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Literature Review on the Effect of Economic Intelligence on Economic Growth Improvement with Tax Evasion as Mediating Variable

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Abstract. Taxation is one of the sources of state revenue that greatly affects economic growth. However, major challenges arise due to tax evasion practices carried out by taxpayers illegally, thereby reducing the potential for state revenue. This phenomenon not only weakens the country's fiscal capacity but also hinders the pace of economic growth nationally. This study aims to systematically analyze the relationship between tax evasion, economic growth, and economic intelligence through a comprehensive literature review approach. This study uses a systematic literature review approach based on previous research sourced from Summon Discovery results, initially finding 493 studies. After selection criteria limited to the last 10 years, 29 studies were deemed suitable for this topic. The results show that most studies find a negative relationship between tax evasion and economic growth, while an approach based on economic intelligence by integrating technologies such as machine learning, blockchain, and big data analytics has proven effective in reducing tax evasion rates. The implications of this research are threefold: (1) for policymakers, the findings provide evidence-based guidance for developing proactive tax enforcement strategies using advanced technologies; (2) for tax authorities, the study demonstrates the superiority of preventive approaches over reactive audit mechanisms in terms of cost-effectiveness and economic impact; and (3) for researchers, this review identifies critical research gaps and establishes a conceptual framework linking economic intelligence, tax evasion, and economic growth that can guide future empirical investigations.
Keywords: Tax Evasion, Economic Intelligence and Economic Growth.

INTRODUCTION

Economic growth is the main indicator in assessing the level of welfare and progress of a country. One of the main pillars of economic growth is state revenue sourced from the tax sector (Obadiaru, Okon, & Ayeni, 2024; Sekianti & Nuraini, 2025). According to the State Expenditure Budget, tax revenue ranks first in the highest revenue, so taxation in a country must have the right regulations to optimize tax revenue and create justice and legal certainty for all taxpayers (Kafwanka, 2025; Kemboi, 2024). Good regulations will minimize the occurrence of legal loopholes that can be exploited by certain parties to carry out tax evasion or illegal tax avoidance practices (Nor & Mohamed, 2024; Oseifuah, 2025). Conversely, weak regulations will impact the low level of taxpayer compliance and increase the potential loss of state revenue (Olasunkanmi et al., 2025). Therefore, a country should have good Institutional Quality as stated in one of the pillars of the SDGs, namely "Peace, Justice, and Strong Institutions". This pillar emphasizes the importance of having institutions that are transparent, accountable, and able to enforce the law fairly to support the creation of effective governance (Akinsola, 2025; Irvita & Asriani, 2025).

The relationship between taxation and economic growth has been extensively studied in economic literature (Kubaje, Amoasi-Andoh, Eklemet, & Wassan, 2025). According to endogenous growth theory (Romer, 1990; Lucas, 1988), government investment in public goods and infrastructure—funded primarily through tax revenue—plays a crucial role in determining long-term economic growth rates. When tax evasion reduces government revenue, it directly undermines the state's capacity to provide these growth-enhancing public goods, creating a negative feedback loop that suppresses economic development. Empirical evidence from cross-country studies consistently demonstrates that countries with higher tax compliance rates experience more robust and sustainable economic growth trajectories (Kalas, Mirovic, Bolesnikov, Akadiri, & Radulescu, 2025; Yeboah, 2025).

According to the World Bank, indicators of good economic institutions include accountability, proper and firm regulations, and the availability of quality information (Jaradat & Oudat, 2025; Saeed, Kamil, & Wiredu, 2025). Economic Intelligence here addresses the information needs of institutions related to taxation (Troyanskaya, Tyurina, & Ermakova, 2024; Van Duc et al., 2024). However, related institutions often only focus on the audit aspect after tax evasion occurs, even though according to Hung, F.-S. (2015), the probability of detection or the ability of institutions to detect violations that have occurred can actually reduce economic growth, so it is hoped that the presence of technology that can control taxes and the right policies can increase economic growth. This finding aligns with deterrence theory in behavioral economics, which posits that while detection and punishment can reduce tax evasion, excessive enforcement costs can create economic inefficiencies that offset the benefits of increased compliance. Recent research by Slemrod (2019) further demonstrates that the marginal cost of tax enforcement often exceeds its marginal benefit when relying solely on ex-post auditing mechanisms. Reliance on post-breach detection and audit mechanisms risks adding to the economic burden due to high enforcement costs and uncertainty for the business world (Augustine & Eunice, 2025).

Therefore, a more proactive strategy is needed by utilizing technology to build an integrated and real-time tax supervision system (Onyeanuforo & Onohwakpo, 2025; Sheng, 2025). The presence of Economic Intelligence is a strategic solution to encourage the strengthening of the tax system, not only in detecting violations but also in preventing tax evasion practices from an early stage (Belahouaoui & Alm, 2025; Younus et al., 2025). Through the implementation of appropriate policies and qualified technological support, it is hoped that the effectiveness of tax revenue will increase and promote the rate of sustainable economic growth (Al-Jayed & Khadim, 2025; Arimoro & Musa, 2025).

Economic Intelligence is a critical process for collecting, analyzing, and utilizing economic data to support decision-making in areas like national security and law enforcement, with a significant application in combating tax evasion. By leveraging integrated technologies such as big data analytics, social network analysis, and machine learning, governments can track financial transactions in real-time and identify suspicious patterns indicative of illegal activities (Iseal, Joseph, & Joseph, 2025; Omezi & Jahankhani, 2025). This technological shift from traditional, manual auditing to automated, AI-driven systems enables a more proactive approach, allowing for the formulation of preventive policies to stop tax avoidance before it occurs, thereby enhancing transparency and maximizing tax revenue.

The sustainability of a country's economic growth, traditionally measured by GDP, is heavily dependent on a healthy fiscal system supported by effective taxation (Hassan, 2025; Lutsyk, Pravdiuk, Deneha, Puhalskyi, & Shepel, 2025). Tax evasion directly undermines this system by reducing government revenue, which in turn hampers capital accumulation, resource allocation, and the funding of essential public services, ultimately hindering national development. This analysis will therefore explore the impact of tax evasion, measured through various proxies, on economic dynamics by examining its effects on factors like GDP per capita and public spending, while also considering the role of financial sector development and enforcement laws to provide deeper insights for policies that optimize revenue and promote sustainable growth.

The concept of Economic Intelligence in taxation represents a paradigm shift from traditional reactive enforcement to proactive prevention. Drawing on information systems theory and organizational learning frameworks, Economic Intelligence can be understood as the systematic process of collecting, analyzing, and applying economic data to inform decision-making and anticipate taxpayer behavior. In the context of modern tax administration, this involves leveraging advanced technologies including artificial intelligence, machine learning algorithms, big data analytics, and blockchain systems to create comprehensive surveillance

and prediction capabilities (OECD, 2021). These technologies enable tax authorities to identify patterns of suspicious behavior, predict high-risk taxpayers, and intervene preventively before significant revenue losses occur.

Setting the right policy is also key. According to Chatzimichael et al. (2019), a policy of tax rates that are too high can encourage people with high incomes to use their power to avoid taxes either legally (tax avoidance) or illegally (tax evasion). This phenomenon not only reduces the potential for state revenue but also creates fiscal inequality in society. The Laffer Curve theory Laffer (2004) provides the theoretical foundation for this observation, suggesting that beyond a certain threshold, higher tax rates may actually decrease total tax revenue by incentivizing avoidance and evasion behaviors. Recent empirical work by Doerrenberg and Peichl (2018) confirms this relationship, demonstrating that tax rate elasticity varies significantly across income groups and institutional contexts, with high-income individuals showing greater responsiveness to tax rate changes.

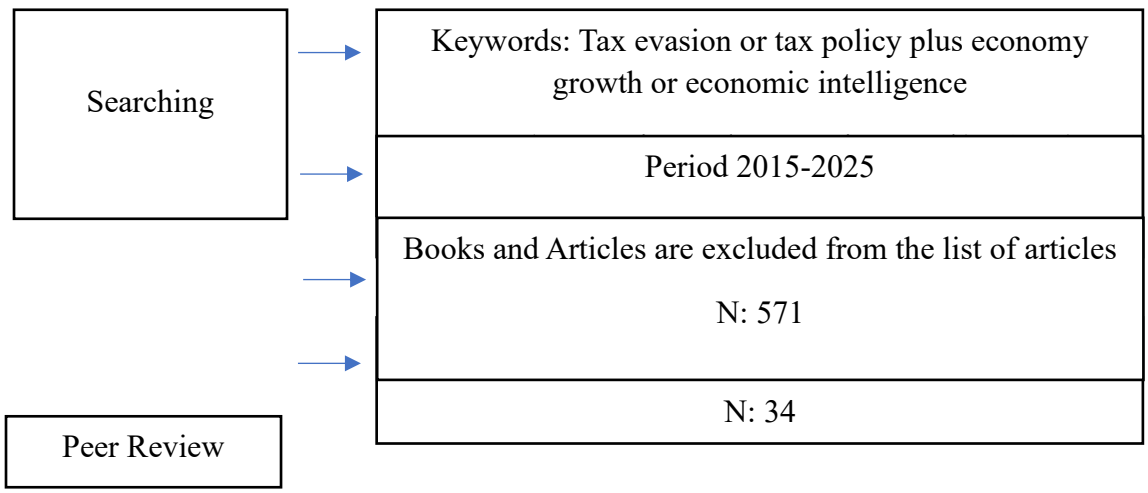
Therefore, the presence of Economic Intelligence in the context of taxation in National Resilience is a strategic solution to encourage the strengthening of the tax system, not only in detecting violations but also in preventing tax evasion practices from an early stage. Implementing the right policies and integrated technology support, it is hoped that the effectiveness of tax revenue will increase and promote the pace of economic growth in a sustainable manner.

This study aims to explore the relationship between tax evasion, economic growth, and economic intelligence using various indicators that influence each other in the context of national economic resilience. By combining theoretical approaches and empirical findings from previous research, this study seeks to identify how tax evasion practices can hinder economic growth, as well as the extent to which the role of economic intelligence can be a preventive solution in overcoming these problems. This research is expected to provide new insights for policymakers in formulating more adaptive and data-driven fiscal strategies to strengthen fair, efficient, and sustainable tax governance.

RESEARCH METHOD

This study uses the "systematic literature review" method, which is a secondary research method that aims to provide a comprehensive overview (mapping) of a field of study by classifying publications based on certain categories, and calculating the frequency of publications in each of these categories.

The criteria chosen are research with the keywords tax evasion, tax policy, economy growth or economic intelligence by limiting the research period of the last 10 years, namely 2015-2025. The search was conducted at the Host University of Indonesia provided by Lib UI.



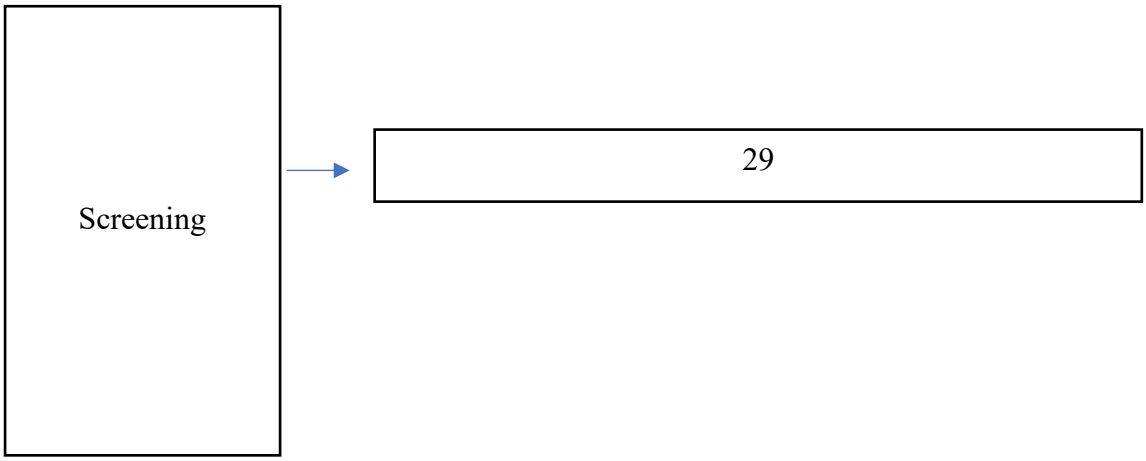


Figure 1. Literature Selection Process

From the research findings, these studies have various data sources from the World Bank, OECD, Asian Development Bank, The Heritage Foundation, World Economic Forum, Global Entrepreneurship Monitor (GEM), World Governance Indicators (WGI), International Country Risk Guide (ICRG), World Development Indicators (WDI), World Enterprise Survey (WES) to internal country data.

RESULTS AND DISCUSSION

The Relationship Between Tax Evasion and Economic Growth

Previous research found that there were 25 previous studies with the following details of tax evasion and economic growth indicators

Table 1. Definition of Variable Operations

Concept Variables	Operational Variables	Unit of Measurement
Tax Evasion	Tax Evasion Rate Percentage of Shadow Economic	Percentage (%) of GDP or total taxes that should be paid
Other Tax Indicator Measurement	Tax Compliance Moral Tax Effective Tax Rate Probability of Audit	Index or Likert Scale (for Tax Morale and Compliance) Percentage (%) for Effective Tax Rate Probability (% or value between 0–1) for Probability of Audit
Economic Growth	GDP Growth GDP Growth per capita Inequality Public Spending	Annual growth (%) Gini index (0–1 or 0–100) Percentage (%) of total budget or GDP

The table below summarizes the indicators used to measure the main variables in this study, namely Tax Evasion, Other Tax Indicator Measurement, and Economic Growth. Each variable has several proxies or derived indicators that were often used in previous studies

Table 2. Study Summary Related to Tax Evasion and Economic Growth

No	Heading	Method	Proxy TE	Proxy EG	Coverage	Relationship
1	Tax Evasion, Financial Dualism, and Economic Growth	Quantitative	Probability of Audit	GDP growth	Some Countries	-
			Tax Compliance			+
2	Tax evasion, tax monitoring expenses and economic growth: an empirical analysis in OECD countries	Quantitative	Effective Tax Rate (ETR)	GDP Growth per capita	32 OECD countries	+
			Tax Evasion Rate			-
3	Tax Evasion, Social Norms, and Economic Growth	Quantitative	Probability of Audit (dependent)	GDP Growth per capita(independent)	Global	-
			Tax Morale (dependent)			+
4	Social norms and economic growth in a model with labor and capital income tax evasion	Quantitative	Percentage of Shadow Economic Practice	GDP Per Capita Growth Rate	Global	x
			Tax Evasion Rate			-
5	Social norms and economic growth in a model with labor and capital income tax evasion	Quantitative	Tax Compliance	GDP per capita	Some Countries	+
			Tax Morale (dependent)			+
6	Eradicating Tax Evasion in Indonesia through Financial Sector Development Year: 2022	Quantitative	Tax evasion was measured using the modified-cash-deposit-ratio (MCDR) method. (dependent)	GDP per capita	Country	-
7	Effect of Tax Evasion and Avoidance on Nigeria's Economic Growth	Quantitative	Tax Evasion	GDP Growth	Country	-
8	Tax Avoidance and Tax Evasion in EU: Trends and Effect	Quantitative	Tax Evasion	GDP Growth GDP Per Capita	Some Countries	-

No	Heading	Method	Proxy TE	Proxy EG	Coverage	Relationship
9	Tax evasion, tax corruption and stochastic growth	Quantitative	Probability of Audit	Public Spending (Belanja Pemerintah) Private Capital (as an Investment proxy) Consumption	Some Countries	+
			Tax Evasion Rate			x
10	Dynamic Analysis of Tax Revenues and Government Expenditures on the Government in Indonesia	Quantitative	Tax Revenue (dependent)	GDP Growth	Country	x
11	Tax Evasion: Empirical Evidence from Sub-Saharan Africa	Quantitative	Tax Evasion	GDP per capita	Country	x
12	Public policies and tax evasion: evidence from SAARC countries	Quantitative	Percentage of Shadow Economic (dependent)	Property rights, fiscal freedom, monetary freedom, investment freedom	Some Countries	-
13	Entrepreneurship, Tax Evasion and Corruption in Europe	Quantitative	Tax Evasion	Total Entrepreneurial Activity (TEA)	Some Countries	-
14	Tax Structure and Economic Growth: Evidence from the European Union	Quantitative	Tax Revenue	GDP Growth	Some Countries	+
15	Does Informal Economy Impede Economic Growth? Evidence from an Emerging Economy	Quantitative	Percentage of Shadow Economic	GDP Growth	Country	-
			Tax Evasion			-
16	Tax Evasion and Financial Instability	Qualitative	Tax Evasion	Financial Instability	Some Countries	-
17	Tax Efforts and Tax Evasion–Economic Development Nexus. Does Institutional Quality Matter?	Quantitative	Tax Evasion	Economic Freedom	Country	-
			Tax Effort			x

No	Heading	Method	Proxy TE	Proxy EG	Coverage	Relationship
18	Tax Evasion - Corrosive Factor for the National Economy	Quantitative	Percentage of Shadow Economic	GDP Growth and GDP Per Capita.	Country	-
			Fiscal Pressure			x
19	Corruption, Tax Evasion, and Seigniorage in a Monetary Endogenous Growth Model	Quantitative	Effective Tax Rate	GDP Growth and GDP Per Capita.	Some Countries	+
			Tax Corruption			-
20	Growth Effects of VAT Evasion and Enforcement	Quantitative	Probability of Tax Detection	GDP per capita growth	Some Countries	+
			Tax Evasion Rate			-
21	Tax Evasion, Tax Burden and Economic Development in ASEAN-5 Economies: A Mimic Model Analysis	Quantitative	Percentage of Shadow Economic	GDP per capita.	Some Countries	x
22	Tax, Investment, Institutional and Social Channels of Economic Shadowing: Challenges for Macro-Financial Stability and Good Governance	Quantitative	Effective Tax Rate	GDP per capita.	Global	+
23	Tax Evasion in Oil-Exporting Countries: The Case of Iran	Quantitative	Probability of Detection	Tax Evasion	Country	-
				Economic Growth Rate		x
24	Tax Evasion and Inequality	Quantitative	Tax Evasion	Inequality	Some Countries	-
25	Inequality in Tax Evasion: The Case of the Spanish Income Tax	Quantitative	Tax Compliance	Inequality	Country	+

This study identified as many as 25 previous studies that discussed the relationship between tax evasion and economic growth, both directly and indirectly. The studies used a quantitative approach entirely (100%).

1. There were 11 studies that said that Tax Evasion had a negative effect on economic growth while the other 2 studies said that there was no significant relationship or was highly dependent on other indicators. . This can be explained by the fact that tax evasion reduces

state revenue, which ultimately limits the government's ability to finance public spending, infrastructure investment, and social programs that support economic development.

2. Variables that state Shadow Economy or Economic Activity that are not reported as many as 3 studies state a negative influence on Economic Growth. Meanwhile, the other 2 studies did not state a relationship. This reflects that economic activities that are not officially recorded do not contribute optimally to state tax revenues, thereby reducing the potential resources for development. However, two other studies found that the relationship did not show a clear correlation, suggesting a difference in the context and mechanism behind these informal economic activities.
3. The Tax Compliance variable includes as many as 3 studies, all of which state that the higher the tax compliance level in a country, the higher the level of tax compliance in a country, the higher the economic growth.
4. The Tax Morale variable was measured in 2 studies, each of which stated that tax morale increases economic growth. Good tax compliance reflects the success of the tax system in raising the revenue needed for development financing.
5. The Effective Tax Rate variable is found in 3 studies that state a positive relationship with Economic Growth. Although effective taxes can optimally support state revenue, it is important for the government to balance tax rates so as not to burden business actors, so that economic growth can be maintained.
6. The Probability of Audit variable has 5 studies, of which 3 stated a negative relationship with Economic Growth, on the other hand, there were 2 studies that stated a positive relationship. Three studies found a negative relationship between the probability of audit and economic growth, indicating that intensive audit efforts after a breach occurred often incur high costs and uncertainty for business actors. Two other studies showed positive results, confirming that effective audits can improve tax compliance and revenue, thereby supporting economic growth. These findings signal that proactive and efficient tax evasion prevention strategies are far more profitable than reactive and expensive post-breach audit approaches.

The Relationship Between Tax Evasion and Economic Intelligence

Research found the relationship between Intelligence and Tax Evasion was found in 4 studies. These studies show that intelligence approaches, especially those based on information technology and data analytics, have significant potential in reducing tax evasion rates.

Table 3. Operational Definition of Tax Evasion and Economic Intelligence Variables

Concept Variables	Operational Variables	Unit of Measurement
Tax Evasion	Tax Evasion Effective Tax Rate Transfer Pricing	% of potential tax lost Effective tax to income Difference in transfer price (abnormal pricing detection)
Economic Intelligence	Social Network Analysis (SNA) Machine Learning Vivo Protocol Coding Big Data Integration Cognitive Modelling Blockchain	Number of entities detected in the network (SNA metrics: degree centrality, clustering, etc.) Predictive accuracy (%) or precision-recall (ML models) Thematic qualitative code (text data coding results) Volume and quality of integrated data Probabilistic or predictive models (e.g. risk scores) Number of transactions recorded in a decentralized system

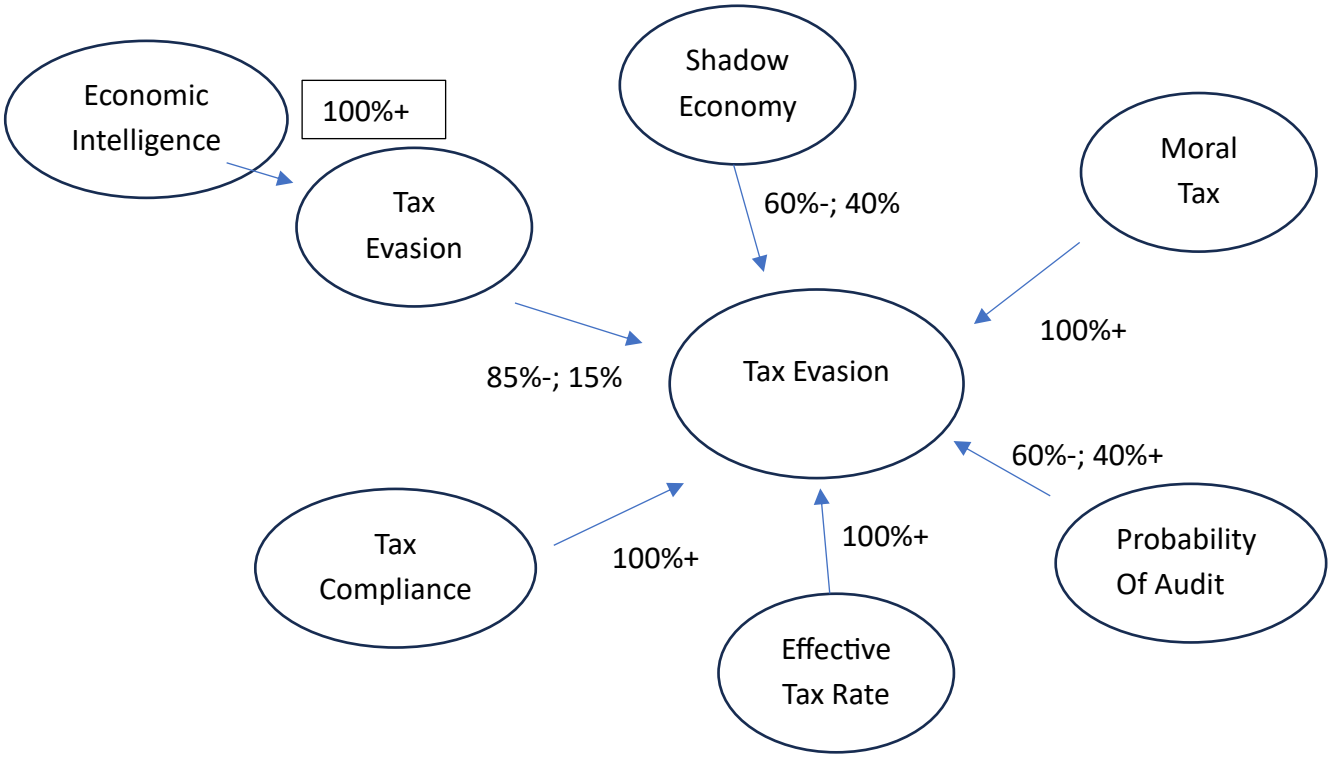
The table above details the various indicators used in measuring the variables of Tax Evasion and Economic Intelligence based on previous studies. Each indicator reflects a relevant technical and conceptual approach in observing tax avoidance practices and the application of economic intelligence.

Table 4. Summary of the Study on Economic Intelligence (EI) and Tax Evasion (TE)

No	Heading	Method	Proxy EI	Proxy TE	Coverage	Relationship
1	The Role of Tax Intelligence in Dealing with Asymmetric Financial Information	Qualitative	Vivo Protocol Coding	Tax Evasion	Country	-
2	Artificial Intelligence Model for Detecting Tax Evasion Involving Complex Network Schemes	Mix Method	Social Network Analysis (SNA) Data Integration	Effective Tax Rate (ETR), Transfer Pricing, Unpaid Withholding Tax, False Invoices (TBTS).	Country	- -
3	Detecting Corporate Tax Evasion Using a Hybrid Intelligent System: A Case Study of Iran	Quantitative	Social Network Analysis (SNA) Machine Learning	Effective Tax Rate (ETR), Revenue Manipulation, False Invoices (TBTS), Transfer Pricing	Country	- -
4	Decreasing Tax Evasion by Artificial Intelligence	Mix Method	Data Integration Blockchain Cognitive Modelling	Effective Tax Rate (ETR) E-commerce Tax Loopholes Hidden Offshore Transactions Digital Platform Tax Manipulation	Regional	- - -

This shows that research on Economic Intelligence (EI) on Tax Evasion (TE) tends to be conducted on a small national or regional scale, as seen in studies number 1, 2, and 3. All three focus on the scope of "Countries", while the fourth study is only starting to lead to the regional level with cutting-edge technological approaches such as blockchain and cognitive modelling. With a more varied method, not only quantitative, but also using more varied research methods

compared to the Tax Evasion study on Economic Growth, which is mostly quantitative. As shown in the table, only one in four EI studies of TE fully used a quantitative approach (study number 3). While the rest adopt mixed methods or even pure qualitative (study number 1), such as Vivo Protocol Coding, Social Network Analysis (SNA), to Data Integration, Machine Learning, Blockchain, and Cognitive Modelling approaches.



Model 1. Panel Data Model of Multidimensional Determinants of Tax Evasion

$$\begin{aligned}\text{TaxEvasion}_{it} = \alpha_0 &- 1.00\ \text{TaxCompliance}_{it} - 1.00\ \text{TaxMorale}_{it} \\ &- 0.60\ \text{ProbabilityOfAudit}_{it} + 1.00\ \text{EffectiveTaxRate}_{it} \\ &+ 0.60\ \text{Shadow Economy}_{it} - 1.00\ \text{EconomicsIntelligence}_{it} + \varepsilon_{it}\end{aligned}$$

There are six independent variables that must be tested again together2 using panel data (I shows country/district/city/province, and t period (year)). The place tested can be a country, county, city, or province, while the time dimension represents an annual observation period, for example from 2015 to 2022. Using panel data, this model is not only able to capture the influence of variables across regions, but also is able to control the dynamics of changes that occur over time in each observed region. As such, this function includes the activities of collecting, processing, analyzing, and presenting relevant information to support the formulation of public policies or other strategic decisions. In the context of this panel data-driven model, intelligence functions play an important role in integrating quantitative information (e.g. trends between years and between regions) with qualitative information (such as policy background, socio-economic context, and political dynamics.

There is an empirical gap in this study, so far Economic Growth has always been measured on an external scale, namely countries and between countries and their variables, even though there are details that can be considered such as the involvement of Economic Intelligence in overcoming big problems in the form of Tax Evasion. New technological approaches (e.g., blockchain, cognitive modelling, SNA) have only been used in a few studies. The need for (mixed/qualitative) method integration is very important to understand tax avoidance strategies systemically, especially at the regional level. Lack of cross-disciplinary studies that combine social, economic, and digital data in one holistic model. The research was

conducted through a systematic review of 25 previous studies that analyzed the relationship between Tax Evasion and Economic Growth and 4 studies that discussed the relationship between Economic Intelligence and Tax Evasion.

Most TE research on EG uses a purely quantitative approach and a broader scope, such as across countries or large regions (OECD, global, or the European region). This shows that there are efforts to generalize the macro relationship between tax compliance and the rate of economic growth, which generally relies on indicators such as GDP Growth, GDP per Capita, and Public Spending. Of the 25 studies studied, the majority found that Tax Evasion has a negative impact on economic growth because it erodes the potential for state revenue, weakens the government's capacity to finance development, and creates fiscal inequality. However, what is interesting is the finding that confirms that the probability of audit variable can increase tax compliance and revenue, thereby supporting economic growth. These findings signal that proactive and efficient tax evasion prevention strategies are far more profitable than reactive and expensive post-breach audit approaches. So that post-breach audit efforts are not always beneficial for economic growth. Although it can reduce Tax Evasion.

On the other hand, the approach used to analyze Economic Intelligence on Tax Evasion is much more varied and adaptive to the context of modern technology. Economics Intelligence is also able to dig deeper at the systemic, operational, and technical levels, resulting in more precise and data-driven policies. This approach is oriented towards prevention (prevention) rather than just detection and punishment (reactive), which in the long run can reduce the burden of law enforcement, increase public trust, and promote fiscal efficiency.

CONCLUSION

This study's systematic review of 25 articles confirms that tax evasion negatively impacts economic growth by depleting government revenue, which limits investment in essential public goods and infrastructure, thus hindering national development. In contrast, economic intelligence—leveraging technologies such as big data analytics, machine learning, and blockchain—shifts tax enforcement from reactive auditing to proactive prevention, improving tax compliance and supporting sustainable economic growth. Future research should empirically test the proposed integrated model using panel data across various countries to clarify the relationships among economic intelligence, tax evasion, and economic growth. Additionally, interdisciplinary and mixed-methods studies are needed to explore the social and behavioral aspects of implementing economic intelligence systems, while further investigation should assess the real-world effectiveness and ethical considerations of advanced technologies like cognitive modeling and decentralized blockchain in enhancing tax transparency and fairness globally.

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