

EINLADUNG ZUR NÄCHSTEN VERANSTALTUNG DES POTSDAM RESEARCH SEMINAR IN ECONOMICS

Sehr geehrte Damen und Herren,

Wir laden Sie herzlich zur nächsten Veranstaltung des Potsdam Research Seminar in Economics am **05.12.2017** ein.

Das Seminar findet von **14.00 bis 16.00 Uhr** (c.t.) in Raum **3.01.231** statt.

Referent:

Prof. Dr. Martin Fochmann (*Universität Köln*)

Thema des Vortrages:

Less Cheating? The Effects of Prefilled Tax Returns on Compliance Behavior of Taxpayers

Abstract:

As a consequence of the digital transformation, taxpayers are more and more confronted with already prefilled tax returns instead of completing blank forms. However, there is almost no evidence on how pre-filled tax returns impact compliance behavior. In a controlled experiment with 213 participants, we study this research question. We hypothesize that prefilled values lead to anchoring effects that tend to influence decision making in the direction of prefilling. We show that prefilled tax returns have a meaningful influence on compliance behavior and consequently on tax revenues. If tax returns are correctly prefilled, we find that subjects are significantly more tax compliant than with blank tax returns (i.e., without prefilling). However, in cases of an incorrect prefilling, our results suggest that prefilling can have reverse and asymmetric effects. If prefilled income is lower than actually income, individuals tend to reduce tax compliance compared to correctly prefilled tax returns. In contrast, if prefilled income is higher than actually income, no further influence on compliance behavior is observed. Consequently, in cases of an incorrect prefilling, prefilling has only negative but no positive additional effects on tax compliance.

Martin Fochmann, Nadja Müller, Michael Overesch (all University of Cologne)

Wir freuen uns auf Ihre Teilnahme.