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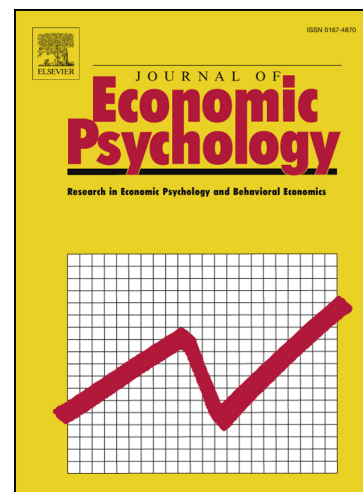
‘Commitment to Tax Compliance: Timing Effect on Willingness to Evade’

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Title: 'Commitment to Tax Compliance: Timing Effect on Willingness to Evade'

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Abstract: Experimental and empirical literature on individual decision-making has shown a remarkable difference between planning and ongoing decisions: when asked to plan their actions, people overweight events with low probability; on the contrary, in ongoing decisions, they tend to ignore them. We report on a laboratory experiment designed to explore the presence of this decisional inconsistency in taxpayers' behavior, by means of a (self) commitment system for compliance. In line with the overweighting of events with small probabilities (i.e. fiscal audits), we find that planning induces the majority of people not only to adopt a mechanism of commitment to tax compliance, but also to actually comply.

Keywords: tax-evasion; Planning-Ongoing Gap; risk preferences

JEL-classification: C91; D81; H20

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