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Decoding the Narrative of Tax Avoidance in Family-Owned Enterprises Under Regulatory Pressure

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A B S T R A C T

This study explores how six family businesses in manufacturing and trading construct narratives to justify tax avoidance, using a qualitative case study approach with interviews and document analysis. Findings reveal three dominant themes—resource efficiency, business sustainability, and regulatory adaptation—framing tax avoidance not only as a technical strategy but also as a moral narrative highlighting the positive role of family firms. The study contributes to theory by deepening the understanding of narrative construction in tax practices and offers practical implications for more balanced fiscal policies.

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INTRODUCTION

Tax avoidance has become a crucial topic in the global discourse due to its significant implications for the country's fiscal stability, the fairness of the distribution of the tax burden, and public trust in tax institutions (Yamen et al., 2022). In the context of family companies, this issue has become increasingly complex due to unique internal dynamics, where economic interests are intertwined with non-economic values such as inheritance, reputation, and socioemotional wealth (SEW) that influence strategic decisions (Carbone, Manzi, Cirillo, & Sciascia, 2025). This phenomenon is increasingly relevant in Indonesia, considering the dominance of family companies in the national economy and their role as the main absorber of labor. However, in situations of regulatory changes or tightening of fiscal policies, the tax avoidance strategies undertaken by these entities are often not only driven by economic motives, but also wrapped in a narrative of legitimacy that frames their actions as reasonable or even necessary. However, in-depth research on the construction of such narratives, especially in Indonesia, is still relatively rare, so understanding of how family companies position themselves discourse when dealing with regulatory pressures is still limited (Itana, Ahmad, Setiana, & Karjantoro, 2024).

Previous studies in Indonesia tended to use a quantitative approach that focused on measuring determinants of tax avoidance, such as leverage, share ownership, executive characteristics, and transfer pricing mechanisms (Rusdi, Suprianto, & Adiwijaya, 2023). Although it produces valuable statistical insights, the approach has not been able to reveal a deeper qualitative dimension, namely how actors on the ground shape and communicate narratives to justify or mitigate negative public perceptions of tax avoidance. Research (Hasan et al., 2024) shows that under policy pressure, business people tend to construct narratives that emphasize aspects of survival, business sustainability, or contribution to the local economy, which in turn serves to gain social legitimacy. However, this phenomenon is still not widely explored in the specific context of family enterprises, where interpersonal relationship factors, family norms, and cross-generational continuity can significantly modify the form and content of these narratives.

This research gap underscores the need for a qualitative approach that focuses more on narrative analysis, which systematically dissects how narratives are formed, articulated, and disseminated by family business owners and managers amid regulatory pressures. In contrast to meta-analyses and multi-level literature studies that have mapped the common factors of tax avoidance in family corporations (Carbone et al., 2025), narrative research opens up opportunities to understand the moral framing strategies used, both for internal audiences (family members, employees) and external (regulators, public). Moreover, the dynamics of regulatory pressures, such as through fiscal reform, tightening of audits, or anti-base erosion policies, create a social context that triggers the emergence of adaptive narratives, which are not always linear with purely financial motives.

This research aims explicitly to decode the narrative constructs used by family companies in Indonesia in responding to tax regulatory pressures. The focus of the analysis is directed at the formation of justification narratives, the placement of moral arguments, and mechanisms of legitimacy built through language, metaphors, and stories. Through in-depth interview techniques with owners and managers who have direct involvement in tax decision-making, this study identifies discourse patterns that reveal the relationship between family identity, regulatory risk perception, and tax avoidance strategies. Using a narrative analysis approach and an interpretive framework, this study seeks to trace the meanings constructed by actors, as well as how these meanings are adapted to different audiences in contexts that are full of policy pressure.

The theoretical contribution of this research lies in the enrichment of the behavioral accounting literature and the study of family companies through the integration of narrative perspectives in understanding tax avoidance practices. By positioning narrative as one of the instruments of strategic adaptation, this study expands the scope of theories that have tended to focus on structural or economic factors alone. This approach also opens up space for cross-disciplinary analysis that combines the theory of legitimacy, socioemotional wealth, and social construction of reality in the realm of tax accounting. Thus, this study not only explains what family companies do in relation to tax avoidance, but also how and why they articulate it in the form of a particular narrative.

Practically, the findings of the research can be used by regulators to understand the communicative and cultural dimensions of tax avoidance in the family business sector. This insight is important for designing policies that not only rely on repressive approaches such as penalties or checks, but also build more persuasive and contextual public communication strategies. By understanding the narrative of justification circulating, regulators can design policies that are able to shift public discourse from justification to compliance, for example through tax literacy programs that are integrated with family values and business sustainability. This narrative-based approach has the potential to create a more constructive relationship between tax authorities and taxpayers, while strengthening policy legitimacy in the eyes of the public.

THEORETICAL REVIEW

Narrative in Family Corporate Tax Avoidance Practices

Tax avoidance in family companies is often influenced by the values inherent to the owner, such as family inheritance, public image, and business sustainability. In many cases, tax avoidance is not only carried out as an effort at financial efficiency, but also wrapped in a socially acceptable narrative of justification. Research shows that family company leaders tend to be more cautious in tax avoidance because they consider reputational and public image risks that can affect business continuity (Cao et al., 2023). In this context, constructed narratives often emphasize the role of companies as contributors to economic stability and job creators, so that their actions are positioned as part of social responsibility, not just personal interests.

Differences in Context and Regulatory Dynamics

Cross-country studies show that tax avoidance patterns in family companies vary widely. For example, research shows that family companies in the United States and Finland tend to have low tax avoidance rates, while in countries like Germany, Italy, and Malaysia the trend is even higher (Khelil & Khlif, 2023). This difference is due to variations in cultural contexts, levels of trust in tax authorities, and the intensity of regulatory oversight. In the face of regulatory pressures, family companies often form narratives that are tailored to their legal and social environment, such as highlighting their contribution to the local economy or adaptability to new tax policies (Herawati et al., 2022).

Language and Framing Strategies in Disclosure

In addition to financial strategies, tax avoidance also involves the use of very careful communication strategies. Research by Hasan, Anwar, Zhang, and Marques (2024) found that companies that practice tax avoidance tend to use a more positive tone of delivery in their reports as a form of impression management, especially in developing countries such as Pakistan. Interestingly, the study also showed that companies with more family members on the board of directors were more likely to use a positive tone of delivery in their reports (Hasan et al., 2024). In the context of family corporations, the involvement of family members in management reinforces this positive framing tendency of the narrative not only protects the company's reputation but also establishes social legitimacy towards the tax avoidance practices carried out.

The Complexity of Narrative in a Multi-Level Perspective

An analysis conducted by (Degruyter et al., 2024) shows that tax avoidance behavior in family companies is influenced by the interaction of factors at the individual, family, company, and external environment levels. In some situations, although family companies are known to be more conservative, they can become aggressive in tax management if the actions are considered to protect the capital and continuity of the family business. This condition gives rise to an adaptive narrative, in which tax avoidance practices are framed as a natural response to policy changes and economic pressures. Understanding these narrative dynamics is important for regulators to design policies that not only suppress violations, but also encourage compliance through a communication approach that aligns with family company values.

METHODOLOGY

Research Approach

This study uses a qualitative approach with a multiple case study design to gain an in-depth understanding of the narrative construction of tax avoidance in family companies under regulatory pressure. The qualitative approach was chosen because it is able to explore phenomena holistically, including the dynamics of meaning, language, and framing used by actors in certain social contexts (Creswell & Poth, 2023). A dual case study design is used to allow for cross-case comparisons, so that consistent and unique thematic patterns in each company can be identified (Yin, 2022).

Research Population

The research population is family companies in Indonesia operating in the manufacturing and trade sectors, considering that these two sectors have a significant contribution to the national economy as well as a high level of exposure to tax policies (Itana et al., 2024). Sample selection was carried out using the purposive sampling technique, which is the determination of participants based on criteria relevant to the research objectives (Palinkas et al., 2023). Inclusion criteria include: (1) the company is majority-owned by one family; (2) family members are actively involved in management; and (3) have direct experience in dealing with changes or tightening of tax policies in the last five years. The research locations include the areas of Jakarta, Bandung, and South Tangerang, which were chosen because they represent the center of economic activity, the manufacturing industry base, and the main trade in Indonesia (Santoso, 2024; Pratama & Wulandari, 2023). The selection results resulted in six companies that met the criteria. Each company is represented by three key informants, namely the owner or family member of the managing family, the financial manager, and the external tax consultant, for a total of 18 participants.

Data Collection Techniques

Data collection was conducted through semi-structured in-depth interviews, document analysis, and limited observations. The interview guide was prepared based on the conceptual framework of this study and the adaptation of instruments from previous research on corporate narratives under regulatory pressure (Hasan et al., 2024). Interview questions include experience dealing with tax policies, tax avoidance strategies, narrative construction of justification, and moral framing to stakeholders. The validity of the content of the interview guide was tested through expert review by two academics in the field of tax accounting and one senior tax practitioner. The reliability of the data is maintained by triangulation of sources (inter-informant and inter-company) and triangulation of methods (interviews, documents, observations).

Research Procedure

The research procedure includes three main stages. The pre-field stage includes case identification and selection, management of research permits, and preparation of interview guidelines. The field stage includes data collection through in-depth interviews lasting 60–90 minutes per session with the consent of the recording of the participants. Limited observations are made at management meetings that discuss tax issues, while document analysis includes annual reports, financial statements, and related media publications. The post-field stage includes verbatim transcription of all interview data, verification of transcripts by participants (member checking), and data management using NVivo 14 software to facilitate the coding process and trail audit documentation.

Data Analysis Techniques

Data analysis was carried out with a combination of thematic coding and narrative analysis approaches. Thematic coding is used to identify thematic categories that emerge from data, while narrative analysis focuses on language structures, flows, and strategies that build legitimacy (Riessman, 2022). The analysis process followed six steps by Braun and Clarke (2021), namely (1) data familiarization, (2) initial code generation, (3) theme search, (4) theme review, (5) theme definition and naming, and (6) final report preparation. The validity of the interpretation is maintained through discussions between researchers (peer debriefing) and cross-checking the coding results. The entire analysis process is supported by NVivo to ensure data traceability and coding consistency.

RESEARCH RESULTS

Characteristics of Companies and Informants

The six family businesses that were the object of the research had diverse characteristics in terms of sector, age, and business scale. All of them meet the inclusion criteria set, namely majority ownership by the family, active involvement of family members in management, and experience in dealing with tax policy changes in the last five years.

Table 1. Company Profile

Code	Sector	Age	Employee
P1	Manufactory	28	155
P2	Trade	22	87
P3	Manufactory	34	240
P4	Manufactory	19	98
P5	Trade	15	76
P6	Manufactory	31	210

The number of informants is 18 people, consisting of 6 owners/family members, 6 financial managers, and 6 external tax consultants.

Main Themes of Narrative Construction

Resource Efficiency

The theme of Resource Efficiency appears consistently across the cases of the companies studied, particularly in manufacturing companies that have large fixed capital investment needs. This narrative frames tax avoidance as a form of efficient fund management, not just reducing tax liability. In this narrative construction, the tax burden that has been successfully suppressed is positioned as a "financial space" that can be diverted to productive activities such as the purchase of new machinery, modernization of production facilities, employee training, or market expansion.

The language used by the informants deliberately avoided terms with negative connotations such as "tax avoidance" or "tax evasion". Instead, they opt for more neutral and even positive terms, such as "load optimization", "smart allocation", or "fund flow adjustment". This strategy not only aims to form a positive image in the eyes of outsiders, but also to maintain the company's internal morale so that this practice is perceived as part of a legitimate business strategy. One of the company's owners said, "*If everything is allocated to taxes, investment is delayed. We need the financial space to grow.*" (P3 – Owner, interview, May 15, 2025). In addition, some informants emphasized that the efficiency of this resource does not mean avoiding contributions to the state, but rather regulating payment schemes to be more balanced with business development needs. The Financial Manager continued,"*It doesn't mean we don't want to pay taxes. We just arrange it so that it is not burdensome. The difference can be used for employee training and buying equipment.*" (P1 – Financial Manager, interview, May 10, 2025).

Some companies also use the services of external tax consultants to design strategies that are compliant with regulations while minimizing burden. The role of consultants is crucial in interpreting regulations, finding incentives that can be used, and ensuring that the steps taken are not against the law. The Tax Consultant emphasized, "*We are working with consultants to stay legally safe. They help find ways to take advantage of the rules, such as investment incentives, so that the tax burden is lighter.*" (P6 – Tax Consultant, interview, May 22, 2025). These findings show that the resource efficiency narrative is built through two layers of strategy:

a) Operational layer: focus on diverting tax funds saved to productive investments.
b) Communicative layer: the use of positive language to frame this practice as a professional endeavor, rather than an opportunistic action.

These two layers support each other. The operational layer provides tangible evidence that funds are being used for business growth, while the communicative layer helps maintain legitimacy in the presence of internal and external stakeholders.

Family Business Sustainability

The theme of Family Business Sustainability describes a narrative construction that places tax avoidance practices as a strategic step to maintain business continuity from one generation to the next. In the view of owners and managers, taxes are an obligation that must be fulfilled, but if the burden is too great, it can erode the capital that should be used to maintain the long-term viability of the family business.

This narrative is particularly pronounced on trading firms (P2, P5) whose profit margins are relatively thin. In this context, maintaining working capital is considered more urgent than paying taxes in full without taking advantage of the available legal loopholes. Efforts to maintain capital are perceived as long-term investments for business stability, financing sustainable expansion, and providing job opportunities for the next generation of families.The Financial Manager states, "*We built this for posterity. If you are not careful, tax obligations can erode the capital that should be inherited.*" (P2 – Financial Manager, interview, May 14, 2025).

In addition, the owners associate the sustainability of the business with the moral responsibility to maintain the good name of the family in the community. They see the sustainability of the company not only as a matter of financial profits, but also the sustainability of the family's reputation in the eyes of employees, customers, and business partners. He said "*If the company falters, not only the business will be lost, but also the good name of the family. We keep this business going, and it requires a careful tax management strategy.*" (P5 – Owner, interview, May 20, 2025). This narrative is also enriched with the perspective of the second generation who are already involved in management. They see tax management as part of a cross-generational business knowledge transfer process, where capital retention strategies are an important lesson for business successors. The company's family members revealed, "*My father always said that our task is not only to run a business, but to ensure that our children and grandchildren can continue. Wise tax arrangements are part of the heritage of management.*" (P2 – Managing Family Members, Interview, May 14, 2025).

Narrative framing analysis shows that this sustainability narrative leverages two dimensions of legitimacy:

a) Economic legitimacy, through the argument that efficient tax management will maintain working capital and business resilience.
b) Social-moral legitimacy, by placing tax management as part of the family's responsibility to protect the reputation and continuity of the business for future generations.

These two dimensions are woven together in a language that emphasizes family values, heritage, and cross-generational responsibilities.

Adaptation to Regulatory Changes

The theme of Adaptation to Regulatory Changes emerged strongly from the experience of informants in dealing with the dynamics of tax policies which are considered to change frequently in a short period of time. These changes, both in the form of tariff adjustments, the elimination of incentives, and the tightening of administrative procedures, require family companies to have high adaptive capabilities.

For most of the companies studied, adaptation is considered a crucial part of strategic capability to ensure business sustainability. This capability involves not only the technical aspects of accounting and taxation, but also the speed of formulating new internal policies that are in line with regulations, without creating excessive financial burdens. Tax Consultant says, "*The rules are changing. We have to adjust quickly to stay safe, but also not at the expense of the stability of the company.*" (P6 – Tax Consultant, interview, May 22, 2025).

Sudden regulatory changes forced management to immediately re-evaluate cash flows, cost structures, and tax reporting strategies. For family businesses, this process often involves intense internal discussions, as decisions are made regarding the sustainability of the business across generations. The Financial Manager continued, "*As soon as there are new rules, we usually have an internal meeting. Everything has to be clear: what the impact is, how to adjust, and whether there are any new incentives that can be leveraged.*" (P4 – Financial Manager, interview, May 18, 2025).

In addition to internal adjustments, the company also relies on information and interpretation from external parties, especially tax consultants and business associations. This support helps them identify opportunities from new regulations, such as the use of investment incentives, reduced import duties, or tax amnesty programs that apply in a certain period. One of the company's owners said, "*We regularly participate in tax seminars and training. From there we know the new rules, so we can immediately take the most advantageous steps but still be legally safe.*" (P1 – Owner, interview, May 10, 2025.)

Based on narrative framing analysis, this adaptation strategy is built through a combination of proactive response and risk management. Proactive response is manifested by readiness to seek opportunities in the midst of policy changes, while risk management is realized through strict monitoring of potential sanctions or tax audits.

DISCUSSION

The findings of the study show that the narrative of resource efficiency is the main justification for family companies in tax avoidance. This strategy is positioned as an efficient and legal fund management effort to support productive investments such as the purchase of new machinery, facility modernization, employee training, and market expansion. This approach is in line with the view of resource-based theory which emphasizes the importance of optimizing internal resources to maintain competitiveness (Barney et al., 2021). In the context of tax avoidance, the positive framing used by family companies can be understood as a form of impression management to maintain social legitimacy (Hasan et al., 2024).

However, these results also confirm the findings of cross-country research that positive framing does not completely erase the public's negative perception of tax avoidance, especially if the public has a low level of trust in the company (Khelil & Khlif, 2023). This means that while the narrative of resource efficiency is able to form a positive image, its effectiveness relies heavily on the company's credibility and historical relationships with stakeholders. In practical terms, this narrative suggests that companies are taking advantage of legal loopholes such as investment incentives or tax breaks to create fiscal space. This supports findings (Cao et al., 2023) that identify that family firms tend to avoid high-risk tax avoidance strategies and prefer a legally justifiable approach.

The narrative of family business sustainability underscores the typical long-term orientation of family businesses, where financial and non-financial goals go hand in hand. Tax avoidance is framed as a strategy to protect working capital and ensure sustainability across generations. This perspective is consistent with the concept of socioemotional wealth (SEW), which places emotional values, family identity, and inheritance as important factors in business decision-making (Carbone et al., 2025).

These findings support research (Degruyter et al., 2024) that shows that family businesses are willing to take adaptive measures against taxes if they are perceived as capital protection and business continuity. However, these findings also challenge some of the traditional view that family companies tend to be conservative in tax management. In practice, conservatism only applies to high-risk strategies, while strategies that have social legitimacy are easier to adopt. In terms of implications, this narrative reinforces the importance of fiscal policy that considers the sustainability of family businesses as part of national economic stability. If policies are too restrictive without considering the characteristics of the family business, the potential for compliance can decrease.

The narrative of adaptation to regulatory changes reflects the ability of family companies to respond quickly and strategically to changes in tax policy. This shows high dynamic capability, namely the ability of organizations to feel, seize, and reconfigure resources in the face of environmental changes (Teece, 2021). Adjustment of internal policies, utilization of information from tax consultants, and active involvement in business associations are key strategies in this narrative. These findings are in line with research by Hasan et al. (2024) which revealed that companies that are responsive to regulatory changes are better able to minimize the risk of sanctions while taking advantage of incentive opportunities. However, the success rate of this adaptation is greatly influenced by the managerial capacity and quality of the information network that the company has. Companies with limited access to information sources tend to react slowly, which can increase the risk of non-compliance. Therefore, tax literacy is an important factor that can strengthen the adaptation narrative.

In addition to interview data, this study also utilizes the analysis of public documents (annual reports, media publications) and internal documents (financial statements, management meeting minutes) to validate the narrative built by the family company. The results of the document analysis show that the language used in the official report tends to be in line with the positive framing expressed in the interview. For example, in the annual reports of some companies, tax savings are packaged in the terms of "budget efficiency" or "fiscal burden optimization" which is positioned as a contribution to the development of production capacity and employee training.

These findings support research (Hasan et al., 2024) that identified the use of impression management through positive tones in corporate documents to shape public perception. In the context of family firms, the consistency of narrative between internal and public documents reinforces social legitimacy, as it demonstrates the alignment between external communication and internal practice. However, the analysis also found that in internal documents such as meeting minutes, the language used was more technical and explicitly discussed tax avoidance strategies, including the identification of regulatory loopholes and the calculation of tax burden scenarios. This shows that there is a difference in the level of narrative openness depending on the audience phenomenon that is consistent with the audience tuning theory (McCann & Higgins, 2020), where the message is adjusted to maximize acceptance by the target audience. This difference has important implications for public narratives to function to maintain image and legitimacy, while internal narratives serve as more direct and pragmatic operational guides. The combination of the two shows that narrative construction is not only a communication strategy, but also an internal coordination instrument to ensure the alignment of actions with the company's strategic goals.

The main supporting factors of the research results include the characteristics of family companies that emphasize sustainability and reputation, the support of tax consultants in finding legal strategies, and the involvement of the next generation who bring an adaptive perspective. These three factors contribute to the family-owned company's ability to build a consistent narrative, both in the public and internal spheres, as well as tailor tax management strategies to long-term goals. Meanwhile, the opposing factors faced include sudden regulatory changes that create uncertainty, low levels of public trust in tax avoidance practices, and limited information resources in some companies. These inhibiting factors have the potential to undermine the effectiveness of narrative strategies and reduce the flexibility of companies in responding to policy pressures.

This study has several limitations that need to be noted. First, the number of cases is limited to six companies so generalization of findings must be done carefully. Second, the use of a qualitative approach makes the interpretation of the results highly dependent on the subjectivity of the source, although triangulation measures have been implemented to maintain validity. Third, the focus of research on the manufacturing and trade sectors limits the relevance of the findings to other sectors. Therefore, further research is recommended to expand the number and variety of family business sectors, use mixed methods to combine the depth of qualitative analysis with quantitative validation, and explore differences in narrative construction between generations in family business management, including examining the role of media and public opinion in shaping perceptions of tax avoidance practices.

CONCLUSION AND RECOMMENDATION

This study reveals that tax avoidance in family companies under regulatory pressure is not solely motivated by financial interests, but is framed through narrative constructions that have moral and strategic dimensions. The three main themes that make up the narrative are resource efficiency, family business sustainability, and adaptation to regulatory changes. The narrative of resource efficiency places tax savings as fiscal space for productive investment, while the narrative of family business sustainability is oriented towards capital protection and reputation across generations. Meanwhile, the adaptation narrative reflects the company's dynamic ability to respond to policy changes quickly and legally.

Analysis of public and internal documents reinforced the interview's findings by demonstrating positive framing consistency in external communications, while uncovering technical and explicit language in internal documents that reflected operational strategy. The main supporting factors include the characteristics of family companies, the support of tax consultants, and the involvement of the next generation, while the opposing factors include sudden regulatory changes, low public trust, and limited information. These findings make a theoretical contribution to the enrichment of the behavioral accounting literature and the study of family companies through a narrative perspective, as well as practical implications for fiscal policy designers to consider the cultural and communicative dimensions of driving tax compliance.

FURTHER STUDY

Future research could extend this study by comparing narrative constructions of tax avoidance across different cultural and institutional contexts to explore how family business values interact with regulatory environments. Longitudinal studies would also be valuable to examine how narratives evolve across generations and in response to changing fiscal policies. In addition, investigating the perspectives of external stakeholders—such as regulators, auditors, and the public—could provide deeper insights into how these narratives influence perceptions of legitimacy and compliance in family companies.

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