

## IMPACT OF TAX BURDEN UPON TAX FRAUD AND TAX EVASION

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***Abstract:** The goal of the current study is to assess the impact of tax burden upon tax fraud and tax evasion. We use a sample of 104 countries around the world for which we employ the most used indexes in the field's literature to assess tax fraud and tax evasion, for the 2015 – 2020 period. This period is limited by the data availability. Using dynamic panel data models, we show that, regardless of the proxy used for tax fraud and tax evasion, tax burden positively impacts it them short-term. Things change for the long-term coefficients, for some variables. The introduction of the development level or the government effectiveness does not alter the impact of tax burden upon tax fraud and tax evasion.*

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