

2013



(2010 , -)



(Doing Business)



(2012 ,)



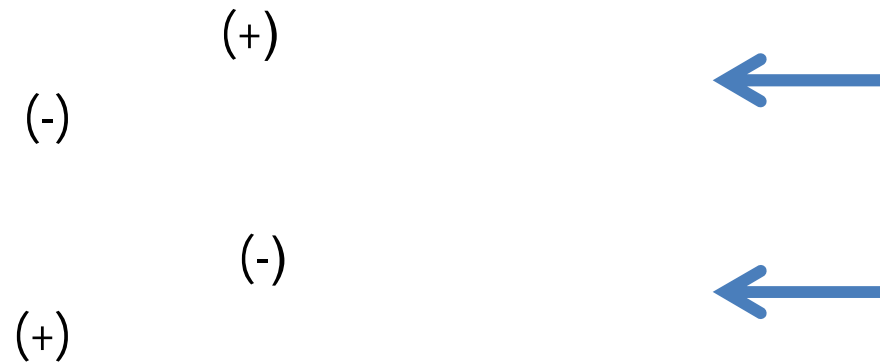
Choice)	
(architecture	

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IRS



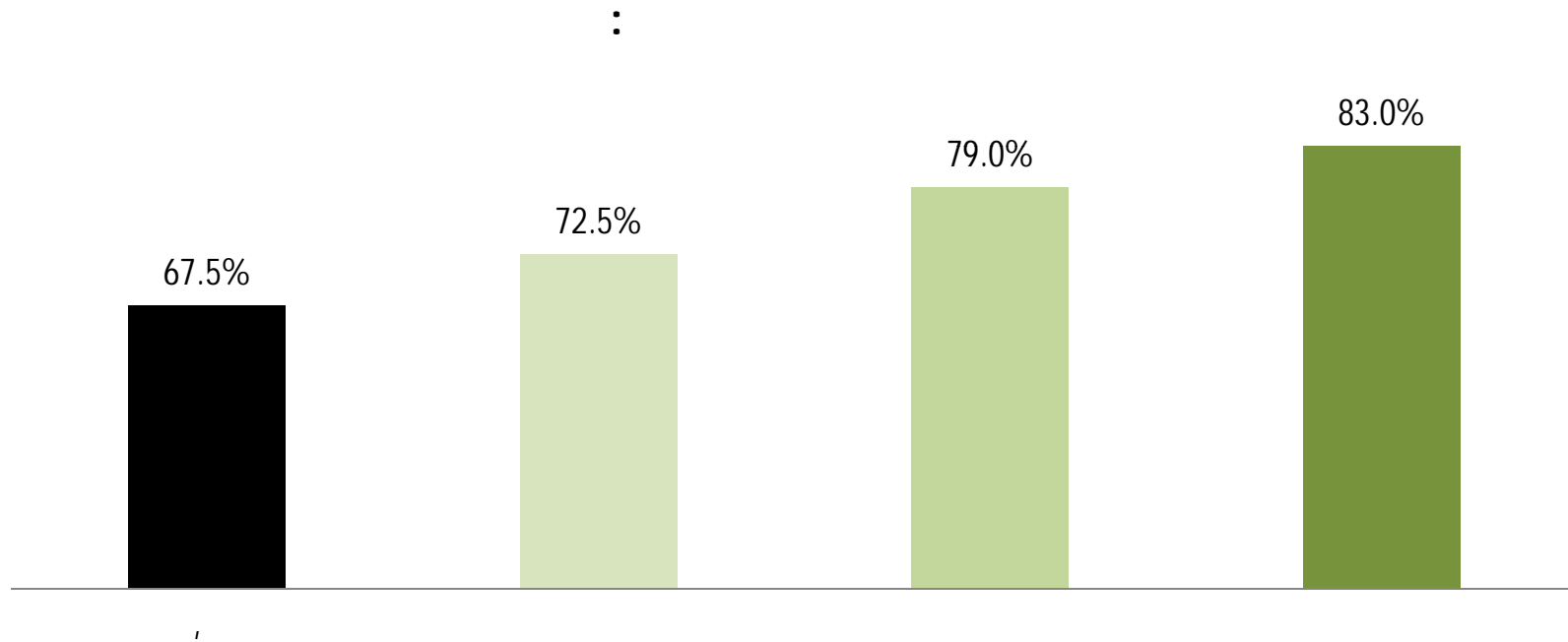
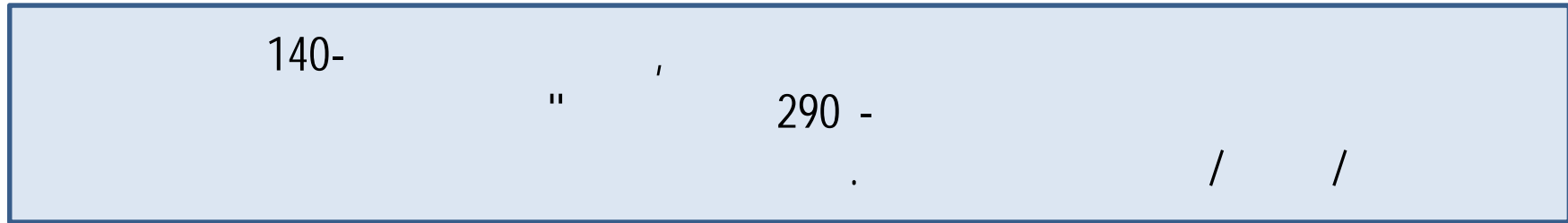


Kastlunger, Kirchler, Lozza, & Schabmann, in preparation;
Muehlbacher & Kirchler, 2010; Muehlbacher, Kirchler, &
Schwarzenberger (in press); Wahl, Endres, Kirchler, & Böck, in
press; Wahl, Kastlunger, & Kirchler, 2010

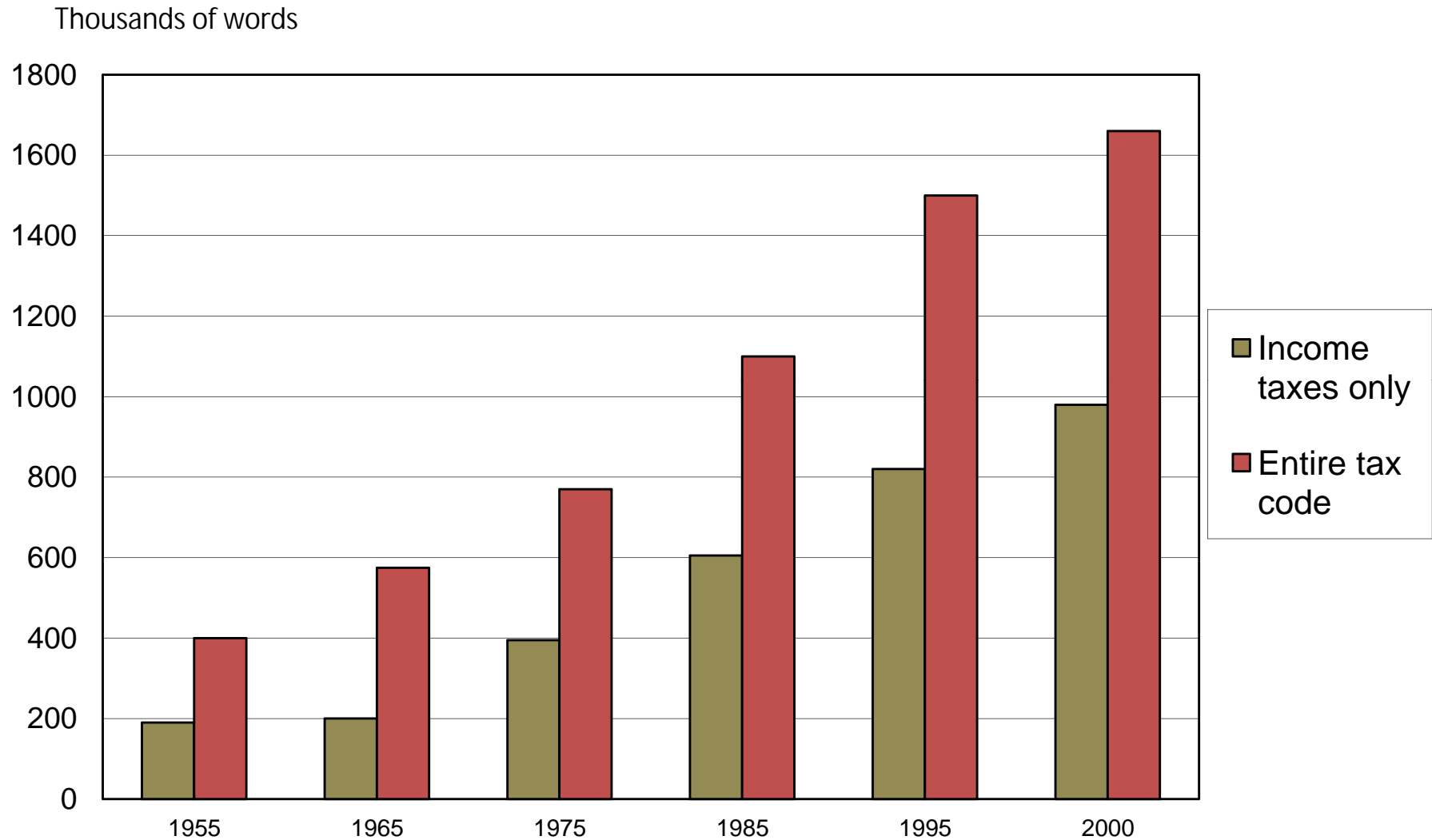
(Braithwaite, 2009; Braithwaite & Braithwaite,

.2001)

(the "Nudge" unit, 2012)



Growth in number of words in the IRS Code from 1955 to 2000; adopted from www.taxfoundation.org/compliancetestimony.html; quoted in Owens and Hamilton (2004, p. 349)





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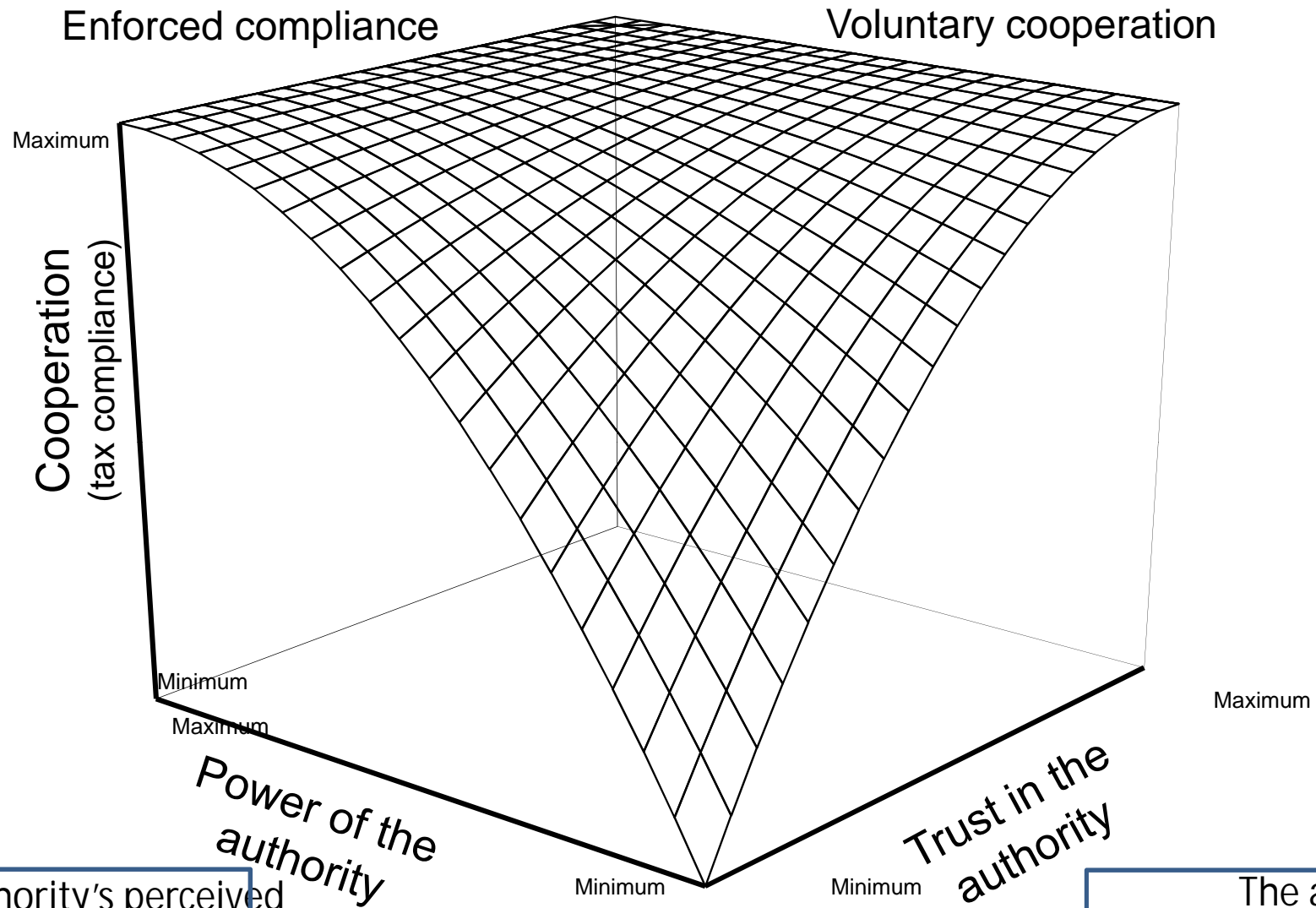
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:(non-compliance) -
- (evasion)

+
- (Avoidance)

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The Slippery Slope Framework (Kirchler, Hoelzl, & Wahl, 2008, p.212)



Authority's perceived capacity to detect and punish tax evaders

The authority is benevolent and works for the common good

The Australian Taxation Office (2003) compliance model

