UNIVERSIDAD DE GRANADA

Departamento de
Teoría e Historia
Económica

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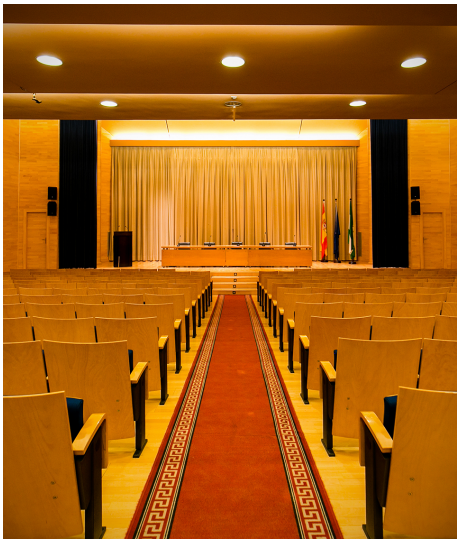

Título: The effect of tax avoidance in voting decisions: a real-effort task experiment

Sala: E28

Hora: 12:30

Abstract: The annual report of the Tax Justice Network (2020) reveals that countries are losing over $427 billion each year to tax avoidance and tax evasion. In this paper, we analyze theoretically and experimentally the effect of tax avoidance on voting decisions and work productivity when we vary both the cost and the information about tax avoidance. We propose a basic model of redistributive politics in which there are two types of voters (high and low skilled workers) and two exogenous tax schemes to vote for. We design a laboratory experiment to test the results of the model, i.e. the tax rate chosen by majority voting. We consider a control treatment where tax avoidance is not feasible. In the main treatments, only the high skilled workers are allowed to avoid taxes with a fixed cost that varies in two different treatments. We also consider two additional treatments with full or partial information about tax avoidance decisions by high skilled workers. Overall, the preliminary experimental results support our theoretical predictions.

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