

DOI: 10.5281/zenodo.19286867

LA ELUSIÓN TRIBUTARIA Y SU RELACIÓN CON LA RECAUDACIÓN DEL IMPUESTO A LA RENTA EN LOS NEGOCIOS

TAX AVOIDANCE AND ITS RELATIONSHIP WITH INCOME TAX COLLECTION IN BUSINESSES

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Received: 10/09/2025

Accepted: 05/02/2026

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RESUMEN

El estudio explora la relación que existe entre capacidad de recaudación del impuesto a la renta (IR) y la elusión tributaria, para lo cual se analizó las respuestas de 400 responsables de negocios. Obteniendo resultados que confirman una relación estadísticamente significativa entre las dos variables. El punto más importante es que se estableció una correlación inversa considerable. Esto significa que, sencillamente, a mayor elusión tributaria, la recaudación del impuesto a la renta cae de forma considerable. La percepción de los encuestados respalda este hallazgo, ya que un alto porcentaje está de acuerdo en que el diseño del sistema tributario facilita las prácticas de elusión legal (46.5%) y que las grandes empresas recurren a vacíos legales para reducir su carga fiscal (49.3%). Además, la mayoría ve la necesidad de una reforma legal (51.0%) y percibe una falta de control y sanción (46.8%) frente a estas estrategias. Los resultados obtenidos demuestran que la elusión tributaria representa un desafío serio que erosiona la base imponible y exige una acción urgente, tanto a nivel legislativo como en el fortalecimiento de la capacidad técnica de fiscalización.

PALABRAS CLAVE: Elusión tributaria, Recaudación, Impuesto a la renta, Correlación y Fiscalidad.

ABSTRACT

This research explores the dynamic between tax avoidance (elusión tributaria) and income tax (IR) collection levels, analyzing the responses of 400 business owners. The results confirmed a statistically significant relationship between the two variables. The most important finding is that a considerable inverse correlation was established. Simply put, the higher the tax avoidance, the considerably lower the income tax collection. The perception of those surveyed supports this finding, as a high percentage agrees that the tax system's design facilitates legal avoidance practices (46.5%) and that large companies resort to legal loopholes to reduce their tax burden (49.3%). Furthermore, the majority sees the need for a legal reform (51.0%) and perceives a lack of control and sanction (46.8%) against these strategies. The obtained results demonstrate that tax avoidance represents a serious challenge that erodes the tax base and demands urgent action, both at the legislative level and in strengthening the technical capacity for fiscal inspection.

KEYWORDS: Tax avoidance, Collection, Income tax, Correlation, and Taxation.

1. INTRODUCTION

The tax system is no less than the economic backbone of any nation; it is the vital source of resources that finances the provision of essential public goods and services. But the truth is that the strength of this pillar is constantly threatened by silent phenomena that end up eroding the tax base. Among these challenges, tax avoidance emerges with a special concern.

It must be borne in mind that evasion and avoidance are different, the first is illegal and the second uses "accounting ingenuity" and legal to take advantage of the gaps or ambiguities that the law has "if it is not prohibited, I allow it" and reduce, in a legal way, the tax burden of taxpayers (company or individual). It is a complex game in the "shadows" of the legal framework that, although it does not constitute a crime, generates a profoundly negative impact on public finances. The concept of avoidance has evolved, so that today we can speak of a new legal category that can be called "elusive legal transactions", which, being lawful in their form, are unenforceable to the Treasury in their tax effects, as there is a lack of economic reason that would be validated beyond tax savings.

The dimension of this phenomenon is very evident, since the conception of our economic actors is one of deep warning. Our preliminary results, based on the survey of 400 business leaders, suggest that the significant majority (46.5%) agree that the design that currently operates with the tax system is very soft and that it allows the system to be easily circumvented. This visualization is even more accurate if we include that 49.3% of those surveyed are totally convinced that those large companies are very skilled in applying legal loopholes to significantly reduce tax *_el pago_*. This belief is reinforced by findings that come from the most strategic sectors in the economy, for example, the mining sector, which shows that tax avoidance protected by some devices such as transfer pricing, for example, produces a millionaire impact on revenue, as a result of the exploitation of loopholes in the law. In addition, a significant 45.5% are even convinced that special tax regimes can sometimes be used to circumvent regulations on a regular basis, which coincides with studies that associate tax exemptions with a moderately positive correlation in tax avoidance (Rho=0.473).

These perceptions point to a structural deficiency in tax design, which has led to aggressive tax planning being perceived by 45.5% as a common practice of tax avoidance. Specifically, because avoidance can be interpreted as a constant drain, in such a way that the taxable base of the Income Tax

(IR) decreases, something with which 42.0% of respondents fully agree.

The impact that these practices can have on the state coffers is not minor. Therefore, the fundamental question that guides this study and that concerns us is: What is the relationship between tax avoidance and income tax collection? Our working hypothesis denotes that there is a relationship between both variables, seeking to reject the null hypothesis (H0), which maintains that there is no such relationship.

Therefore, the specific objective is to determine in an unavoidable way the degree of relationship between tax avoidance and the collection of income tax. The findings are intended to provide a solid empirical basis for the most necessary of debates on the need for legal reforms, and the decisive strengthening of the control capacity of the tax administration. And we cannot ignore that 46.8% of those surveyed express a lack of control and sanction, while 51.0% implore through the lack of legal support that leads to curbing sophisticated forms of avoidance. The importance of this analysis when it comes to designing fairer and more efficient fiscal policies, which confer the desired sustainability of public revenues is considerable. The need to make room for adaptation is permanent, as evidenced by the analysis of tax reforms and their effect on the calculation of Income Tax in very different contexts.

2. METHODOLOGY

The research carried out was quantitative and not experimental because the objective was, on the one hand, to establish the relationship and degree of association between tax avoidance and the degree of income tax (IR) collection, and on the other hand, the sample used was 400 businesses, to which a questionnaire was applied to obtain primary data.

Regarding the tax profile of the respondents, it was observed that the tax structure is concentrated in simplified and microenterprise regimes. Most of the businesses are covered by the New Simplified Single Regime - NRUS, which represents 35.0% of the sample, closely followed by the MYPE Tax Regime - RMT, with 30.3%. The General Regime (17.0%) and the Special Income Tax Regime (11.0%) represent smaller proportions. This composition reflects that the avoidance dynamics were predominantly investigated in the small and microenterprise segment.

3. DESCRIPTIVE ANALYSIS OF AVOIDANCE AND COLLECTION

The survey data revealed a majority and critical opinion on the facilities that the system itself offers to

avoidance. A total of 46.5% of respondents agree, and 10.3% strongly agree, that the design of the tax system facilitates legal avoidance practices.

At the business level, the perception is that large corporations are the main users of these strategies. 49.3% of respondents said they agree that large companies resort to legal loopholes to reduce tax payments, in addition to 23.5% who "strongly agree" with this statement. In addition, 45.5% agree that aggressive tax planning is a common form of avoidance. These results set the context for the problem: circumvention is not seen as an isolated practice, but as a systemic consequence of a complex and vulnerable legal framework.

Regarding the collection of IR, the opinion is

ambivalent. While 35.5% of respondents agree that collection has improved in recent years, an even higher proportion, 42.8%, remained neutral in this statement. This neutrality suggests a lack of conviction or a perception of limited improvement in recent fiscal performance.

4. HYPOTHESIS TESTING ON THE RELATIONSHIP BETWEEN VARIABLES

To answer the research question:

What is the relationship between tax avoidance and income tax collection?, the hypothesis test was carried out using the chi-square statistic.

The analysis of **Table No. 1** yielded the following results:

TAX AVOIDANCE	TAX COLLECTION						TOTAL		CHI-SQUARE STATISTIC		TAU B KENDALL STATISTIC
	LOW		MODERATE		HIGH				VALUE	P-VALUE	VALUE
	N	%	N	%	N	%	N	%			
LOW	10	2.50	31	7.75	31	7.75	72	18	43.931	0.000	-0.554
MODERATE	43	10.75	167	41.75	69	17.25	279	69.75			
HIGH	23	5.75	24	6.00	2	0.50	49	12.25			
TOTAL	76	19.0	222	55.50	102	25.50	400	100			

Since the P-value (0.000) is lower than the significance level (=0.05), the null hypothesis (H0) was rejected. Based on this result, it is concluded with a high degree of confidence that tax avoidance is related to income tax collection.

5. DETERMINING THE DEGREE OF RELATIONSHIP

Having confirmed the existence of a relationship, its degree and intensity were quantified using the Tau b Kendall statistic, whose value was -0.554.

The value of -0.554 indicates the existence of a considerable inverse correlation. The economic interpretation of this finding is straightforward: the higher the level of tax avoidance, the lower the tax revenue.

This relationship is materialized in the data of the sample, where, for example, 41.75% of the businesses have a moderate collection due to moderate tax avoidance. However, disruption is evident at the extremes: 10.75% have a low collection despite having a moderate avoidance, while only 0.50% of those surveyed reached a high collection with a high avoidance, which confirms that the success of avoidance strategies translates, most of the time, into lower revenue.

6. CHALLENGES IN FISCAL CONTROL

Finally, the research explored the areas of opportunity in tax management that facilitate the persistence of avoidance. A significant consensus

was found that there is a lack of control and sanction against avoidance strategies, with 46.8% of respondents agreeing and 21.3% strongly agreeing.

In addition, the operational capacity of the collection entity is questioned, since 40.3% of those surveyed agree that SUNAT does not have enough technical capacity to detect avoidance. This perception, combined with the conviction of 51.0% that legal reform is required to avoid sophisticated forms of avoidance, underscores that the problem of avoidance has two aspects: a legislative one (legal loopholes) and an administrative one (ineffective oversight), which combine to boost the inverse correlation observed with tax collection.

7. CONCLUSION

- It was possible to corroborate, with great statistical significance, that this inverse relationship is considerable between tax avoidance and the collection of Income Tax (IR). The greater the avoidance, the tax collection decreases very considerably.
- Avoidance is understood as an effect of the weakness of the regulatory framework, with a majority of respondents considering that the current design of the income system facilitates those legal practices and therefore the reduction of the tax burden.
- There is some agreement on the urgency of implementing a legislative reform (51.0% agree) in order to close the legal loopholes and prevent

companies from using more sophisticated avoidance strategies.

- Avoidance is increased by a lack of control. The respondents have a perception of a certain technical and sanctioning inability on the part of the administration to detect and combat this type of avoidance.

8. DISCUSSION

The reality is that the statistical evidence we have revealed in this paper makes us sit down and talk seriously about the fairness and health of our tax system. Of course, the most important result is the existence of an important inverse correlation in the case of avoidance and the collection of Income Tax (IR). This is because this number, very cold, by the way, translates into a very palpable economic reality: the strategic use of legal loopholes is not a neutral issue, it is an agent that is draining the tax base and reducing the financial capacity of the State! This result puts avoidance right at the heart of the problem of fiscal sufficiency.

A key aspect of this discussion is precisely the origin of the frustration. For the respondents, the fault does not lie with the "bad faith" of the taxpayer, but with the structural precariousness of the tax system. The fact that 46.5% agree that the design of the law makes it easier to avoid what corresponds to the treasury is a warning. This conclusion coincides with that obtained in studies on special regimes, which have shown that exemptions create a space that is easily carried away to avoid what touches the public treasury.

This perception is enhanced if we consider that nearly half of those surveyed (49.3%) consider that it is large companies that benefit from these gaps, which introduces an annoying nuance of inequality. Avoidance, although it is legal, becomes a procedure that seems to favor those who have greater resources to have aggressive tax planning.

This finding is also related to the double problem

we need to deal with:

1. The Legislative Challenge (The Law): 51.0% of respondents support the need for a legislative renewal to discourage the most sophisticated forms of avoidance. This point of agreement with the consulted legal literature, which has even analyzed the concept of "elusive legal business" and has developed specific regulations such as Law No. 20,780 to provide the public treasury with instruments of unenforceability against all these figures, turns out to be fundamental. In the context of our country, we see that the need to strengthen the General Anti-Avoidance Clause (GAAR) is of vital importance, since it is this tool that is specially designed to be able to fight against the "undue savings" that occur thanks to unwritten regulations, constituting one of the points of analysis of audit entities such as the SUNAT Review Committee.

2. The Administrative Challenge (Auditing): It is a critical finding to draw attention to the fact that 40.3% of respondents question the technical capacity of SUNAT and that avoidance (which requires greater sophistication in audit models than evasion) is, given the level of specialization required, so great that the tax administration itself has had to create technical bodies such as the Review Committee, in charge of the analysis of complex tax planning and determining the application of the general anti-avoidance rule, which highlights the high degree of difficulty and the need for expertise to dismantle the structure of these financial structures.

Finally, it is concluded that within this section of the article it is indicated that in order to reverse this inverse correlation, action has to be simultaneous: the law must be modernized (especially the application of the GAAR) and audit must be strengthened with specialized equipment and tools, closing once and for all that gap that allows avoidance eroding public finances.

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