

To evade taxes or not to evade: that is the question.

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The Journal of Socio-Economics

Volume 32, Issue 3, July 2003, Pages 283-302

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[https://doi.org/10.1016/S1053-5357\(03\)00040-4](https://doi.org/10.1016/S1053-5357(03)00040-4)

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Abstract

Tax evasion seems to be a growing problem in almost all countries. The paper analyses the possibilities and limitations of game-theoretical aspects to analyse tax evasion. However, empirical findings indicate that most people pay more taxes than the traditional economic approach would predict. Thus, it might be important to go a step back and analyse tax morale, the intrinsic motivation to pay taxes, as endogenous variable. With data from the World Values Survey (WVS), choosing Canada, strong evidence has been found that trust in government, pride, and religiosity have a systematic positive influence on tax morale. This effect tends to persist even after controlling for age, income, education, gender, marital status, employment status.



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ISI classification

Keywords

Tax morale; Tax compliance; Tax evasion; Game theory

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