TENSES IN PARAPHRASING: PRESENT VS PAST TENSES

When paraphrasing a theory from a source, use the present simple tense. This will indicate that the theory is constant and ongoing. In other words, a theory is a concept that has been able to stand up against critical review and is generally accepted by the relevant academic community.

Examples:
Turner (2010) states that the modern state wields power in new ways.
According to Solomon (2009), religious belief does not have to be consistent with cultural assumptions.
Hoffman (1996) suggests that small firms respond more rapidly to change.

However, if you are paraphrasing research done in the past, the past tense is appropriate, especially if the past time is clearly stated in the sentence.

Examples:
The habits of great white sharks were surveyed over a 10-year period and it was found that every year, they returned to the same mating areas (Fergusson 1999).
The groups, observed during the research, showed a range of leadership types (Kang 2006).
Lim (2002) identified three different skills used by his participants.
Investigative studies were conducted in Australia and New Zealand two years ago (Walsh 2011).
In 2007, crime rates in New South Wales were at an all-time high (Zhao 2008).

In these examples, the writer is referring to the results of past research or surveys.

N.B. The above are guidelines only. The only strict rule in this matter is BE CONSISTENT.