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Journal of Economic Psychology 22 (2001) 141–155

JOURNAL OF
**Economic
Psychology**

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The prediction of self-reported and hypothetical tax-evasion: Evidence from England, France and Norway

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Received 2 August 1998; received in revised form 22 August 2000; accepted 15 October 2000

Abstract

This paper sets out to test the Hessing et al. model of tax paying behaviour (which treats tax evasion as a defective behaviour within a social dilemma) using a new measure of hypothetical tax evasion. Two studies were carried out. In all, 400 questionnaires were distributed in Exeter and London (England), Oslo (Norway) and Paris (France). Two hundred and thirty five questionnaires were returned, 44 from Oslo, 64 from Paris and 127 from England. A wide range of independent variables were measured in the questionnaire including scales assessing equity, opportunity to evade, tax attitudes, personality variables and demographic variables. The dependent variables were self-reported tax evasion (income concealment or the over-statement of deductions) and hypothetical tax evasion. Respondents were classified into three groups: 'non-evaders' are those who answered no to both evasion measures, 'hypothetical evaders' agreed that they might evade tax but did not report ever having done so, and 'self-reported evaders' are self-reported evaders who are also mainly hypothetical evaders. On motivational and attitude measures hypothetical evaders were similar to the group of admitted evaders but different from the non-evader group, as the Hessing et al. model would predict. On perceived environmental constraint measures the opposite was the case, with hypothetical evaders being similar to the non-evader group and different from the admitted evaders. This

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suggests that the reason hypothetical evaders do not actually evade tax is that they perceive the environmental constraints to be greater than do the self-reported tax evaders. © 2001 Elsevier Science B.V. All rights reserved.

PsycINFO classification: 3000; 4200

JEL classification: H26

Keywords: Tax evasion; Self-reports

Tax evasion is a serious problem in all modern economies, though it is much more prevalent in some countries than others. Although estimating the extent of evasion is difficult, there is a consensus that the underground economy is about 2–10% of GNP in the West (Cowell, 1990). For a detailed picture of the position in Norway and in Britain (such information is not available for France) we can rely on two thorough books on the subject (Smith, 1986; Isachsen & Strøm, 1981). Smith considers all kinds of evidence and concludes that the underground economy in the UK is between 3% and 5% of GDP, with the lower figure being more likely. Tax evasion seems to be significantly more prevalent in Norway: based mainly on survey evidence, Isachsen and Strøm (1981) conclude that the underground economy in Norway is around 6–7% of GDP.

The obvious question to ask then is why do some people evade taxes. The equally obvious (if erroneous) answer is that people are guided by self-interest. At the core of the most cited economic analyses of tax evasion (e.g. Allingham & Sandmo, 1972; Cowell, 1985; see Andreoni, Erard, & Feinstein, 1998, for a thorough review) is an assumption that people will evade taxes when it is worthwhile to do so. If the perceived benefits of evasion outweigh the perceived costs then, if it is possible, individuals will evade taxes. But these kind of models have failed to account adequately for tax evasion: indeed, according to Smith and Kinsey (1987), they predict that virtually everybody will evade tax, which is, in most countries at least, clearly not the case. They also do not provide an insight into the psychological and other processes involved (Cullis & Lewis, 1997).

Social psychological and criminological models have been notably more successful, as they focus on the significance of personality and situational characteristics in predicting tax evasion. For example, Gottfredson and Hirschi's (1990) 'General theory of crime' places a great deal of emphasis on

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