

IAB-Colloquium

zur Arbeitsmarkt- und Berufsforschung

Einladung
14/2018

Toward an understanding of collaborative tax evasion: A natural field experiment with businesses

Dr. Annabelle Doerr

Walter Eucken Institut

Although it is known that sales from businesses to consumers provide fertile ground for tax evasion, little is known about how collaborative tax evasion is initiated and how much consumers can save if they agree to evade taxes. To fill the gap, we run a natural field experiment with almost 3,000 businesses in Germany. We randomly manipulate the contract conditions that we communicate. We find that 56% of businesses approach consumers with the intention to evade taxes. The fraction varies with the regulation of the market on which businesses operate and the proposed price. It is insensitive to the type of job. While consumers' request of a price discount has little effect on businesses' intention to evade, the fraction of businesses willing to evade increases to 80% when consumers signal their willingness to collude. Consumers' evasion rents amount to 25% on average.

Datum:

Donnerstag,
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Uhrzeit:

11:00 Uhr

Ort:

Regensburger Str. 100
Sitzungssaal E10
90478 Nürnberg