


**PERCEPTION OF ACCEPTANCE OF TAX EVASION BY MANAGERS OF MICRO AND SMALL COMPANIES IN VITÓRIA/ES** <https://doi.org/10.56238/sevened2024.037-119>

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**ABSTRACT**

The purpose of this study was to address the main reasons that lead micro and small companies to opt for tax evasion. Aiming at their own well-being in the face of fiscal and tax obligations, these companies use illicit means and loopholes in the legislation to obtain favorable results on their taxes. Due to the constant search to achieve the reduction of taxes, the Municipal, State and Federal agencies have adopted methods that provide inspection in the fulfillment of obligations. These methods have become possible due to the tools that store data in the database of the responsible agencies, data that refers to the operations carried out by the company, especially information about the value of its revenue. Through the tool used by these inspection agencies, it became possible to control and analyze the data transmitted to these agencies. Thus, the present work aims to identify and evidence, the results of a research published on an online platform, on the main factors that motivate the managers of companies established in the state of Espírito Santo, in the municipality of Vitória, to use fraudulent attitudes to not comply with their fiscal and tax obligations. It identified the profile of companies, managers, and that many managers accept to use illegal methods to obtain even more reduction in their taxes, even knowing that this act may cause future consequences.

**Keywords:** Company Behavior. Tax avoidance. Tax Fraud.

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## INTRODUCTION

The tax is any compulsory livestock provision and its payment is made by currency (money) or any means where the value is equivalent to the currency. In Brazil, tax collection is the main source for financing public services. This collection occurs through the principle of spontaneous compliance. However, due to the complexity of tax legislation, it makes managers carry out studies and strategies that provide the reduction of the weight of the tax burden on their finances. This constant search for tax reduction is one of the factors that motivate entrepreneurs to choose inappropriate means to obtain benefits in their taxes (DUMER et al., 2016, p. 4).

To obtain a reduction in taxes, companies adhere to illegal actions to not comply with their tax obligations, omitting information about their revenue from the tax authorities. These actions are considered criminal, as the result of this feat influences the lower collection of the amounts, which will be used in the investment of health, housing, public security, etc. Evasion of evasion also leads to an increase in the tax burden, as the government seeks ways to cover the embezzlement resulting from fraud in the collection.

However, not all companies adhere to illicit means to benefit from the tax reduction. Some managers carry out procedures in the legislation of their state, seeking legal support before the tax incidence, thus preventing the taxable event from occurring.

Due to the rampant tax evasion of companies, federal, state and municipal agencies have sought inspections for methods that ensure compliance with tax obligations by companies. Each agency is responsible for inspecting a particular tax sector. Companies that choose to obtain insertion or reduction of their taxes by illegal means, are committing serious crimes, and are subject to punitive legal measures employed by the inspection agencies. The body responsible for inspection has the right and duty to adopt punitive legal measures for those who break the law, as long as the fraudster's guilt is formalized through formal processes.

Inspection agencies have adopted tools that help in their inspections. The executive branch, through Decree No. 6022 of January 2007, institutes the Public Digital Bookkeeping System (SPED), this system unifies the activities of reception, validation and storage of tax books and documents. SPED is the way that the Federal Revenue Service found to collect information from various areas of companies. With these declarations, the inspection agencies are able to control the internal and external operations carried out by the companies, being able to identify if there was any illicit means used by the companies to evade taxes.

Therefore, it is necessary to survey the following research problem: **What are the main factors that motivate the managers of organizations in the city of Vitória/ES to not comply with tax obligations?**

The objective of this work is to identify what are the main factors that motivate the managers of organizations in the city of Vitória/ES to not comply with their tax obligations. However, to answer the research problem at hand, it is necessary to analyze the specific objectives below:

- Identify the profile categories of companies;
- Identify the profile of the managers of these companies;
- Identify and analyze the motivation of managers for non-compliance with tax obligations.

Therefore, it is necessary to analyze the data that will be collected in the research made available on an online platform, with the literature addressed in the work, to obtain the conclusion of the research problem highlighted in this work.

The purpose of this article is to highlight in its literature review a critical approach to tax planning, tax evasion and the behavior of private for-profit companies, with the key research being to demonstrate to readers the results of the main factors that motivate tax evasion fraud, exposing the conducts used outside the legal norms to obtain reductions in tax costs.

## THEORETICAL FRAMEWORK

The research below refers to a study that highlights the means used by companies to reduce their taxes before the agencies responsible for the inspection and collection of taxes. The purpose of this work is to present theoretical foundations about taxation in Brazil, and the important concepts that support this purpose, such as: tax evasion and its consequences, tax evasion and avoidance, and the main reasons for non-compliance with tax obligations by for-profit institutions.

## TAXATION IN BRAZIL

The tax is any compulsory livestock provision and its payment can be made by currency (money) or by another means of payment whose value is equivalent to the currency, or convertible into it, as long as it does not constitute a sanction for an unlawful act, instituted by law and collected through a fully linked administrative activity (LAW No. 5,172, of October 25, 1966, art. 3).

The collection of taxes is the main source of funds for the financing of Brazilian public services. These services include public security, regulation, inspection, development and basic social security services PNEF (2005, p. 11). However, there is a problem regarding the degree of understanding of entrepreneurs when it comes to the spontaneous collection of taxes and their use. Companies seek to defend themselves through legal actions, tax planning or the practice of tax evasion (GRZYBOVSKI; HAHN; 2006, p. 843).

Article 18 of the Federal Constitution of 1988 defines the composition of the national tax system, through the Union, States, Federal District and Municipalities, so that each federative entity is responsible for the inspection and collection of taxes that it is responsible for (SILVA, 2014, p. 19).

In Brazil, the tax system is based on the principle of spontaneous compliance, companies are expected to understand and exercise their tax obligations. However, not all of them exercise this obligation spontaneously. Some companies make false presentations of accessory statements, hiding parts of the activities carried out from the responsible bodies. Others, however, carry out tax evasion involuntarily, for the simple fact of not understanding their due obligations. Regardless of whether voluntary or involuntary, the occurrence of tax evasion is noted (DUMER et al., 2016, p. 4).

## TAX EVASION

Tax evasion is a fraudulent action, where companies do not comply with their tax obligations. Companies use illegal means to omit information regarding their revenue in a given calculation period to the tax authorities, thus generating undue reductions in the cost of their taxes to the government. Oliveira et al. (2010, p. 36), defines tax evasion as the use of illegal means to avoid collecting the tax due. Understanding that evasion is any intentional omission tending to prevent or delay the knowledge by the tax authority about the occurrence of the triggering event of the main obligation.

Tax evasion is a serious crime, because companies that use this trick to reduce their taxes are failing to pass on to the public coffers the corresponding amounts that will be used in investment in health, housing, public safety, among others. This act undermines the ability of the public sector to comply with its obligations, thus limiting the resources that will be allocated to the population. (MOREIRA; CARVALHO, 2018, p. 4). According to Law No. 4,729, OF JULY 14, 1965:

Art.1 The following constitute a crime of tax evasion: (See Decree-Law No. 1,060, of 1969)

I - To make a false statement or omit, in whole or in part, information that must be produced to agents of legal entities governed by domestic public law, with the

intention of exempting, in whole or in part, the payment of taxes, fees and any additional taxes due by law;

II - Inserting inaccurate elements or omitting income or operations of any nature in documents or books required by tax laws, with the intention of exonerating oneself from the payment of taxes due to the Public Treasury;

III - altering invoices and any documents related to commercial operations with the purpose of defrauding the Public Treasury;

IV - Providing or issuing gracious documents or altering expenses, increasing them, with the purpose of obtaining a deduction of taxes due to the Public Treasury, without prejudice to the applicable administrative sanctions.

V - Demanding, paying or receiving, for oneself or for the taxpayer benefiting from the payment, any percentage on the deductible or deductible portion of the income tax as a tax incentive. (Included by Law No. 5,569, of 1969)

Penalty: Imprisonment, from six months to two years, and a fine of two to five times the amount of the tax.

Another consequence that occurs when there is tax evasion is the increase in the tax burden. This increase is due to the government's attempt to cover the embezzlement resulting from fraud in tax collections. This increase not only penalizes companies that carry out their tax obligations and collect taxes honestly, it also harms final consumers, as this excess amount is passed on to the population through the products and services that will be purchased (MOREIRA; CARVALHO, 2018, p. 4).

In Brazil, tax collection is the main source for financing public services. This collection occurs through the principle of spontaneous compliance. However, due to the complexity of tax legislation, it makes managers carry out studies and strategies that provide the reduction of the weight of the tax burden on their finances. This constant search for tax reduction is one of the factors that motivate entrepreneurs to choose inappropriate means to obtain benefits in their taxes (DUMER et al., 2016, p. 4).

## TAX AVOIDANCE, EVASION, EVASION AND FRAUD

Tax avoidance is the procedures carried out in accordance with the legislation. Its practice is considered a lawful act that occurs before the tax incidence, preventing the occurrence of the generating factor, or excluding the company from the comprehensive scope of the tax rule, thus generating tax savings. The legislation has boosted this practice, it offers certain activities a favorable taxable treatment, which may result in the reduction, exemption or even non-taxation of the tax burden (DUMER et al., 2016, p. 3).

Tax avoidance is the conduct consisting of the practice of an act or execution of a business legally framed in a hypothesis intended by the taxpayer, importing exemption, non-incidence or less onerous incidence of the tax. The avoidance is verified, in most cases, at a time prior to that in which the taxable event would normally occur. It is tax planning, which finds shelter in the legal system, since no one can be forced to practice business in the most onerous way (ALEXANDRE, 2015, p. 446).

On the other hand, evasion is about illicit practices to evade the due payment of taxes, such as: falsehood, fraud and tax evasion. Thus, evasion is the voluntary and conscious action of the company that consists of the total or partial reduction or annulment of the tax burden by illegal means (BELO, 2019, p. 44). According to articles 1 and 2 of Law 8.137 1990:

Article 1 It is a crime against the tax order to suppress or reduce a tax, or social contribution and any accessory, through the following conducts: I - omitting information, or making a false statement to the tax authorities; II - defrauding the tax inspection, inserting inaccurate elements, or omitting an operation of any nature, in a document or book required by the tax law; III - falsifying or altering an invoice, invoice, trade bill, bill of sale, or any other document related to the taxable transaction; IV - prepare, distribute, provide, issue or use a document that he/she knows or should know to be false or inaccurate; V - To deny or fail to provide, when mandatory, an invoice or equivalent document, related to the sale of goods or provision of services, effectively carried out, or to provide it in disagreement with the legislation. [...] Article 2 - It is a crime of the same nature: I - making a false statement or omitting a statement about income, assets or facts, or employing other fraud, to evade, in whole or in part, the payment of taxes; II - fails to collect, within the legal period, the amount of tax or social contribution, discounted or collected, as a taxable person of obligation and which should be paid to the public coffers; III - demand, pay or receive, for itself or for the beneficiary taxpayer, any percentage on the deductible or deductible portion of tax or contribution as a tax incentive; IV - failing to apply, or applying in disagreement with the statute, tax incentives or tax installments released by a development agency or entity; V - use or disclose a data processing program that allows the taxpayer of the tax obligation to have accounting information different from that which is, by law, provided to the Public Treasury. [...].

Tax fraud occurs when there is a willful omission that partially or totally prevents the occurrence of the generating factor of tax obligations, obtaining advantage to the detriment of third parties (DUMER et al., 2016, p. 4).

Tax avoidance is the execution of abnormal procedures whose purpose is to evade taxation. Unlike tax evasion, which aims to omit information from the tax authorities, in tax avoidance, artificial procedures are used that induce the insertion or non-taxation of taxes paid that would be passed on to the tax authorities. (MOREIRA; CARVALHO, 2018, p. 4).

Both avoidance, evasion, evasion and fraud are situations that aim to reduce tax payments, which can be legal or illegal methods. Companies choose alternative ways in order to avoid taxation, escaping tax rules, reducing or delaying the taxes due (GRZYBOVSKI; HAHN, 2006, p. 860).

## SUPERVISORY BODIES

Inspection agencies are responsible for ensuring compliance with tax obligations by companies. Each body is responsible for inspecting a particular tax sector. They are:

- Federal Revenue Service: aims to combat tax evasion, commercial fraud, among other illegal acts committed by entrepreneurs. This body supervises and manages the collection of taxes under the competence of the Union, such as: import of foreign products, export abroad of national or nationalized products, income and proceeds of any nature, industrialized products, credit, exchange and insurance operations, or related to securities or securities, rural territorial property and large fortunes, under the terms of a complementary law (FEDERAL SENATE, 2012, p. 17).
- Treasury Secretariat: collects, controls and inspects taxes under state jurisdiction. The taxes related to SEFAZ (Treasury Secretariat) are: ICMS (tax on the circulation of goods and services); IPVA, Tax on the Property of Motor Vehicles and ITCMD (tax on transmission "causa mortis" and diseases). Its administration is important to ensure the collection of public funds through the collection of taxes (MARQUEZ, 2018).
- Municipal Revenue Secretariat: it is the body responsible for the tax and financial management of the municipality. Its attributions are composed of the coordination and execution of the fiscal, economic and financial administration of the municipality, exercising the collection of active debts and providing a balance between the revenue and expenses of the municipality (PREFEITURA DE VITÓRIA, 2012).

## MEANS OF CONTROLS

With technological advancement, inspection agencies have adopted tools that contribute to their inspections. Through Decree No. 6022 of January 2007, the executive branch institutes the Public Digital Bookkeeping System (SPED). This system is managed by the Federal Revenue Service, whose purpose is to unify the activities of receiving, validating and storing tax books and documents. (GIL; BIANCOLINO; BORGES, 2010).

The Public Digital Bookkeeping System is composed of:

- Digital bookkeeping (ECD): This file is the digital version of the daily books, ledgers, trial balances, and balance sheets. Its goal is to replace paper writing with digital file transmission. (BRAZIL, 2007c)
- Digital Tax Bookkeeping (EFD): It is the set of tax information and documents of interest to the tax authorities and the federated units. This file must contain the record of tax assessments. (BRAZIL, 2010d).

SPED is the way that the Federal Revenue Service obtains information from different areas of companies. Through the declarations of these files, the inspection agencies are



able to analyze, control and verify the internal and external operations carried out by the companies. With this information, it is possible to identify the illicit means used by companies to evade taxes.

## REASONS FOR NON-COMPLIANCE WITH TAX OBLIGATIONS

There are factors that motivate companies to not comply with their tax obligations. Among them, the most common are:

- The intentional behavior of companies. Managers, with knowledge of tax legislation, use loopholes found in legislation to benefit themselves. Even when there is no broad knowledge about the legislation, they use the "Jeitinho" to lead their tax obligations to a path that is favorable (BELO, 2019, p. 35).
- There are also those who involuntarily do not comply with their obligations. Due to the lack of knowledge on the part of managers in relation to the legislation and important information about taxes, they fail to deliver their real information to the tax authorities, committing tax evasion without the real knowledge of this act (RAMOS, 2014, p. 13).
- The understanding on the part of companies is that the taxes paid will not be used correctly, and will not give the due return of benefits to society (DUMER et al., 2016, p. 5).
- Due to the high tax burden in Brazil, and the low level of return of taxes to society, a culture of non-compliance with tax obligations was created among companies. This custom is based on the lack of knowledge regarding the importance of tax collection and the premise that a large part of the amount collected will be destined for corruption (GRZYBOVSKI; HAHN; 2006, p. 842).
- The psychological factor also influences the non-compliance with tax obligations RAMOS (2014, p. 6). Due to the complexity of the tax understanding and the high value of the tax burden in Brazil, some entrepreneurs are unable to carry out the proper strategic planning for the survival of their company. Making entrepreneurs understand that complying with tax duties will entail a significant cost in their finances. Therefore, many entrepreneurs seek different ways to reduce their costs, through the reduction of taxes, obtaining less costly taxation (DUMER et al., 2016, p. 5).



## PENALTIES

The practice of acts contrary to the tax order entails penalties for the offender. The body responsible for the inspection and control of tax taxes has the right and duty to adopt punitive legal measures for those who break the law, provided that the fraudster's guilt is formalized through formal processes.

According to Law No. 8,137, OF December 1990:

Article 1 It is a crime against the tax order to suppress or reduce a tax, or social contribution and any accessory, through the following conducts: (See Law No. 9,964, of 4.10.2000)

I - Omitting information, or making a false statement to the tax authorities;

II - To defraud the tax inspection, inserting inaccurate elements, or omitting an operation of any nature, in a document or book required by the tax law;

III - falsifying or altering an invoice, invoice, trade bill, bill of sale, or any other document related to the taxable transaction;

IV - Prepare, distribute, supply, issue or use a document that he/she knows or should know to be false or inaccurate;

V - Denying or failing to provide, when mandatory, an invoice or equivalent document, related to the sale of goods or provision of services, effectively carried out, or providing it in disagreement with the legislation.

Penalty - imprisonment from 2 (two) to 5 (five) years, and fine.

Sole Paragraph. Failure to comply with the authority's requirement, within ten (10) days, which may be converted into hours due to the greater or lesser complexity of the matter or the difficulty in complying with the requirement, characterizes the infraction provided for in item V.

The company that decides to omit information in order to obtain insertion or reduction in the payment of its taxes, is committing a serious crime. This act, considered selfish, not only influences the company that commits the crime, but also negatively influences the economy and development of the country (SILVA, 2014, p. 58).

## RESEARCH METHODOLOGY

Research is a systematic and rational method, which aims to search for answers to a proposed problem. The methodologies used in this work were descriptive and bibliographic research. According to Vergara (2000), descriptive research aims to expose the characteristics of a given population or phenomenon, establishing correlations between variables that define its nature. This research method is not committed to explaining the researched phenomena, even if its data provide a basis for such an explanation.

According to Castro (1976, p. 66):

When it is said that a research is descriptive, it is meant that it is limited to a pure and simple description of each of the variables, in isolation, without their association or interaction with the others being examined.

According to Ferrão (2012), the bibliographic research is based on the consultation of secondary sources, related to the theme chosen to be addressed in the work. The scientific article by the authors Dumer et al. (2016) was essential for the development of the questionnaire used in this work. Through this questionnaire it was possible to gather data on the main theme addressed.

The data collected from 33 managers of micro and small companies made it possible to identify and analyze the main factors that motivate the managers of organizations in the city of Vitória/ES, to non-compliance with tax obligations. For this purpose, a survey was made available in March 2023, where the target audience in question was micro and small companies located in the Greater São Pedro region in Vitória/ES.

Therefore, through the application of the questionnaire, it was possible to acquire compelling information that corroborated the bibliographic research exposed, giving the work veracity and credibility in its study.

## RESULTS AND DISCUSSION

### COMPANY PROFILE

Table 1 below shows the profile of the companies in the sample. In table A we can analyze the size of the companies through the number of employees; in table B we can identify the characteristics of the companies; and in table C we observe the tax modality of each company that participated in the survey.

Table 1 - PROFILE OF THE COMPANIES  
Table A – Company Size (No. of Employees)

PROFILE	FREQUENCY	Percentage %
0-4	14	42,40%
5-9	2	6,10%
1-10	2	6,10%
10-19	10	30,30%
20-24	1	3,0%
50-54	1	3,0%
Over 55	3	9,10%
Total	33	100%

Table B – Business characteristics

PROFILE	FREQUENCY	Percentage %
Sole proprietor	9	27,30%
One of the owners	7	21,20%
Contract Employee	17	51,50%
Total	33	100%

Table C – Tax Modality

PROFILE	FREQUENCY	Percentage %
MAY	5	15,20%
Simples Nacional	15	45,50%

Presumed Profit	1	3%
Real Profit	7	21,20%
They don't know	5	15,20%
Total	33	100%

Source: Prepared by the authors.

When analyzing the results regarding the profile of the companies, we observed that most companies are small, due to the staff having between 0 and 4 employees, a percentage of 42.40%. We can identify in the survey that 17 of the 33 participants are hired employees, representing 51.50% of the sample, while 9 of the 33 are the sole owners. In Table C, we analyze that the Simples Nacional regime is the predominant tax modality, represented by 45.50% of the data collected in the sample, where 15 of the 33 companies belong to this tax regime.

## PROFILE OF MANAGERS

Table 2 refers to the profile of the managers who participated in the research. It was found that in Table A, the predominant gender in the sample was male, where the percentage represented 51.50%, with 17 being the number of frequencies. In Table B, the age group with the highest response rate is between 22 and 35 years old, with 54.50% of the answers, 27.30% with ages over 35 years and over 50 years old with 18.20%. In Table C, level of education, we can identify that the highlighted sample with 45.50% was represented by the option of complete graduation, and the second most selected option was complete high school with 33.30%.

Table 2 - PROFILE OF MANAGERS

Table A - Gender

PROFILE	FREQUENCY	Percentage %
Female	16	48,50%
Male	17	51,50%
Other	-	-
Total	33	100%

Table B – Age group

PROFILE	FREQUENCY	Percentage %
From 22 to 35 years old	18	54,50%
From 36 to 50 years old	9	27,30%
From 51 to 65 years old	6	18,20%
Total	33	100%

Table C – Education

PROFILE	FREQUENCY	Percentage %
Complete Fundamental	5	15,20%
High School	11	33,30%
Complete graduation	15	45,50%
Postgraduate studies	2	6,10%

Total	33	100%
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Source: Prepared by the authors.

Analyzing the results, we can identify the profile of the managers who were interviewed. The predominant gender was represented by males with 51.50%, the age group between 22 and 35 years, with 54.50%. As for the level of education, we can observe that 45.40%, almost half of the participants have completed higher education, so many managers have in-depth knowledge of their profession, or at least sought to acquire knowledge higher than the last stage of basic training.

## RESULTS ON NON-COMPLIANCE WITH FISCAL AND TAX OBLIGATIONS

The tables below show the results obtained through an "online" form, the answer to the research problem: what are the main factors that motivate the managers of organizations in the city of Vitória/ES to not comply with tax obligations?

### Failure to comply with tax and tax obligations

Table 3 shows the managers' view in relation to non-compliance with tax obligations. It is noted that the affirmative answer to Table A obtained a result above the average with 72.70%. 24 of the managers are aware of the tax obligations of the State of Espírito Santo that guide their companies, and 27.30% do not know about these obligations.

Table 3 – Non-compliance with fiscal and tax obligations  
Table A - Am I aware of the tax obligations of the state of ES?

-	FREQUENCY	Percentage %
Yes	24	72,70%
No	9	27,30%
Total	33	100%

Table B – Do I comply with the tax obligations established by the state of ES?  
Sending of tax files.

-	FREQUENCY	Percentage %
Yes	14	42,40%
No	19	57,60%
Total	33	100%

Table C – Do I comply with the tax obligations (payment of taxes) of the state of ES?

-	FREQUENCY	Percentage %
Yes	12	36,37%
No	21	63,63%
Total	33	100%

Source: Prepared by the authors.

In Table B, we can identify that not all managers comply with their tax obligations, even if they are aware of them (Table A). 57.60% do not comply with their tax obligations

(sending files), however, only 27.30% are unaware of the tax obligations of the state of Espírito Santo. Analyzing Tables A and B, we found that 30.30% of managers purposely fail to comply with their obligations. This non-compliance with tax obligations also reaches the payment of taxes (Table C). About 63.63% of managers say that they do not collect taxes for their company.

## Payment of taxes

Table 4 shows the managers' perception of tax collection. We noticed that in Table A, 60.60% of the managers agree that they have to pay less taxes to obtain more profit on their sales. 48.50% of the managers also say that they should pay less taxes, as they are unaware of the functions of government agencies in relation to society (Table B). This means that more than half of the managers (51.50%) know the role of the State in society, so this is not a reason for non-compliance with fiscal and tax obligations.

Table 4 – Tax payments

Table A – Should my company pay few taxes, in order to obtain more profits?

-	FREQUENCY	Percentage %
Yes	20	60,60%
No	13	39,40%
Total	33	100%

Table B – Should my company pay few taxes, because I do not know the functions of the government (federal, state or municipal), as a leader of the society?

-	FREQUENCY	Percentage %
Yes	16	48,50%
No	17	51,50%
Total	33	100%

Table C – Should my company pay few taxes because the Government inspection agencies do not have real knowledge of the total sales, purchases, profit, expenses or the total inventory?

-	FREQUENCY	Percentage %
Yes	19	57,60%
No	14	42,40%
Total	33	100%

Table D – Should entrepreneurs in Vitória pay as little taxes as possible, even if they use methods WITHIN the law?

-	FREQUENCY	Percentage %
Yes	30	90,90%
No	3	9,10%
Total	33	100%

Table E – Should entrepreneurs in Vitória pay as little taxes as possible, even if they use methods OUTSIDE the law?

-	FREQUENCY	Percentage %
Yes	5	15,20%
No	28	84,80%
Total	33	100%

Source: Prepared by the authors.

In Table 4, it was evident that the main reason for non-compliance with fiscal and tax obligations is directly linked to the high tax burden and the requirements exposed by the State. Managers have been looking for ways to reduce their taxes through the non-delivery of tax documents, the non-payment of their taxes and the methods provided within or even outside the law. 57.60% of managers say they should pay less taxes, because the government has no way of knowing exactly how much the company sells, buys, has in expenses, inventory and how much it actually profits (Table c). For this reason, most managers (90.90%) use methods in the law to benefit from the collection of taxes and 15.20% say that despite using methods in the law, they also use means outside the law, to further reduce their taxes.

## FINAL CONSIDERATIONS

This article aimed to identify the main factors that motivate the managers of organizations in the city of Vitória/ES to not comply with their tax obligations. For this, it was necessary to identify the profile of the companies, managers and analyze the motivation for non-compliance with tax obligations. The work in question began from the need to understand the reason why companies in Vitória/ES, take the risk before the government when they evade their taxes. Managers choose to use illicit means in their management, with the motivation of significantly reducing their tax expenses, in order to increase their profits.

The study was developed through a questionnaire made available on an online platform, aimed at managers of micro and small for-profit companies in the city of Vitória/ES. The results obtained allow considerable observations to be made on the samples collected.

With this, we can conclude that the managers participating in this research are employees hired by the companies (51.50%), where their level of education is complete graduation (45.50%). The companies have an average of 0 to 19 employees (0 to 4 42.40% and 10 to 19 30.30%), and 15 out of 33 companies are opting for Simples Nacional (45.50%), while 7 out of 33 are from Lucro Real (21.20%).



About 57.60% of managers say they should pay less taxes, because the government does not have real knowledge about the purchase, sale and expense operations that occur in companies. For this reason, approximately 90.90% of managers seek methods in the law to reduce the amount of taxes, while 15.20% say that despite using methods in the law, they also seek means outside the law that benefit even more in the reduction of their taxes.

Based on this information, we can indicate that the main reason for non-compliance with tax obligations is related to the high tax burden and the low level of tax return for society. For this reason, managers seek, through their knowledge, to develop strategies that result in the reduction of their taxes.



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