

# The Economic Psychology Of Tax Behaviour - Erich Kirchler

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Tax evasion is a complex phenomenon which is influenced not just by economic motives but by psychological factors as well. Economic-psychological research focuses on individual and social representations of taxation as well as decision-making. In this 2007 book, Erich Kirchler assembles research on tax compliance, with a focus on tax evasion, and integrates the findings into a model based on the interaction climate between tax authorities and taxpayers. The interaction climate is defined by citizens' trust in authorities and the power of authorities to control taxpayers effectively; depending on trust and power, either voluntary compliance, enforced compliance or no compliance are likely outcomes. Featuring chapters on the social representations of taxation, decision-making and self-employed income tax behaviour, this book will appeal to researchers in economic psychology, behavioural economics and public administration. Author: Kirchler, Erich Publisher: Cambridge University Press Illustration: N Language: ENG Title: The Economic Psychology of Tax Behaviour Pages: 00264 (Encrypted PDF) On Sale: 2007-06-21 SKU-13/ISBN: 9780521876742 Category: Business & Economics : Taxation - General Category: Psychology : Applied Psychology

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