

# Factors Influencing Individual Taxpayer Compliance Behaviour By Ken Devos 2013 10 01

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*Why People Pay Taxes* - Joel Slemrod 1992

Experts discuss strategies for curtailing tax evasion

**Tax Policy Challenges in the 21st Century** - Karoline Spies 2014-10-07

The Major Developments in Tax Policy Steadily increasing globalization as well as the financial and economic crisis have brought major challenges for states in ensuring budgetary consolidation while maintaining sustainable economic growth. These developments have not only influenced political and economic discussions in the 21st century, but also raise new questions on the role of taxation in the economic policy environment. National taxation systems worldwide are subject to significant changes and it is assumed that they will develop in a more co-operative way in the near future. This book aims at identifying the major developments in tax policy in the 21st century on a national as well as on an international level and gives an in-depth analysis of the challenges and risks, but also of the opportunities connected to these developments. It covers numerous and discrete issues ranging from challenges in the VAT/GST area, the taxation of the financial sector, the fight against aggressive tax planning, tax abuse and tax evasion, tax integration within the EU, the development of transfer pricing rules, the increasing role of co-operative compliance and good governance and the changing tax policies of developing and newly industrialized countries. The contributions in this book build upon a legal comparison of the national tax systems in the relevant fields, propose tax policy solutions where required and give ideas on how to go forward.

**Political Economy of Taxation** - Sacit Hadi Akdede 2016-11-15

International Conference of Political Economy (ICOPEC), takes as a goal to identify and analyze the status of its age, held its first conference with the theme "International Political Economy: Adam Smith Today " in 2009. Following the ICOPEC conference, JOPEC Publication started to be published in 2010. JOPEC Publication aims at searching required alternatives, in addition to existing alternatives, with a critical approach, has been the main supporter of ICOPEC conference by including the studies in this context. In 2016, ICOPEC conferences were turned into a conference series with its 7th conference and the main theme of the 7th conference was determined as "State, Economic Policy, Taxation and Development". JOPEC Publication has undertaken to publish the papers, presented at this conference in English and Turkish, as an e-book. The realization of understanding like increasing "social welfare" by meeting public requirements requires benefiting widely from tax policies. Since taxes are mandatory payments from individuals and institutions to the State, they inevitably affect the overall economy. The expected role from tax policy is to affect positively the overall economy in parallel with the sated objectives of government since the regulations in taxation field affect, both negatively and positively, financial, economic, social and political areas. This editorial book includes a lot of topics that tax policy both affects and affect tax policy.

*ICSSD 2020* - Muhammad Nur Sa'ban 2020-11-04

The theme of the conference is "Reconstructing Morals, Education, and Social Sciences for Achieving Sustainable Development Goals". This theme was formulated due to several considerations. First, the symptoms of moral decline that have the potential to destroy the nation. Morals guide humanity towards truth and civilization. The phenomenon of the dehumanization process in the industrial era that pushed people to be part of abstract societies tends to ignore humanity. The education process as a humanitarian system is increasingly marginalized, especially during discussions about the industrial revolution 4.0 and Society 5.0.

The conference placed six sub-themes for speakers and participants to share ideas, namely: Social Sciences and Laws, History and Cultural Studies, Interdisciplinary Studies, Morals and Humanities, Policy, Politics, and Communication, Education. The committee has received 195 abstracts from prospective speakers. However, there are only 80 abstracts that are eligible to be presented at this conference.

Advances in Taxation - John Hasseldine 2021-10-19

Advances in Taxation is essential reading for those looking to keep abreast of the most recent research, including empirical studies using a variety of research methods from different institutional settings and contexts.

**Taxes and Taxation Trends** - Jolanta Iwin-Garzyńska 2018-04-20

Taxes are a constant part of life for every company and a constant element of economics, finance, and financial law. Any changes observed in the science and theory also apply to the importance and position of taxes in the practice of corporate finance, public finance, and economic growth. Beside this, a new meaning of taxes in the economies of countries in the world and the European Union is introduced. Taxes will always introduce risks and uncertainties in business, due to the high volatility and uncertainty of tax law. Moreover, being a category that affects the economic growth, they cause disturbances in stability and welfare of the state. Therefore, while considering the essence of taxes in a country, one should not consider this category in isolation from corporate finance and social welfare. Two things are certain in the world: death and taxes.

**Electronic Fiscal Devices (EFDs) An Empirical Study of their Impact on Taxpayer Compliance and Administrative Efficiency** - Peter Casey 2015-03-30

Several administrations have adopted electronic fiscal devices (EFDs) in their quest to combat noncompliance, particularly as regards sales and the value-added tax (VAT) payable on sales. The introduction of EFDs typically requires considerable effort and has costs both for the administration and for the taxpayers that are affected by the requirements of the new rules. Despite their widespread use, and their considerable cost, EFDs can only be effective if they are a part of a comprehensive compliance improvement strategy that clearly identifies risks for the different segments of taxpayers and envisages measures to mitigate these risks. EFDs should not be construed as the "silver bullet" for improving tax compliance: as with any other technological improvement the deployment of fiscal devices alone cannot achieve meaningful results, whether in terms of revenue gains or permanent compliance improvements.

**Public Sector Accountants and Quantum Leap: How Far We Can Survive in Industrial Revolution 4.0?** - Akhmad Solikin 2020-08-07

The Industrial Revolution 4.0 will not only cause job losses, but will also create new workspaces that may not exist today. It also needs to be considered by accountants in government because the processes of budget planning, budget execution, and financial reporting have used a large number of information systems. In the era of the Industrial Revolution 4.0, the changes will be faster, marked by the emergence of such systems as supercomputers, smart robots, cloud computing, big data systems, genetic engineering and the development of neurotechnology that allows humans to optimize brain function further. Industrial Revolution 4.0 will disrupt the accounting profession. This proceedings provides selected papers/research on government accounting, accountability and integrity public sector accounting, financial accounting, accounting information system, auditing and

assurance, corporate sustainability, forensic and management accounting, public and corporate finance, taxation and customs, open innovation in public sector accounting. The proceedings provide details beyond what is possible to be included in an oral presentation and constitute a concise but timely medium for the dissemination of recent research results. It will be invaluable to professionals and academics in the field of accounting, finance and the public sector to get an understanding of recent research.

Managing Income Tax Compliance through Self-Assessment - Andrew Okello 2014-03-11

Modern tax administrations seek to optimize tax collections while minimizing administration costs and taxpayer compliance costs. Experience shows that voluntary compliance is best achieved through a system of self-assessment. Many tax administrations have introduced self-assessment principles in the income tax law but the legal authority is not being consistently applied. They continue to rely heavily on "desk" auditing a majority of tax returns, while risk management practices remain largely underdeveloped and/or underutilized. There is also plenty of opportunity in many countries to enhance the design and delivery of client-focused taxpayer service programs, and better engage with the private sector and other stakeholders.

**The Cambridge Handbook of Psychology and Economic Behaviour** - Alan Lewis 2018-02-15

There has recently been an escalated interest in the interface between psychology and economics. The Cambridge Handbook of Psychology and Economic Behaviour is a valuable reference dedicated to improving our understanding of the economic mind and economic behaviour. Employing empirical methods - including laboratory and field experiments, observations, questionnaires and interviews - the Handbook provides comprehensive coverage of theory and method, financial and consumer behaviour, the environment and biological perspectives. This second edition also includes new chapters on topics such as neuroeconomics, unemployment, debt, behavioural public finance, and cutting-edge work on fuzzy trace theory and robots, cyborgs and consumption. With distinguished contributors from a variety of countries and theoretical backgrounds, the Handbook is an important step forward in the improvement of communications between the disciplines of psychology and economics that will appeal to academic researchers and graduates in economic psychology and behavioral economics.

The IRS Research Bulletin - 2003

*The Cambridge Handbook of Consumer Psychology* - Michael I. Norton 2015-09-09

Why do consumers make the purchases they do, and which ones make them truly happy? Why are consumers willing to spend huge sums of money to appear high status? This Handbook addresses these key questions and many more. It provides a comprehensive overview of consumer psychology, examining cutting-edge research at the individual, interpersonal, and societal levels. Leading scholars summarize past and current findings, and consider future lines of inquiry to deepen our understanding of the psychology behind consumers' decision making, their interactions with other consumers, and the effects of societal factors on consumption. The Cambridge Handbook of Consumer Psychology will act as a valuable guide for faculty as well as graduate and undergraduate students in psychology, marketing, management, sociology, and anthropology.

**Engaging with High Net Worth Individuals on Tax Compliance** - OECD 2009-09-09

High Net Worth Individuals (HNWIs) pose significant challenges to tax administrations due to the complexity of their affairs, their revenue contribution, the opportunity for aggressive tax planning, and the impact of their compliance behaviour on ...

**Factors Influencing Individual Taxpayer Compliance Behaviour** - Ken Devos 2013-09-30

This volume provides a comprehensive analysis of why taxpayers behave the way they do. It reveals the motivations for why some taxpayers comply with the law while others choose not to comply. Given the current global financial climate there is a need for governments worldwide to increase their revenue collections via improving taxpayer compliance. Research into what shapes and influences taxpayer behavior is critical in that any marginal improvement in understanding and dealing with this behavior can potentially have a dramatic impact upon government revenue. Based on Australian data derived from the data bases of the Australian Taxation Office as an example, this book presents findings that provide lessons for tax systems around the world. Regardless of the

type of tax system in place, taxpayers of all nationalities are concerned about how their tax authorities deal with non-compliance and in particular how the tax authorities go about encouraging compliance and ensuring a fair tax system for all. The book presents empirical evidence concerning taxpayer compliance behavior with particular attention being drawn to the moral values of taxpayers, the perceived fairness of the tax system and the deterrent measures undertaken by revenue authorities which influence that behavior. Other issues examined include the degree to which tax penalties operate as an effective deterrent to curbing behavior and how taxpayers' level of general tax knowledge and awareness also impacts upon their actions.

*Rate Elasticity* - 1991

The Leap of Faith - Sven H. Steinmo 2018-08-14

This is an open access title available under the terms of a CC BY-NC-ND 4.0 International licence. It is free to read at Oxford Scholarship Online and offered as a free PDF download from OUP and selected open access locations. Why are citizens in some countries more willing to pay taxes than in other countries? This book examines the history of the relationship between citizens and their states in five countries, (Sweden, Britain, Italy, Romania, and the United States), and demonstrates how and why people in some countries have come to trust the government with their money while in other countries they do not. The book explores the evolution of this relationship in detail, in each case showing how some governments developed the fiscal and technical capacity to tax their citizens fairly and deliver public services efficiently. In short, how and why some countries became more trustworthy than others. The volume concludes by examining the implications of these five cases for developing countries today and the lessons that can be learned.

**OECD/G20 Base Erosion and Profit Shifting Project Addressing the Tax Challenges of the Digital Economy, Action 1 - 2015 Final Report** - OECD 2015-10-05

Addressing base erosion and profit shifting (BEPS) is a key priority of governments. In 2013, OECD and G20 countries, working together on an equal footing, adopted a 15-point Action Plan to address BEPS. This publication is the final report for Action 1.

**Compliments Behavior of Income Tax payers and related Tax issues in Non corporate sector in Srilanka** - Dr.Mohammed Burhan Mohammed Amjath

**Taxation and State-Building in Developing Countries** - Deborah Brautigam 2008-01-10

There is a widespread concern that, in some parts of the world, governments are unable to exercise effective authority. When governments fail, more sinister forces thrive: warlords, arms smugglers, narcotics enterprises, kidnap gangs, terrorist networks, armed militias. Why do governments fail? This book explores an old idea that has returned to prominence: that authority, effectiveness, accountability and responsiveness is closely related to the ways in which governments are financed. It matters that governments tax their citizens rather than live from oil revenues and foreign aid, and it matters how they tax them. Taxation stimulates demands for representation, and an effective revenue authority is the central pillar of state capacity. Using case studies from Africa, Asia, Eastern Europe and Latin America, this book presents and evaluates these arguments, updates theories derived from European history in the light of conditions in contemporary poorer countries, and draws conclusions for policy-makers.

**Sanctions and Social Deviance** - Charles R. Tittle 1980

Building Tax Culture, Compliance and Citizenship A Global Source Book on Taxpayer Education, Second Edition - OECD 2021-11-24

Widespread voluntary tax compliance plays a significant role in countries' efforts to raise the revenues necessary to achieve Sustainable Development Goals. As part of this process, governments are increasingly reaching out to taxpayers - current and future - to teach, communicate and assist them in order to foster a "culture of compliance" based on rights and responsibilities, in which citizens see paying taxes as an integral aspect of their relationship with their government.

**The Economic Psychology of Tax Behaviour** - Erich Kirchler 2007-06-21

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. The interaction climate is defined by citizens' trust in authorities and the power of authorities to control taxpayers effectively; depending on trust and power, either voluntary compliance, enforced compliance or no compliance are likely outcomes. Featuring chapters on the social representations of taxation, decision-making and self-employed income tax behaviour, this book will appeal to researchers in economic psychology, behavioural economics and public administration.

*Tax Law and Social Norms in Mandatory Palestine and Israel* - Assaf Likhovski 2017-07-14

This book describes how a social-norms model of taxation rose and fell in British-ruled Palestine and the State of Israel in the mid-twentieth century. Such a model, in which non-legal means were used to foster compliance, appeared in the tax system created by the Jewish community in 1940s Palestine and was later adopted by the new Israeli state in the 1950s. It gradually disappeared in subsequent decades as law and its agents, lawyers and accountants, came to play a larger role in the process of taxation. By describing the historical interplay between formal and informal tools for creating compliance, *Tax Law and Social Norms in Mandatory Palestine and Israel* sheds new light on our understanding of the relationship between law and other methods of social control, and reveals the complex links between taxation and citizenship.

The effect of good governance on the voluntary payment of taxes - Agu Okezie David 2018-06-21

Academic Paper from the year 2018 in the subject Law - Tax / Fiscal Law, grade: 3.5, University of Nigeria, language: English, abstract: In Nigeria, the need to improve voluntary payment of taxes or voluntary tax compliance has resulted in the various tax reform attempts by various successive governments. Suffice to mention that these reforms have not been able to stimulate the expected increase in tax revenue over the years, and this has snowballed into an unarguable tax gap as revealed in the share of income taxes in total revenue profile of the country. This poor tax compliance behavior often referred to in the literature as the "compliance puzzle" is a challenging experience across countries but suspected to be more critical in developing economies. In modeling tax compliance, the answer under the traditional theory of compliance is fear of detection and punishment. However, this model has been found to be inadequate in explaining the motives and intentions for tax compliance. The argument is that tax compliance may be subdivided into compliance resulting from enforcements or influence of tax authorities and voluntary compliance. This leads to a logical question which interestingly extends the compliance issue; what would lead citizens to behave more honestly, provide correct information and improve the tax compliance rate voluntarily? One answer to this question is the existence of an intrinsic motivation to pay taxes, which have been sometimes called, "tax morale". Tax morale has evolved as an instrumental component in understanding voluntary tax compliance using a more integrated approach with a bias for non-economic factors. This study argues that the citizens' perception of government accountability is an instrumental factor that shapes the emergence and maintenance of tax morale resulting in voluntary tax compliance. The underlining framework is that there is a social contract that defines the relationship between the government and the governed.

**Global Approaches in Financial Economics, Banking, and Finance** - Hasan Dincer 2018-06-12

This volume discusses the impact of Financial Economics, Growth Dynamics, and the Finance & Banking sector in the economies of countries. The contributors analyse and discuss the effects of the recent financial crises on the economic growth and performance in various countries. The volume covers aspects like foreign borrowing, impact on productivity and debt crises that are strongly affected by the financial volatility of recent years and includes examples from Europe and Asia. In addition, the authors give particular attention to the private sector of Finance and Banking, which is deeply interwoven with the financial performance of a country's economy. Examples such as bank profitability and troubled loans are covered and the volume also discusses the economic impact of banks such as the Ottoman Bank in a national economy. The book also explores the importance of financial stability, intellectual capital and bank performance for a stable economic environment.

**Religion and Politics: New Developments Worldwide** - Roy C. Amore 2019-09-17

Religion and Politics: New Developments Worldwide features ten articles about recent developments in the interaction of Religion and Politics in various countries of Asia, Africa, Europe, and both North and South

America. Most articles focus on one country, and including China, South Korea, India, Nigeria, Malaysia, France, and Cuba. Others address issues across regions such as Latin America, Southeast Asia, or the Middle East. The fifteen contributors are scholars from diverse disciplines as well as diverse regions of Asia, Europe, Africa, and the Americas. Subjects include the Indian government's favoritism for Hinduism over rival religions; the way the Sikhs of India avoid the religion-politics divide; the way the Western media fails to fully understand the Chinese government's policies on religious minorities; the aftermath of the Charlie Hebdo demonstrations in France; religious attitudes toward tax politics in South Korea as well as among Christians compared to Muslims; how to lessen the radicalization of Muslims in Southeast Asia; whether Nigeria should encourage its Muslims to be active in the Organisation of Islamic Cooperation; the spiritual role played by the permaculture movement in Cuba; and how the former tendency of scholars to polarize religion and politics is no longer viable, especially in Latin America.

Behavioural Public Finance - M. Mustafa Erdoğan 2020-11-19

This book tackles political, social, and behavioural aspects of public finance and fiscal exchange. The book combines conventional approaches toward public finance with new developments in economics such as political governance, social and individual aspects of economic behaviour. It colligates public finance and behavioural economics and gathers original contributions within the emerging field of behavioural public finance. The book addresses public finance topics by incorporating political, social, and behavioural aspects of economic decision-making, assuming the tax relationship is shaped by three dimensions of decision-making. Thus, it aims not only to reflect the interdisciplinary nature of public finance by bringing together scholars from various disciplines but also to examine public finance through the lens of political, social, and behavioural aspects. The book scrutinizes the relationship between political institutions, governance types, and public finance; it investigates the impact of social context, social capital, and societal cooperation on public finance; it explores behavioural biases of individual fiscal preferences. This book is of interest to scholars, policymakers, tax professionals, business professionals, financiers, university students, and researchers in the fields of public policy and economics.

Proceedings of IAC in Vienna 2017 - collective of authors 2017-11-20  
International Academic Conference on Global Education, Teaching and Learning and International Academic Conference on Management, Economics, Business and Marketing and International Academic Conference on Transport, Logistics, Tourism and Sport Science. Vienna, Austria 2017 (IAC-GETL + IAC-MEBM 2017 + IAC-TLTS 2017), November 24 - 25, 2017.

**The Crisis in Tax Administration** - Henry Aaron 2004-05-20

People pay taxes for two reasons. On the positive side, most people recognize, even if grudgingly, that payment of tax is a duty of citizenship. On the negative side, they know that the law requires payment, that evasion is a crime, and that willful failure to pay taxes is punishable by fines or imprisonment. The practical questions for tax administration are how to strengthen each of these motives to comply with the law. How much should be spent on enforcement and how should enforcement be organized to promote these objectives and achieve the best results per dollar spent? Over the last few years, the U.S. Congress has restricted spending on tax administration, forcing the Internal Revenue Service to curtail enforcement activities, at the same time, that the number of individual filers has increased, tax rules have become more complex, and more business have become multinational operations. But if too many cases of tax evasion go undetected and unpunished, those who may have grudgingly paid their taxes may soon find it easier to join the scofflaws. These events in combination have created a genuine crisis in tax administration. The chapters in this volume evaluate the capacity of authorities to enforce the tax laws in a modern, global economy and examine the implications of failing to do so. Specific aspects of tax law, including tax shelters, issues relating to small businesses, tax software, role of tax preparers, and the objectives of tax simplification are examined in detail. The volume also builds a conceptual basis for future scholarship, with regard not only to tax administration, but also to such fundamental questions as whether taxpayers respond mostly to economic incentives or are influenced by their experiences with the filing process and what is the proper framework for evaluating the allocation of resources within the IRS.

International VAT/GST Guidelines - OECD 2017-04-12

The International VAT/GST Guidelines present a set of internationally agreed standards and recommended approaches for the consistent

application of VAT to international trade, with a particular focus on trade in services and intangibles.

Tax Morale - 2019

Unlocking what drives tax morale - the intrinsic willingness to pay tax - can greatly assist governments in the design of tax policies and their administration, particularly in developing countries where compliance rates are low. This report builds on previous OECD research to identify some of the key socio-economic and institutional drivers of tax morale across developing countries, and seeks to test for evidence of the social contract by examining the impact of public services on tax morale. It also uses new data on tax certainty as an entry point to explore tax morale in businesses, where existing research is very limited. Finally, the report identifies a range of factors related to the tax system that may affect business decision making, how they vary across regions, and suggests some areas for future research. Overall, the report provides a range of suggestions for further work, and how tax morale considerations can be integrated into holistic tax compliance strategies.

### **The Nexus of Tax Education and Compliance Among Small Business Enterprises** - Cosmas Mwanza 2019-12-20

Academic Paper from the year 2019 in the subject Business economics - Accounting and Taxes, , course: Tax compliance, language: English, abstract: The study set out to investigate the influence of tax education on tax compliance. It unearthed a lacuna between tax education and tax compliance which indicated an interplay between the theories of economic deterrent, reasoned action and the theory of planned behavior. Tax non-compliance was attributed to unfairness, dishonesty by colleagues submitting incorrect tax returns, and the complexity of the tax system and tax forms. The issue of tax compliance from SMEs in developing countries has remained a blighting problem for a long time. Despite tax education being diagnosed as the panacea for improving tax compliance from small business owners, the situation has not changed. A divide regarding the issue of tax education as influencing the collection of tax from SMEs still exists among researchers. Some scholars indicate a positive effect of tax education on compliance and others view tax education as a recipe for propagating tax evasion. However, for developmental projects to improve the lives of the citizenry, educating tax-payers aims to improve revenue collection from this category of business people. This study employed an exploratory concurrent mixed research approach on 98 SMEs operating within the Ojtiwarongo district. *Heat, Dust, and Taxes* - Lex Fullarton 2014-04-01

In 'Heat, Dust, and Taxes,' Lex Fullarton explores the taxpayer compliance behavior of blue-collar workers in the Pilbara region of Western Australia in the 1990s who participated in mass-marketed tax avoidance schemes at significantly higher rates than any other group of Australian taxpayers. Investigating the motivational factors which might have caused that and providing a broad background and context, Fullarton considers the physical, economic, and social environments of the Pilbara region, highlighting the extremely harsh physical and social environments in which the locals live and work. He examines the history of tax avoidance schemes in Australia from the 1970s to the 1990s to illustrate the development of mass-marketed tax avoidance schemes. Drawing on first-hand interviews with the miners as well as archival and statistical material, this rich and detailed study skillfully reveals the dominant motivational factors leading to the remarkable spread of tax avoidance schemes.

### **Taxing Democracy** - Valerie Braithwaite 2016-10-31

The integrity of tax systems as we know them are being challenged throughout the world. Tax avoidance schemes of various kinds are proving increasingly attractive and lucrative to wealthy individuals and large corporations. As governments fear the erosion of their tax base among those who are most able to contribute, the public is looking on, as one of its most public institutions attempts to re-invent itself through changing laws and administrative procedures. In this book, a number of experts develop the idea of responsive regulation in relation to taxation. They demonstrate how law in this area is undermining social norms and social norms are undermining law. A key factor in their analysis is the perception of justice. Explanations as to why the integrity of tax systems is under siege, and possible solutions, are examined.

### **Corruption, Taxes and Compliance** - Ms. Anja Baum 2017-11-17

This paper revisits the effects of corruption on the state's capacity to raise revenue, building on the existing empirical literature using new and more disaggregated data. We use a comprehensive dataset for 147 countries spanning 1995-2014, compiled by the IMF. It finds that—consistent with the existing literature—corruption is negatively associated with overall tax revenue, and most of its components. This relationship is predominantly influenced by the way corruption interacts with tax compliance. The establishment of large taxpayer offices improves tax compliance by dampening the perception of corruption, thereby boosting revenue.

### Tax Compliance and Tax Morale - Benno Torgler 2007-01-01

The book will be of considerable assistance to students and other researchers working in the area of compliance behaviour, or more generally, in the area of designing empirical studies. Margaret Mc Kerchar, The British Accounting Review Torgler's book is a valuable contribution to the tax field, especially as it pioneers research into tax morale that is in its infancy and helps redress the US domination of the tax-compliance literature. It places econometric analysis where it rightly belongs as the supporting act, not the main feature! and takes a holistic approach in attempting to explain the complex area of human behaviour that tax compliance involves, whatever the country. Jeff Pope, Agenda Benno Torgler has written an exciting and important book. His careful and imaginative use of survey and experimental data explores important behavioral and institutional dimensions of tax policy and administration that have been too long neglected. The book provides a thorough exposition of what we now know about these issues as well as a rich menu of suggestions about how to do empirical research on the relation between citizens and states and how to build social capital through rethinking how states tax their citizens. Richard M. Bird, University of Toronto, Canada The question of why citizens pay their taxes has attracted increased attention in the tax compliance literature of late. In this book, Benno Torgler considers the evidence that suggests that enforcement efforts cannot fully explain the high degree of tax compliance within society. To attempt to resolve this puzzle, numerous researchers have argued that citizens attitudes towards paying taxes (defined as tax morale) help to explain the high degree of compliance. Yet most have treated tax morale itself as a black box, failing to discuss the issues influencing it. This unique volume provides important new insights into the factors that shape the emergence and maintenance of citizens willingness to cooperate with tax legislations in different societies. Distinctive in its examination of citizen tax morale and tax compliance, this book will be of great interest to academics, researchers and students concerned with economics, political science, sociology, social psychology and accounting. It will also appeal to policymakers and practitioners.

### *Study into the Role of Tax Intermediaries* - OECD 2008-03-10

This report examines the role tax intermediaries play in the operation of tax systems and specifically to understand their role in "unacceptable tax minimisation arrangements" as well as to identify strategies for strengthening the relationship between tax intermediaries and revenue bodies.

### *Economic Psychology* - Erich Kirchler 2017-11-23

Written by two leading psychologists, this timely publication is the only up-to-date, English-language textbook on economic psychology. Focused on application, it is an essential resource for advanced undergraduate and postgraduate courses on economic psychology, behavioural economics and social psychology, in both business and psychology departments.

### **Current Challenges in Revenue Mobilization - Improving Tax Compliance** - International Monetary Fund 2015-01-29

This paper addresses core challenges that all tax administrations face in dealing with noncompliance—which are now receiving renewed attention. Long a priority in developing countries, assuring strong compliance has acquired greater priority in countries facing intensified revenue needs, and is critical for fairness and statebuilding. Series: Policy Papers

Global Encyclopedia of Public Administration, Public Policy, and Governance - Ali Farazmand 2017