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Understanding Corporate Tax Responsibility: A systematic literature review

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Understanding Corporate Tax Responsibility:

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Abstract

Purpose: This article aims to contribute to the debate about the place of corporate taxation in CSR by reviewing the present state of research, offering a comprehensive understanding of the content and dimensions of corporate tax responsibility, and discussing further developments in research and action.

Design/methodology/approach: The study builds on a systematic literature review of 117 theoretical and empirical papers on tax within the broad field of CSR published in peer-reviewed academic journals and books.

Findings: Our analysis unfolds and discusses the construct of corporate tax responsibility and proposes a unified conceptualisation that elucidates for *what* firms are (or should be) held accountable on tax matters and the different dimensions (i.e., instrumental, political, integrative and ethical) which justify greater tax responsibility and enable its achievement.

Originality/value: Our study offers a structured overview of the present state of tax research in CSR, while providing a comprehensive understanding and conceptualisation of the construct of corporate tax responsibility, thus enabling scholars to situate their work and develop further relevant research in this field.

Practical implications: Our results can provide companies with practical guidance to enhance their tax responsibility and can give stakeholders and policymakers suggestions for new mobilisation strategies to achieve more responsible tax behaviour.

Social implications: Corporate tax payments are a fundamental dimension of CSR, since they fund public goods and services and reduce the unequal distribution of wealth. Providing a more

structured understanding of corporate tax responsibility, our paper can contribute towards attaining more responsible tax outcomes which can better serve and benefit the whole society.

Keywords: Corporate Tax Responsibility, Corporate Taxation, Corporate Tax Avoidance, CSR, Systematic Literature Review.

1. Introduction

Tax payment is one of the most relevant areas of corporate engagement with society. Taxes fund the provision of public goods and services and contribute to reducing the unequal distribution of income and wealth resulting from a market-based economy (Avi-Yonah, 2006). However, the social functions of corporate taxation and the ethical issues of (not) paying taxes are rarely acknowledged by companies, which often approach tax as an operational cost to be minimized in the pursuit of profit maximization (Cooper and Nguyen, 2020; Ftouhi and Ghardallou, 2020). Therefore, in the last decades corporate tax practices have attracted the ever-growing concern of policymakers, media, NGOs, and other social actors (e.g., Action Aid, 2011; Oxfam, 2017), who transformed this topic "from a narrow technical discussion for specialists to one that is overly ethical and social" (SustainAbility, 2006, p. 12).

Central to this process is the increasing pressure to frame and approach corporate taxation as a component of corporate social responsibility (CSR) (e.g., ActionAid *et al.*, 2015; European Parliament, 2013; GRI, 2019). Indeed, CSR is seen as a mechanism that, in combination with fundamental reforms of the international tax framework, can contribute to holding firms accountable for their corporate tax behaviour and, consequently, to achieving more responsible tax outcomes, where social needs and financial interests are balanced.

The increasing attention to corporate taxation as a matter of CSR is also clearly reflected in academic literature. Although CSR scholarship was silent on corporate tax payments for decades (Christensen and Murphy, 2004), in recent years corporate taxation has become a "hot topic in the CSR debate" (Hillenbrand *et al.*, 2019, p. 418). However, CSR literature still lacks a comprehensive understanding of the essentials of corporate responsibility on tax. Achieving this awareness is a preliminary but essential step towards providing a solid basis for both companies to address their tax thinking and practices and stakeholders (including policymakers) to hold companies accountable for their tax behaviour and facilitate significant changes.

Furthermore, a comprehensive and up-to-date understanding of the place of taxation in CSR is much required given the recent emergence, the rapid growth, and the heterogeneity of this research stream. Therefore, this paper aims to review literature on taxation within the broad field of CSR to enhance our knowledge of Corporate Tax Responsibility (CTR) and inspire future developments.

For this purpose, we conducted a systematic literature review (SLR) (Tranfield *et al*., 2003) and analysed 117 theoretical and empirical publications dealing with tax and CSR.

These publications were analysed and categorized using Garriga and Mele's (2004) CSR framework. By doing so, we offer a comprehensive understanding of CTR, which explicates for *what* firms are accountable regarding tax - payment of a fair share of tax, compliance with the 'spirit' of tax law, multiple stakeholder orientation, and tax transparency – and the four dimensions – instrumental, political, integrative and ethical - which justify CTR and enable its achievement.

This framework offers a guide for organizing the status of tax research within the CSR field and inspiring future works, and it has practical implications for the development of new stakeholder mobilisation strategies on tax and leads companies towards a higher level of CTR.

The rest of the paper is organized as follows. Section 2 introduces the ethical and social issues of corporate tax policies. Section 3 describes our methodology, while Section 4 offers a descriptive analysis of the literature reviewed. Section 5 examines the main dimensions, and the content of CTR. Section 6 discusses the contributions, practical implications, and suggestions for further research. Finally, concluding remarks are offered.

2. Corporate tax policies and growing social interest

In the last few years, corporate tax behaviour has attracted increasing public and political attention. This mobilisation challenges many companies' interpretation of their fiscal responsibility (i.e., the view of tax as a cost to be minimized), which is considered morally doubtful as it compromises the interests and needs of broader society. Corporate tax minimization techniques are usually distinguished according to their legal nature: while *tax evasion* entails illegal actions, deception, and fraud, *tax avoidance* refers to tax strategies which lie within the legal boundaries. In this paper we focus on the latter as a discretionary but legal corporate behaviour.

Different forms of tax avoidance exist, ranging from *state-induced* (de Colle and Bennett, 2014) or *appropriate* tax reductions, which are encouraged by States to achieve socially desirable ends, to *aggressive* tax avoidance (Payne and Raiborn, 2018), which is based on a strict interpretation of the letter of the law, taking advantage of uncertain tax positions, technicalities, or mismatches between different national tax systems (European Commission, 2012).

A considerable amount of literature has been published on different tax avoidance techniques. Just to give some recent examples, in their review of literature, Ftouhi and Ghardallou (2020) identify four main international tax planning strategies to reduce the burden of taxation: transfers of revenues by geographical area (associated with transfer pricing), redevelopment or reorganization of the company (e.g., mergers, acquisitions, divisions, etc.), use of tax havens and taking advantage of loopholes in tax legislation. While, as presented by Cooper and Nguyen's (2020) review, further mechanisms of profit shifting to low or no-tax locations include the capital structure of the firm and the use of internal debt, the location or relocation of intangible assets to low-tax jurisdictions and cash holdings in foreign subsidiaries versus profit repatriation.

Despite being technically legal, these tax avoidance techniques cause serious harm to our society. The loss in tax revenues is globally estimated to be between \$100 billion and \$500 billion a year (Cobham and Janský, 2018; Janský and Palanský, 2019; OECD, 2015), and this undermines governments' ability to provide public goods and services and to fulfil basic human rights, especially in the poorest countries of the world (Christian Aid, 2013; Tax Justice Network, 2020). For these reasons, tax avoidance is widely considered an "important policy and ethical issue" (Greenwood and Freeman, 2018, p. 2). From a policy perspective, national and international tax reforms are required to achieve a more sustainable tax system, while, from an ethical perspective, the focus is on the discretion that companies have when it comes to tax (IBE, 2013; Moon and Vallentin, 2019).

Indeed, although the payment of corporate tax cannot be considered voluntary, international tax rules are so incomplete and open to different interpretations that multinationals have considerable discretion as to how to arrange their tax affairs, and then how much tax they pay (Muller and Kolk 2015). The Institute of Business Ethics (IBE 2013) argued that corporate taxation "falls into the realm of ethics" exactly because "businesses have a choice about their approach to interpreting the law and hence paying taxes". Then, the blurred boundaries of the legal framework leave a 'moral free space' in which managers can choose how to comply with tax laws and determine how much tax to pay. It is within this 'moral free space' that companies can exhibit different interpretations of socially appropriate behaviour in tax. For example, following the existing theory on moral licensing (Blanken et al. 2015), companies that are very committed to different social initiatives may feel they deserve to pay less tax as they have already contributed adequately to society or, alternatively, companies can perceive themselves to be more effective than governments in dealing with welfare initiatives and so, saving money from taxation and investing it in 'other' social activities may be perceived as the 'right thing to do' for society.

Thinking of tax as an area of corporate discretion challenges the assumption that governments are the only actors responsible for achieving a fair tax system and extends this responsibility to companies. In fact, to guide companies towards an ethical and socially desirable use of their tax discretion, corporate tax policies have been increasingly "considered part and parcel of CSR"

(European Parliament, 2013, p. 3). Hence, a growing number of private initiatives, launched by business associations (BIAC, 2013; CSR Europe and PWC, 2019), NGOs and civil society actors (Fair Tax Mark, 2016), responsible investors (UN PRI, 2020), and multi-stakeholder networks (B Team, 2019; GRI, 2019), have put companies under intense pressure to be transparent about their tax decisions and strategies.

This vibrant issue has also attracted the attention of academic scholars, with a growing number of studies published at the intersections between tax and CSR. In their widely cited literature review of tax research in accounting, Hanlon and Heitzman (2010) identified the relationship between tax and CSR as a relevant field of study for advancing research in the specific area of tax avoidance. Since then, much work has been done and different approaches have been adopted to frame corporate taxation as a CSR issue, but, being an emergent and heterogenous field, a comprehensive understanding of the place of tax in CSR is still lacking and, therefore, the nature and the content of corporate responsibilities in tax remain ambiguous and unclear.

To fill this gap, we conducted a systematic review of the literature on taxation within the CSR field, in order to identify, map and systematise from which dimensions CTR can be justified as well as clarify the content of this responsibility.

3. Methodology

Systematic literature review (SLR) is a method "for studying a corpus of scholarly literature, to develop insights, critical reflections, future research paths and research questions" (Massaro *et al.*, 2016, p, 767). This methodology provides transparent, clear, accessible, and impartially inclusive coverage of a particular research area (Tranfield *et al.*, 2003; Denyer and Tranfield, 2009; Paul and Criado, 2020). SLRs differ from traditional literature reviews because they adopt "a replicable, scientific and transparent process, in other words a detailed technology, that aims to minimize bias" (Tranfield *et al.*, 2003). For this reason, SLR methodology is referred to as "the gold standard among reviews" (Snyder, 2019, p. 334).

The methodological procedure for the SLR conducted in this paper follows previous studies in the CSR field (e.g., Mio *et al.*, 2021; Aguinis and Glavas, 2012; Osagie *et al.*, 2016) and involved the following steps: a) searching the literature to collect all relevant publications; b) analysing and categorising the articles; c) presenting and discussing the results.

3.1. Searching and selecting the articles

As a starting point for identifying all relevant publications on tax within the field of CSR, we launched a structured keyword search in some major electronic databases of management and accounting (i.e., Business Source Premier via EBSCOhost, Emerald Insights, ProQuest, Scopus and Web of Science) and legal studies (i.e., Lexis Nexis and HeinOnline). We searched relevant articles published until 31st December 2020. The keyword search combined the words 'tax' and 'taxation' with 'CSR' and 'social* *respons*', to encompass various expressions referring to corporate social responsibility and irresponsibility. Except for HeinOnline, which offered only the search by title, all databases were searched by the title, abstract, and keywords of the articles. For practical reasons only papers written in English were searched, while to ensure the quality of the data only peer-reviewed publications in academic journals and book chapters were selected. Following this procedure, the combined database searches yielded 1,357 articles (including duplicates). After removing the duplicates, the number of papers for consideration was 857. Subsequently, all these papers were screened, by reading their abstracts and, where necessary, their full texts, to exclude irrelevant items (i.e., when the relationship between CSR and corporate taxation was not the focus of the article). After this screening, 101 relevant papers were obtained.

Furthermore, following Peloza and Shang (2011), the sampling procedure was supplemented by a search of the reference lists of the publications collected. This step produced 16 additional articles. Consequently, as shown in Table I, the final sample includes 117 items.

<<Table I around here>>

3.2. Analysis of the collected articles

The following step of the review was an analysis of the articles included in the SLR.

Consistently with previous literature reviews (Yawar and Seuring, 2017; Dembek *et al.*, 2019), to evaluate and summarise the state-of-the-art of literature, selected studies were analysed according to: i) year of publication; ii) journal of publication; and iii) research method.

In the meantime, we conducted a thematic analysis to identify, map, and systematise the approaches used in literature to frame and justify CTR, as well as we analysed the research question, the main results or key arguments, and any definition or case of responsible or irresponsible tax practices.

4. Descriptive analysis

The descriptive analysis provides useful insights into the formal aspects of tax research within the CSR field. In line with previous SLRs (e.g., Yawar and Seuring, 2017), we analysed the distribution of articles by year of publication, journals, and research methods.

4.1. Distribution over time

In terms of chronology, our analyses shows that the relationship between CSR and corporate taxation has attracted significant academic attention only in the last decade. Figure 1 represents the number of articles published per year.

Although the initial call for incorporating corporate taxation into the CSR agenda was made decades ago (Crumbley *et al.*, 1977), only 10 articles were published before 2013. Some authors attribute the scarce interest in corporate taxation on the part of CSR scholars to the fact that this topic lacks "the sensationalist, attention-grabbing nature of environmental and human rights abuses" (Fisher, 2014, p. 353), or to ideological reasons, given that "being pro-tax is obviously to be pro-government (many CSR supporters are not), but also the tax issue had not yet developed into a problem of the magnitude that we see today, enabled by the forces of financialization and globalization" (Moon and Vallentin, 2019, p. 29).

However, in the last years, the relationship between CSR and corporate taxation has received increasing academic attention. Indeed, 74 articles (63.25%) were published in the period 2017-2020. This growth is probably due to the increased attention to corporate tax strategies and their effects on society from the media, NGOs, public opinion, and national and international institutions. Being such a recent topic, CSR-tax research is still far from being saturated (Hillebrand *et al.*, 2019). So, a wealth of opportunities exists for further research, as will be discussed later in this paper.

<<Figure 1 around here>>

4.2. Distribution across journals

Interestingly, the 117 selected articles appeared in 67 different journals. This is a clear signal that the CSR-tax research is spanning boundaries and encompasses different academic fields, such as business and society (n=38), accounting (n=33), law (n=15), general management (n=12), finance (n=4), international business (n=3), economics (n=3), and marketing (n=1). 8 studies were published as book chapters in interdisciplinary books.

Journals with at least 2 publications are listed in Figure 2. Findings indicate that the *Journal of Business Ethics*, containing 15.38% of the papers, leads as the journal with the highest number of publications.

<<Figure 2 around here>>

4.3. Research methods

In terms of research methods, most selected studies (60.68%) employ quantitative methods, mainly to develop and support the hypothesis about the relationship between a firm's CSR performance and its level of tax avoidance. Conversely, only 9.40% of the articles use qualitative methods, such as case studies, interviews, or qualitative content analyses. This suggests that more qualitative research is required to empirically investigate how companies and their stakeholders perceive corporate taxation in the context of CSR. The high number of empirical studies indicates that the field has progressed from the state of mere reasoning to engage in empirical investigations. However, empirical research is complemented by a significant proportion of conceptual papers (28.21%). Finally, two papers (1.71%) adopt a mixed methodology. Supplementary Tables I and III illustrate the research context for empirical papers.

5. The dimensions and the content of Corporate Tax Responsibility

To achieve a unified understanding of tax responsibility in the CSR field, we conducted a thematic analysis to identify, map, and systematise the approaches used in the literature to frame, investigate and justify the relationship between CSR and tax.

We noticed that we obtained some clusters that overlap with the well-known framework developed by Garriga and Melé (2004) for categorising CSR theories. Indeed, in their prominent literature review, the authors recognise four different groups of CSR theories and related approaches, which focus on different aspects of the interaction between business and society: the instrumental theories, the political theories, the integrative theories and the ethical theories.

As emphasised above, taxation is one of the most relevant areas of business engagement with society, so Garriga and Melè's (2004) framework seems particularly suitable for analysing the different dimensions that justify CTR. Indeed, despite it was elaborated many years ago, it continues to be relevant even for mapping and categorising more recent theoretical development in the field (Garriga, 2021). Furthermore, this framework share significant connections with alternative classifications of CSR drivers and predictors (Frynas and Yamahaki, 2016; Aguinis and Glavas, 2012). For instance, Frynas and Yamahaki (2016) categorize CSR theories into theories of external drivers (including political and integrative perspectives) and internal drivers (including instrumental and ethical perspectives).

Thus, we classified the selected studies in the following clusters, representing the four dimensions of CTR:

- *instrumental*, which focuses on the connections between being a socially responsible (or irresponsible) corporate taxpayer and economic and financial corporate performances;
- *political*, which emphasises the role of tax to be good corporate citizens;
- *integrative*, which deal with how firms' satisfaction of social demands by integrating tax with other CSR issues;
- *ethical*, which provides the normative bases for socially responsible corporate tax behaviour.

In practice, each dimension provides different motivations and arguments to justify CTR and enable its achievement.

Furthermore, our thematic analysis involves identifying and categorising the specific components constituting a responsible tax behaviour, in order to clarify the content of CTR, that is for what companies are (or should be) held accountable with regard to tax.

5.1. The instrumental dimension of CTR

A first group of studies focuses on the instrumental dimension of CTR and investigate connections between socially responsible (or irresponsible) tax policies and corporate economic and financial performance (see Supplementary Table I for an overview of these studies). This orientation reflects the strategic view of CSR (McWilliams *et al.*, 2006; Orlitzky *et al.*, 2011) and examines the extent to which CTR can be justified as a win-win situation for the achievement of firms' financial goals and the social good.

Corporate reputation is the most widely discussed 'business case' for promoting CTR (van Eijsden, 2013; Narotzky, 2017), since the growing mass criticism over corporate tax avoidance is deemed "by no means good for business, and that fact alone is a good reason for a change" (Narotzky, 2016, p. 193). Despite these claims, empirical findings are mixed and controversial. Some studies reveal that managers perceive tax avoidance as a reputational threat (Graham *et al.*, 2014; Lavermicocca and Buchan, 2015) and, consequently, when firms have valuable consumer brands (Austin and Wilson, 2017), spend more on advertising (Mansi *et al.*, 2020), or cope with intense public pressure (Dyreng *et al.*, 2016; Kanagaretnam *et al.*, 2018), they are less likely to engage in tax avoidance. Nevertheless, other empirical studies report no significant relationship between tax avoidance and corporate reputation (Gallemore *et al.*, 2014; McGowan and Mahon, 2019). For instance, Baudot *et al.* (2020) conduct an exploratory study on 41 multinational US-based corporations and find that higher (lower) corporate tax rates do not necessarily mirror firms with a higher (lower) reputation. Lanis *et al.* (2019) even document that tax avoidance can enhance directors' and CEOs' personal reputations. Therefore, some companies are not vulnerable to the reputational threats of tax misconduct, probably because of their celebrity status (Baudot *et al.*, 2020) or the opacity of their tax practices (Narotzky, 2016).

A second group of instrumental studies provides consistent evidence showing that the extent to which a firm is socially responsible regarding tax can influence its relationships with two primary stakeholder categories: consumers and investors. Indeed, being perceived as a socially irresponsible taxpayer negatively affects consumers' purchase intention and willingness to pay (Hardeck and Hertl, 2014; Hardeck *et al.*, 2021), especially when tax actions are deemed as highly harmful to society (Matute *et al.*, 2021). Conversely, socially responsible tax policies can generate positive reactions, in terms of evaluation of the firm, purchase intentions, and word of mouth (Antonetti and Anesa, 2017; Toder-Alon *et al.*, 2019). Furthermore, responsible tax practices have gained increasing attention from investors (Pardo and de la Cuesta-González, 2020), especially among those with strong ethical orientations (Emerson *et al.*, 2020). In fact, not only are investors increasingly concerned that tax avoidance might favour the incurrence of non-tax costs and risks that may exceed the tax savings (Jenkins and Newell, 2013; Emerson *et al.*, 2020; Rudyanto and Pirzada, 2021), but that the inconsistency between CSR and tax avoidance may damage corporate performance as well (Ling and Abdul Wahab, 2018; Inger and Vansant, 2019). A high degree of tax responsibility may signal to investors that managers are refraining from taking opportunities for value diversion (Desai and Dharmapala, 2006). Finally, Hillebrand et al. (2019) suggest that the topic of corporate tax create opportunities to improve connections with the business community.

In conclusion, despite empirical evidence suggesting that being a responsible taxpayer pays off in terms of positive stakeholder relationships, a comprehensive understanding of the business cases associated with CTR is still lacking, especially regarding the impact on corporate reputation.

5.2. The political dimension of CTR

Few scholars have framed CTR from the perspective of CSR political theories, focusing on the interactions and connections between business, society, and the State to understand tax responsibility (see Supplementary Table II).

In this respect, CTR is derived from the implicit and mutually beneficial social contract which binds companies to the society where they operate (Dietsch, 2011; Payne and Raiborn, 2018; Zicari and Renouard, 2018). Other scholars draw on theories of citizenship – considering corporate tax payments as the area where "corporate citizenship is most tangible and most important" Christensen and Murphy (2004, p. 37) - to maintain that corporations have duties to undertake responsible taxation as a political imperative (Moon and Vallentin, 2019).

Furthermore, Avi-Yonah (2014) and Munisami (2018) conclude that corporate tax avoidance is illegitimate and irresponsible from any of the views of the corporation (i.e., artificial entity view, real view and aggregate view), and then irrespective of how the relationship between firms and the State is conceived. Finally, the role of CSR as a complement, and not a substitute, of the legal framework has been observed (Panayi, 2015), suggesting the shared responsibility of corporations and governments to achieve a sustainable tax system (Freedman, 2006; Cerioni, 2014; Österman, 2019).

5.3. The integrative dimension of CTR

Integrative CSR theories look at how companies integrate social demands, arguing that businesses depend on society for their existence, continuity, and growth. Accordingly, we categorized as *integrative* those studies that investigate how companies integrate tax payments with their involvement in other CSR issues. By doing so, these studies seek to establish the extent to which CTR complements firms' engagement in other social and environmental issues. Our analysis reveals that existing findings are quite mixed and contradictory.

First, 25 integrative studies conclude that companies view CTR as complementing their overall CSR engagement based on evidence that firms with higher CSR performance are less likely to engage in tax avoidance (e.g., Lanis and Richardson, 2015; Muller and Kolk, 2015; Hoi et al., 2013). Supplementary Table III - section a) - shows that this relationship holds true in various countries across the world (Jones *et al.*, 2017; Salhi *et al.*, 2019), and for various proxy measures of tax avoidance. Although not so widely studied, this relationship also seems to work in the opposite direction. Lee (2020) documents that the level of charitable donations made by companies headquartered in tax havens is significantly lower than their US counterparts.

Furthermore, consistent with the idea that firms consider corporate tax payments as a socially responsible action, evidence was found that firms headquartered in areas with high social capital engage significantly less in tax avoidance activities than companies located in other places (Hasan *et al.*, 2017; Chircop *et al.*, 2018).

Finally, a few studies document that in companies have changed their attitude towards tax disclosure as a CSR issue over the years (Hardeck and Kirn, 2016; Zummo *et al.*, 2017; Venter *et al.*, 2017; McCredie and Sadiq, 2019; De la Cuesta González and Pardo, 2019).

The findings discussed above are contradicted by a group of studies (n=24) revealing that companies view corporate tax payments and CSR as substitutes (e.g., Davis et al, 2016; Col and Patel, 2019). Indeed, some empirical studies covering a variety of countries (see Supplementary Table III – section b), show that firms with higher (lower) CSR performance are more (less) likely to engage in tax avoidance. Additionally, other studies discuss cases of tax avoiding companies making extensive claims and commitments to social responsibility (Preuss, 2010; 2012; Ylönen and Laine, 2015; De Andrade *et al.*, 2020; Cesaroni *et al.*, 2020) and document the reluctance of companies to disclose and explain tax policies in CSR/sustainability reports (Jenkins and Newell, 2013; Holland *et al.*, 2016; Reiter, 2020). To interpret these findings, some scholars note that companies may not always perceive the payment of corporate taxes as "the best means by which to accomplish their social responsibility goals" (Davis *et al.*, 2016, p. 48). Therefore, tax avoidance can be seen as a mechanism to increase the financial resources available to invest in other social and environmental issues (Davis *et al.*, 2016; Rudyanto and Pirzada, 2021). Conversely, others interpret CSR practices among tax avoiding companies as a risk management tactic to alleviate public concern arising from their tax behaviour (Preuss, 2012; Ylönen and Laine, 2015; Pratiwi and Djakman, 2017; Sikka, 2010).

Finally, 15 studies have found a mixed relationship between CSR and tax avoidance, influenced by the specific CSR dimension (Laguir *et al.*, 2015; Mohanadas *et al.*, 2019) and firm-level (i.e., family ownership, board of directors and financial performance) and country-level (i.e., the characteristics of the legal and institutional environment and the national culture) moderating and mediator variables (see Supplementary Table III- section c).

The contradictory results emerging from this field of research confirm the idea that corporations perceive the duty to pay tax differently and these varying perceptions shape different moral obligations and, consequently, different behaviours.

5.4. The ethical dimension of CTR

A last group of studies takes a normative approach to provide a moral foundation for CTR (see Supplementary Table IV). They reflect the ethical view which conceives CSR as a morally mandatory obligation for enhancing the social good, irrespective of any other direct corporate benefits (Argandoña and von Weltzien Hoivik, 2009; Payne and Raiborn, 2001; Garriga and Melé, 2004).

While some studies provide a general reflection on corporate tax payments as a moral responsibility (Gribnau, 2015; Jallai, 2017; Zicari and Renouard, 2018), other conceptual papers based on specific ethical and philosophical perspectives conclude that avoiding tax responsibility is an immoral behaviour[1]. Most of the western modernist ethical theories have

[1] A more extensive literature review of studies on the ethics of corporate taxation is offered by Scarpa and Signori (2020).

been applied. For example, as far as consequentialist ethical theories are concerned, scholars argue that, from a utilitarian perspective, the societal harm caused by the lack of corporate tax payments is likely to be greater than the benefits provided to the shareholders of the individual company (Fisher, 2014; de Colle and Bennett, 2014; Payne and Raiborn, 2018; Preuss, 2012). While, moving to deontological ethical analysis, tax avoidance seems to be immoral under Kant's Categorical Imperative, since the universalization of the maxim to minimize the tax burden cannot be logically adopted (Preuss, 2012; Lenz, 2020). Furthermore, Payne and Raiborn (2018) make use of John Rawls' deontological framework to conclude that tax avoidance strategies cannot be moral because they aggravate social and economic inequalities and favour corporate entities which are not the 'least advantaged' in society. Tax avoidance also seems to be inconsistent with Virtue Ethics' emphasis on situational learning, character development, and attention to the pursuit of excellence (Preuss, 2012; West, 2018).

Finally, another popular value-based construct applied to understanding CTR is 'sustainable development'. Birds and Davis-Nozemack (2018) argue that neglecting the fiscal responsibility will erode some common resources upon which efficient and fair social relationships are based and that need sustainable conservation. Furthermore, the shift to more responsible tax behaviour is seen as a fundamental precondition for achieving the 2030 Agenda for Sustainable Development adopted by all the United Nations Member States in 2015 (Gribnau and Jallai, 2019; Van de Vijver *et al.*, 2020).

In conclusion, various ethical and philosophical perspectives provide solid moral justifications for CTR.

5.5 The content of CTR

Beyond the analysis of the four dimensions of CTR, our review outlines the content of CTR, which refers to the specific duties for which businesses are (or should be) accountable regarding tax. Specifically, our findings reveal that CTR includes four main components:

a) *To pay a fair share of taxes.* Socially responsible companies should pay a share of taxes that can be said to be 'fair' in all the jurisdictions where they operate (Jallai, 2017; Munisami, 2018; De la Cuesta-González and Pardo, 2019). According to the horizontal view of distributive fairness, a firm's tax contribution can be deemed fair if it equates to the tax burden of "taxpayers of similar economic standing" (De la Cuesta-González and Pardo, 2019, p. 2177). Therefore, socially responsible companies should refrain from engaging in tax minimization strategies that result in the payment of ridiculous amounts of tax as compared to other taxpayers (de Colle and Bennett, 2014; Avi-Yonah, 2014).
b) *To comply with both the 'letter' and the 'spirit' of the law.* Mere compliance with the letter of tax laws is not enough to be socially responsible (Hansen *et al.*, 1992; Knuutinen, 2014; Lenz, 2020). Strictly literal interpretations would be classified as "opportunistic compliance" (Schwartz and Carroll, 2003, p. 510) to circumvent legislative intent. Therefore, socially responsible taxpayers should also respect the spirit of the legislation (Freedman, 2006; Cerioni, 2014), which refers "both to the legislative policy goals that inform tax law and to the balance of competing social norms expressed in the tax code" (Ostas, 2020, p. 86).
c) *To manage all stakeholders' tax interests.* Socially responsible tax policies require a multi-stakeholder approach (de Colle and Bennett, 2014; Payne and Raiborn, 2018; Hillenbrand *et al.*, 2019). This implies engagement with all the actors who can affect, or are affected by, a firm's tax behaviour to understand and integrate their expectations,

interests, and claims. According to Payne and Raiborn (2018), as far as tax is concerned, the stakeholders of a corporation include: shareholders, employees, and governments of countries in which an entity transacts business or reports profits, as well as investors, creditors, competitors, tax professionals, and society at large.

d) *To be transparent*. Socially responsible firms are expected to publicly disclose meaningful and understandable information about their approach to tax, tax governance, and management of tax risks, as well as the specific amount of taxes paid on a country-by-country basis (Jenkins and Newell, 2013; Hardeck and Kirn, 2016). Improving tax transparency can enhance trust and credibility in organizations' tax practices and enable stakeholders to make informed judgments and decisions.

These components reveal that socially responsible tax practices embrace elements related to the actions and the outcomes of an organisation.

Figure 3 summarizes our findings.

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6. Contributions, implications and suggestions for future research and action

Our study contributes to establish the place of taxation in CSR, by providing a structured review of existing empirical and theoretical studies on tax in the CSR field.

As a main contribution, this research enhances the understanding of corporate responsibilities on taxation. Our findings reveal that four dimensions (i.e., instrumental, political, integrative, and ethical) define, shape, and justify the concept of CTR. Furthermore, we uncover the components of responsible tax behaviour, suggesting that CTR entails the duty to pay a fair share of taxes, to comply with the letter and the spirit of the law, to act in the interest of the various stakeholders to which a company is and should be held accountable, and also to publicly report adequate tax disclosure.

Our conceptualization provides guidance for companies to self-regulate their tax behaviour and for stakeholders to understand how a firm should act when it comes to tax and how to proceed to achieve more responsible behaviour by leveraging some or all four dimensions of CTR. Our findings clarify that addressing CTR does not imply that companies should pay more taxes than the law requires or that reasonable tax planning should cease, but it makes companies responsible for self-regulating and being accountable for their tax behaviour, especially in those grey areas in which regulations are ill-defined or non-existent. The outcomes achieved (i.e., the amount of tax paid) is not the only aspect that characterises a firm's tax behaviour. The fact that a company is perceived to pay a low level of tax in a certain jurisdiction should not be deemed as socially irresponsible behaviour if that company publicly shows that both the letter and the spirit of tax law are upheld and that its tax decisions consider and balance the interests and needs of all stakeholders involved (e.g., governments, tax authorities, local communities, etc.). Since CTR entails the payment of a 'fair' share of tax, but there is no universal threshold defining when a payment is 'fair' or 'unfair', companies' tax behaviour is strictly dependent on the different expectations of stakeholders and the moral discretion of the same companies.

This may explain why our review has uncovered evidence of CSR companies which engage in tax avoidance. Firms that are highly committed to CSR activities may consider a very low amount of tax as 'fair' because they 'already' perceive themselves to be good corporate citizens, deserving a 'break' or a 'discount' in the area of taxation. This argument aligns with the existing (and previously mentioned) theory on "moral licensing" (Blanken et al., 2015) where people who view themselves as "good" feel they are entitled to do some "bad". Conversely, these socially responsible companies can interpret aggressive tax strategies as a mechanism for financing responsible initiatives in other social and environmental areas, where they consider their intervention more effective than governmental policies. This works rather like the story of Robin Hood with firms robbing the rich (i.e., the governments) to pay the poor (e.g., maybe giving to charities or helping employees)[2].

These examples suggest the need for further studies that concentrate on the intersections between two or more dimensions of CTR. Indeed, as emphasized by Garriga and Melé (2004), the social reality is much more complex than organised categories and some connections among them must exist. In a similar way, the interconnections among the four different components of CTR and the four dimensions is still under-investigated. In the following section, the contributions and implications of this study are discussed and some suggestions for future research are provided.

Interconnections between ethical and instrumental dimensions

Our research highlights the abundance of normative arguments to support the intrinsic value of CTR. We show how the most widely accepted and influential normative ethical theories prescribe that being a socially responsible taxpayer is the morally right thing to do for companies. This can have relevant practical implications. First, companies are recommended to recognise and accept the moral responsibility to pay tax. Contrariwise, the perceived ethicality of a firm may be damaged, and the credibility of its overall CSR commitment may be compromised with reputation threats. Second, moral suasion could be a powerful leverage for stakeholders, governments, and policymakers' mobilisation to push companies to be more socially responsible on tax. Indeed, our review reveals consistent empirical evidence suggesting that CTR can improve and enhance a firm's relationship with primary stakeholders, such as consumers and investors, and, in this way, lead to a competitive advantage. Emphasising the

[2] These last two examples were suggested by one of the reviewers to whom we are grateful.

ethical implications of firms' tax behaviour can increase the public awareness of socially responsible tax practices and the stakeholders' evaluation of companies' tax behaviour.

Interconnections between the instrumental dimension and the components of CTR

Further studies can explore more deeply stakeholders' expectations on tax topics, as well as how these expectations are communicated to, and fulfilled by, companies. Additionally, new research may focus on specific stakeholder categories, such as employees, suppliers, and local communities, not yet investigated by literature in relation to tax.

Additionally, future research is needed to clarify the relationship between CTR and corporate reputation. While a growing number of managers are concerned about the reputational consequences of their firms' tax behaviour, it seems that for some companies irresponsible tax practices do not pose any reputational threats. Hence, a deeper analysis is still required. For example, scholars may explore under what conditions media, NGOs, and other stakeholders' coverage and criticism over firms' tax practices negatively influence their reputation, as well as whether and how being a socially responsible taxpayer (e.g., being transparent about tax) can enhance a firm's reputation.

The opacity of the relationship between a firm's tax behaviour and its reputation or, more in general, its financial performance, suggests that corporate tax payments are not always conceived as a relevant component of companies' evaluation, or that evaluators exhibit different tax preferences (e.g., some may perceive tax avoidance positively as beneficial to themselves), or that they lack access to enough information to judge firms' tax affairs. Again, this emphasises the need to enhance corporate tax transparency and implement effective social awareness policies to achieve a shared view of CTR among all stakeholders. In this regard, future research may explore how rating agencies have included tax-related criteria in ESG ratings and/or indexes and their impact on corporate performance and tax behaviour. Furthermore, the recent introduction of the GRI standard on taxation (GRI 207: Tax) will offer new opportunities for increasing transparency and comparability of different companies' tax performances.

This standard can be of particular relevance for companies and their stakeholders since it addresses all the components of CTR as emerged from the literature. Being a reporting standard, it provides guidance on how to be more transparent on tax, but it also induces companies to consider both actions and outcomes related to their CTR, by asking for disclosure about governance, management and stakeholder engagement in relation to tax as well as details on the taxes paid in all relevant jurisdictions.

Interconnections between ethical and political dimensions

Despite the wide use of ethical theories, our review highlights the scarce use of relational ethical theories, like discourse ethics and ethics of care, to justify CTR from a normative perspective. Considering that taxation involves a commitment between at least two actors – tax authorities/governments and taxpayers – ethical theories based on relationships and responsibilities could offer a novel perspective on this debate. Indeed, taxation has often been recognised as a relationship of power not only because governments impose their decisions on taxpayers (Likhovski, 2007) but also because of the freedom that only 'powerful' companies have in deciding how much tax to pay, and where to pay it (Ylönen and Laine, 2015). Additionally, relational ethical theories could add an interesting point of view to the debate about the conflicting roles of companies and governments in pursuing social welfare and, therefore, in assuming a political role in society. Indeed, some authors advocate that being a socially responsible taxpayer can only increase social welfare if governments are able to use financial resources efficiently for the benefit of the community (Rudyanto and Pirzada, 2021; Davis *et al.*, 2016). In the opposite case, companies could be more effective, and then saving money by paying less tax could be considered 'the best' social solution. Moreover, also in extreme situations (e.g., corrupt governments), paying taxes may not be perceived as the best means to accomplish firms' social responsibilities. Further studies could investigate these arguments more in depth.

Again, linked with the possible conflicts between companies and governments, another promising avenue for future research stems from connecting CTR to sustainable development (Birds and Davis-Nozemack, 2018). As we have underlined for social welfare, paying fewer taxes could be morally justified if companies counterbalance this behaviour with higher contributions to society, in particular with specific investments to implement sustainability-related practices (in many cases this behaviour is even induced by law through tax incentives and reliefs). On the other hand, lower revenues for governments could compromise their efforts towards sustainable development. Therefore, the role of CTR in achieving the UN 2030 Agenda for Sustainable Development needs to be discussed further, to better understand how the critical balance between the intervention of 'private' vs 'public' and/or 'companies' vs 'governments' can be found and maintained. To do so, further studies can investigate how, and to what extent, socially responsible tax policies contribute towards greater sustainability outcomes, in terms of economic, environmental, and social impacts.

Finally, the study of corporate taxation from the perspective of human rights is an under-explored area (Darcy, 2017). Given the role of corporate tax payments in realising human rights, this approach may provide a powerful theoretical basis for assessing the morality of corporate tax policies based on the resulting human rights risks and impacts.

Interconnections between the political dimension and the components of CTR

The contribution of CSR political theories to the CTR debate is still poor. Corporate citizenship theory seems to be particularly promising in the area of corporate taxation (Moon and Vallentin, 2019) to strengthen the normative and ethical underpinning of CTR and clarify its content.

Indeed, this perspective may be useful for investigating which community or communities companies owe contributions to or, in other words, where corporate taxes should be paid. This is a complex question considering that companies operate in a context where the globalisation and digitalisation of business models allow them to be everywhere and nowhere at the same time. Furthermore, a corporate citizenship perspective could also bring new insights into the meaning of 'fair share of taxes'. Indeed, scholars argue that whether a firm "pays its fair share of taxes" (Néron and Norman, 2008, p. 12) is relevant for corporate citizenship and also policymakers build on this concept. However, the meaning of 'fair share of tax' is still somewhat undefined, and questions such as 'When can a share of tax be said to be 'fair'?', 'Which conditions influence the fairness of a share of tax?' or 'How can stakeholders assess which firms pay a fair share of tax?' still require satisfactory answers. Therefore, further studies and thoughts are needed to deepen the 'fair share' concept and its practical applicability.

Interconnections between the integrative dimension and the components of CTR

Our review reveals significant heterogeneity in the way in which firms integrate CTR with their overall CSR engagement. Indeed, while some firms consider tax as a significant component of their CSR agenda, others fail to recognise such a relationship. This has three important implications. First, it demonstrates that framing tax as a cost to be minimised has been such a dominant approach in the corporate field that it will take time to replace it with the opposite view of tax payment as a social responsibility. Thus, as noted above, a stronger commitment is required on the part of all stakeholders, and new strategies and mobilisation techniques are needed to facilitate this change. A second implication is that a firm's tax behaviour cannot be derived from its general commitment to being ethical and socially responsible since some companies do not perceive any incongruency between professing their involvement in CSR and engaging in tax avoidance. Finally, the plurality of existing approaches highlights the need to harmonise how companies should be accountable for their CTR. The new GRI standard '207: tax' may help in this direction and studies on its implementation are needed.

Interconnections between integrative and ethical dimensions

In addition, considering the differences among companies both in terms of a moral perception of the duty to pay tax and of the different behaviours they adopt, further studies may enrich our understanding of the drivers and constraints of the recognition, judgment, intent, and actual CTR behaviour. Descriptive ethical theories, especially theories on ethical decision-making, could offer an interesting contribution to further understand and foster CTR. The role of external stakeholders seems to be particularly relevant. Indeed, given the paucity of studies on this topic, different lines of research could be developed, such as the analysis of the mechanisms and the strategies used by the media, NGOs, and responsible investors in their tax campaigns and the investigation of the effectiveness of tax responsibility initiatives – such as the UK Fair Tax Mark (Fair Tax Mark, 2016), the B Team's responsible tax principles (B Team, 2019), and, again, the new GRI 207 standard – in achieving CTR.

Exploring new research methods

As a final point, our findings show that most of the existing studies employ quantitative methods. Hence, a comprehensive understanding of the question of whether, how, and why any transformations in companies' and/or stakeholders' understanding of CTR have occurred over the years is still lacking in the literature and may be addressed through semi-structured interviews with managers and/or tax practitioners, longitudinal content analysis of corporate tax disclosures, or longitudinal case studies. These studies can yield useful insights and practical implications for stakeholders and policymakers' efforts to push companies towards more responsible tax behaviour.

Furthermore, considering the heterogeneity of the current results and variables used (see Supplementary Table III), a meta-analytic review of existing quantitative studies on CSR and tax avoidance might help to further explain this relationship.

7. Conclusions

Based on a systematic review of the literature on taxation within the broad field of CSR, this work provides a comprehensive understanding of CTR.

Our conceptualisation elucidates how a responsible taxpayer should behave and how stakeholders may act to hold firms accountable for their tax behaviour. We identify and discuss four different dimensions of CTR – instrumental, political, integrative, and ethical – as well as its content (i.e., compliance with the letter and the spirit of the law, payment of a fair share of tax, stakeholder management and tax transparency) .

Furthermore, our categorisation of the literature offers a structured overview of what is currently known about the CSR-tax relationship and enables researchers to better situate their work and develop rigorous and relevant research in this field. Our literature review depicts a young but vibrant research field, but it also highlights the need for a considerable amount of research to improve our knowledge about the construct of CTR and its practical applicability. Therefore, a rich research agenda is offered to provide researchers and practitioners with future avenues for the development of this field.

Like all research, this study has limitations. In particular, the protocol used for data collection (e.g., keywords, databases and journals searched, the language of publications, etc.) may have reduced the number of publications and excluded potentially relevant contributions. Furthermore, our approach to systematise the literature may have limited the identification of relevant topics. Finally, our review only covers work on taxation within the field of CSR, rather than work on responsibility within the field of tax.

Nevertheless, we are confident that this paper offers relevant contributions to research and practice on CTR and inspires future developments.

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RESPONSE TO EDITOR'S DECISION AND COMMENTS

12-Feb-2023

Dear Dr. Scarpa,

Manuscript ID SAMPJ-04-2022-0200.R2 entitled "Understanding Corporate Tax Responsibility: A systematic literature review" which you submitted to the Sustainability Accounting, Management and Policy Journal, has been reviewed. The comments of the reviewers are included at the bottom of this letter.

The reviewers have recommended minor revisions to your manuscript. Therefore, I invite you to respond to the reviewers' comments and revise your manuscript.

DEAR EDITOR-IN-CHIEF,

WE ARE GRATEFUL TO THE EDITORS AND REVIEWERS FOR THEIR TIME AND FOR THE OPPORTUNITY TO REVISE AND RESUBMIT OUR MANUSCRIPT ID SAMPJ-04-2022-0200.R2 ENTITLED "UNDERSTANDING CORPORATE TAX RESPONSIBILITY: A SYSTEMATIC LITERATURE REVIEW".

WE HAVE NOW COMPLETED OUR REVISION HAVING ADDRESSED IN FULL ALL THE COMMENTS AND TAKING INTO ACCOUNT ALL OF THE ISSUES RAISED BY THE EDITORS AND THE REVIEWERS. THE REVIEWS WERE VERY HELPFUL IN REFINING AND IMPROVING THE PAPER AND WE WISH TO THANK ALL OF THEM FOR THE PRECIOUS SUPPORT. WE ARE READY SUBMIT A REVISED VERSION OF THE MANUSCRIPT FOR FURTHER CONSIDERATION IN SAMPJ.

PLEASE, NOTE THAT THE ORIGINAL COMMENTS FROM THE REVIEWERS AND THE DECISION LETTER ARE IN LOWERCASE, WHILE OUR RESPONSE IS IN CAPITAL LETTERS. WE PROVIDE BOTH THE MANUSCRIPT WITH THE TRACK CHANGES AND THE CLEANED VERSION TO FACILITATE THE READING. THE LATTER IS USED FOR THE PAGE REFERENCES INCLUDED IN OUR RESPONSES.

BELOW, WE PROVIDE A POINT-BY-POINT RESPONSE TO EACH OF THE REVIEWERS' POINTS.

WE ARE LOOKING FORWARD TO YOUR DECISION.

YOURS SINCERELY,

THE AUTHORS

RESPONSE TO ASSOCIATE EDITOR'S COMMENTS TO THE AUTHOR

Please address the reviewer comments and avoid the acronym CTR which is not in common use.

DEAR ASSOCIATE EDITOR,

MANY THANKS FOR YOUR CONSIDERATION AND OPPORTUNITY.

AS YOU SUGGESTED, WE HAVE ADDRESSED ALL THE REVIEWERS' COMMENTS AND SUGGESTIONS AND WISH TO SUBMIT A REVISED VERSION OF THE MANUSCRIPT FOR FURTHER CONSIDERATION IN SAMPJ.

BELOW, WE PROVIDE A POINT-BY-POINT RESPONSE TO EXPLAIN THE CHANGES MADE TO DEAL WITH EACH OF THE REVIEWERS' POINTS.

WE REMOVED THE ACRONYM CTR FROM THE ABSTRACT, BUT WE WOULD LIKE TO ASK YOUR PERMISSION TO CONTINUE TO USE IT IN THE PAPER, FOR THE FOLLOWING MOTIVATIONS:

- THE FIRST TIME WE USE THE ACRONYM CTR (ON PAGE 4) WE EXPLAIN THAT IT STANDS FOR 'CORPORATE TAX RESPONSIBILITY'
- THE ACRONYM CTR WAS PREVIOUSLY USED IN A PAPER PUBLISHED IN AAAJ (DE LA CUESTA GONZÁLEZ AND PARDO, 2019) AND WE THINK IT WILL BE GROWINGLY USED AS THE DEBATE ON RESPONSIBILITY FOR CORPORATE TAXATION WILL INCREASE. THE USE OF THIS ACRONYM COULD IMPROVE THE POSSIBILITY TO BE QUOTED.
- THE ACRONYM REDUCES THE NUMBER OF WORDS AND MAKES THE READING MORE FLUENT.

IN CASE YOU DO NOT CONSIDER APPROPRIATE USING THE ACRONYM CTR, WE ARE AT FULL DISPOSAL TO REMOVE IT.

MANY THANKS.

THE AUTHORS.

RESPONSE TO REVIEWER#1'S COMMENTS TO THE AUTHOR

Well done!

WE REALLY APPRECIATE YOUR POSITIVE COMMENT ABOUT OUR PAPER.

WE ARE REALLY GRATEFUL FOR ALL THE SUGGESTIONS THAT YOU GAVE US DURING PREVIOUS ROUNDS OF REVISIONS. THEY HAVE BEEN EXTREMELY HELPFUL TO IMPROVE THE PAPER.

RESPONSE TO REVIEWER#2'S COMMENTS TO THE AUTHOR

* As previously observed, this paper addresses an interesting issue, and the authors have

considerable organisational and research skills. I had hoped they would apply these skills to deliver on the promise of the paper, and produce a lit review that actually gave readers an up-to-date understanding of the place of tax in CSR, and – crucially – the place of responsibility in tax practice. Currently, the paper addresses the former issue rather than the latter. Unfortunately, this revision confirms that the authors prefer not to deepen their work to achieve both goals. It's a pity, because they could have made a serious contribution to the field if they had. However, in the interests of pragmatism and in recognition of the good work the authors have done, the paper can still make a good contribution to SAMPJ **if they more clearly circumscribe the scope of the paper to match what has actually been delivered**.
The review, while it relies on some outdated frames, **establishes the place of taxation in CSR**. It does not however establish or attempt to review literature on the place of responsibility in tax practice. **The simplest way for the authors to address this issue is to clarify their scope in this regard early in the paper**. The latter question – responsibility and ethics in tax practice – is the object of considerable study, (see recent papers on ethics and values in tax in critical perspectives on accounting, and accounting forum for instance). It's clear the authors don't wish to take on the task of incorporating this work, and that's absolutely fine. They should simply be clearer on the scope, so that the very strong lit review they are presenting is seen by the reader as **covering work on taxation within the broad field of CSR, rather than work on responsibility within the broad field of tax**.
The point is subtle, but important. If the authors can be clearer on this scope issue, then they will not need to review or include the latter literature.

MANY THANKS FOR THIS COMMENT.

WE ARE SORRY FOR NOT MEETING YOUR EXPECTATIONS IN FULL.

HOWEVER, WE APPRECIATE YOUR PRAGMATISM TO SUPPORT OUR WORK.

AS YOU SUGGESTED, WE WORKED TO CIRCUMSCRIBE THE SCOPE OF THE PAPER TO MATCH WHAT WE HAVE ACTUALLY DELIVERED AND CLARIFY THAT OUR LITERATURE REVIEW COVERS WORK ON TAXATION WITHIN THE BROAD FIELD OF CSR.

FOR INSTANCE, IN THE INTRODUCTION WE STATE THAT "THIS PAPER AIMS TO REVIEW LITERATURE ON TAXATION WITHIN THE BROAD FIELD OF CSR TO ENHANCE OUR KNOWLEDGE OF CORPORATE TAX RESPONSIBILITY (CTR) AND INSPIRE FUTURE DEVELOPMENTS" (P. 4).

IN THE METHODOLOGICAL SECTION WE STATE THAT OUR SLR COVERS "PUBLICATIONS ON TAX WITHIN THE FIELD OF CSR". (P. 8).

FINALLY, WE INCLUDED THIS POINT AS A FURTHER LIMITATION OF OUR STUDY: "FINALLY, OUR REVIEW ONLY COVERS WORK ON TAXATION WITHIN THE FIELD OF CSR, RATHER THAN WORK ON RESPONSIBILITY WITHIN THE FIELD OF TAX" (P. 28).

*That issue aside, the paper is looking good. There is still, as noted above, a reliance on older models of CSR, justified in one case within the paper by one of the original authors of that old model. Some more complementary reference to external CSR standards would strengthen the paper.

THANKS FOR THE SUGGESTION. WE INCLUDED TWO COMPLEMENTARY REFERENCES TO ALTERNATIVE FRAMEWORKS OF CSR THEORIES (FRYNAS AND YAMAHAKI, 2016; AGUINIS AND GLAVAS, 2012) WHICH SHARE SIGNIFICANT SIMILARITIES WITH GARRIGA AND MELÈ (2004).

*There is also a tendency to refer to things as recent that are not – for instance the 2011 Action Aid work, which is very useful, but is now almost 14 years old.

MANY THANKS FOR THIS COMMENT. WE REVISED THE USE OF 'RECENT' THROUGHOUT THE PAPER AND MADE THE APPROPRIATE CHANGES WHERE THIS TERM WAS NOT USED PROPERLY.

*This is a fast-moving field, and I do not wish to impede the authors in bringing their good work to publication without delay. I hope they can fairly easily tighten the scope, and reflect on how they are using some of the older materials.

MANY THANKS FOR YOUR CONSIDERATION AND SUPPORT TO BRING OUR WORK TO PUBLICATION. HAVING ADDRESSED ALL YOUR POINTS, WE ARE CONFIDENT THAT THE PAPER HAS IMPROVED.

RESPONSE TO REVIEWER#3'S COMMENTS TO THE AUTHOR

*The paper has been improved after two rounds of revisions. However, further work needs to be done.

MANY THANKS FOR YOUR APPRECIATION AND FURTHER SUGGESTIONS TO IMPROVE THE PAPER.

*I think the authors should tie the papers in the supplementary tables more closely to the discussions in section 5 The Dimensions and the content of Corporate Tax Responsibility. Currently, some papers listed on the supplementary tables are not discussed in the text of section 5. For example, Desai and Dharmapala (2006) and Hillenbrand et al, (2019) are not discussed in sub-section 5.1 The Instrumental dimension of CTR but these papers are listed on supplementary table 1 Papers coded as instrumental. The same thing is true for Gribnau and Jallai (2019) listed on supplementary table 2.

MANY THANKS FOR THIS COMMENT.

PLEASE, NOTE THAT THE SUPPLEMENTARY TABLES ARE PART OF THE PAPER. THEIR ROLE IS TO PROVIDE DETAILS ON THE PUBLICATIONS WHICH ARE ANALYSED IN THE PAPER. AS SUGGESTED BY THE ASSOCIATED EDITOR, THE FULL REFERENCES TO PAPERS THAT ARE ONLY MENTIONED IN THE SUPPLEMENTARY TABLES AND NOT THE PAPER ITSELF ARE ONLY LISTED IN THE SUPPLEMENTARY MATERIAL.

NEVERTHLESS, WE INCLUDED IN THE PAPER THE THREE PUBLICATIONS MENTIONED IN YOUR COMMENT (HILLENBRAND ET AL., 2019; GRIBNAU AND JALLAI, 2019; DESAI AND DHARMAPALA, 2006). FURTHERMORE, WE INCLUDED IN THE DISCUSSION SECTION SOME MORE PAPERS FOR THE INTEGRATIVE DIMENSIONS (LANIS AND RICHARDSON, 2015; DAVIS ET AL., 2016; HOI ET AL., 2013; COL AND PATEL, 2019).

WE ARE SURE THAT YOU WILL UNDERSTAND THAT NO MORE PUBLICATIONS CAN BE DISCUSSED IN THE PAPER TO RESPECT THE WORD LIMIT, AS REQUESTED BY THE EDITOR.

*I suggest that the supplementary tables could be sorted by Source (authors' last names and publication years) so that it would be much easier for readers to find a specific citation. If an additional column could be added for CTR Dimension, the supplementary tables I to IV can be consolidated into one table.

MANY THANKS FOR RAISING THESE POINTS.

WE DISCUSSED ABOUT THE OPPORTUNITY TO MERGE ALL THE SUPPLEMENTARY MATERIALS INTO ONE SINGLE TABLE.

EVEN IF WE APPRECIATED THIS IDEA, WE BELIEVE THAT PROVIDING FOUR SEPARATE TABLES IS MORE CONSISTENT WITH THE STRUCTURE OF SECTION 5 AND MAY HELP READERS TO UNDERSTAND HOW PAPERS WERE CATEGORIZED. THEREFORE, WE MAINTAINED FOUR SUPPLEMENTARY TABLES, EVEN IF WE ARE AVAILABLE TO MERGE THEM INTO ONE TABLE IF THIS IS CONSIDERED MORE APPROPRIATE.

AS YOU SUGGESTED, WE SORTED EACH SUPPLEMENTARY TABLES BY AUTHORS' LAST NAME.

*I am not clear about the relationship between four dimensions of CTR and four components of the content of CTR depicted in Figure 3 and discussed in the text. Is each component of the content of CTR linked to all dimensions of CTR or certain dimension(s) of CTR? If the authors can indicate numerical orders for dimensions and components of the content of CTR, it would be easier for readers to interpret the meaning of the figure. A note can also be added to the figure.

MANY THANKS FOR THIS COMMENT.

PLEASE, NOTE THAT THE FOUR DIMENSIONS AND THE FOUR COMPONENTS OF CTR ARE NOT CONNECTED BY A ONE-TO-ONE RELATIONSHIP.

AS STATED IN THE PAPER, EACH DIMENSION (I.E., INSTRUMENTAL, INTEGRATIVE, POLITICAL, AND ETHICAL) "PROVIDES DIFFERENT MOTIVATIONS AND ARGUMENTS TO JUSTIFY CTR, AND ENABLE ITS ACHIEVEMENT" (P. 13), WHILE THE FOUR COMPONENTS OF THE CONTENT OF CTR (I.E., COMPLIANCE WITH THE LETTER AND THE SPIRIT OF THE LAW, PAYMENT OF A FAIR SHARE OF TAX, STAKEHOLDER MANAGEMENT AND TAX TRANSPARENCY) ARE THE "SPECIFIC DUTIES FOR WHICH BUSINESSES ARE (OR SHOULD BE) ACCOUNTABLE REGARDING TAX" (P. 19).

THEREFORE, ALL THE COMPONENTS OF THE CONTENT CAN BE JUSTIFIED BY ONE OR MORE DIMENSIONS, BUT A ONE-TO-ONE RELATIONSHIP CANNOT BE IDENTIFIED SINCE MOST OF THE PAPERS THAT SEEK TO JUSTIFY CTR DO NOT REFER TO A SPECIFIC COMPONENT.

AS YOU KINDLY SUGGESTED, WE ADDED THE FOLLOWING NOTE TO THE FIGURE "FIGURE 3 ILLUSTRATES THE FOUR DIMENSIONS THAT JUSTIFY CTR (SECTIONS 5.1-5.4) AND THE FOUR COMPONENTS OF ITS CONTENT (SECTION 5.5)."

*The authors are suggested to modified the second paragraph in conclusion section according to the revision on the content of CTR.

MANY THANKS FOR RAISING THIS POINT. WE REVIEWED THIS PARAGRAPH ACCORDING TO THE REVISION PREVIOUSLY MADE ON THE CONTENT OF CTR.

*The paper would also benefit from more careful editing to remove citations errors and grammatical/punctuation errors. Below are some examples:

MANY THANKS FOR POINTING THESE ERRORS OUT. WE APOLOGIZE FOR THIS. WE HAVE ADDRESSED ALL THE POINTS YOU RAISED, AS DETAILED BELOW. ADDITIONALLY, WE CAREFULLY EDITED THE PAPER TO REMOVE ANY FURTHER ERRORS.

1. In section 5.5 The content of CTR on page 27/109, the citation for de Colle and Bennett, 2014 is neither on table IV nor in the reference list.

MANY THANKS. WE NOTED THAT THIS CITATION WAS INCLUDED IN THE REFERENCE LIST BUT USING A WRONG YEAR (2012). WE CHANGED THE REFERENCE WITH THE CORRECT YEAR (2014).

2. In section 5.5 The content of CTR on page 27/109, the citation for Schwartz and Carroll, 2003 is neither on table IV nor in the reference list.

MANY THANKS. WE CHECKED AND SCHWARTZ AND CARROLL (2003) IS INCLUDED IN THE REFERENCE LIST.

3. On the supplementary table III on page 109/119, the reference to the page numbers (pp.7-30) is missing for the following paper: Zeng, T. (2016), “Corporate Social Responsibility, Tax Aggressiveness, and Firm Market Value”, Accounting Perspectives, Vol. 15 No. 1, pp

MANY THANKS. WE COMPLETED THE REFERENCE WITH THE PAGE NUMBERS.

4. On the supplementary table III on page 109/119, please remove the irrelevant words at the end of the following citation: Kim, J., and Im, C. (2017), “Study on Corporate Social Responsibility (CSR): Focus on Tax Avoidance and Financial Ratio Analysis”, Sustainability, Vol. 9 No. 10, p. 1710. and Im (2017)

MANY THANKS. WE REMOVED THE IRRELEVANT WORDS.

5. In section 4.1 Distribution over time, on page 18/119, Please add a period before “so” and a comma after “so”: Being such a recent topic, CSR-tax research is still far from being saturated (Hillebrand et al., 2019) so a wealth of opportunities exists for further research, as will be discussed later in this paper.

MANY THANKS. WE REVISED THE SENTENCE AS YOU SUGGESTED.

Figure 1 Distribution of publications over time

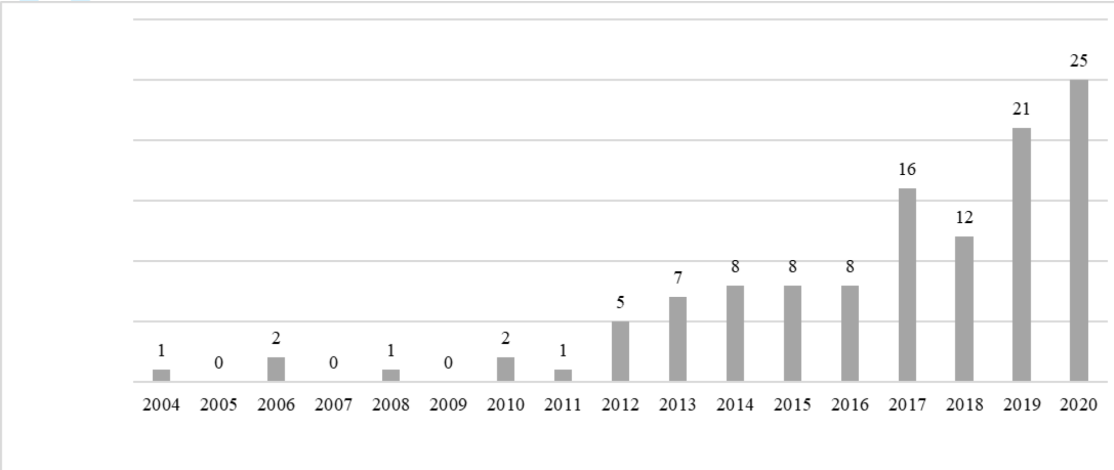


Figure 2 Distribution of publications among journals

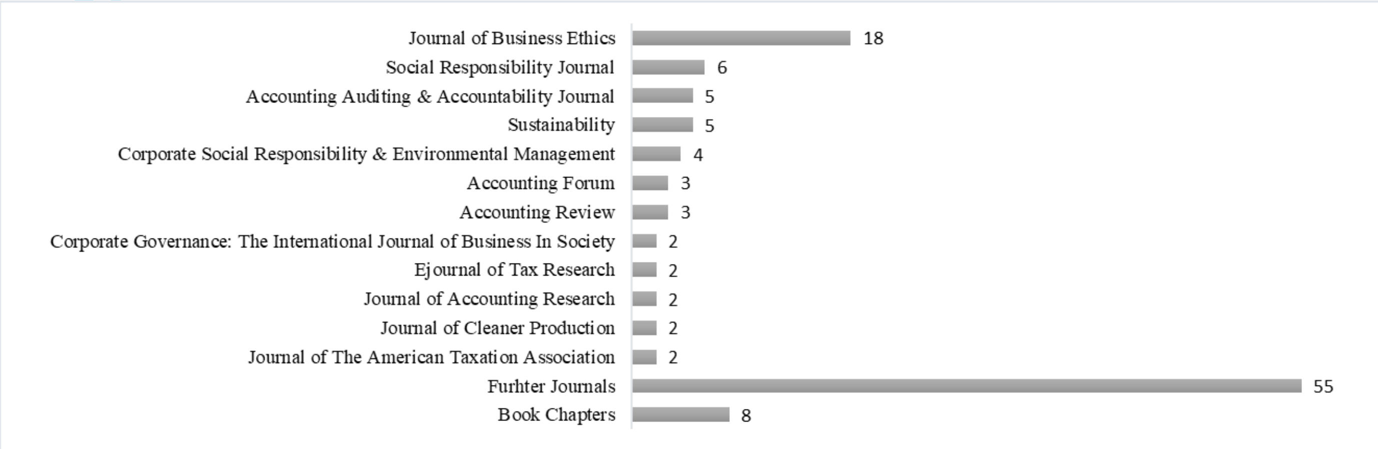
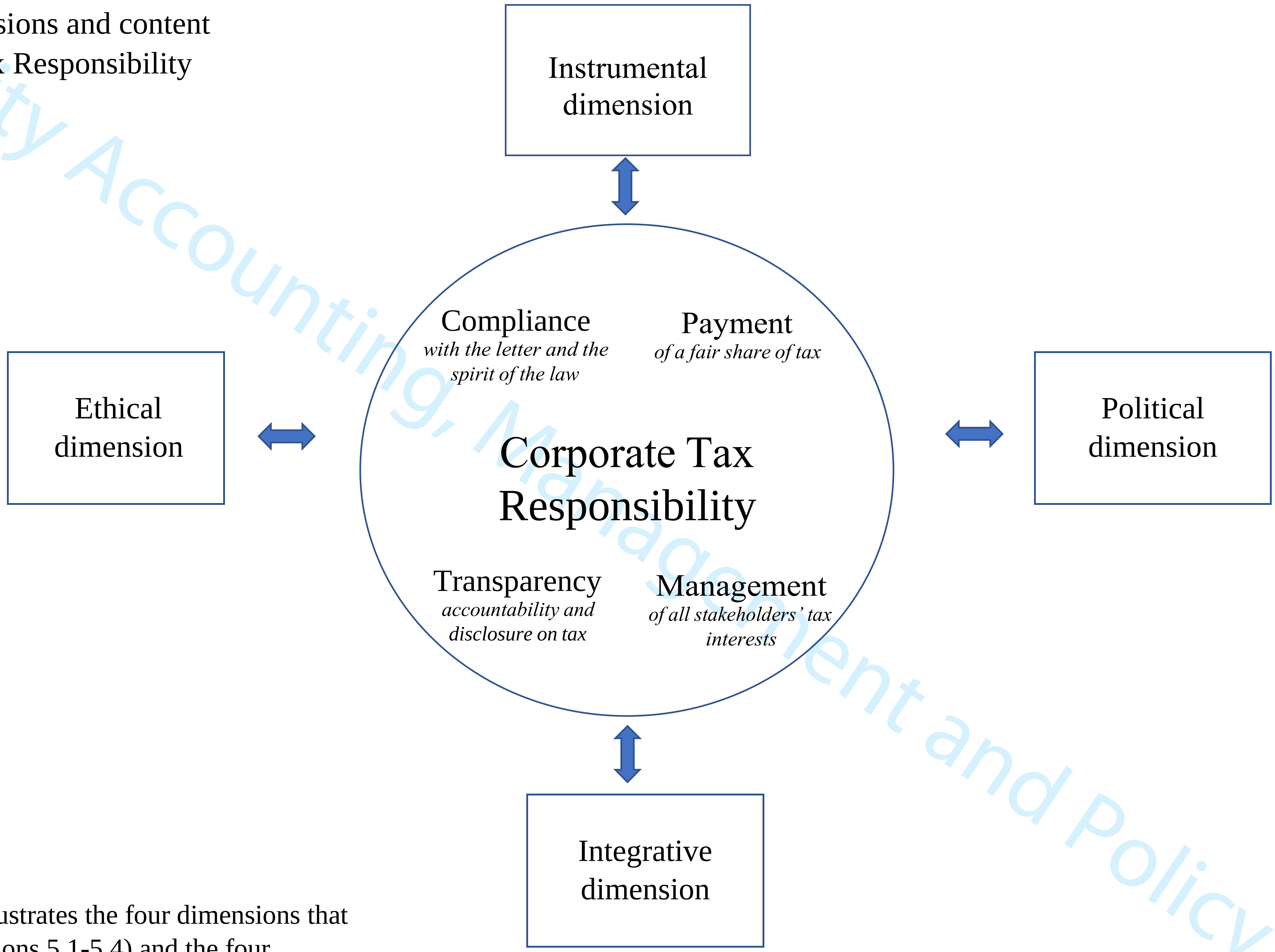


Figure 3 Dimensions and content of Corporate Tax Responsibility



Note: Figure 3 illustrates the four dimensions that justify CTR (sections 5.1-5.4) and the four components of its content (section 5.5).

Table I Process of paper collection

Step 1: database searches Scopus: 569 articles Web of Science: 336 articles Business Source Complete: 222 articles Pro Quest: 163 articles Emeral Insight: 45 articles HeinOnline: 15 articles LexisNexis: 7 articles	→	1,357 total articles (including duplicates) Removal of 500 duplicates and application of inclusion criteria	→	101 relevant articles
Step 2: search of references lists	→	16 relevant articles		
Final sample = 117 articles				

Supplementary Table I Papers coded as *instrumental* (n=27)

Source	Type of paper	Research context	Main findings/key arguments	Reference
Antonetti and Anesa (2017)	Quantitative	USA	Consumers are more likely to react negatively to 'aggressive' rather than to reward 'conservative' corporate tax strategies.	Antonetti, P., and Anesa, M. (2017), "Consumer reactions to corporate tax strategies: The role of political ideology", *Journal of Business Research*, Vol. 74, pp. 1–10.
Austin and Wilson (2017)	Quantitative	USA. 2006-2011	Firms with valuable brands are likely to engage in less tax avoidance.	Austin, C. R., and Wilson, R. J. (2017), "An Examination of Reputational Costs and Tax Avoidance: Evidence from Firms with Valuable Consumer Brands", *Journal of the American Taxation Association*, Vol. 39 No. 1, pp. 67–93.
Baudot et al. (2020)	Quantitative	USA. 2013-2017	Corporate tax behavior does not produce broad reputational consequences that would motivate a change in firm behavior.	Baudot, L., Johnson, J. A., Roberts, A., and Roberts, R. W. (2020), "Is Corporate Tax Aggressiveness a Reputation Threat? Corporate Accountability, Corporate Social Responsibility, and Corporate Tax Behavior", *Journal of Business Ethics*, Vol. 163 No. 2, pp. 197–215.
Desai and Dharmapala (2006)	Conceptual	-	Placing more emphasis on the CSR view of taxation may induce firms to voluntarily disclose tax data and further the interests of shareholders, tax collectors and the broader set of stakeholders that benefit from their payment.	Desai, M. A., and Dharmapala, D. (2006), "CSR and taxation: The missing link", *Leading Perspectives*, Vol. 4, p. 5.
Dyreng et al. (2016)	Quantitative	UK. 2009-2010	Public pressure from outside activist groups can change the costs and benefits of tax avoidance and exert a significant influence on the behavior of large, publicly traded firms.	Dyreng, S. D., Hoopes, J. L., and Wilde, J. H. (2016), "Public Pressure and Corporate Tax Behavior", *Journal of Accounting Research*, Vol. 54 No. 1, pp. 147–186.
Emerson et al. (2020)	Quantitative	China. 2016	CSR engagement appears to mitigate the negative influence of tax avoidance behaviors: investors are more likely to accept a tax avoidance strategy when that firm also engages in CSR.	Emerson, D. J., Yang, L., and Xu, R. (2020), "Investors' Responses to Social Conflict between CSR and Corporate Tax Avoidance", *Journal of International Accounting Research*, Vol. 19 No. 1, pp. 57–72.
Gallemore et al. (2014)	Quantitative	USA. 1995-2005	Across a battery of tests, a corporate reputational effect of tax sheltering is not observed.	Gallemore, J., Maydew, E. L., and Thornock, J. R. (2014), "The Reputational Costs of Tax Avoidance", *Contemporary Accounting Research*, Vol. 31 No. 4, pp. 1103–1133.
Graham et al. (2014)	Quantitative	USA. 2006-2007	Reputation concerns is significantly associated with higher long-run cash effective tax rates (ETRs) and lower probabilities of engaging in tax shelters.	Graham, J. R., Hanlon, M., Shevlin, T., and Shroff, N. (2014), "Incentives for Tax Planning and Avoidance: Evidence from the Field", *The Accounting Review*, Vol. 89 No. 3, pp. 991–1023.

Hardeck and Hertl (2014)	Quantitative	Germany	Laboratory experiments suggest that aggressive corporate tax strategies have a negative effect on corporate reputation and purchase intention, whereas responsible corporate tax strategies have a positive effect.	Hardeck, I., and Hertl, R. (2014), "Consumer Reactions to Corporate Tax Strategies: Effects on Corporate Reputation and Purchasing Behavior", *Journal of Business Ethics*, Vol. 123 No. 2, pp. 309–326.
Hardeck et al. (2021)	Quantitative	USA and Germany	CSR perceptions are highly relevant when it comes to consumer responses to tax avoidance.	Hardeck, I., Harden, J. W., and Upton, D. R. (2021), "Consumer Reactions to Tax Avoidance: Evidence from the United States and Germany", *Journal of Business Ethics*, Vol. 170, pp. 75-96.
Hillenbrand et al. (2019)	Qualitative	UK. 2014-2015	Stakeholders expect companies to describe 'what' they need to do, 'how' they need to do it, and 'why' they need to do it when it comes to taxation.	Hillenbrand, C., Money, K. G., Brooks, C., and Tovstiga, N. (2019), "Corporate Tax: What Do Stakeholders Expect?", *Journal of Business Ethics*, Vol. 158 No. 2, pp. 403–426.
Inger and Vansant (2019)	Quantitative	USA. 2000-2013	Investors' view CSR and tax avoidance as inconsistent with one another when engaged upon contemporaneously, where increased activity of one diminishes the value of the other.	Inger, K. K., and Vansant, B. (2019), "Market Valuation Consequences of Avoiding Taxes While also Being Socially Responsible", *Journal of Management Accounting Research*, Vol. 31 No. 2, pp. 75–94.
Kanagaretnam et al. (2018)	Quantitative	32 countries. 1995–2007.	Media independence is associated with a lower likelihood of tax aggressiveness	Kanagaretnam, K., Lee, J., Lim, C. Y., and Lobo, G. J. (2018), "Cross-Country Evidence on the Role of Independent Media in Constraining Corporate Tax Aggressiveness", *Journal of Business Ethics*, Vol. 150 No. 3, pp. 879–902.
Kiesewetter and Manthey (2017)	Quantitative	EU-2005-2014	Corporate governance score has a significant explanatory power of the positive relationship between the effective tax rate and firm value creation.	Kiesewetter, K., and Manthey, J. (2017) "Tax avoidance, value creation and CSR – a European perspective", *Corporate Governance: The International Journal of Business in Society*, Vol. 17 No. 5, pp.803-821
Lanis et al. (2019)	Quantitative	USA. 2000-2011	When firms engage in tax avoidance, both directors and CEOs, on average, are rewarded by improvements in their reputations.	Lanis, R., Richardson, G., Liu, C., and McClure, R. (2019), "The Impact of Corporate Tax Avoidance on Board of Directors and CEO Reputation", *Journal of Business Ethics*, Vol. 160 No. 2, pp. 463–498.
Lavermicocca and Buchan (2015)	Mixed	Australia. 2011-2012	All interviewees commented on the importance of the company's reputation and believed that any negative publicity concerning tax compliance would affect the company's profitability.	Lavermicocca, C., and Buchan, J. (2015), "Role of reputational risk in tax decision making by large companies" *eJournal of Tax Research,* Vol. 13 No. 1, pp. 5–50.
Ling and Wahab (2018)	Quantitative	Malayisia. 2008-2015	Tax planning is found to moderate the companies' market valuations of CSR positively.	Ling, W. T., and Abdul Wahab, N. S. (2018), "Roles of tax planning in market valuation of corporate social responsibility", *Cogent Business and Management*, Vol. 5 No. 1, p. 1482595.

Mansi et al. (2020)	Quantitative	USA. 1995-2013.	Firms with a greater extent of advertising spending have fewer tax sheltering activities, smaller book-tax differences, and higher cash-effective tax rates.	Mansi, S., Qi, J., and Shi, H. (2020), “Advertising and tax avoidance”, *Review of Quantitative Finance and Accounting*, Vol. 54 No. 2, pp. 479–516.
Matute et al. (2021)	Quantitative	Spain.	Moral rationalization and decoupling are the main mechanisms by which consumers could engage in supporting a company involved in tax avoidance practices	Matute, J., Sánchez-Torelló, J. L., and Palau-Saumell, R. (2021), “The Influence of Organizations’ Tax Avoidance Practices on Consumers’ Behavior: The Role of Moral Reasoning Strategies, Political Ideology, and Brand Identification”, *Journal of Business Ethics*, Vol. 174, pp. 369–386.
McGowan and Mahon (2019)	Quantitative	USA. 2010-2017	No relationship between corporate tax payments and corporate reputation	McGowan, R., and Mahon, J. F. (2019), “Pay Your Fair Share? – An Empirical Analysis of Corporate Social Responsibility and Taxes”, *Journal of Management Policy and Practice*, Vol. 20 No. 3, pp. 72–80.
Narotzki (2016)	Conceptual	-	The public can influence firm’s tax behaviour by reacting to tax information.	Narotzki, D. (2016), “Corporate Social Responsibility and Taxation: The Next Step of The Evolution”, *Houston Business and Tax Law Journal*, Vol. 16, pp. 166–206.
Narotzki (2017)	Conceptual	-	CSR and tax responsibility should go hand in hand because so many companies are facing intense scrutiny for their tax practices and negative publicity in a media-driven world can directly impact financial results.	Narotzki, D. (2017), “Corporate social responsibility and taxation: a chance to develop the theory”, *Western New England Law Review*, Vol. 39 No. 4, pp. 539–556.
Pardo and de la Cuesta-Gonzalez (2020)	Quantitative	Europe. 2017	Results confirm the increasing importance given by investors to responsible corporate tax practices	Pardo, E., and de la Cuesta-González, M. (2020), “Corporate Tax Responsibility: Do Investors Care?”, Díaz, B., Capaldi, N., Idowu, S. O. and Schmidpeter, R. (Eds.), *Responsible Business in a Changing World,* Springer International Publishing, Cham, UK, pp. 17–31.
Rudyanyo and Pirzada (2021)	Quantitative	Indonesia. 2014-2016	The negative association between tax avoidance and firm value is moderated by sustainability reporting.	Rudyanto, A., and Pirzada, K. (2021), “The role of sustainability reporting in shareholder perception of tax avoidance”, *Social Responsibility Journal*, Vol. 17 No. 5, pp. 669-685.
Toder-Alon et al. (2019)	Quantitative	Israel	CSR domains have mixed effects on consumers’ perceptions of firms’ responsible tax payments levels	Toder-Alon, A., Rosenstreich, E., and Te’eni Harari, T. (2019), “Give or take? Consumers’ ambivalent perspectives on the relationship between a firm’s corporate social responsibility engagement and its responsible tax payments”, *Corporate Social Responsibility and Environmental Management*, Vol. 26 No. 4, pp. 872–884.

Van de Vijver et al. (2020)	Conceptual	-	The Real Option Theory shows that, as long as the option to 'delay' the investment in sustainable tax behavior has too much value because the benefits of such investment are uncertain, companies will wait.	Van de Vijver, A., Cassimon, D., and Engelen, P.-J. (2020), "A Real Option Approach to Sustainable Corporate Tax Behavior", *Sustainability*, Vol. 12 No. 13, p. 5406
Van Eijsden (2013)	Conceptual	-	The business cases for including tax as a corporate responsibility issue entails the prevention of reputational risk, cashflow risk and the risk of litigation and the increase of investor confidence.	van Eijsden, A. (2013), "The Relationship between Corporate Responsibility and Tax: Unknown and Unloved", *EC Tax Review*, Vol. 1, pp. 56–61.

Supplementary Table II Papers coded as *political* (n=12)

Source	Type of paper	Key arguments	Reference
Avi-Yonah (2014)	Conceptual	Strategic tax behavior is inconsistent with any view of the corporation: *artificial entity view*, *real view* and *aggregate view*.	Avi-Yonah, R. S. (2014), “Corporate Taxation and Corporate Social Responsibility”, *New York University Journal of Law and Business*, Vol. 11 No. 1, pp. 1–30.
Cerioni (2014)	Conceptual	Companies should approach their tax planning with the purpose to address both their own competitive interests and the interests of stakeholders, amongst which a peculiar place needs to be recognized to the individual State as services provider and collector of corporate income taxes.	Cerioni, L. (2014), “International Tax Planning and Corporate Social Responsibility (CSR): Crucial Issues and a Proposed “Assessment” in the European Union Context”, *European Business Law Review*, Vol. 25 No. 6, pp. 845–875.
Christensen and Murphy (2004)	Conceptual	Tax revenues are the lifeblood of democratic government and the social contract: paying taxes is perhaps the most fundamental way in which private and corporate citizens engage with broader society	Christensen, J., and Murphy, R. (2004), “The Social Irresponsibility of Corporate Tax Avoidance: Taking CSR to the bottom line”, *Development*, Vol. 47 No. 3, pp. 37–44.
Dietsch (2011)	Conceptual	It is through taxation that corporate citizens discharge their share of the duties that social cooperation entails: paying one's taxes is equivalent to contributing one's share to the collective organisation of society.	Dietsch, P. (2011), “Asking the Fox to Guard the Henhouse”, *Ethical Perspectives*, Vol. 18 No. 3, pp. 341–354.
Freedman (2006)	Conceptual	Corporate responsibility has a role to play in managing the tax behaviour of corporate taxpayers, especially in a situation in which it is impossible to draw bright lines, while Governments have the ultimate responsibility for creating a tax system which gives content to the obligation to pay tax and which gives clear messages to taxpayers about the role of the tax system and the way in which it is to function.	Freedman, J. (2006), “The Tax Avoidance Culture: Who is Responsible? Governmental Influences and Corporate Social Responsibility” *Current Legal Problems,* Vol. 59 No. 1, pp. 359–390.
Gribnau and Jallai (2019)	Conceptual	The principle of reciprocity demands that corporate citizens who enjoy the benefits of the cooperation with society should accept the responsibility to pay their share of taxes to sustain the societies in which they exist.	Gribnau, H., and Jallai, A.G. (2019), “Sustainable Tax Governance and Transparency”, Arvidsson, S. (Ed.), *Challenges in Managing Sustainable Business*, Springer International Publishing, Cham, UK, pp. 337–369.
Moon and Vallentin (2019)	Conceptual	Based on the application of theories of citizenship and social contracts, corporations have duties to undertake responsible taxation as a political responsibility/imperative.	Moon, J. and Vallentin, S. (2019), “Tax Avoidance and Corporate Irresponsibility – CSR as Problem or Solution?”, Elgaard, K. K. E., Feldthusen, R. K., Hilling, A. and Kukkonen, M. (Eds.), *Fair taxation and corporate social responsibility*, Ex Tuto, Copenhagen, pp. 19-51.

Munisami (2018)	Conceptual	Engaging in aggressive tax avoidance practice practices is illegitimate and counterproductive under any view of the corporation: paying taxes is one of the fundamental ways in which corporations engage with broader society and, then, part of the good corporate citizen's license to operate in society.	Munisami, K. (2018), "The role of corporate social responsibility in solving the great corporate tax dodge", Florida State University Business Review, Vol. 17, pp. 55–86.
Österman (2019)	Conceptual	A truly sustainable taxation must be firmly based on the rule of law concept. However, CSR and social/ethics put companies under pressure to comply with requirements greater than those dictated by formal legislation, reducing the level of aggressive tax planning.	Österman, R. P. (2019), "Perspectives on Corporate Taxation from a Sustainable Business Perspective", Arvidsson S. (Ed.), *Challenges in Managing Sustainable Business*, Springer International Publishing, Cham, UK, pp. 371–397.
Panayi (2015)	Conceptual	It is important to ensure that CSR tax standards translate, as much as is possible, to concrete tax rules so that companies have a clear idea of what is legitimate and what is not: CSR initiatives should at most be seen as complementary soft law by the international tax community.	Panayi, C. H. (2015), "Is Aggressive Tax Planning Socially Irresponsible?", *Intertax*, Vol. 43 No. 10, pp. 544–558.
Payne and Raiborn (2018)	Conceptual	By existing in society, business has an implicit contract with society to act in a symbiotic way to benefit both parties. It has tacitly agreed to contribute its fair share to the tax base and, as with other members of society, expects to and does take advantage of publicly provided goods and services.	Payne, D. M., and Raiborn, C. A. (2018), "Aggressive Tax Avoidance: A Conundrum for Stakeholders, Governments, and Morality", *Journal of Business Ethics*, Vol. 147 No. 3, pp. 469–487.
Zicari and Renouard (2018)	Conceptual	Corporate philanthropic actions (laudable though it may be) cannot replace State action funded by taxes: while in democratic societies elected officials decide what to do with tax money, corporate philanthropy implies instead that managers make spending decisions on social issues without popular checks and balances.	Zicari, A. P., and Renouard, C. (2018), "A Forgotten Issue: Fiscal Responsibility in the CSR Debate", Tench, R., Jones, B. and Sun, W. (Eds.), *Critical Studies on Corporate Responsibility, Governance and Sustainability*, Emerald Publishing Limited, Bingley, UK, pp. 243–259.

Supplementary Table III Papers coded as *integrative* (n=66)

Source	Type of paper	Research context	Key findings	Reference
Section a. CSR and Tax as complement (n=25)				
Chircop et al. (2018)	Quantitative	USA. 1990-2014	Firms headquartered in areas with high social capital engage significantly less in tax avoidance activities	Chircop, J., Fabrizi, M., Ipino, E., and Parbonetti, A. (2018), "Does social capital constrain firms' tax avoidance?" *Social Responsibility Journal*, Vol. 14 No. 3, pp. 542–565.
De la Cuesta-González and Pardo (2019)	Qualitative	Europe. 2016-2018.	Corporate tax disclosure is beginning to be perceived by companies as a tool that can allow them to align themselves with the demands of investors, society and other stakeholders.	De la Cuesta-González, M., and Pardo, E. (2019), "Corporate tax disclosure on a CSR basis: A new reporting framework in the post-BEPS era", *Accounting, Auditing & Accountability Journal*, Vol. 32 No. 7, pp. 2167–2192
Firmansyah and Estutik (2020)	Quantitative	Indonesia. 2014-2018.	Negative relationship between environmental responsibility performance and social responsibility disclosure and book-tax difference tax avoidance.	Firmansyah, A., and Estutik, R. S. (2020), "Environmental responsibility performance, corporate social responsibility disclosure, tax aggressiveness: Does corporate governance have a role?", *Journal of Governance and Regulation*, Vol. 9 No. 4, pp. 8–24.
Gao et al. (2019)	Quantitative	USA. 1990-2009.	Social capital reduces firms' aggressive tax avoidance behavior.	Gao, Z., Lu, L. Y., and Yu, Y. (2019), "Local Social Environment, Firm Tax Policy, and Firm Characteristics", *Journal of Business Ethics*, Vol. 158 No. 2, pp. 487–506.
Ginesti et al. (2020)	Quantitative	Italy. 2015-2016.	Firm-level legality is positively associated with effective tax rates.	Ginesti, G., Ballestra, L. V., and Macchioni, R. (2020), "Exploring the Impact of Firm-level Legality on Tax Avoidance", *European Management Review*, Vol. 17 No. 2, pp. 499–514.
Gu (2022)	Quantitative	Japan. 2004-2014.	The number of countries with strong high ethical standards in the foreign direct investment host country portfolio is negatively related to a firm's tax avoidance practices, as measured by effective tax rates and book-tax differences.	Gu, J. (2022), "Country Portfolio and Taxation: Evidence from Japan", *Journal of Business Ethics*, Vol. 175, pp. 583-607.
Hardeck and Kirn (2016)	Quantitative	USA, UK, and Germany. 2007-2012.	The level of tax disclosure in sustainability reports has increased over time. Firms with lower effective tax rates, negative media coverage in tax matters, and industry-specific stakeholder pressure are generally more inclined to disclose tax information in their sustainability reports.	Hardeck, I., and Kirn, T. (2016), "Taboo or technical issue? An empirical assessment of taxation in sustainability reports", *Journal of Cleaner Production*, Vol. 133, pp. 1337–1351.

Hasan et al. (2017)	Quantitative	USA. 1990-2012	There are strong negative associations between social capital surrounding corporate headquarters and corporate tax avoidance, as captured by effective tax rates and book-tax differences.	Hasan, I., Hoi, C.-K. S., Wu, Q., and Zhang, H. (2017), "Does Social Capital Matter in Corporate Decisions? Evidence from Corporate Tax Avoidance", *Journal of Accounting Research*, Vol. 55 No. 3, pp. 629–668.
Hoi et al. (2013)	Quantitative	USA. 2003-2009.	Firms with excessive irresponsible CSR activities have a higher likelihood of engaging in tax-sheltering activities and greater discretionary/permanent book-tax differences.	Hoi, C. K., Wu, Q., and Zhang, H. (2013), "Is Corporate Social Responsibility (CSR) Associated with Tax Avoidance? Evidence from Irresponsible CSR Activities", *The Accounting Review*, Vol. 88 No. 6, pp. 2025–2059.
Huang et al. (2018)	Quantitative	USA. 1991-2014	Firms with higher CSR performance are less likely to expatriate compared to firms with lower CSR performance	Huang, W., Ying, T., and Shen, Y. (2018), "Executive cash compensation and tax aggressiveness of Chinese firms", *Review of Quantitative Finance and Accounting*, Vol. 51 No. 4, pp. 1151–1180.
Jones et al. (2017)	Quantitative	30 Countries. 2014.	Positive relationship between firms' overall CSR rating and effective tax rates.	Jones, S., Baker, D. M., and Lay, B. F. (2017), "The relationship between CSR and tax avoidance: An international perspective", *Australian Tax Forum*, Vol. 32, pp. 95–127.
Kim and Im (2017)	Quantitative	Korea. 2005-2007.	CSR activities deter firms' engagement in tax avoidance through book-tax differences.	Kim, J., and Im, C. (2017), "Study on Corporate Social Responsibility (CSR): Focus on Tax Avoidance and Financial Ratio Analysis", *Sustainability*, Vol. 9 No. 10, p. 1710.
Lanis and Richardson (2012)	Quantitative	Australia. 2008/2009.	Positive relationship between the level of CSR disclosure of a corporation and the effective tax rate.	Lanis, R., and Richardson, G. (2012), "Corporate social responsibility and tax aggressiveness: An empirical analysis", *Journal of Accounting and Public Policy*, Vol. 31 No. 1, pp. 86–108.
Lanis and Richardson (2015)	Quantitative	USA. 2003-2009	The higher the level of CSR performance of a firm, the lower the likelihood of being involved in a tax avoidance dispute or controversy.	Lanis, R., and Richardson, G. (2015), "Is Corporate Social Responsibility Performance Associated with Tax Avoidance?", *Journal of Business Ethics*, Vol. 127 No. 2, pp. 439–457
Lee (2020)	Quantitative	USA. 2004-2013	The level of CSR engagement is relatively lower for firms with tax haven headquarters (HQ) than for those with U.S. HQ.	Lee, D. (2020), "Corporate social responsibility of U.S.-listed firms headquartered in tax havens", *Strategic Management Journal,* Vol. 41 No. 9, pp. 1547–1571
McCredie and Sadiq (2019)	Qualitative	Australia. 2014.	Progressive change in corporate attitudes towards tax and a transition, albeit nascent, from the aggregate view to the real entity view of a corporation, whereby tax is instituted as a fourth dimension of CSR.	McCredie, B., and Sadiq, K. (2019), "CSR and tax: A study in the transition from an 'aggregate' to 'real entity' view of corporations", *Pacific Accounting Review*, Vol. 31 No. 4, pp. 553–573
Muller and Kolk (2015)	Quantitative	India. 2000-2002	Subsidiaries of MNEs with reputations for CSR pay higher effective tax rates than do subsidiaries of MNEs without reputations for CSR.	Muller, A., and Kolk, A. (2015), "Responsible Tax as Corporate Social Responsibility: The Case of Multinational Enterprises and Effective Tax in India", *Business and Society*, Vol. 54 No. 4, pp. 435–463.

Park (2017)	Quantitative	Korea. 2004-2009.	Firms with higher CSR activities are less likely to avoid taxes using residual book-tax differences	Park, S. (2017), “Corporate Social Responsibility and Tax Avoidance: Evidence From Korean Firms”, *Journal of Applied Business Research*, Vol. 33 No. 6, pp. 1059–1068.
Porter and Miles (2013)	Quantitative	USA. 2000-2009	Firms committed to socially responsible behavior for an extended period have higher tax contributions.	Porter, T., and Miles, P. (2013), “CSR longevity: Evidence from long-term practices in large corporations”, *Corporate Reputation Review*, Vol. 16, pp. 313–340.
Salhi et al. (2019)	Quantitative	UK and France. 2005-2017.	Positive relationship between firms' overall CSR ratings and effective tax rates.	Salhi, B., Riguen, R., Kachouri, M., and Jarboui, A. (2019), “The mediating role of corporate social responsibility on the relationship between governance and tax avoidance: UK common law versus French civil law”, *Social Responsibility Journal*, Vol. 16 No. 8, pp. 1149–1168.
Shafer and Simmons (2008)	Quantitative	Hong Kong	Tax professionals who believe more strongly in the importance of corporate ethics and social responsibility will judge aggressive tax avoidance schemes more negatively.	Shafer, W. E., and Simmons, R. S. (2008), “Social responsibility, Machiavellianism and tax avoidance: A study of Hong Kong tax professionals”, *Accounting, Auditing & Accountability Journal*, Vol. 21 No. 5, pp. 695–720.
Shafer et al. (2016)	Quantitative	China.	Tax accountants who possessed higher levels of professional commitment judged tax fraud as more unethical.	Shafer, W. E., Simmons, R. S., and Yip, R. W. Y. (2016), “Social responsibility, professional commitment and tax fraud”, *Accounting, Auditing & Accountability Journal*, Vol. 29 No. 1, pp. 111–134.
Venter et al. (2017)	Quantitative	South Africa. 2013	Positive relationship between the transparency of tax disclosures in corporate reports and integrated thinking.	Venter, E. R., Stiglingh, M., and Smit, A.-R. (2017), “Integrated Thinking and the Transparency of Tax Disclosures in the Corporate Reports of Firms”, *Journal of International Financial Management & Accounting*, Vol. 28 No. 3, pp. 394–427.
Zeng (2016)	Quantitative	Canada. 2005-2009	Positive relationship between firms' overall CSR scores and five-year and annual effective tax rates.	Zeng, T. (2016), “Corporate Social Responsibility, Tax Aggressiveness, and Firm Market Value”, *Accounting Perspectives*, Vol. 15 No. 1, pp. 7-30.
Zummo et al. (2017)	Quantitative	Australia. 2012-2015.	There is a significant positive relationship between the level of corporate tax communications and the level of CSR.	Zummo, H., McCredie, B., and Sadiq, K. (2017), “Addressing aggressive tax planning through mandatory corporate tax disclosures: An exploratory case study”, *eJournal of Tax Research*, Vol. 15 No. 2, pp. 359–383.

Section b. CSR and Tax as substitute (n=26)

Abdelfattah and Aboud (2020)	Quantitative	Egypt. 2007-2016.	Negative relationship between firms' effective tax rates and CSR disclosure.	Abdelfattah, T., and Aboud, A. (2020), "Tax avoidance, corporate governance, and corporate social responsibility: The case of the Egyptian capital market", *Journal of International Accounting, Auditing and Taxation*, Vol. 38, p. 100304.
Anesa et al. (2019)	Qualitative	Australia. 2014-2016.	A lack of practical means for implementing a moral view on tax prevents a radical departure from corporate tax minimization strategies.	Anesa, M., Gillespie, N., Spee, A. P., and Sadiq, K. (2019), "The legitimation of corporate tax minimization", *Accounting, Organizations and Society*, Vol. 75, pp. 17–39.
Cesaroni et al. (2020)	Qualitative	An Italian company.	Inconsistency between what the company "does" when it comes to tax and what the company "declares" about the Group's commitment towards ethical standards.	Cesaroni, F. M., Del Baldo, M., and Stradini, F. (2020), "Ethics, Social Responsibility and Tax Aggressiveness. Can a Code of Ethics Absolve a Company?" Del Baldo, M. Dillard, J., Baldarelli, M.G. and Ciambotti, M. (Eds.), *Accounting, Accountability and Society*, Springer International Publishing, Cham, UK, pp. 61–79.
Col and Patel (2016)	Quantitative	USA. 1995-2012	Firms' CSR ratings increase substantially in the two years after they first open tax haven affiliates.	Col, B., and Patel, S. (2019), "Going to Haven? Corporate Social Responsibility and Tax Avoidance", *Journal of Business Ethics*, Vol. 154 No. 4, pp. 1033–1050.
Davis et al. (2016)	Quantitative	USA. 2006-2011.	A firm CSR index is negatively related to five-year cash effective tax rates and positively related to tax lobbying expenditures.	Davis, A. K., Guenther, D. A., Krull, L. K., and Williams, B. M. (2016), "Do Socially Responsible Firms Pay More Taxes?", *The Accounting Review*, Vol. 91 No. 1, pp. 47–68.
De Andrade et al. (2020)	Qualitative	Brazil. 2009-2018.	Contradictions between the tax behavior of the investigated companies and their CSR and ethical discourse.	De Andrade, M. E., Rodrigues, L. L., and Cosenza, J. P. (2020), "Corporate Behavior: An Exploratory Study of the Brazilian Tax Management from a Corporate Social Responsibility Perspective", *Sustainability*, Vol. 12 No. 11, p. 4404.
Fourati et al. (2019)	Quantitative	15 EU Countries. 2002-2015.	A strong activity in the economic, environmental, social and corporate-governance CSR dimensions is associated with lower effective tax rates and higher book-tax differences.	Fourati, Y.M., Affes, H., and Trigui, I. (2019), "Do Socially Responsible Firms Pay Their Right Part of Taxes? Evidence from the European Union", *The Journal of Applied Business and Economics*, Vol. 21 No. 1, pp. 24-48.
Gandullia and Piserà (2019)	Quantitative	15 EU Countries. 2006-2016.	Negative relationship between firms' effective tax rates and CSR ratings.	Gandullia, L., and Piserà, S. (2020), "Do income taxes affect corporate social responsibility? Evidence from European-listed companies", *Corporate Social Responsibility and Environmental Management*, Vol. 27 No. 2, pp. 1017–1027.
Goldstein and Goldstein (2020a)	Qualitative	USA.	The difficulty that tax practitioners face in defining CSR exacerbates the ability to link CSR and taxation.	Goldstein, G. R, and Goldstein, G. R. (2020a), "A Qualitative Inquiry on the Perspective of Tax Practitioners on Corporate Social Responsibility and Taxation", *International Journal of Business and Applied Sciences*, Vol. 9 No. 1, p. 23.

Goldstein and Goldstein (2020b)	Qualitative	USA.	Tax practitioners believed corporations pay taxes because they are legally required to, not because they have a social responsibility.	Goldstein, G. R., and Goldstein, G. R. (2020b), "A Follow Up to Our Qualitative Inquiry on the Perspective of Tax Practitioners on Corporate Social Responsibility and Taxation", *International Journal of Business and Applied Sciences*, Vol. 9 No. 3, p. 15.
Gulzar et al. (2018)	Quantitative	China. 2009-2015.	Negative relationship between firms' effective tax rates and CSR ratings.	Gulzar, M. A., Cherian, J., Sial, M., Badulescu, A., Thu, P., Badulescu, D., and Khuong, N. (2018), "Does Corporate Social Responsibility Influence Corporate Tax Avoidance of Chinese Listed Companies?", *Sustainability*, Vol. 10 No. 12, p. 4549.
Hasseldine and Morris (2013)	Conceptual		Reply to Sikka (2010)	Hasseldine, J., and Morris, G. (2013), "Corporate social responsibility and tax avoidance: A comment and reflection", *Accounting Forum*, Vol. 37 No. 1, pp. 1–14.
Holland et al. (2016)	Qualitative	UK. 2004-2015.	Wider reluctance among companies to respond directly to specific criticism of their alleged tax avoidance or to enter into debate and reflects societal ambiguity as regards the legitimacy of tax avoidance.	Holland, K., Lindop, S. and Zainudin, F. (2016), "Tax avoidance: a threat to corporate legitimacy? An examination of companies financial and CSR reports", *British Tax Review*, Vol. 3, pp. 310–338.
Jenkins and Newell (2013)	Conceptual	International. 2010.	Very few companies see their tax strategies as being in any way related to their CSR activities.	Jenkins, R., and Newell, P. (2013), "Csr, Tax and Development", *Third World Quarterly*, Vol. No. 3, pp. 378–396.
Lanis and Richardson (2013)	Quantitative	Australia. 2001-2006.	A tax aggressive corporation (i.e., a corporation accused by the Australian Taxation Office of engaging in tax aggressive activities) tend to disclose a greater amount of CSR information than a non-tax aggressive corporation.	Lanis, R., and Richardson, G. (2013), "Corporate social responsibility and tax aggressiveness: A test of legitimacy theory", Accounting, *Auditing & Accountability Journal,* Vol. 26 No. 1, pp. 75–100
Lin (2021)	Quantitative	USA. 2008-2017	Highly sociable responsible firms are more effective at engaging in lobbying activities for reducing their effective tax rates than the less socially responsible firms.	Lin, W. L. (2021), "Giving too much and paying too little? The effect of corporate social responsibility on corporate lobbying efficacy: Evidence of tax aggressiveness", *Corporate Social Responsibility and Environmental Management*, Vol. 28 No. 2, pp. 908–924.
Mao (2019)	Quantitative	China. 2009–2016	CSR firms have higher book-tax differences and lower effective tax rates.	Mao, C.W. (2019), "Effect of corporate social responsibility on corporate tax avoidance: Evidence from a matching approach", *Quality and Quantity*, Vol. 53 No. 1, pp. 49–67.
Pratiwi and Djakman (2017)	Quantitative	Indonesia. 2013-2015.	Negative relationship between firms' effective tax rates and the level of CSR disclosure.	Pratiwi, I. S., and Djakman, C. D. (2017), "The Role of Corporate Political Connections in the Relation of CSR and Tax Avoidance: Evidence from Indonesia", *Review of Integrative Business and Economics Research*, Vol. 6 No. 1, pp. 345–358.

Preuss (2010)	Quantitative	Bermuda. the Cayman Islands, and USA. 2008.	Offshore Finance Centres-based firms make claims that they engage in responsible business practices	Preuss, L. (2010), "Tax avoidance and corporate social responsibility: You can't do both, or can you?" *Corporate Governance: The International Journal of Business in Society*, Vol. 10 No. 4, pp. 365–374.
Preuss (2012)	Quantitative	Bermuda. the Cayman Islands, and USA. 2008.	96 % of the tax haven sample firms adopted a code of conduct. Companies headquartered in tax havens see much more value in the control function that CSR tools offer than in the role they can play in promoting corporate accountability.	Preuss, L. (2012), "Responsibility in Paradise? The Adoption of CSR Tools by Companies Domiciled in Tax Havens", *Journal of Business Ethics*, Vol. 110 No. 1, pp. 1–14.
Preuß and Preuß (2017)	Quantitative	Europe. 2010-2016.	Negative relationship between firms' effective tax rates and ESG ratings.	Preuß, A., and Preuß, B. (2017), "Corporate Tax Payments and Corporate Social Responsibility: Complements or Substitutes? Empirical Evidence from Europe", *Business and Economics Journal*, Vol. 8 No. 4, pp. 326–333.
Reiter (2020)	Qualitative	International. 2018.	Poor tax disclosure in sustainability reports.	Reiter, S. (2020), "Tax Disclosures in Sustainability Reports", *Journal of Accounting and Finance*, Vol. 20 No. 7, pp. 51-64.
Sikka (2010)	Conceptual	-	Companies, including major accountancy firms, make promises of responsible conduct, but indulge in tax avoidance and evasion.	Sikka, P. (2010), "Smoke and mirrors: Corporate social responsibility and tax avoidance", *Accounting Forum*, Vol. 34 No. 3–4, pp. 153–168.
Sikka (2013)	Conceptual	-	Reply to Hasseldine and Morris (2013)	Sikka, P. (2013), "Smoke and mirrors: corporate social responsibility and corporate tax avoidance −A reply to Hasseldine and Morris", *Accounting Forum*, Vol. 37, pp. 15–28
Xu and Zeng (2016)	Quantitative	China. 2006-2010.	Negative relationship between firms' effective tax rates and environmental scores.	Xu, B. and Zeng, T. (2016), "Profitability, state ownership, tax reporting and corporate social responsibility: evidence from Chinese listed firms", *Social Responsibility Journal*, Vol. 12 No. 1, pp. 23-31.
Ylönen and Laine (2015)	Qualitative	A Dutch company. 2002-2011.	Building on a single case study, the research shows that, despite its claimed commitment to accurate and transparent communication, the company has made only limited disclosures on taxation, and issues such as tax planning, tax risks and tax compliance have been omitted completely.	Ylönen, M., and Laine, M. (2015), "For logistical reasons only? A case study of tax planning and corporate social responsibility reporting", *Critical Perspectives on Accounting*, Vol. 33, pp. 5–23.
Section c. Mixed relation between CSR and tax avoidance (n=15)				
Alsaadi (2020)	Quantitative	Europe. 2008-2016.	Firms headquartered in low financial-tax reporting conformity jurisdictions are more likely to engage in CSR to hedge against the potential negative consequences of low effective tax rates as compared	Alsaadi, A. (2020), "Financial-tax reporting conformity, tax avoidance and corporate social responsibility", *Journal of Financial Reporting and Accounting*, Vol. 18 No. 3, pp. 639–659.

			to firms domiciled in countries with high level of financial-tax reporting conformity.	
Fallan and Fallan (2019)	Quantitative	Norway. 2009-2012.	The relationship between CSR and corporate tax behaviour differs for mandatory and voluntary environmental actions.	Fallan, E., and Fallan, L. (2019), "Corporate tax behaviour and environmental disclosure: Strategic trade-offs across elements of CSR?", *Scandinavian Journal of Management*, Vol. 35 No. 3, p. 101042.
Huseynov and Klamm (2012)	Quantitative	USA. 2000-2008.	The interaction of community concerns with tax management fees positively affects both GAAP and Cash effective tax rates are positively affected by the interaction of community concerns with tax management fees, while they are negatively affected by the interaction of corporate governance strengths and diversity concerns with tax management fees.	Huseynov, F., and Klamm, B. K. (2012), "Tax avoidance, tax management and corporate social responsibility", *Journal of Corporate Finance*, Vol. 18 No. 4, pp. 804–827.
Laguir et al. (2015)	Quantitative	France. 2003-2011.	The level of tax aggressiveness is negatively related to the level in the CSR social dimension and positively related to the CSR economic dimension.	Laguir, I., Staglianò, R., and Elbaz, J. (2015), "Does corporate social responsibility affect corporate tax aggressiveness?", *Journal of Cleaner Production*, Vol. 107, pp. 662–675
Landry et al. (2013)	Quantitative	Canada. 2004-2008.	The relationship between CSR and corporate tax behaviour is moderated by the ownership structure.	Landry, S., Deslandes, M., and Fortin, A. (2013), "Tax Aggressiveness, Corporate Social Responsibility, and Ownership Structure", *Journal of Accounting, Ethics and Public Policy*, Vol. 14 No. 3, pp. 611–645.
Lanis and Richardson (2018)	Quantitative	USA. 2003-2009	The negative association between CSR performance and tax aggressiveness is magnified for firms with a higher proportion of outside directors on their boards	Lanis, R., and Richardson, G. (2018), "Outside Directors, Corporate Social Responsibility Performance, and Corporate Tax Aggressiveness: An Empirical Analysis", *Journal of Accounting, Auditing and Finance*, Vol. 33 No. 2, pp. 228–251.
Lin et al. (2017)	Quantitative	China. 2008-2012.	In regions with lower institutional quality, firms claiming to be socially responsible actually have higher residual book-tax differences (i.e., higher tax avoidance).	Lin, K. Z., Cheng, S., and Zhang, F. (2017), "Corporate Social Responsibility, Institutional Environments, and Tax Avoidance: Evidence from a Subnational Comparison in China", *The International Journal of Accounting*, Vol. 52 No. 4, pp. 303–318.
Liu and Lee (2019)	Quantitative	China. 2010-2014	Government-guided CSR could be effective in reducing the firms' tax avoidance, even though the effect is limited to state-owned enterprises.	Liu, H., and Lee, H.-A. (2019), "The effect of corporate social responsibility on earnings management and tax avoidance in Chinese listed companies", *International Journal of Accounting and Information Management*, Vol. 27 No. 4, pp. 632–652.
López-González et al. (2019)	Quantitative	International setting. 2006-2014.	The positive relationship between social and environmental performance and effective tax is lower in family-owned firms.	López-González, E., Martínez-Ferrero, J., and García-Meca, E. (2019), "Does corporate social responsibility affect tax avoidance: Evidence from family firms", *Corporate Social Responsibility and Environmental Management*, Vol. 26 No. 4, pp. 819–831.

Mao and Wu (2019)	Quantitative	China. 2009-2016	The relationship between CSR performance and effective tax rates and book-tax differences is mediated by corporate profitability.	Mao, C.W., and Wu, W.C. (2019), "Moderated mediation effects of corporate social responsibility performance on tax avoidance: Evidence from China", *Asia-Pacific Journal of Accounting and Economics*, Vol. 26 No. 1–2, pp. 90–107.
Mohanadas et al. (2019)	Quantitative	Malaysia. 2010-2012.	A firm's effective tax rate is positively related to community-related CSR performance and negative related with Workplace-related CSR performance.	Mohanadas, N. D., Abdullah Salim, A. S., and Pheng, L. K. (2019), "CSR and tax aggressiveness of Malaysian listed companies: Evidence from an emerging economy", *Social Responsibility Journal*, Vol. 16 No. 5, pp. 597–612.
Ortas and Gallego-Álvarez (2020)	Quantitative	International setting. 2002-2014.	The link between disaggregated measures of CSR performance and firms' likelihood of engaging in tax aggressiveness is moderated by national cultural dimensions.	Ortas, E., and Gallego-Álvarez, I. (2020), "Bridging the gap between corporate social responsibility performance and tax aggressiveness: The moderating role of national culture", *Accounting, Auditing & Accountability Journal*, Vol. 33 No. 4, p. 825–855.
Vacca et al. (2020)	Quantitative	Italy. 2011-2018.	The relationship between a firm's CSR approach and the effective tax rate is moderated by the presence of a CEO woman on a corporate board.	Vacca, A., Iazzi, A., Vrontis, D., and Fait, M. (2020), "The Role of Gender Diversity on Tax Aggressiveness and Corporate Social Responsibility: Evidence from Italian Listed Companies", *Sustainability*, Vol. 12 No. 5, p. 2007.
Watson (2015)	Quantitative	USA. 2003-2009	The relation between CSR and a firms' effective tax rate is moderated by earnings performance.	Watson, L. (2015), "Corporate Social Responsibility, Tax Avoidance, and Earnings Performance", *Journal of the American Taxation Association*, Vol. 37 No. 2, pp. 1–21.
Zeng (2019)	Quantitative	International setting. 2011-2015.	In countries with weak country-level governance, firms with higher CSR scores tend to engage more in tax avoidance.	Zeng, T. (2019), "Relationship between corporate social responsibility and tax avoidance: International evidence", *Social Responsibility Journal*, Vol. 15 No. 2, pp. 244–257.

Supplementary Table IV Papers coded as *ethical* (n=14)

Source	Type of paper	Key arguments	Reference
Bird and Davis-Nozemack (2018)	Conceptual	Tax avoidance is a sustainability problem since it erodes critical common spaces necessary for the smooth functioning of regulatory compliance, organizational integrity, and society.	Bird, R., and Davis-Nozemack, K. (2018), "Tax Avoidance as a Sustainability Problem", Journal of Business Ethics, Vol. 151 No. 4, pp. 1009–1025.
Darcy (2017)	Conceptual	Corporate tax avoidance has a broader, cumulative and harmful impact on human rights.	Darcy, S. (2017), "'The Elephant in the Room': Corporate Tax Avoidance and Business and Human Rights", *Business and Human Rights Journal*, Vol. 2 No. 1, pp. 1–30.
de Colle S. and Bennett (2012)	Conceptual	Distinct forms of tax avoidance practices (i.e., *State-induced*, *strategic*, and *toxic*) are associated with different ethical issues.	De Colle, S., and Bennett, A. M. (2012), "State-induced, Strategic, or Toxic? An Ethical Analysis of Tax Avoidance Practices", *Business and Professional Ethics Journal*, Vol. 33 No. 1, pp. 53–82.
Dowling (2014)	Conceptual	Various ethical arguments provide compelling cases for the social irresponsibility of tax avoidance	Dowling, G. R. (2014), "The Curious Case of Corporate Tax Avoidance: Is it Socially Irresponsible*?", Journal of Business Ethics*, Vol. 124 No. 1, pp. 173–184.
Fisher (2014)	Conceptual	Since the long-term financial harms that tax avoidance causes, not only to companies and their stakeholders, but also to citizens and governments, exceed the financial benefits to corporations, tax avoidance should be treated as an immoral and irresponsible activity.	Fisher, J. M. (2014), "Fairer Shores: Tax Havens, Tax Avoidance, and Corporate Social Responsibility", *Boston University Law Review*, Vol. 94, pp. 337–365.
Gribnau (2015)	Conceptual	Companies endorsing CSR accept ethical obligations beyond compliance with the law: these companies should agree that the interpretation and use of tax rules are based on a moral choice that rules out strictly complying with the letter of the law.	Gribnau, H. (2015), "Corporate Social Responsibility and Tax Planning: Not by Rules Alone", *Social and Legal Studies*, Vol. 24 No. 2, pp. 225–250.
Jallai (2017)	Conceptual	Since everybody is expected to contribute their fair share of tax to society, MNEs should practice CSR in tax matters to rebuild stakeholders' trusts.	Jallai, A. G. (2017), "Restoring Stakeholders' Trust in Multinationals' Tax Planning Practices with Corporate Social Responsibility (CSR)", Peeters, B., Gribnau, H., and Badisco, J. (Eds.), *Rebuilding Trust in Taxation*, Intersentia, Antwerpen, pp. 173-201.
Knuutinen (2014)	Conceptual	Companies have the moral responsibility to cooperate, not only comply, with the law, in particular where the law is ambiguous or includes loopholes. From the CSR point of view, aggressive tax planning can be defined as actions which are in the line of tax law requirements, but which do	Knuutinen, R. (2014), "Corporate Social Responsibility, Taxation and Aggressive Tax Planning", *Nordic Tax Journal*, Vol. 1 No. 1, pp. 36–75.

		not meet the reasonable and justified expectations of stakeholders.	
Lenz (2020)	Conceptual	A thorough ethical analysis based on the deontological approach of Kant demonstrates that aggressive tax avoidance as a special case of operating on the edge of legal boundaries is potentially immoral.	Lenz, H. (2020), "Aggressive Tax Avoidance by Managers of Multinational Companies as a Violation of Their Moral Duty to Obey the Law: A Kantian Rationale", *Journal of Business Ethics*, Vol. 165 No. 4, pp. 681–697.
Ostas (2020)	Conceptual	The ethical duty to obey law requires the tax planner to recommend, and for the taxpayer to follow, the letter and the spirit of the law, by making reference to plain meaning, interpretive maxims, court precedents, and legislative purpose.	Ostas, D. T. (2020), "Ethics of Tax Interpretation", *Journal of Business Ethics*, Vol. 165 No. 1, pp. 83–94.
Payne and Raiborn (2018)	Conceptual	Aggressive tax avoidance should be viewed as immoral under Utilitarian, Rawlsian, and Contractual Rights analysis.	Payne, D. M., and Raiborn, C. A. (2018), "Aggressive Tax Avoidance: A Conundrum for Stakeholders, Governments, and Morality", *Journal of Business Ethics*, Vol. 147 No. 3, pp. 469–487
Preuss (2012)	Conceptual	Tax avoidance through offshore finance centres is judged to be a morally dubious activity from the perspectives of utilitarianism, deontology, and virtue ethics.	Preuss, L. (2012), "Responsibility in Paradise? The Adoption of CSR Tools by Companies Domiciled in Tax Havens", *Journal of Business Ethics*, Vol. 110 No. 1, pp. 1–14.
West (2018)	Conceptual	MacIntyre's contemporary interpretation of Aristotelian virtue ethics provides arguments to show that tax avoidance is unethical.	West, A. (2018), "Multinational Tax Avoidance: Virtue Ethics and the Role of Accountants", *Journal of Business Ethics*, Vol. 153 No. 4, pp. 1143–1156.
Windsor (2017)	Conceptual	Tax policy lies at the intersection of lobbying, business diplomacy, and business ethics.	Windsor, D. (2017), "The ethics and business diplomacy of MNE Tax avoidance", in Huub Ruël (Ed.), *International Business Diplomacy* (Advanced Series in Management), Vol. 18, Emerald Publishing Limited, pp. 151-171

Understanding Corporate Tax Responsibility:

A systematic literature review

Abstract

Purpose: This article aims to contribute to the debate about the place of corporate taxation ~~of~~in CSR ~~corporate responsibility regarding taxation~~ by reviewing the present state of research, offering a comprehensive understanding of the content and dimensions of c~~C~~orporate t~~T~~ax r~~R~~esponsibility ~~(CTR)~~, and discussing further developments in research and action.

Design/methodology/approach: The study builds on a systematic literature review of 117 theoretical and empirical papers on tax ~~and~~ within the broad field of CSR published in peer-reviewed academic journals and books.

Findings: Our analysis unfolds and discusses the construct of ~~CTR~~ corporate tax responsibility and proposes a unified conceptualisation that elucidates for *what* firms are (or should be) held accountable ~~concerning~~ on tax matters ~~(in terms of actions and outcomes)~~ and the different dimensions (i.e., instrumental, political, integrative and ethical) which justify greater tax responsibility and enable its achievement.

Originality/value: Our study offers a structured overview of the present state of tax research ~~on~~ in CSR ~~and tax~~, while providing a comprehensive understanding and conceptualisation of the construct of ~~CTR~~corporate tax responsibility, thus enabling scholars to situate their work and develop further relevant research in this field.

Practical implications: Our results can provide companies with practical guidance to enhance their ~~CTR~~ tax responsibility and can give stakeholders and policymakers suggestions for new mobilisation strategies to achieve more responsible tax behaviour.

Social implications: Corporate tax payments are a fundamental dimension of CSR, since they fund public goods and services and reduce the unequal distribution of wealth. Providing a more structured understanding of ~~CTR~~corporate tax responsibility, our paper can contribute towards attaining more responsible tax outcomes which can better serve and benefit the whole society.

Keywords: Corporate Tax Responsibility, Corporate Taxation, Corporate Tax Avoidance, CSR, Systematic Literature Review.

1. Introduction

Tax payment is one of the most relevant areas of corporate engagement with society. Taxes fund the provision of public goods and services and contribute to reducing the unequal distribution of income and wealth resulting from a market-based economy (Avi-Yonah, 2006). However, the social functions of corporate taxation and the ethical issues of (not) paying taxes are rarely acknowledged by companies, which often approach tax as an operational cost to be minimized in the pursuit of profit maximization (Cooper and Nguyen, 2020; Ftouhi and Ghardallou, 2020). ~~For that reason~~Therefore, in the last decades corporate tax practices ~~recently~~ have attracted the ever-growing concern of policymakers, media, NGOs, and other social actors (e.g., Action Aid, 2011; Oxfam, 2017), who transformed this topic "from a narrow technical discussion for specialists to one that is overly ethical and social" (SustainAbility, 2006, p. 12). Central to this process is the increasing pressure to frame and approach corporate taxation as a component of corporate social responsibility (CSR) (e.g., ActionAid *et al.*, 2015; European Parliament, 2013; GRI, 2019). Indeed, CSR is seen as a mechanism that, in combination with fundamental reforms of the international tax framework, can contribute to holding firms accountable for their corporate tax behaviour and, consequently, to achieving more responsible ~~corporate~~ tax ~~decisions~~outcomes, where social needs and financial interests are balanced.

The increasing attention to corporate taxation as a matter of CSR is also clearly reflected in academic literature. Although CSR scholarship was silent on corporate tax payments for decades (Christensen and Murphy, 2004), in recent years corporate taxation has become a "hot topic in the CSR debate" (Hillenbrand *et al.*, 2019, p. 418). However, ~~the~~ CSR literature still lacks a comprehensive understanding of the essentials of corporate responsibility on tax. Achieving this awareness is a preliminary but essential step towards providing a solid basis for both companies to address their tax thinking and practices and stakeholders (including policymakers) to hold companies accountable for their tax behaviour and facilitate significant changes. Furthermore, a comprehensive and up-to-date ~~systematization and critical review of the current state of the literature~~ ~~of work on taxation within the broad field of CSR~~ understanding of the place of taxation in CSR is much required given the recent emergence, the rapid growth, and the heterogeneity of this research stream. Therefore, ~~the purpose of~~ this ~~article~~ paper aims to ~~systematically~~ reviews ~~is to organise and discuss existing~~ literature on taxation within the broad field of CSR ~~research at the intersections of tax and CSR in order~~ to enhance our knowledge of ~~corporate tax responsibilities~~Corporate Tax Responsibility (CTR) and inspire future developments.

For this purpose, we conducted a systematic literature review (SLR) (Tranfield *et al*., 2003) and analysed 117 theoretical and empirical publications dealing with tax and CSR.

These publications were analysed and categorized using Garriga and Mele's (2004) CSR framework.

~~Based on our findings,~~ By doing so, we offer a comprehensive understanding of ~~Corporate Tax Responsibility (~~CTR~~)~~, which explicates for *what* firms are accountable regarding tax - payment of a fair share of tax, compliance with the 'spirit' of tax law, multiple stakeholder orientation, and tax transparency – and the four dimensions – instrumental, political, integrative and ethical - which justify ~~greater~~ CTR ~~– instrumental, political, integrative and ethical –,~~ and enable its achievement.

~~Our~~ This framework offers a guide for organizing the status of tax ~~literature~~ research within the CSR field and inspiring future ~~research~~works, and it has practical implications for the development of new stakeholder mobilisation strategies on tax and leads companies towards a higher level of CTR.

The rest of the paper is organized as follows. Section 2 introduces the ethical and social issues of corporate tax policies. Section 3 describes our methodology, while Section 4 offers a descriptive analysis of the literature reviewed. Section 5 examines the main dimensions, and the content of CTR. Section 6 discusses the contributions, practical implications, and suggestions for further research. Finally, concluding remarks are offered.

2. Corporate tax policies and growing social interest

In the last few years, corporate tax behaviour has attracted increasing public and political attention. This mobilisation challenges many companies' interpretation of their fiscal responsibility (i.e., the view of tax as a cost to be minimized), which is considered morally doubtful as it compromises the interests and needs of broader society. Corporate tax minimization techniques are usually distinguished according to their legal nature: while *tax evasion* entails illegal actions, deception, and fraud, *tax avoidance* refers to tax strategies which lie within the legal boundaries. In this paper we focus on the latter as a discretionary but legal corporate behaviour.

Different forms of tax avoidance exist, ranging from *state-induced* (de Colle and Bennett, 2014) or *appropriate* tax reductions, which are encouraged by States to achieve socially desirable ends, to *aggressive* tax avoidance (Payne and Raiborn, 2018), which is based on a strict interpretation of the letter of the law, taking advantage of uncertain tax positions, technicalities, or mismatches between different national tax systems (European Commission, 2012).

A considerable amount of literature has been published on different tax avoidance techniques. Just to give some recent examples, in their review of literature, Ftouhi and Ghardallou (2020) identify four main international tax planning strategies to reduce the burden of taxation~~, namely they identify~~: transfers of revenues by geographical area (associated with transfer pricing), redevelopment or reorganization of the company (e.g., mergers, acquisitions, divisions, etc.), use of tax havens and taking advantage of loopholes in tax legislation. While, as presented by Cooper and Nguyen's (2020) review, further mechanisms of profit shifting to low or no-tax locations include the capital structure of the firm and the use of internal debt, the location or relocation of intangible assets to low-tax jurisdictions and cash holdings in foreign subsidiaries versus profit repatriation.

Despite being technically legal, these tax avoidance techniques cause serious harm to our society. The loss in tax revenues is globally estimated to be between \$100 billion and \$500 billion a year (Cobham and Janský, 2018; Janský and Palanský, 2019; OECD, 2015), and this undermines governments' ability to provide public goods and services and to fulfil basic human rights, especially in the poorest countries of the world (Christian Aid, 2013; Tax Justice Network, 2020). For these reasons, tax avoidance is widely considered an "important policy and ethical issue" (Greenwood and Freeman, 2018, p. 2). From a policy perspective, national and international tax reforms are required to achieve a more sustainable tax system, while, from an ethical perspective, the focus is on the discretion that companies have when it comes to tax (IBE, 2013; Moon and Vallentin, 2019).

Indeed, although the payment of corporate tax cannot be considered voluntary, international tax rules are so incomplete and open to different interpretations that multinationals have considerable discretion as to how to arrange their tax affairs, and then how much tax they pay (Muller and Kolk 2015). The Institute of Business Ethics (IBE 2013) argued that corporate taxation "falls into the realm of ethics" exactly because "businesses have a choice about their approach to interpreting the law and hence paying taxes". Then, the blurred boundaries of the legal framework leave a 'moral free space' in which managers can choose how to comply with tax laws and determine how much tax to pay. It is within this 'moral free space' that companies can exhibit different interpretations of socially appropriate behaviour~~s can take place~~in tax. For example, following the existing theory on moral licensing (Blanken et al. 2015), companies that are very committed to different social initiatives may feel they deserve to pay less tax as they have already contributed adequately to society or, ~~rather~~alternatively, companies can perceive themselves to be more effective than governments in dealing with welfare initiatives and so, saving money from taxation and investing it in 'other' social activities ~~could~~ may be~~is~~ perceived ~~be~~ as the 'right thing to do' ~~also~~ for society.

Thinking of tax as an area of corporate discretion challenges the assumption that governments are the only ~~source of solutions~~ actors responsible for ~~involved for~~ achieving a fair tax system and extends this responsibility to companies. In fact, to guide companies towards an ethical and socially desirable use of their tax discretion, corporate tax policies have been increasingly "considered part and parcel of CSR" (European Parliament, 2013, p. 3). Hence, a growing number of private initiatives, launched by business associations (BIAC, 2013; CSR Europe and PWC, 2019), NGOs and civil society actors (Fair Tax Mark, 2016), responsible investors (UN PRI, 2020), and multi-stakeholder networks (B Team, 2019; GRI, 2019), have put companies under intense pressure to be transparent about their tax decisions and strategies.

This vibrant issue has also attracted the attention of academic scholars, with a growing number of studies ~~exploring~~ published at the ~~the~~ intersections between tax and CSR. In their widely cited literature review of tax research in accounting, Hanlon and Heitzman (2010) identified the relationship between tax and CSR as a relevant field of study for advancing research in the specific area of tax avoidance. Since then, much work has been done and different approaches have been adopted to frame corporate taxation as a CSR issue, but, being an emergent and heterogenous field, a comprehensive understanding of ~~CTR~~ the place of tax in CSR is still lacking and, therefore, the ~~meaning~~nature and the content of corporate responsibilities in tax remain~~s~~ ambiguous and unclear.~~.~~

To fill this gap, we conducted a systematic review of the ~~existing~~ literature on taxation within the CSR field, in order to

~~To~~ identify, map and systematise ~~the which~~from which dimensions ~~have been can be used to justify~~ CTR can be justified ~~as well as its exand~~ as well as ~~how its act content has been~~ clarify the content of this responsibility. ~~and content of CTR, we conducted a systematic review of the existing literature, as discussed in the following section.~~

3. Methodology

Systematic literature review (SLR) is a method "for studying a corpus of scholarly literature, to develop insights, critical reflections, future research paths and research questions" (Massaro *et al.*, 2016, p, 767). This methodology provides transparent, clear, accessible, and impartially inclusive coverage of a particular research area (Tranfield *et al.*, 2003; Denyer and Tranfield, 2009; Paul and Criado, 2020). SLRs differ from traditional literature reviews because they adopt "a replicable, scientific and transparent process, in other words a detailed technology, that aims to minimize bias" (Tranfield *et al.*, 2003). For this reason, SLR methodology is referred to as "the gold standard among reviews" (Snyder, 2019, p. 334).

The methodological procedure for the SLR conducted in this paper follows previous studies in the CSR field (e.g., Mio *et al.*, 2021; Aguinis and Glavas, 2012; Osagie *et al.*, 2016) and involved the following steps: a) searching the literature to collect all relevant publications; b) analysing and categorising the articles; c) presenting and discussing the results.

3.1. Searching and selecting the articles

As a starting point for identifying all relevant publications on tax within the field of CSR, we launched a structured keyword search in some major electronic databases of management and accounting (i.e., Business Source Premier via EBSCOhost, Emerald Insights, ProQuest, Scopus and Web of Science) and legal studies (i.e., Lexis Nexis and HeinOnline). We searched relevant articles published until 31st December 2020. The keyword search combined the words 'tax' and 'taxation' with 'CSR' and 'social* *respons*', to encompass various expressions referring to corporate social responsibility and irresponsibility. Except for HeinOnline, which offered only the search by title, all databases were searched by the title, abstract, and keywords of the articles.

For practical reasons only papers written in English were searched, while to ensure the quality of the data only peer-reviewed publications in academic journals and book chapters were selected. Following this procedure, the combined database searches yielded 1,357 articles (including duplicates). After removing the duplicates, the number of papers for consideration was 857. Subsequently, all these papers were screened, by reading their abstracts and, where necessary, their full texts, to exclude irrelevant items (i.e., when the relationship between CSR and corporate taxation was not the focus of the article). After this screening, 101 relevant papers were obtained.

Furthermore, following Peloza and Shang (2011), the sampling procedure was supplemented by a search of the reference lists of the publications collected. This step produced 16 additional articles. Consequently, as shown in Table I, the final sample includes 117 items.

<<Table I around here>>

3.2. Analysis of the collected articles

The following step of the review was an analysis of the articles included in the SLR. Consistently with previous literature reviews (Yawar and Seuring, 2017; Dembek *et al*., 2019), to evaluate and summarise the state-of-the-art of literature, selected studies were analysed according to: i) year of publication; ii) journal of publication; and iii) research method.

- ~~*Year of publication*~~
- ~~*Journal of publication*~~
- ~~*Research method*~~

In the meantime, ~~to achieve a unified understanding of corporate tax responsibility,~~ we conducted a thematic analysis to identify, map, and systematise the approaches used in ~~the selected studies~~ literature to frame ~~and investigate~~ and justify CTR, ~~corporate responsibilities~~

~~on tax,~~ as well as we analysed the research question, ~~and~~ the main results or key arguments, ~~as well as~~ and any definition or case of responsible or irresponsible tax practices.

4. Descriptive analysis

~~The first step of this literature review is a~~ TheA descriptive analysis provides ~~to gain~~ useful insights into the formal aspects of ~~CSR-tax literature~~tax research within the CSR field. In line with previous SLRs (e.g., Yawar and Seuring, 2017), we analysed the distribution of articles by year of publication, journals, and research methods.

4.1. Distribution over time

In terms of chronology, our analyses shows that the relationship between CSR and corporate taxation has attracted significant academic attention only in the last decade ~~is a very recent topic~~. Figure 1 represents the number of ~~selected~~ articles published per year.

Although the initial call for incorporating corporate taxation into the CSR agenda was made decades ago (Crumbley *et al.*, 1977), only 10 articles were published before 2013. Some authors attribute the scarce interest in corporate taxation on the part of CSR scholars to the fact that this topic lacks "the sensationalist, attention-grabbing nature of environmental and human rights abuses" (Fisher, 2014, p. 353), or to ideological reasons, given that "being pro-tax is obviously to be pro-government (many CSR supporters are not), but also the tax issue had not yet developed into a problem of the magnitude that we see today, enabled by the forces of financialization and globalization" (Moon and Vallentin, 2019, p. 29).

However, in ~~recent~~ the last years, the relationship between CSR and corporate taxation ~~have~~ has received increasing academic attention. Indeed, 74 articles (63.25%) were published in the period 2017-2020. This growth is probably due to the increased attention to corporate tax strategies and their effects on society from the media, NGOs, public opinion, and national and international institutions. Being such a recent topic, CSR-tax research is still far from being saturated (Hillebrand *et al.*, 2019). So, a wealth of opportunities exists for further research, as will be discussed later in this paper.

<<*Figure 1 around here*>>

4.2. Distribution across journals

Interestingly, the 117 selected articles appeared in 67 different journals. This is a clear signal that the CSR-tax research is spanning boundaries and encompasses different academic fields, such as business and society (n=38), accounting (n=33), law (n=15), general management (n=12), finance (n=4), international business (n=3), economics (n=3), and marketing (n=1). 8 studies were published as book chapters in interdisciplinary books.

Journals with at least 2 publications are listed in Figure 2. Findings indicate that the *Journal of Business Ethics*, containing 15.38% of the papers, leads as the journal with the highest number of publications.

<<*Figure 2 around here*>>

4.3. Research methods

In terms of research methods, most selected studies (60.68%) employ quantitative methods, mainly to develop and support the hypothesis about the relationship between a firm's CSR performance and its level of tax avoidance. Conversely, only 9.40% of the articles use qualitative methods, such as case studies, interviews, or qualitative content analys~~i~~es. This suggests that more qualitative research is required to empirically investigate how companies and their stakeholders perceive corporate taxation in the context of CSR. The high number of empirical studies indicates that the field has progressed from the state of mere reasoning to engage in empirical investigations. However, empirical research is complemented by a significant proportion of conceptual papers (28.21%). Finally, two papers (1.71%) adopt a mixed methodology. Supplementary Tables ~~1~~ I and ~~3~~ III illustrate the research context for empirical papers.

5. The dimensions and the content of Corporate Tax Responsibility

To achieve a unified understanding of ~~companies' responsibilities on taxation~~tax responsibility in the CSR field, we conducted a thematic analysis to identify, map, and systematise the approaches used in the ~~selected studies~~literature to frame, ~~and~~ investigate and justify ~~corporate responsibilities regarding~~ the relationship between CSR and tax~~ation~~.

We noticed that we obtained some clusters ~~of approaches were obtained~~ that overlap with the well-known framework ~~suggested~~ developed by Garriga and Melé (2004) for categorising CSR theories. Indeed, in their prominent literature review, the authors recognise four different groups of CSR theories and related approaches, which focus on different aspects of the interaction between business and society: the instrumental theories, the political theories, the integrative theories and the ethical theories.

As emphasised above, taxation is one of the most relevant areas of business engagement with society, so Garriga and Melè's (2004) framework seems particularly suitable for analysing the different dimensions that justify ~~of~~ CTR. Indeed, despite it was elaborated many years ago, it continues to be relevant even for mapping and categorising more recent theoretical development in the field (Garriga, 2021). Furthermore, ~~it~~this framework ~~has~~ share significant ~~similarities~~ connections with ~~alternative~~ alternative classifications of CSR ~~theories () and~~ drivers and predictors (Frynas ~~et al.~~and Yamahaki, 2016; Aguinis and Glavas, 2012). For instance, Frynas and Yamahaki ~~et al.~~ (2016) ~~()~~categorize CSR theories into theories of external drivers (including political and integrative perspectives) and internal drivers (including instrumental and ethical perspectives).~~,~~

Thus, we classified the selected studies in the following clusters, representing the four dimensions of CTR:

- *i~~I~~nstrumental*, which focuses on the connections between being a socially responsible (or irresponsible) corporate taxpayer and economic and financial corporate performances~~.~~;
- *~~P~~political*, which emphasises the role of tax ~~in order~~ to be good corporate citizens;~~.~~
- *i~~I~~ntegrative*, which ~~highlights~~ deal with how firms' satisfaction of ~~satisfy~~ social demands by ~~integrate~~ integrating tax with other CSR issues;~~ and which firm-level and country-level factors contribute to adopt a responsible tax behaviour.~~
- *~~E~~ethical*, which provides the normative bases for socially responsible corporate tax behaviour.

In practice, ~~E~~each dimension provides different motivations and arguments to justify CTR~~,~~ and enable its achievement.

Furthermore, our thematic analysis ~~of the selected papers~~ involves identifying and categorising the specific components constituting a responsible tax behaviour, in order to clarify the content of CTR, that is for what companies are (or should be) held accountable with regard to tax.

5.1. The instrumental dimension of CTR

A first group of studies focuses on the instrumental dimension of CTR and investigate connections between socially responsible (or irresponsible) tax policies and corporate economic and financial performance (see Supplementary Table I for an overview of these studies). This orientation reflects the strategic view of CSR (McWilliams *et al.*, 2006; Orlitzky *et al.*, 2011) and examines the extent to which CTR can be justified as a win-win situation for the achievement of firms' financial goals and the social good.

Corporate reputation is the most widely discussed 'business case' for promoting CTR (van Eijsden, 2013; Narotzky, 2017), since the growing mass criticism over corporate tax avoidance is deemed "by no means good for business, and that fact alone is a good reason for a change" (Narotzky, 2016, p. 193). Despite these claims, empirical findings are mixed and controversial. Some studies reveal that managers perceive tax avoidance as a reputational threat (Graham *et al.*, 2014; Lavermicocca and Buchan, 2015) and, consequently, when firms have valuable consumer brands (Austin and Wilson, 2017), spend more on advertising (Mansi *et al.*, 2020), or cope with intense public pressure (Dyreng *et al.*, 2016; Kanagaretnam *et al.*, 2018), they are less likely to engage in tax avoidance. Nevertheless, other empirical studies report no significant relationship between tax avoidance and corporate reputation (Gallemore *et al.*, 2014; McGowan and Mahon, 2019). For instance, Baudot *et al.* (2020) conduct an exploratory study on 41 multinational US-based corporations and find that higher (lower) corporate tax rates do not necessarily mirror firms with a higher (lower) reputation. Lanis *et al.* (2019) even document that tax avoidance can enhance directors' and CEOs' personal reputations. Therefore, some companies are not vulnerable to the reputational threats of tax misconduct, probably because of their celebrity status (Baudot *et al.*, 2020) or the opacity of their tax practices (Narotzky, 2016). A second group of instrumental studies provides consistent evidence showing that the extent to which a firm is socially responsible regarding tax can influence its relationships with two primary stakeholder categories: consumers and investors. Indeed, being perceived as a socially irresponsible taxpayer negatively affects consumers' purchase intention and willingness to pay (Hardeck and Hertl, 2014; Hardeck *et al.*, 2021), especially when tax actions are deemed as highly harmful to society (Matute *et al.*, 2021). Conversely, socially responsible tax policies can generate positive reactions, in terms of evaluation of the firm, purchase intentions, and word of mouth (Antonetti and Anesa, 2017; Toder-Alon *et al.*, 2019). Furthermore, responsible tax practices have gained increasing attention from investors (Pardo and de la Cuesta-González, 2020), especially among those with strong ethical orientations (Emerson *et al.*, 2020). In fact, not only are investors increasingly concerned that tax avoidance might favour the incurrence of non-tax costs and risks that may exceed the tax savings (Jenkins and Newell, 2013; Emerson *et al.*, 2020; Rudyanto and Pirzada, 2021), but that the inconsistency between CSR and tax avoidance may damage corporate performance as well (Ling and Abdul Wahab, 2018; Inger and Vansant, 2019). ~~An~~A high degree of tax responsibility may signal to investors that managers are refraining from taking opportunities for value diversion (Desai and Dharmapala, 2006).

Finally, Hillebrand et al. (2019) suggest that the topic of corporate tax create opportunities ~~for~~ to improve connections with the business community. ~~show a strong desire from community groups to be listened to and to be included in a debate with all parties affecting and affected by corporate tax payments.~~

In conclusion, despite empirical evidence suggesting that being a responsible taxpayer pays off in terms of positive stakeholder relationships, a comprehensive understanding of the business cases associated with CTR is still lacking, especially regarding the impact on corporate reputation.

5.2. The political dimension of CTR

Few scholars have framed CTR from the perspective of CSR political theories, focusing on the interactions and connections between business, society, and the State to understand tax responsibility (see Supplementary Table II).

In this respect, CTR is derived from the implicit and mutually beneficial social contract which binds companies to the society where they operate (Dietsch, 2011; Payne and Raiborn, 2018; Zicari and Renouard, 2018). Other scholars draw on theories of citizenship – considering corporate tax payments as the area where "corporate citizenship is most tangible and most important" Christensen and Murphy (2004, p. 37) - to maintain that corporations have duties to undertake responsible taxation as a political imperative (Moon and Vallentin, 2019).

Furthermore, Avi-Yonah (2014) and Munisami (2018) conclude that corporate tax avoidance is illegitimate and irresponsible from any of the views of the corporation (i.e., artificial entity view, real view and aggregate view), and then irrespective of how the relationship between firms and the State is conceived. Finally, the role of CSR as a complement, and not a substitute, of the legal framework has been observed (Panayi, 2015), suggesting the shared responsibility of corporations and governments to achieve a sustainable tax system (Freedman, 2006; Cerioni, 2014; Österman, 2019).

5.3. The integrative dimension of CTR

Integrative CSR theories look at how companies integrate social demands, arguing that businesses depend on society for their existence, continuity, and growth. Accordingly, we categorized as *integrative* those studies that investigate how companies integrate tax payments with their involvement in other CSR issues. By doing so, these studies seek to establish the extent to which CTR complements firms' engagement in other social and environmental issues. Our analysis reveals that existing findings are quite mixed and contradictory.

First, 25 integrative studies conclude that companies view CTR as complementing their overall CSR engagement based on evidence that firms with higher CSR performance are less likely to engage in tax avoidance (e.g., Lanis and Richardson, 2015; Muller and Kolk, 2015; Hoi et al., 2013). Supplementary Table III - section a) - shows that this relationship holds true in various countries across the world (Jones *et al.*, 2017; Salhi *et al.*, 2019), and for various proxy measures of tax avoidance. Although not so widely studied, this relationship also seems to work in the opposite direction. Lee (2020) documents that the level of charitable donations made by companies headquartered in tax havens is significantly lower than their US counterparts.

Furthermore, consistent with the idea that firms consider corporate tax payments as a socially responsible action, evidence was found that firms headquartered in areas with high social capital engage significantly less in tax avoidance activities than companies located in other places (Hasan *et al.*, 2017; Chircop *et al.*, 2018).

Finally, a few studies document that in ~~recent years~~ companies have changed their attitude towards tax disclosure as a CSR issue over the years (Hardeck and Kirn, 2016; Zummo *et al.*, 2017; Venter *et al.*, 2017; McCredie and Sadiq, 2019; De la Cuesta González and Pardo, 2019). The findings discussed above are contradicted by a group of studies (n=24) revealing that companies view corporate tax payments and CSR as substitutes (e.g., Davis et al, 2016; Col and Patel, 2019). Indeed, some empirical studies covering a variety of countries (see Supplementary Table III – section b), show that firms with higher (lower) CSR performance are more (less) likely to engage in tax avoidance. Additionally, other studies discuss cases of tax avoiding companies making extensive claims and commitments to social responsibility (Preuss, 2010; 2012; Ylönen and Laine, 2015; De Andrade *et al.*, 2020; Cesaroni *et al.*, 2020) and document the reluctance of companies to disclose and explain tax policies in CSR/sustainability reports (Jenkins and Newell, 2013; Holland *et al.*, 2016; Reiter, 2020). To interpret these findings, some scholars note that companies may not always perceive the payment of corporate taxes as "the best means by which to accomplish their social responsibility goals" (Davis *et al.*, 2016, p. 48). Therefore, tax avoidance can be seen as a mechanism to increase the financial resources available to invest in other social and environmental issues (Davis *et al.*, 2016; Rudyanto and Pirzada, 2021). Conversely, others interpret CSR practices among tax avoiding companies as a risk management tactic to alleviate public concern arising from their tax behaviour (Preuss, 2012; Ylönen and Laine, 2015; Pratiwi and Djakman, 2017; Sikka, 2010).

Finally, 15 studies have found a mixed relationship between CSR and tax avoidance, influenced by the specific CSR dimension (Laguir *et al.*, 2015; Mohanadas *et al.*, 2019) and firm-level (i.e., family ownership, board of directors and financial performance) and country-level (i.e., the characteristics of the legal and institutional environment and the national culture) moderating and mediator variables (see Supplementary Table III- section c).

The contradictory results emerging from this field of research confirm the idea that corporations perceive the duty to pay tax differently and these varying perceptions shape different moral obligations and, consequently, different behaviours.

5.4. The ethical dimension of CTR

A last group of studies takes a normative approach to provide a moral foundation for CTR (see Supplementary Table IV). They reflect the ethical view which conceives CSR as a morally mandatory obligation for enhancing the social good, irrespective of any other direct corporate benefits (Argandoña and von Weltzien Hoivik, 2009; Payne and Raiborn, 2001; Garriga and Melé, 2004).

While some studies provide a general reflection on corporate tax payments as a moral responsibility (Gribnau, 2015; Jallai, 2017; Zicari and Renouard, 2018), other conceptual papers based on specific ethical and philosophical perspectives conclude that avoiding tax responsibility is an immoral behaviour[1]. Most of the western modernist ethical theories have been applied. For example, as far as consequentialist ethical theories are concerned, scholars argue that, from a utilitarian perspective, the societal harm caused by the lack of corporate tax payments is likely to be greater than the benefits provided to the shareholders of the individual

[1] A more extensive literature review of studies on the ethics of corporate taxation is offered by Scarpa and Signori (2020).

company (Fisher, 2014; de Colle and Bennett, 2014; Payne and Raiborn, 2018; Preuss, 2012). While, moving to deontological ethical analysis, tax avoidance seems to be immoral under Kant's Categorical Imperative, since the universalization of the maxim to minimize the tax burden cannot be logically adopted (Preuss, 2012; Lenz, 2020). Furthermore, Payne and Raiborn (2018) make use of John Rawls' deontological framework to conclude that tax avoidance strategies cannot be moral because they aggravate social and economic inequalities and favour corporate entities which are not the 'least advantaged' in society. Tax avoidance also seems to be inconsistent with Virtue Ethics' emphasis on situational learning, character development, and attention to the pursuit of excellence (Preuss, 2012; West, 2018).

Finally, another popular value-based construct applied to understanding CTR is 'sustainable development'. Birds and Davis-Nozemack (2018) argue that neglecting the fiscal responsibility will erode some common resources upon which efficient and fair social relationships are based and that need sustainable conservation. Furthermore, the shift to more responsible tax behaviour is seen as a fundamental precondition for achieving the 2030 Agenda for Sustainable Development adopted by all the United Nations Member States in 2015 (Gribnau and Jallai, 2019; Van de Vijver *et al.*, 2020).

In conclusion, ~~our analysis uncovers~~ various ethical and philosophical perspectives ~~provid~~provide ~~ing~~ solid moral justifications for CTR.

5.5 The content of CTR

Beyond the analysis of the four dimensions of CTR, our review ~~underscores~~ outlines the content of CTR, which refers to the specific duties for which businesses are (or should be) accountable regarding tax. Specifically, our findings reveal that CTR includes four main components:

a) *To pay a fair share of taxes.* Socially responsible companies should pay a share of taxes that can be said to be 'fair' in all the jurisdictions where they operate (Jallai, 2017;

Munisami, 2018; De la Cuesta-González and Pardo, 2019). According to the horizontal view of distributive fairness, a firm's tax contribution can be deemed fair if it equates to the tax burden of "taxpayers of similar economic standing" (De la Cuesta-González and Pardo, 2019, p. 2177). Therefore, socially responsible companies should refrain from engaging in tax minimization strategies that result in the payment of ridiculous amounts of tax as compared to other taxpayers (de Colle and Bennett, 2014; Avi-Yonah, 2014).

b) *To comply with both the 'letter' and the 'spirit' of the law.* Mere compliance with the letter of tax laws is not enough to be socially responsible (Hansen *et al.*, 1992; Knuutinen, 2014; Lenz, 2020). Strictly literal interpretations would be classified as "opportunistic compliance" (Schwartz and Carroll, 2003, p. 510) to circumvent legislative intent. Therefore, socially responsible taxpayers should also respect the spirit of the legislation (Freedman, 2006; Cerioni, 2014), which refers "both to the legislative policy goals that inform tax law and to the balance of competing social norms expressed in the tax code" (Ostas, 2020, p. 86).

c) *To manage all stakeholders' tax interests.* Socially responsible tax policies require a multi-stakeholder approach (de Colle and Bennett, 2014; Payne and Raiborn, 2018; Hillenbrand *et al.*, 2019). This implies engagement with all the actors who can affect, or are affected by, a firm's tax behaviour to understand and integrate their expectations, interests, and claims. According to Payne and Raiborn (2018), as far as tax is concerned, the stakeholders of a corporation include: shareholders, employees, and governments of countries in which an entity transacts business or reports profits, as well as investors, creditors, competitors, tax professionals, and society at large.

d) *To be transparent.* Socially responsible firms are expected to publicly disclose meaningful and understandable information about their approach to tax, tax governance, and management of tax risks, as well as the specific amount of taxes paid on a country-by-country basis (Jenkins and Newell, 2013; Hardeck and Kirn, 2016). Improving tax transparency can enhance trust and credibility in organizations' tax practices and enable stakeholders to make informed judgments and decisions.

These components reveal that socially responsible tax practices embrace elements related to the actions and the outcomes of an organisation.

Figure 3 summarizes our findings.

<< Figure 3 around here>>

6. Contributions, implications and suggestions for future research and action

Our study contributes to establish the place of taxation in CSR, ~~academic knowledge~~ by providing a structured review of existing empirical and theoretical studies ~~on CSR and~~ on tax in the CSR field.~~,~~

As a main contribution, ~~O~~this ~~ur analysis~~ research ~~to~~ enhances ~~our~~ the understanding of corporate responsibilities on taxation. Our findings reveal that four dimensions (i.e., instrumental, political, integrative, and ethical) define, shape, and justify the concept of CTR. Furthermore, ~~our analysis~~we uncover~~s~~ the components of responsible tax behaviour, suggesting that CTR entails the duty to pay a fair share of taxes, ~~complying~~ to comply with the letter and the spirit of the law, to act in the interest of the various stakeholders to which a company is and should be held accountable, and also ~~the~~ to publicly ~~disclosure of~~ ~~disclose~~ report adequate ~~appropriate~~ tax ~~information~~disclosure.

Our conceptualization provides guidance for companies to self-regulate their tax behaviour and for stakeholders to understand how a firm should act when it comes to tax and how to proceed to achieve more responsible behaviour by leveraging some or all four dimensions of CTR. Our findings clarify that addressing CTR does not imply that companies should pay more taxes than the law requires or that reasonable tax planning should cease, but it makes companies responsible for self-regulating and being accountable for their tax behaviour, especially in those grey areas in which regulations are ill-defined or non-existent. The outcomes achieved (i.e., the amount of tax paid) is not the only aspect that characterises a firm's tax behaviour. The fact that a company is perceived to pay a low level of tax in a certain jurisdiction should not be deemed as socially irresponsible behaviour if that company publicly shows that both the letter and the spirit of tax law are upheld and that its tax decisions consider and balance the interests and needs of all stakeholders involved (e.g., governments, tax authorities, local communities, etc.). Since CTR entails the payment of a 'fair' share of tax, but there is no universal threshold defining when a payment is 'fair' or 'unfair', companies' tax behaviour is strictly dependent on the different expectations of stakeholders and the moral discretion of the same companies. This may explain why our review has uncovered evidence of CSR companies which engage in tax avoidance. Firms that are highly committed to CSR activities may consider a very low amount of tax as 'fair' because they 'already' perceive themselves to be good corporate citizens, deserving a 'break' or a 'discount' in the area of taxation. This argument aligns with the existing (and previously mentioned) theory on "moral licensing" (Blanken et al., 2015) where people who view themselves as "good" feel they are entitled to do some "bad". Conversely, these socially responsible companies can interpret aggressive tax strategies as a mechanism for financing responsible initiatives in other social and environmental areas, where they consider their intervention more effective than governmental policies. This works rather like the story of Robin Hood with firms robbing the rich (i.e., the governments) to pay the poor (e.g., maybe giving to charities or helping employees)[2].

[2] These last two examples were suggested by one of the reviewers to whom we are grateful.

These examples suggest the need for further studies that concentrate on the intersections between two or more dimensions of CTR. Indeed, as emphasized by ~~-~~Garriga and Melé (2004), ~~emphasise in their paper,~~ the social reality is much more complex than organised categories and some connections among them must exist. In a similar way, the interconnections among the four different components of CTR and the four dimensions is still under-investigated. In the following section, the contributions and implications of this study are discussed and some suggestions for future research are provided.

Interconnections between ethical and instrumental dimensions

Our research highlights the abundance of normative arguments to support the intrinsic value of CTR. We show how the most widely accepted and influential normative ethical theories prescribe that being a socially responsible taxpayer is the morally right thing to do for companies. This can have relevant practical implications. First, companies are recommended to recognise and accept the moral responsibility to pay tax. Contrariwise, the perceived ethicality of a firm may be damaged, and the credibility of its overall CSR commitment may be compromised with ~~possible damage in terms of potential~~ reputation threats. Second, moral suasion could be a powerful leverage for stakeholders, governments, and policymakers' mobilisation to push companies to be more socially responsible ~~regarding~~ on tax. Indeed, our review reveals consistent empirical evidence suggesting that CTR can improve and enhance a firm's relationship with primary stakeholders, such as consumers and investors, and, in this way, lead to a competitive advantage. Emphasising the ethical implications of firms' tax behaviour can increase the ~~general~~ public~~'s~~ awareness of socially responsible tax practices and the stakeholders' evaluation of companies' tax behaviour.

Interconnections between the instrumental dimension and the components of CTR

Further studies can explore more deeply stakeholders' expectations ~~concerning corporate taxation~~on tax topics, as well as how these expectations are communicated to, and fulfilled by, companies. Additionally, new research may focus on ~~those~~ specific stakeholder categories, such as employees, suppliers, and local communities, not yet investigated by literature ~~regarding tax~~in relation to tax.

Additionally, future research is needed to clarify the relationship between CTR and corporate reputation. While a growing number of managers are concerned about the reputational consequences of their firms' tax behaviour, it seems that for some companies irresponsible tax practices do not pose any reputational threats. Hence, a deeper analysis ~~of whether and when it pays to be ethical and socially responsible in tax~~~~socially responsible taxpayer~~~~ation~~ is still required. For example, scholars may explore under what conditions media, NGOs, and other stakeholders' coverage and criticism over firms' tax practices negatively influence their reputation, as well as whether and how being a socially responsible taxpayer (e.g., being transparent about tax) can enhance~~s~~ a firm's reputation.

The opacity of the relationship between a firm's tax behaviour and its reputation or, more in general, its financial performance, suggests that corporate tax payments are not always conceived as a relevant component of companies' evaluation, or that evaluators exhibit different tax preferences (e.g., some may perceive tax avoidance positively as beneficial to themselves), or that they lack access to enough information to judge firms' tax affairs. Again, this emphasises the need to enhance corporate tax transparency and implement effective social awareness policies to achieve a shared view of CTR among all stakeholders. In this regard, future research may explore how rating agencies have included tax-related criteria in ESG ratings and/or indexes and their impact on corporate performance and tax behaviour. Furthermore, the recent introduction of the GRI standard on taxation (GRI 207: Tax) will offer new opportunities for increasing transparency and comparability of different companies' tax performances.

This standard can be of particular relevance for companies and their stakeholders since it addresses all the components of CTR as emerged from the literature. Being a reporting standard, it provides guidance on how to be more transparent on tax, but it also induces companies to consider both actions and outcomes related to their CTR, by asking for disclosure about governance, management and stakeholder engagement in relation to tax as well as details on the taxes paid in all relevant jurisdictions.

Interconnections between ethical and political dimensions

Despite the wide use of ethical theories, our review highlights the scarce use of relational ethical theories, like discourse ethics and ethics of care, to justify CTR ~~and provide it with a theoretical grounding~~from a normative perspective. Considering that taxation involves a commitment between at least two actors – tax authorities/governments and taxpayers – ethical theories based on relationships and responsibilities could offer a novel perspective on this debate. Indeed, taxation has often been recognised as a relationship of power not only because governments impose their decisions on taxpayers (Likhovski, 2007) but also because of the freedom that only 'powerful' companies have in deciding how much tax to pay, and where to pay it (Ylönen and Laine, 2015). Additionally, relational ethical theories could add an interesting point of view to the debate about the conflicting roles of companies and governments in pursuing social welfare and, therefore, in assuming a political role in society. Indeed, some authors advocate that being a socially responsible taxpayer can only increase social welfare if governments are able to use financial resources efficiently for the benefit of the community (Rudyanto and Pirzada, 2021; Davis *et al.*, 2016). In the opposite case, companies could be more effective, and then saving money by paying less tax could be considered 'the best' social solution. Moreover, also in extreme situations (e.g., corrupt governments), paying taxes may not be perceived as the best means to accomplish firms' social responsibilities. Further studies could investigate these arguments more in depth.

Again, linked with the possible conflicts between companies and governments, another promising avenue for future research stems from connecting CTR to sustainable development (Birds and Davis-Nozemack, 2018). As we have underlined for social welfare, paying fewer taxes could be morally justified if companies counterbalance this behaviour with higher contributions to society, in particular with specific investments to implement sustainability-related practices (in many cases this behaviour is even induced by law through tax incentives and reliefs). On the other hand, lower revenues for governments could compromise their efforts towards sustainable development. Therefore, the role of CTR in achieving the UN 2030 Agenda for Sustainable Development needs to be discussed further, to better understand how the critical balance between the intervention of 'private' vs 'public' and/or 'companies' vs 'governments' can be found and maintained. To do so, further studies can investigate how, and to what extent, socially responsible tax policies contribute towards greater sustainability outcomes, in terms of economic, environmental, and social impacts.

Finally, the study of corporate taxation from the perspective of human rights is an under-explored area (Darcy, 2017). Given the role of corporate tax payments in realising human rights, this approach may provide a powerful theoretical basis for assessing the morality of corporate tax policies based on the resulting human rights risks and impacts.

Interconnections between the political dimension and the components of CTR

The contribution of CSR political theories to the CTR debate is still poor. Corporate citizenship theory seems to be particularly promising in the area of corporate taxation (Moon and Vallentin, 2019) to strengthen the normative and ethical underpinning of CTR and clarify its ~~CTR~~ content.

Indeed, this perspective may be useful for investigating which community or communities companies owe contributions to or, in other words, where corporate taxes should be paid. This is a complex question considering that companies operate in a context where the globalisation and digitalisation of business models allow them to be everywhere and nowhere at the same time. Furthermore, a corporate citizenship perspective could also bring new insights into the meaning of ‘fair share of taxes’. Indeed, scholars argue that whether a firm “pays its fair share of taxes” (Néron and Norman, 2008, p. 12) is relevant for corporate citizenship and also policymakers build on this concept. However, the meaning of ‘fair share of tax’ is still somewhat undefined, and questions such as ‘When can a share of tax be said to be ‘fair’?’, ‘Which conditions influence the fairness of a share of tax?’ or ‘How can stakeholders assess which firms pay a fair share of tax?’ still require satisfactory answers. Therefore, further studies and thoughts are needed to deepen the ‘fair share’ concept and its practical applicability.

Interconnections between the integrative dimension and the components of CTR

Our review reveals significant heterogeneity in the way in which firms integrate CTR with their overall CSR engagement. Indeed, while some firms consider tax as a significant component of their CSR agenda, others fail to recognise such a relationship. This has three important implications. First, it demonstrates that framing tax as a cost to be minimised has been such a dominant approach in the corporate field that it will take time to replace it with the opposite view of tax ~~as a c~~payment as a social ~~ontribution to society~~responsibility. Thus, as noted above, a stronger commitment is required on the part of all stakeholders, and new strategies and mobilisation techniques are needed to facilitate this change. A second implication is that a firm’s tax behaviour cannot be derived from its general commitment to being ethical and socially responsible since some companies do not perceive any incongruency between professing their involvement in CSR and engaging in tax avoidance. Finally, the plurality of existing approaches highlights the need to harmonise how companies should be accountable for their CTR. The new GRI standard '207: tax' may help in this direction and studies on its implementation are needed.

Interconnections between integrative and ethical dimensions

In addition, considering the differences among companies both in terms of a moral perception of the duty to pay tax and of the different behaviours they adopt, further studies may enrich our understanding of the drivers and constraints of the recognition, judgment, intent, and actual CTR behaviour. Descriptive ethical theories, especially theories on ethical decision-making, could offer an interesting contribution to further understand and foster CTR. The role of external stakeholders seems to be particularly relevant. Indeed, given the paucity of studies on this topic, different lines of research could be developed, such as the analysis of the mechanisms and the strategies used by the media, NGOs, and responsible investors in their tax campaigns and the investigation of the effectiveness of tax responsibility initiatives – such as the UK Fair Tax Mark (Fair Tax Mark, 2016), the B Team's responsible tax principles (B Team, 2019), and, again, the new GRI 207 standard – in achieving CTR.

Exploring new research methods

As a final point, our findings show that most of the existing studies employ quantitative methods. Hence, a comprehensive understanding of the question of whether, how, and why any transformations in companies' and/or stakeholders' understanding of CTR have occurred over the years is still lacking in the literature and may be addressed through semi-structured interviews with managers and/or tax practitioners, longitudinal content analysis of corporate tax disclosures, or longitudinal case studies. These studies can yield useful insights and practical implications for stakeholders and policymakers' efforts to push companies towards more responsible tax behaviour.

Furthermore, considering the heterogeneity of the current results and variables used (see Supplementary Table III), a meta-analytic review of existing quantitative studies on CSR and tax avoidance might help to further explain this relationship.

7. Conclusions

Based on a systematic review of the literature on taxation within the broad field of ~~at the intersection between tax and~~ CSR, this work provides a comprehensive understanding of CTR. Our conceptualisation elucidates how a responsible taxpayer should behave and how stakeholders may act to hold firms accountable for their tax behaviour. We identify and discuss four different dimensions of CTR – instrumental, political, integrative, and ethical – as well as its content (i.e., compliance with the letter and the spirit of the law, payment of a fair share of tax, stakeholder management and tax transparency) ~~s, referring to the actions, outcomes, and transparency of a firm's tax conduct~~.

Furthermore, our categorisation of the literature offers a structured overview of what is currently known about ~~this emerging topic~~ the CSR-tax relationship and enables researchers to better situate their work and develop rigorous and relevant research in this field. Our literature review depicts a young but vibrant research field, but it also highlights the need for a considerable amount of research to improve our knowledge about the construct of CTR and its practical applicability. Therefore, a rich research agenda is offered to provide researchers and practitioners with future ~~directions~~ avenues for the development of this ~~to advance this~~ field.

Like all research, this study has limitations. In particular, the protocol used for data collection (e.g., keywords, databases and journals searched, the language of publications, etc.) may have reduced the number of publications and excluded potentially relevant contributions. Furthermore, our approach to systematise the literature may have limited the identification of relevant topics. Finally, our review only covers work on taxation within the field of CSR, rather than work on responsibility within the field of tax.

Nevertheless, we are confident that this paper offers relevant contributions to research and practice on CTR and inspires future developments.

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