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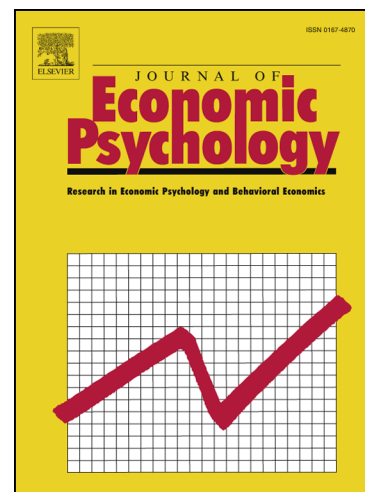
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Education and tax morale

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Abstract

While the determinants of tax morale have been widely studied in the literature, surprisingly, the fundamental influence of education on tax morale has yet to be investigated. Given the insights from the psychological and political science literature about the role of education in the formation of social values, in this paper, we analyze two channels through which education shapes tax morale. We find that education has a positive impact on tax morale for those individuals that are net beneficiaries of the welfare state, and a negative impact for those that are net contributors. Furthermore, our results indicate that the more highly educated because of their better knowledge on public affairs exhibit higher levels of tax morale in countries that have better quality public services, a fairer tax system and higher quality institutions.

JEL classification: H26; H52; I25

Key words: Tax morale; Tax compliance; Education; Welfare state benefits; Trust in public institutions

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*The authors declare that they have no relevant or material financial interests that relate to the research described in this work.

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