

## Accepted Manuscript

The behavioralist as tax collector: Using natural field experiments to enhance tax compliance

Michael Hallsworth, John A. List, Robert D. Metcalfe, Ivo Vlaev



PII: S0047-2727(17)30016-6  
DOI: doi: [10.1016/j.jpubeco.2017.02.003](https://doi.org/10.1016/j.jpubeco.2017.02.003)  
Reference: PUBEC 3748  
To appear in: *Journal of Public Economics*  
Received date: 21 March 2015  
Revised date: 30 November 2016  
Accepted date: 8 February 2017

Please cite this article as: Michael Hallsworth, John A. List, Robert D. Metcalfe, Ivo Vlaev , The behavioralist as tax collector: Using natural field experiments to enhance tax compliance. The address for the corresponding author was captured as affiliation for all authors. Please check if appropriate. Pubec(2017), doi: [10.1016/j.jpubeco.2017.02.003](https://doi.org/10.1016/j.jpubeco.2017.02.003)

This is a PDF file of an unedited manuscript that has been accepted for publication. As a service to our customers we are providing this early version of the manuscript. The manuscript will undergo copyediting, typesetting, and review of the resulting proof before it is published in its final form. Please note that during the production process errors may be discovered which could affect the content, and all legal disclaimers that apply to the journal pertain.

# The Behavioralist As Tax Collector: Using Natural Field Experiments to Enhance Tax Compliance\*

Michael Hallsworth  
Imperial College London  
The Behavioural Insights Team

John A. List  
University of Chicago

Robert D. Metcalfe  
University of Chicago

Ivo Vlaev  
University of Warwick

November 30, 2016

## Abstract

This paper presents results from two large-scale natural field experiments that tested the effect of social norm messages on tax compliance. Using administrative data from more than 200,000 individuals in the United Kingdom, we show that including social norm messages in standard reminder letters increases payment rates for overdue tax. This result offers a rare example of social norm messages affecting tax compliance behavior in a real world setting. We find no evidence that loss framing is more effective than gain framing. Descriptive norms appear to be more effective than injunctive norms. Messages referring to public services or financial information also significantly increased payment rates. The field experiments accelerated the collection of tax revenue at little cost.

Keywords: taxation, natural field experiment, social norms.

JEL: C93; D03; H26

---

\* We would like to thank the Editor and two referees for thoughtful comments that improved the paper considerably. We would like to thank Her Majesty's Revenue and Customs, the UK Cabinet Office's Behavioural Insights Team (now The Behavioural Insights Team), and TNS BMRB. In particular: Pedro Wrobel, Nick Down, David Halpern, Jackie Simms, Lesley Titley, Matt Cole, Dawn Reade, Simon Bradford, Mike Holgate, Bob Appleton, Gordon Smith, Graham Brammer, Mike Drewery, Michelle Harrison, and Ara Darzi. We thank David Novogordsky for his research support. We are grateful for the comments given by seminar participants at IFS-UCL, UCSD, Georgia State University, University of Wyoming, the 1<sup>st</sup> International Conference on Public Policy, the AEA/ASSA 2014 conference, and the 2014 FAU Taxation, Social Norms and Compliance conference; and those given by Hunt Allcott, James Alm, Stefano DellaVigna, Greer Gosnell, Erich Kirchler, Steven Levitt, Mark Phillips, Michael Price, Steven Sheffrin, and Richard Thaler. The views expressed are those of the authors, and cannot be attributed to H.M. Revenue and Customs, the Cabinet Office, or H.M. Government. Hallsworth: [m.hallsworth11@imperial.ac.uk](mailto:m.hallsworth11@imperial.ac.uk); List: [jlist@uchicago.edu](mailto:jlist@uchicago.edu); Metcalfe: [metcalfe@uchicago.edu](mailto:metcalfe@uchicago.edu); Vlaev: [Ivo.Vlaev@wbs.ac.uk](mailto:Ivo.Vlaev@wbs.ac.uk).

Download English Version:

<https://daneshyari.com/en/article/5101843>

Download Persian Version:

<https://daneshyari.com/article/5101843>

[Daneshyari.com](https://daneshyari.com)