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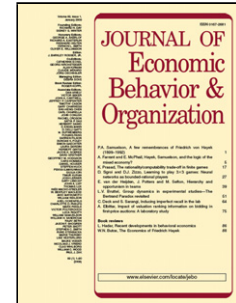
Title: Tax Aversion in Labor Supply

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Highlights for “Tax Aversion in Labor Supply”

By Judd B. Kessler and Michael I. Norton

- Individuals withhold labor supply more in response to a tax than to a financially equivalent wage cut
- More than half of the effect of a tax on labor supply is due to this “tax aversion”
- Tax aversion affects labor supply on the extensive margin (working less) rather than the intensive margin (being less productive while working)
- Tax aversion is similar whether taxes are paid to the federal government or to the experimental lab

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