

The Economic Psychology Of Tax Behaviour

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The Economic Psychology Of Tax
Economic-psychological research focuses on individual and social representations of taxation as well as decision-making. In this 2007 book, Erich Kirchler assembles research on tax compliance, with a focus on tax evasion, and integrates the findings into a model based on the interaction climate between tax authorities and taxpayers.

Amazon.com: The Economic Psychology of Tax Behaviour ...

Book description: Tax evasion is a complex phenomenon which is influenced not just by economic motives but by psychological factors as well. Economic-psychological research focuses on individual and social representations of taxation as well as decision-making. In this 2007 book, Erich Kirchler assembles research on tax compliance, with a focus on tax evasion, and integrates the findings into a model based on the interaction climate between tax authorities and taxpayers.

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Simon James; The Psychology of Taxation, The Economic Journal, Volume 93, Issue 372, 1 December 1983, Pages 942-944, <https://doi.org/10.2307/2232773>

Psychology of Taxation | The Economic Journal | Oxford ...

The results showed that tax knowledge had a positive significant impact on tax compliance while tax penalty had insignificant positive impact on tax compliance. Thus, the study shows that tax knowledge has a higher tendency to promote tax compliance than tax penalty.

Kirchler, E. (2007) The Economic Psychology of Tax ...

Economic psychology acknowledges that tax behaviour depends partly on audits, and nes. How ever, to understand the motives for tax compliance it is necessary to, understand taxpayers ...

(PDF) Economic Psychology - ResearchGate

Economic psychology as a discipline studies the psychological mechanisms that underlie economic behavior. It deals with decisions (individual or interactive), preferences, judgments, and factors influencing these, as well as the consequences of judgments and decisions for economics and society.

Journal of Economic Psychology - Elsevier

The Cambridge Handbook of Psychology and Economic Behaviour - February 2018. ... The Economic Psychology of Tax Behaviour: Cambridge: Cambridge University Press. Kirchler, E., Hoelzl, E., and Wahl, I. (2008). Enforced Versus Voluntary Tax Compliance: The "Slippery Slope" Framework.

Tax Psychology (Chapter 13) - The Cambridge Handbook of ...

The traditional "enforcement" paradigm of tax administration views taxpayers as potential criminals, and emphasizes the repression of illegal behavior through frequent audits and stiff penalties. However, an important trend in tax administration policies in recent years is the recognition that this paradigm is incomplete.

Taxpayer information assistance services and tax ...

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Synopsis Tax evasion is a complex phenomenon which is influenced not just by economic motives but by psychological factors as well. Economic-psychological research focuses on individual and social representations of taxation as well as decision-making.

The Economic Psychology of Tax Behaviour eBook by Erich ...

Economics, Political Science, Psychology. Tax evasion is a complex phenomenon which is influenced not necessarily fall at the point where it is legally levied. For instance, a tax on employment paid by employers will impact on the employee, at least in the long run.

Taxation | Psychology Wiki | Fandom

Using data from an experimental scenario study in 44 nations from five continents (N = 14,509), we find that trust in authorities and power of authorities, as defined in the slippery slope framework, increase tax compliance intentions and mitigate intended tax evasion across societies that differ in economic, sociodemographic, political, and ...

Trust and power as determinants of tax compliance across ...

Become an expert in economic behavior and consumer psychology, and learn to make decisions related to marketing, financial behavior, and communication. You will learn how companies, non-profits, and governments can use theories of economic and psychological reasoning to understand and influence consumer decisions and financial behaviors. This is a track of MS: Social Psychology.

Economic Psychology | Tilburg University

Tax payments represent a social dilemma with colliding individual and collective interests. The financial basis for effective political and economic activities of the government is solid as long as the state succeeds in motivating citizens to cooperate rather than to defect.

Framing of information on the use of public finances ...

The fact that tax receipts as a percentage of GDP fell following the Economic Recovery Tax Act of 1981 shows a decrease in tax burden as share of GDP and a commensurate increase in the deficit, as spending did not fall relative to GDP. Total federal tax receipts increased in every Reagan year except 1982, at an annual average rate of 6.2% ...

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