

## Behavioral and Cultural Approaches to Tax Compliance

Panel Chair:

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### Abstract

Nation-states differ widely in their ability to elicit compliance with fiscal demands. Significantly, the tax gap across countries is correlated with citizens' intrinsic willingness to pay their taxes. Understanding the determinants of voluntary compliance promises to yield important insights for states facing obstacles to efficient tax administration. How does "tax morale" differ across individuals and societies? How is the willingness to pay linked to historical and contemporary institutional performance and tax policies? To what extent is voluntary compliance a product of social capital, or broader cultural norms about honesty and rule-following? This panel aims to bring together a diverse set of scholars employing a variety of theoretical perspectives and empirical approaches to address these and related questions.

If you have a Paper you think might fit in this Panel, please contact the Panel Chair before **15 February** with the following information:

- Title of the paper (no more than 20 words)
- Abstract of the paper (no more than 250 words)
- Author's (and if applicable co-author's) email address as registered in their MyECPR account
- 3–5 keywords