

STANISLAV KLAZAR

Prague University of Economics and Business, Czech Republic

PAULINA JALAKSOVA

Prague University of Economics and Business, Czech Republic

SOCIAL NORMS AS FACTORS OF TAX EVASION

Abstract:

We address the application of a behavioural approach to tax evasion or tax compliance in the European Union. We focus on the relationship between social norms and tax evasion. We analysed data from our survey (in 3 countries with the highest levels of tax evasion compared to 3 countries with the lowest levels). It seems that social norms on tax compliance in countries with low tax evasion are stronger than in other countries, particularly those with high levels of tax evasion. Focusing on forming social norms could solve tax evasion in some economies (countries).

Keywords:

Behavioural approach; Tax evasion; Tax compliance; Social norms

JEL Classification: H26, H39