



Tax Evasion: An Experimental Approach (European Monographs in Social Psychology)

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The aim of this book, first published in 1991, is not to examine the moral or economic rights and wrongs of the issue, but to introduce a fresh way of exploring this old but growing problem. Research into tax evasion has been bedevilled with measurement problems: the hidden economy has been well named. The key is to design experimental situations that engage the same psychological processes as their real-world counterparts. This has been achieved by embedding the declaration of taxes in simulated business games. A feature of the research is that it is cross-national (carried out in the Netherlands and the UK), which also enhances ecological validity. This work will be of particular interest to applied social psychologists, tax researchers and experimental economists.

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