

## Tax Education as a Tool to Combat Tax Evasion and Fraud in Portugal

### Abstract

Tax evasion and fraud remain structural challenges within the Portuguese tax system, undermining social justice, tax equity, and the State's financial sustainability. Both the literature and recent official reports indicate that tackling these phenomena requires not only control and enforcement mechanisms, but also educational strategies that promote tax literacy, citizenship, and institutional trust. In this context, informal tax education plays a strategic role, working in conjunction with accounting education by providing taxpayers with knowledge about taxation and respective obligations, the ethical implications of evasive practices, as well as skills for tax compliance.

Between 2007 and 2025, the Portuguese Tax and Customs Authority (AT) implemented a wide range of tax education initiatives, targeting different audiences and progressively integrated into national and European digital platforms. This study has two objectives, with the first being to identify these and other tax education initiatives carried out in Portugal in order to characterise the Portuguese context of tax informal education. The second aim is to identify the impacts of tax informal education on tax compliance behaviour.

Guided by an interpretivist approach, this research combines the analysis of the documents related to the tax education initiatives with the application of a structured questionnaire to higher education students, both workers and non-workers, with a group of questions anchored on tax education initiatives and another adapted from the Slippery Slope Framework to measure tax compliance behaviour.

This study is expected to offer two main contributions. The first is the creation of a clear mapping of existing informal tax education initiatives by using the Portuguese case, allowing the understanding of who promotes them, how they work, and what objectives they pursue. This characterisation will help identify good practices and gaps, supporting the development of coherent and effective tax literacy policies. The second contribution concerns the analysis of the impact of these initiatives on tax compliance behaviour. The study aims to clarify how informal educational actions can influence citizens' knowledge, attitudes, and trust in the tax system. These results could guide public strategies that combine formal and informal education to strengthen tax citizenship and improve the relationship between taxpayers and the state.

**Keywords:** Accounting, tax education; tax evasion; tax fraud; tax morale; tax citizenship; fiscal literacy.