

Undeclared work, deterrence and social norms: the case of Germany

Feld, Lars P., author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20397487&lokasi=lokal>

Abstrak

[This study focuses on the phenomenon of undeclared work and the case of Germany, presenting the most comprehensive analysis of tax non-compliance for Germany to date, based on surveys conducted by the Rockwool Foundation. Theoretically, the analysis starts from the standard model of tax evasion as being influenced by the subjectively perceived extent of deterrence, the perceived marginal tax burden and social norms. Evidence is provided on the impact of deterrence and other factors on tax non-compliance, and several descriptive statistics are presented to better illustrate the nature of undeclared work with regard to industry, region, education and other socio-economic characteristics. , This study focuses on the phenomenon of undeclared work and the case of Germany, presenting the most comprehensive analysis of tax non-compliance for Germany to date, based on surveys conducted by the Rockwool Foundation. Theoretically, the analysis starts from the standard model of tax evasion as being influenced by the subjectively perceived extent of deterrence, the perceived marginal tax burden and social norms. Evidence is provided on the impact of deterrence and other factors on tax non-compliance, and several descriptive statistics are presented to better illustrate the nature of undeclared work with regard to industry, region, education and other socio-economic characteristics.]