of the country	7	0.0555	0.010132477	3
	Trying to improve the quality level of human resources	8	0.0605	0.011046453	2
	Increase the spirit of interaction with external stakeholders	6	0.0501	0.009146908	4
	Investing in infrastructure and public services	7	0.0555	0.010132477	3
	Trying to reduce destructive environmental activities	5	0.0442	0.008077711	5
	Tax processes Mechanization	6	0.0501	0.009146908	4
	Giving information about redistribution of tax revenues	7	0.0555	0.010132477	3
	Training people about tax laws and regulations	8	0.0605	0.011046453	2
	Simplification and clarification of the content of tax act	7	0.0555	0.010132477	3
	Proper behavior of tax employees	8	0.0605	0.011046453	2
	Increasing organizational justice and function	6	0.0501	0.009146908	4
	Tax fines	9	0.0652	0.011897836	1
	Tax audit	7	0.0555	0.010132477	3
	Executive guarantees	6	0.0501	0.009146908	4
	Tax rates	8	0.0605	0.011046453	2
	Supervision by third parties	6	0.0501	0.009146908	4
	Utilization of information and communication technology	7	0.0555	0.010132477	3
	Increase tax knowledge level of auditors	9	0.0652	0.011897836	1
Consequences	Reduce tax evasion	7	0.0700	0.011661708	3
	Facilitating the implementation of new tax types	6	0.0634	0.10570895	4
	Identification of new taxpayers	7	0.0700	0.011661708	3
	Accelerating the process of recognizing and receiving claims		0.0760	0.012663381	2
	Expanding the culture of self-expression	9	0.0815	0.01358712	1
	Optimal resource allocation	6	0.0634	0.10570895	4
	Delegation of authority	7	0.0700	0.011661708	3
	Outsourcing	7	0.0700	0.011661708	3
	Increasing efficiency and productivity in performing assigned tasks	9	0.0815	0.01358712	1
	Organizational processes Reengineering	8	0.0760	0.012663381	2
	Tax justice establishment	6	0.0634	0.10570895	4
	Tax culture dissemination	9	0.0815	0.01358712	1
	Improving the provided services to taxpayers	7	0.0700	0.011661708	3
	Implementation of an integrated tax system	6	0.0634	0.10570895	4

As can be seen in Table 2, significance coefficient of the "main category" and "strategies" indicators are low (less than 5%), so they were excluded from the research due to their insignificance in previous studies.

Reliability and validity of the model:

The results of this study have been provided to one of the experts to evaluate its reliability. The reliability of the extracted codes is checked by the Kappa index. Table (3) shows the coding

agreement table of two experts regarding one of the texts.

Table 3: Calculating the Kappa agreement coefficient for categories' coding

	Amount	Standard Deviation	T^b Statistics	Significance level
Kappa agreement coefficient Number	0.692 14	0.152	4.368	0.000
Source: Researcher's findings				

Due to less than 5% significance level and Kappa coefficient of (0.692), the reliability of the extracted codes is accepted. It should be noted that researchers believe that the higher value than 0.6 for kappa agreement coefficient is acceptable. Also, a less than 0.05 significance coefficient, indicates the existence of a coding relationship between two documents.

After reviewing the literature using meta-synthesis, in this section, the experimental data are collected and analyzed using grounded theory. At this stage, the analysis of the interviews is presented. The data analysis procedure in this study includes open and axial coding. Since multi-grand theory is used in this study, the interviews were conducted based on extracted data from the meta-synthesis stage. In fact, a kind of semi-structured interview is used and the interview questions are composed of concepts and categories of the meta- synthesis stage. Fifteen interviews were conducted with experts based on grounded data theory, to reach satiation. Sample of the interviews is selected using snowball method. So 15 researchers, deputies and experienced managers in the field of industry, tax affairs and academia were selected. Issues such as time, availability of interviewees and their level of cooperation have been considered in selection. In the first step (open coding), data was described and classified; in the axial coding step, the identified categories and concepts in the open coding step were linked together in a new analysis and synthesis. Finally, in selective coding, an analytical model of tax non-compliance was extracted from the data. Categories and subcategories with different colors were first discovered in the interview phase with experts and added to the tax non-compliance model of Iran.

Table 4: Extracted concepts from conducted interviews

Paradigm	Category	Sub-Category	Key concepts	Frequency	Interviewee number
Causal conditions	Social and individual anomalies	Alignment with conventional norms	Following the conventional behaviors of society regarding tax compliance	8	P1-P5-P8-P11-P15-P3-P6-P14
		Recognition about the loss of respect for original model	Fear that if a person obeys the law then she/he will be judged and ridiculed by others	5	P7-P9-P11-P2-P1
		Utility Theory	Taxpayers are always looking to increase their utility.	9	P1-P2-P5-P6-P8-P9-P11-P13-P15
		Risk averse taxpayers	Taxpayers are always trying to avoid paying taxes by accepting more risk	7	P3 - P4 - P5- P10-P12-P14-P15
	Complexity and ambiguity in rules	Increasing the possibility of arbitrary interpretation	The existence of vague tax directives increases the arbitrary interpretation of taxpayers	6	P1-P6-P10-P12-P13-P14
		Existence of loopholes in tax rules	The lack of comprehensiveness of tax directives makes it possible to bypassing tax rules	7	P2-P4-P5-P6-P9-P10-P11
		Unnecessary regulations and directives	Unnecessary and ineffective directives only increase the complexity of the rules	4	P8-P12-P13-P15
		Inconsistency of directives with other laws and the legal system of the country	Contradiction of tax laws, especially with accepted accounting standards, causes laws to be challenged and	5	P1-P2-P7-P9-P15

Paradigm	Category	Sub-Category	Key concepts	Frequency	Interviewee number
			ineffective.		
	Failure to exchange information and identify potential tax sources	Inability to detect unrealistic transactions and data	The main cause of non-compliance is the failure of tax auditors to identify concealment cases.	11	P1-P2-P4-P5-P7-P8-P9-P10-P12-P13-P15
		Lack of communication between the taxpayer and the auditor	When there is no exchange of information between taxpayer and the tax auditor, it becomes difficult for the auditor to do the job	4	P3-P4-P6-P7
		Bureaucracy and Inefficient organizational structure	Despite the lack of coherence between different sectors and lack of accountability, tax evasion cannot be prevented	5	P8-P9-P11-P12-P15
		Technological inability to correctly identify and register taxpayers	Tax laws need to keep pace with technological advances in the economy, otherwise this gap will make laws ineffective in preventing tax non-compliance.	7	P2-P3-P4-P5-P7-P11-P14
	Lack of social capital	Considering an unfair tax system	Taxpayers who feel they have not been treated fairly try to reclaim their rights by non-compliance.	10	P2-P3-P5-P6-P8-P9-P10-P12-P14-P13
		Existence of large social gap among people	Taxpayers believe that tax laws cannot lead to redistribution of wealth and reduce the social gap among people	9	P1-P4-P6-P7-P8-P9-P10 -P13-P15
		Lack of proper understanding of the importance of taxation and its role in the economy	Taxpayers do not have a proper understanding of the role of taxes in the country's economic growth and development	6	P1-P4-P5-P6-P11-P14
		Lack of social stability, security and welfare	Lack of investment security and social welfare makes taxpayers less willing to pay taxes	4	P2-P3-P9-P11
		Not downgrading the social status of tax evaders	Failure to deal decisively and imposing heavy fines for tax evasion (appeasement with tax evasion of taxpayers) increases the desire for tax non-compliance	7	P2 -P5-P7-P8-P9-P10 -P15
	Economic Factors	The prominent role of the underground economy and contraband	The prominent role of the underground economy, contraband and money laundering in countries lead to tax non-compliance	6	P1-P4-P5-P9-P10-P14
		Incorrect audit based on compliance	Lack of effective auditing leads to tax evasion	5	P1-P6-P7-P8-P13
		Poor monitoring on money circulation	Poor monitoring on money circulation in country, leads to factors such as money laundering.	4	P8-P10-P12-P13

Paradigm	Category	Sub-Category	Key concepts	Frequency	Interviewee number
		Financial pressure of taxpayers	The risk of bankruptcy and stagnation of taxpayers' economic activity due to the Quaid 19 pandemic, increases the likelihood of tax non-compliance	5	P6-P7-P8-P9-P13
		Unlimited tax exemptions	With the increase of tax exemptions, the possibility of tax evasion of taxpayers through these exemptions increases.	3	P11-P14-P15
		Improper tax penalty system	Failure to deal decisively and imposing heavy fines for tax evasion (appeasement with tax evasion of taxpayers) increases the desire for tax non-compliance	7	P2 -P5-P7-P8-P9-P10 -P15
The main phenomenon	Tax avoidance	Earning management through discretionary accruals	Excessive increase in the cost of staff leave and severance pay	7	P3-P4-P6-P7-P8-P9-P10
			Recording unrealistic bonuses and salaries to staff at company's Accounting books	5	P6-P7-P11-P12-P15
			Exercising excess reserves in line with the Article 38 of Social Security act	7	P1-P2-P4-P5-P7-P11-P14
			Spending future periods' deferred charges in current periods, such as insurance prepayments	8	P5-P6-P8-P9-P10-P12-P14-P13
			Deferring current periods' revenue to future periods, when the contractor was not listed at 169 tax system	8	P1-P4-P6-P7-P9-P10 -P13-P15
			Deferring future periods' cost to current periods (account Laundering)	6	P3-P4-P5-P6-P11-P14
		Transfer Pricing	Existence of tax havens areas in the country	4	P1-P3-P7-P11
			Decentralized management of different parts of a company	3	P9-P10 -P12
			Transfer of goods and services to branches in areas with performance tax exemptions	4	P1-P4-P5-P9
			Differences in the pricing rates of goods and services for affiliates and subsidiaries compared to similar pricing for external transactions of the company	4	P1-P4-P5-P9
	Tax Evasion	Criminal activity	Tax lobbying	12	P2-P3-P4-P5-P6-P8-P9-P10-P11-P12-P13-P14
			Failure to provide the necessary information to the tax officer	5	P6-P7-P8-P9-P13
			Citing forged documents	3	P11-P14-P15
			Refusal to file the tax return	2	P1 -P3
			Using economic code of other companies	2	P5-P7

Paradigm	Category	Sub-Category	Key concepts	Frequency	Interviewee number
			Concluding fictitious contracts	4	P2-P5-P8-P10
		Computer violations	Fraudulently deleting or changing input information	3	P9-P11 -P15
			Eliminating or replacing output reports with fictitious output reports	4	P2-P6-P8-P12
			Providing incorrect information in the main files (creating fake sellers and buyers in creditors and debtors' ledger systems)	4	P10-P12-P13-P15
			Provide fictitious computer instructions and programs to tax auditors	5	P1-P3-P8-P9-P13
Interfering conditions	Recognize and understand the problem	Lack of comparative and review studies of countries' experiences	Benefiting from the experiences of different countries in the field of taxation increases awareness and corrects the weaknesses of the tax system.	6	P2-P5 -P7-P8-P9-P10
		Lack of precise knowledge about tax laws	Lack of accurate knowledge of some tax directives by auditors and taxpayers increases tax avoidance	4	P7-P11-P12-P15
		Non-participation of cultural and civic institutions in the development of tax culture	There is no proper culture regarding the role of taxes in the economic development of the country.	۵	P1-P4 -P5 -P11-P14
		Information asymmetry	Information asymmetry between tax auditors and taxpayers is one of the major challenges of tax audits.	6	P5-P6 -P10-P12-P14-P13
	Tax policies	Conflict of interests of influential groups	Existence of pressure groups and bargaining of influential people in tax policy settings, make tax laws to lack the necessary comprehensiveness and efficiency	4	P7- P10 -P13-P15
		Politicization and superficiality in passing laws	Politicization and superficiality in passing laws	4	P3-P4-P5-P6
		Lack of comprehensive tax policies	Lack of comprehensive tax policies	4	P1-P3-P7-P11
		Conflict of tax laws with each other	Conflict of tax laws with each other makes it ineffective.	3	P9-P11 -P12
	Execution stage	Complexity of taxpayers' activities	The complexity and ambiguity of taxpayers' activities increases the likelihood of not discovering tax avoidance or tax evasion.	5	P5-P6-P7-P9-P13
		Lack of efficient human resources	Lack of human resources in some tax departments, increases the pressure on auditors and causes their mental and physical fatigue.	4	P8-P11-P13-P15
		Frequent tax managers' turnover	The constant turnover of top managers causes instability	5	P6-P7-P8-P9-P13

Paradigm	Category	Sub-Category	Key concepts	Frequency	Interviewee number
		Low taxpayers' literacy	Low level of taxpayers' tax literacy and non-use of specialized accountants increase non-compliance	3	P11-P14-P15
Base conditions	Economic factors	Government economic policies	The implementation of government's fiscal policies causes a change in government spending and the tax program. In recent years, due to the increase of oppressive sanctions and the decrease of oil revenues, special attention has been paid to taxes as a source of government revenue in the budget.	7	P1-P3-P4-P6-P7-P11-P14
		Government revenue combination in the budget			
		Inflation	Inflation affects the structure of the economy and macroeconomic variables, but it also has a significant effect on the social and political dimensions of the people. Since there is a close relationship between inflation and the lives of people in society, which effects on taxpayers' noncompliance.	6	P2-P4 -P6-P8-P9-P15
		International Impacts	The global economy will affect the ability of countries to collect and distribute taxes. For example, the sharp rise in oil prices in last two decades, has reduced the share of tax revenues and increased the share of oil revenues in the public budget. Examining the trend of government revenues after increase in oil price, showed that the share of taxes in government revenue composition was always less than 50% except for two years.	6	P3-P6-P10-P11-P13-P14
		Interest rate	Interest rate is used as a tool in dealing with inflation or encourage investment that can effect on the level of government tax revenues.	5	P2-P4-P6-P8-P9
	social factors	Perceived tax system's justice	Salaried and low-income people who pay taxes should see that high-income people pay more taxes. Otherwise, they feel that their rights have been violated.	8	P5-P7-P10-P11-P12-P13-P14-P15
		financial and administrative corruption level	Financial Corruption makes government spending policies inefficient in achieving social goals. And this has negative effects on taxpayers' compliance with tax laws, which is exacerbated by the lack of transparency.	6	P3-P5-P6-P8-P9-P11

Paradigm	Category	Sub-Category	Key concepts	Frequency	Interviewee number
		The extent to which different classes of society benefit from public spending	Improving economic, social and investment security infrastructures is one of the tasks that the government provides to citizens and taxpayers to pave the way for a dynamic economy. It is natural that the taxpayer who uses more from these services to grow his economic activity, should pay more taxes	7	P3-P4-P5-P11-P12-P13 -P15
		Trust in the tax authorities and officials	Trust between taxpayer and the tax auditor naturally encourages taxpayer to tax compliance.	9	P6-P7-P8-P10-P11-P12-P13-P14-P15
	Political Factors	people's participation level in decisions	Informing about how the government uses the received tax from taxpayers and creating tax transparency makes taxpayers willing to pay their taxes. Government officials and politicians, as trustees, can also serve as a model for taxpayers by providing clear information on their financial situation and tax payments, and create a tax-compliance culture. This action shows the people of the society that all people, even if they have a position and status, must observe their social responsibility.	7	P2-P3-P4 -P6-P8-P9-P15
		Government transparency and accountability			
		Income and tax transparency of government officials			
		Social trust in politicians			
	Demographic characteristics	Gender	Experience has shown that gender has a significant effect on tax compliance. Women are usually risk averse and less likely to commit tax violence. As the education level and age of taxpayers' increase, their awareness about paying taxes and its role in welfare and economic development increases. Also, the level of conservatism increases with age and we see less tax violations	10	P1-P3-P5-P7-P10-P11-P12-P13-P14-P15
		Level of Education			
		Age of taxpayers			
Strategies	Tax spirit	Improving the level of social responsibility	Increasing the spirit of participation in the economic development of the country	5	P5-P7-P8-P9-P13
			Trying to improve the quality level of human resources	3	P9-P14-P15
			Increase the spirit of interaction with external stakeholders	7	P1-P2-P4-P5-P7-P11-P14
			Investing in infrastructure and public services	5	P3-P5-P7-P8-P9
			Trying to reduce destructive environmental activities	6	P2-P4 -P6-P8-P9-P15
			Tax processes Mechanization	4	P3-P6-P10-P11

Paradigm	Category	Sub-Category	Key concepts	Freq uency	Interviewee number
			Giving information about redistribution of tax revenues	5	P2-P3-P7-P8-P9
			Training people about tax laws and regulations	8	P5-P7-P10-P11-P12-P13-P14-P15
			Simplification and clarification of the content of tax act	6	P3-P5-P6-P8-P9-P11
			Proper behavior of tax employees	4	P8-P11-P13-P14
			Increasing organizational justice and functionality	5	P6-P7-P8-P9-P13
		Religion	Belief in life after death	3	P8-P14-P15
			Belief in Alms Tax and one-fifth	4	P1-P3-P4- P14
			Belief in eradication of poverty through distribution of wealth	4	P3-P6-P10-P11
			Belief in God and doing good jobs	6	P2-P4 -P6-P8-P9-P15
	Economic deterrents	Criminal tax offenses	Heavy tax fines for tax evaders can be a major deterrent to such acts.	6	P3-P6-P10-P11-P13-P14
		Tax audit	tax audit can decrease tax evasion or violation	7	P3-P4-P5-P6-P7-P11-P14
		Administrative and Executive guarantees	Executive guarantees like the penalties for not delivering Tax returns on time, etc., is a tool that guarantees the effective implementation of laws and taxpayer is obliged to pay his taxes.	5	P1-P5-P7-P8-P9
		Tax rate	Excessive increase or decrease in tax rates will provoke a reaction from taxpayers	6	P2-P5 -P6-P8-P9-P15
	affecting Factors on efficiency and effectiveness	Supervision by third parties	Supervision of general and chief tax managers on tax auditors can increase the effectiveness of identifying non-compliance factors.	7	P3-P6-P7-P8-P9-P10-P11
		Utilization of information and communication technology	Using information and communication technology, including the implementation and support of information systems, etc., effects on income tax collection. As investment in information and communication technology increases, so does tax collection.	5	P2-P3-P7-P8-P9
		Increasing tax knowledge level of auditors	Increasing tax related knowledge of auditors is an effective step in controlling tax evasion of taxpayers.	8	P5-P7-P10-P11-P12-P13-P14-P15
		Increasing Tax Administration budget	Creating incentive schemes such as increasing tax personnel 'reward(merit pay) and providing necessary facilities for tax auditors can affect the morale of personnel.	7	P2-P5-P6-P8-P9-P10-P11

Paradigm	Category	Sub-Category	Key concepts	Frequency	Interviewee number
Consequences	Increasing tax revenues	Reduce tax evasion	Reduce tax evasion	8	P1-P5-P8-P11-P15-P3-P6-P14
		Facilitating the implementation of new tax types	Facilitating the implementation of new tax types	5	P7-P9-P11-P2-P1
		Identification of new tax payers	Identification of new tax payers	9	P1-P3-P5-P6-P8-P9-P11-P13-P15
		Accelerating the process of recognizing and receiving claims	Accelerating the process of recognizing and receiving claims	7	P1 - P4 - P5- P10-P12-P14-P15
	Reduce operating costs	Expanding the culture of self-expression	Expanding the culture of self-expression	6	P1-P6-P10-P12-P13-P14
		Optimal resource allocation	Optimal resource allocation	7	P2-P4-P5-P6-P9-P10-P11
		Delegation of authority	Delegation of authority	4	P8-P12-P13-P15
		Outsourcing	Outsourcing	5	P1-P2-P7-P9-P15
		Increasing efficiency and productivity in performing assigned tasks	Increasing efficiency and productivity in performing assigned tasks	11	P1-P2-P4-P5-P7-P8-P9-P10-P12-P13-P15
	Increasing stakeholders' satisfaction	Organizational processes Reengineering	Organizational processes Reengineering	4	P2-P4-P6-P7
		Tax justice establishment	Tax justice establishment	5	P7-P9-P10-P11-P15
		Tax culture dissemination	Tax culture dissemination	7	P1-P3-P4-P6-P7-P12-P14
		Improving the provided services to taxpayers	Improving the provided services to taxpayers	10	P1-P3-P4-P6-P8-P9-P10-P12-P14-P15
		Implementation of an integrated tax system	Implementation of an integrated tax system	3	P7-P9-P11

Validity and reliability of the qualitative part of research
Validity

Sarmad et al. (2008) showed that the validity shows the extent to which the measuring instrument measures the desired characteristic. Without knowing the validity of the measurement, the accuracy of the resulting data cannot be guaranteed. It is possible that a measuring instrument may be valid in measuring a feature, while it may have no validity to measure the same feature in another community. In this study, the validity of the measurement tool was evaluated using the expert judgment approach. Content and face validity was examined based on the opinions of 5 academic experts (The scoring range was from a minimum of 1 to a maximum of 5). The results of this analysis are presented in Table 5.

Table 5: Content and face validity of the interview protocol

	Expert 1	Expert2	Expert3	Expert4	Expert5
Questions and items' Essay	4	5	4	4	5
Adaptation of items with introductory model	5	4	4	4	4
Adaptation of items with research subjects	4	3	5	3	4
Adequacy of questions or items in covering research objectives	4	5	5	4	4
Mean of points	4.25	4.25	4.50	3.60	4.20
Mean	4.15				
Validity	0.82				

The coefficient of face and content validity of data gathering tool in the interview section, is 0.82. from the Chin (2001) view this value is desirable. Hence the validity of the tool is supported.

Reliability of the interview

To evaluate the reliability of the interview protocol, the "percentage of agreement between two coders" method was used. A research colleague with experience in coding qualitative data and innovation was first asked to participate in the research; From the results of the interview, four interviews (number one, five, thirteen and fifteen) were selected and coded separately by two coders (researcher and research colleague). In each interview, similar codes in their view are identified as "agreement" and dissimilar codes are identified as "disagreement." Then researcher and research colleague coded four interviews and inter-coder agreement percentage was calculated using the following formula, which is used as an indicator of the reliability of the analysis:
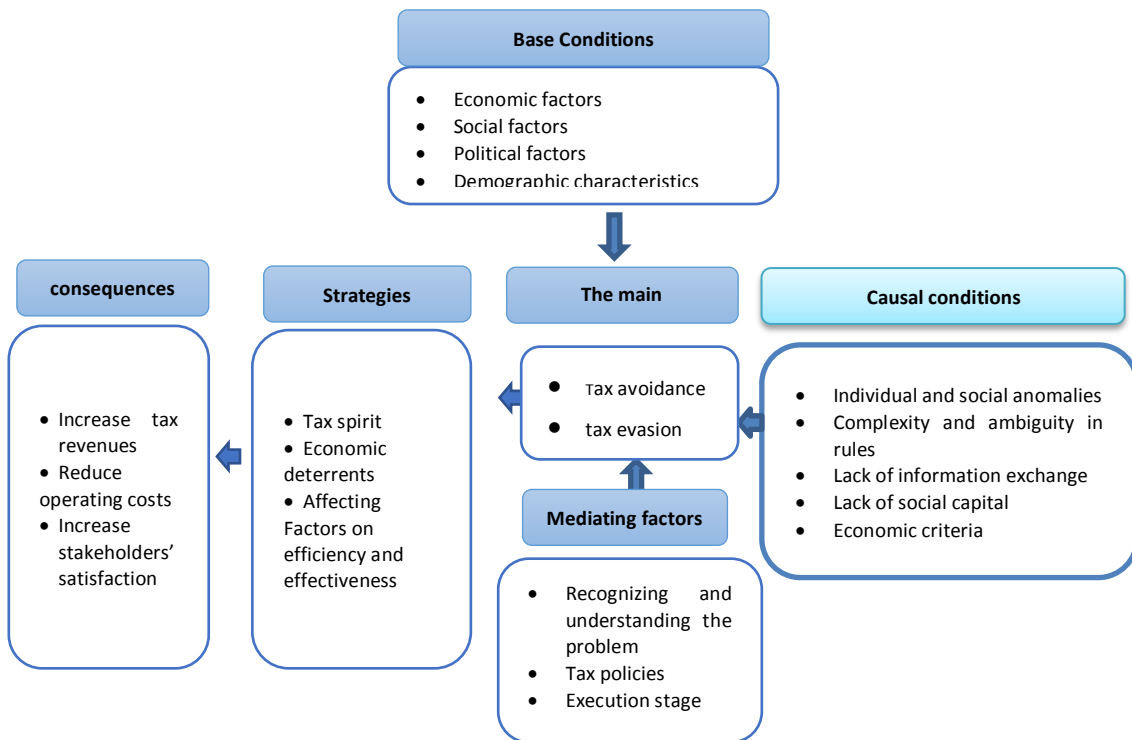
Inter − coder agreement percentage

$$= \frac{(2 * \text{Agreements})}{(\text{all codes})} * 100$$

The results of this examination are presented in Table 6.

Table 6: Assessing the reliability of the interview protocol

Selected interview	Reliability coefficient
First interview	0.81
Fifth interview	0.72
Thirteenth interview	0.73
Fifteenth interview	0.75
Total	0.75

Based on this examination, the reliability coefficient for data collection tools in the qualitative section (interview protocol) is equal to 0.75. Which is a desired reliability percentage. Generally, an above 60% reliability coefficient is considered desirable in evaluating this technical feature of data collection tools (Strauss and Corbin, 1998).

Base Conditions
- Economic factors
- Social factors
- Political factors
- Demographic characteristics

consequences
- Increase tax revenues
- Reduce operating costs
- Increase stakeholders' satisfaction

Strategies
- Tax spirit
- Economic deterrents
- Affecting Factors on efficiency and effectiveness

The main
- Tax avoidance
- tax evasion

Causal conditions
- Individual and social anomalies
- Complexity and ambiguity in rules
- Lack of information exchange
- Lack of social capital
- Economic criteria

Mediating factors
- Recognizing and understanding the problem
- Tax policies
- Execution stage

Discussion and conclusion

In the current economy, Tax is an allocative-distributive financial lever that can have regulatory function. The tax evasion phenomenon as an anti-value action, can be a serious threat to the continuation of social life and realization of social welfare. Therefore, identifying tax evasion causes and its intensification factors and providing solutions, scientific and practical suggestions in this regard is inevitable (Zehi and Mohammadkhanli, 2010). tax evasion phenomenon is one of the most important reasons for existing gap between realized tax revenues and the tax capacity of the country. In fact, widespread underground economy, contraband, lack of economic transparency, and the like, have led to significant tax evasion in the country. Among these, social tax paying norms, corruption of some tax officials, lack of information transparency, lack of monitoring and follow-up system in tax collection were stated as institutional reasons of tax evasion. Non-submission of tax returns, delays in tax collection, problems related to tax assessment, non-identification of taxpayers and the existence of wide and varied exemptions were mentioned as executive problems in the current situation (Samadi and Tabandeh, 2013).

In this study, a tax non-compliance model in Iran is presented using the multi-grounded theory approach. Lack of specialized personnel for auditing, handling tax affairs, providing services to taxpayers, proper arrangement of taxpayers' books and legal documents, and other related matters, involvement of personal tastes of tax officials in auditing, existing interpretable tax laws, and lack of an integrated information systems are among other important tax non-compliance factor in the Iranian tax system. The Tax Affairs Organization, due to its duties and workload, needs specialized personnel in various fields, but unfortunately, after about a decade of independence from the Ministry of Economic Affairs and Finance, this organization still lacks manpower and has many problems with the responsible agencies in attracting new forces. Resolving this problem leads to increasing tax audits and consequently prevent tax evasion and avoidance. Therefore, some of associated problems of tax non-compliance are solved. Finally, it should be noted that the problem of tax evasion is not only the result of unsuccessful economic policies of governments. There are many other complicated factors involved. Developing countries, especially in the process of economic transition, face this problem more than other countries. Political, social and managerial factors also affect the level of tax compliance, and therefore comprehensive attention to this phenomenon and not setting policies in a one-dimensionally way, is essential (Calders et al., 2018).

Tax system Reforms and growth of tax revenues is the main objects of economic reforms in Iran. Mechanization of tax processes (Comprehensive tax plan) is one of the main objects of Tax System Reforms in Iran, according to achieve the goals of the 20-year vision document, the goals of five-year development plans and in the framework of the government's economic transformation plan and the establishment of e-government as the basis for achieving justice, especially in the field of taxation. However, the establishment and implementation of mechanized systems, especially in less developed countries, faces many challenges and problems such as problems in acceptance of new technology by taxpayers. IT acceptance model predicts perceived usefulness and ease of using technology by end users for specific purposes.

Applied research suggestions

1) Since some written plans are being implemented according the comprehensive tax plan, it is recommended to create a special administrative unit in the headquarters of the Tax Affairs Organization, simultaneously with the implementation of various stages of the comprehensive tax plan. This is done in order to prepare the necessary prerequisites for comprehensive tax plan practical implementation, developing a strategy and work plan for continuous evaluation of affecting indicators and factors on tax compliance, training specialized human resources in this field as well as creating a relevant database, with the aim of achieving a suitable tax compliance model for country, by conducting various researches and studying operational measurement methods and promoting compliance tools.
2) If the government assures the people that collected taxes will be used to further serve them and other productive sectors of the economy; Taxpayers will see tax evasion as an Immoral behavior. This can be achieved

through greater government access to information about individuals' preferences, trust building and transparency about government programs through various media, improving the law governance, and equality of individuals in the view of law, and finally developing the logic of democracy.

3) It is recommended that legislatures pass legislation that would require corporate executives to disclose their tax procedures and figures more transparently. In addition, tax laws that allow taxpayers to reduce or evade taxes should be identified, reviewed, and revised.

4) According to the research results; It is proposed to the Tax Affairs Organization and the Ministry of Economy and Finance to pay more attention to the issue of the comprehensive tax plan as one of the large and national plans of the country in order to reduce tax evasion. Therefore, necessary measures and coordination should be taken to launch all its stages and also to oblige all organizations to submit their financial information (in a timely manner) to the Tax Affairs Organization.

5) In order to reduce tax evasion and increase tax culture; It is suggested that completed tax returns of companies be made publicly available to everyone. If taxpayers know that their tax information is available publicly, they will have less incentive to manipulate transactions that could lead to tax evasion.

6) Given the negative relationship between the comprehensive tax plan and corporate tax evasion; It is suggested that tax rules and regulations be enacted to prevent the growth of the underground economy. Also, due to the novelty of the mentioned plan and some of its complex stages, it is suggested to train its manpower more seriously in order to be able to prevent tax evasion of taxpayers with proper and appropriate training. Also, to increase the freedom and authority of individuals to participate in the formal economy, reduce the numerous and cumbersome tax laws, and by simplifying tax laws, make it easier for taxpayers to understand the laws to prevent an increase in tax evasion.

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