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## Article

# Languages and conforming tax avoidance: The roles of corruption and public governance

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## Correction

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## Correction

**Article title:** Languages and conforming tax avoidance: The roles of corruption and public governance

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Additional information is available at the end of the article

This article was originally published with the incorrect term  $1mu$  in Equations (2), (3), (4) and (5):

The corrected Equations are listed below:

### 5.2 Research models

To test the relationship of language to conforming tax avoidance, the estimation of the regression model that we run is as follows:

$$\text{ConformTax}_{ijt} = \lambda_0 + \lambda_1 \text{StrongFTR}_{jt} + \lambda_2 \text{Country level controls}_{jt} + \lambda_3 \text{Firm level controls}_{ijt} + \text{Industry fixed effects} + \text{Country fixed effects} + \text{Year fixed effects} + \varepsilon_{ijt} \quad (2)$$

$$\text{ConformTax}_{ijt} = \lambda_0 + \lambda_1 \text{StrongFTR}_{jt} + \lambda_2 \text{StrongFTR}_{jt} * \text{ModVar}_{jt} + \lambda_3 \text{ModVar}_{jt} + \lambda_4 \text{Countrylevelcontrols}_{jt} + \lambda_5 \text{Firmlevelcontrols}_{ijt} + \text{Industryfixedeffects} + \text{Countryfixedeffects} + \text{Yearfixedeffects} + \varepsilon_{ijt} \quad (3)$$

$$\text{ConformTax}_{ijt} = \lambda_0 + \lambda_1 \text{StrongFTR}_{jt} + \lambda_2 \text{Country level controls}_{jt} + \lambda_3 \text{Firm level controls}_{ijt} + \text{Industry fixed effects} + \text{Year fixed effects} + \varepsilon_{ijt} \quad (4)$$

$$\text{ConformTax}_{ijt} = \lambda_0 + \lambda_1 \text{StrongFTR}_{jt} + \lambda_2 \text{StrongFTR}_{jt} * \text{ModVar}_{jt} + \lambda_3 \text{ModVar}_{jt} + \lambda_4 \text{Country level controls}_{jt} + \lambda_5 \text{Firm level controls}_{ijt} + \text{Industry fixed effects} + \text{Year fixed effects} + \varepsilon_{ijt} \quad (5)$$