ABSTRACT:
WHEN HAPPY PEOPLE MAKE SOCIETY UNHAPPY: INCIDENTAL EMOTIONS AFFECT COMPLIANCE BEHAVIOR

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Emotions have a strong impact on our everyday lives in general and judgment and decision making in particular. Our paper presents the first study to show that incidental emotions, i.e., emotions not related to the actual choice problem, influence individuals’ tax compliance behavior. A survey of 22,220 German taxpayers and a controlled laboratory experiment involving 297 participants provide evidence that positive incidental emotions lead to a lower willingness to comply than aversive incidental emotions. The participants in our survey show lower tax compliance attitudes on days associated with a positive mood. These findings are supported by the results of a controlled experiment in which incidental emotions are induced by standardized pictures.