


Mapping the Intellectual Landscape of Tax Evasion Research: A Comprehensive Bibliometric Analysis

Loso Judijanto
IPOSS Jakarta

Article Info	ABSTRACT
<p>Article history:</p> <p>Received Nov, 2025 Revised Nov, 2025 Accepted Nov, 2025</p> <hr/> <p>Keywords:</p> <p>Bibliometric Analysis; Intellectual Landscape; Tax Compliance; Tax Evasion; Tax System</p>	<p>This work performs a thorough bibliometric analysis to delineate the intellectual terrain of tax evasion research. The study utilizes citation and co-authorship data from Scopus to identify principal themes, prominent authors, and collaboration networks within the area. The results indicate that tax evasion research is interdisciplinary, with substantial contributions from economics, psychology, and law. The United States and the United Kingdom are pivotal in the discipline, with increasing research cooperation in Asia and Africa. Emerging subjects encompass the utilization of artificial intelligence in tax detection and the influence of the informal economy on tax compliance. The research underscores the necessity for international cooperation in combating tax evasion, especially via transnational alliances. The study's limitations encompass dependence on citation data and the absence of comprehensive analysis of specific research content. The study offers significant insights for policymakers and scholars, while indicating avenues for future investigation in this critical domain.</p> <p><i>This is an open access article under the CC BY-SA license.</i></p> <div></div>
<p>Corresponding Author:</p> <p>Name: Loso Judijanto Institution: IPOSS Jakarta Email: losojudijantobumn@gmail.com</p>	

1. INTRODUCTION

In modern financial systems, tax evasion constitutes a continual and complex challenge for governments around. Tax evasion, defined as the deliberate under-reporting or omission of taxable income or assets, compromises public revenue, distorts competitiveness among taxpayers, and diminishes trust between residents and tax authorities. Its significance has been emphasized in economics, public policy, accounting, law, behavioral finance, and political science. The escalation of globalization enhances capital mobility, while digitalization complicates transaction tracking, and multinational corporations abuse foreign tax systems, resulting in a

substantial increase in the scope and complexity of tax evasion. The academic literature has consequently broadened, with researchers examining the determinants, mechanisms, repercussions, and governmental responses to tax evasion. The academic discourse has progressed in tandem with advancements in global economics and politics, highlighting the profound interrelations among tax evasion, governance, and social equality [1].

Simultaneously, bibliometric analysis—a quantitative examination of academic literature through bibliographies, citation networks, authorship, and publishing trends—has arisen as an essential instrument for mapping and evaluating the intellectual framework of research domains. In the field

of tax evasion, bibliometric methods allow researchers to analyze the evolution of themes, identify leading authors or institutions, examine international cooperation, and pinpoint existing research gaps. Recent studies utilizing methods such as analyses of the Web of Science or Scopus databases indicate a rapid expansion in tax-evasion research and the emergence of thematic clusters that extend beyond traditional economic modeling to encompass behavioral, ethical, governance, and technological aspects [2].

Moreover, research on tax evasion is dynamic: the contextual factors are continually evolving [3], [4]. Fundamental factors, like digital economy platforms, sharing economy models, remote employment, blockchain, and artificial intelligence, generate novel opportunities and detection issues for tax authorities. Concurrently, governmental frameworks like the Organisation for Economic Co-operation and Development (OECD) Base Erosion and Profit Shifting (BEPS) programs, automatic information exchange, and enhanced international collaboration redefine the comprehension and approach to tax evasion. The academic discipline must consequently stay adaptable, responding to emerging subjects and methodological innovations. By delineating the intellectual terrain of this study subject, scholars and practitioners can ascertain both completed endeavors and areas yet to be investigated [5].

Empirical bibliometric analyses of tax evasion research reveal notable tendencies. A recent study analyzed publications from 1975 to 2022, revealing that initial years contained only a limited number of articles annually, whereas productivity surged significantly post-2008, particularly after 2017, indicating a maturation of the discipline [6]. Furthermore, specific countries, journals, and authors predominate the discourse. These trends suggest possible biases in research breadth, regional representation, and theme emphasis—concerns that require additional examination for the discipline to progress in a globally inclusive and policy-relevant manner.

This study aims to deliver an extensive bibliometric analysis of tax evasion research in response to these advances. This research will utilize bibliometric indicators (including publication counts, citation networks, co-authorship patterns, and keyword evolution) alongside visual analytics to delineate the intellectual landscape of the field: its temporal evolution, prevailing themes and emerging frontiers, collaborative networks among scholars and institutions, and contextual gaps that warrant further investigation. This action addresses the demand for a systematic mapping of the field, as demonstrated by previous reviews on tax evasion and tax avoidance [7].

Notwithstanding the expanding corpus of study on tax evasion, the discipline is hindered by many constraints: fragmented theme focuses, restricted interdisciplinary collaboration, geographical disparities in contributions, and an absence of cohesive synthesis of intellectual frameworks. Although various studies have conducted bibliometric or mapping analyses, many concentrate exclusively on tax avoidance rather than evasion, specific geographic contexts, or restricted time frames. This results in an imperfect understanding of the worldwide structure of tax evasion research, the evolution of key debates and trends, and the identification of interesting yet under-explored niches. In the absence of a comprehensive mapping, both academics and policymakers encounter challenges in understanding the overarching trends, robustness, and prospective trajectories of the field's development.

This study seeks to delineate the intellectual terrain of tax evasion research through a thorough bibliometric examination. Specifically, it will: (1) delineate the chronological progression of publications and citations in the realm of tax evasion, (2) ascertain the most impactful authors, journals, institutions, and countries within this discipline, (3) examine collaborative networks (co-authorship, institutional, and geographic), (4) unveil thematic clusters and nascent research fronts through keyword co-occurrence and citation mapping, and (5) and

erscore research deficiencies and suggest directions for future investigation. The study aims to serve as a scholarly reference and a basis for focused, policy-relevant multidisciplinary research on tax evasion.

2. METHOD

This study employs a bibliometric methodology to delineate the intellectual terrain of tax evasion research. Bibliometric analysis is a potent technique for discerning trends, patterns, and prominent contributors within a particular academic discipline through the examination of publishing and citation records of scholarly works. The principal data source for this study will be the Scopus database, which offers a thorough and dependable compilation of academic publications spanning several fields, including economics, law, and public policy. The search will be confined to publications specifically pertaining to tax evasion, incorporating terms such as "tax evasion," "tax avoidance," "tax compliance," and "illicit financial flows." The chosen timeframe for the analysis will extend from 2000 to 2025, encompassing both the historical evolution and contemporary trends in tax evasion research [8].

To facilitate a comprehensive analysis, many bibliometric indicators will be utilized, encompassing publication counts, citation rates, authorship patterns, and journal impact factors. Citation analysis will uncover

the most cited papers, significant authors, and key journals in the domain of tax evasion. Co-citation analysis will facilitate the identification of theme clusters within the literature, thereby categorizing the most significant study issues, including behavioral variables in tax evasion, economic repercussions, and policy responses [9]. The project will analyze co-authorship networks to assess the degree of collaboration across academics, institutions, and countries, thereby elucidating the collaborative dynamics of tax evasion research.

The analysis will utilize VOSviewer and Bibliometrix software, which are extensively employed in bibliometric research for their capacity to visualize and map citation and co-authorship networks. VOSviewer will provide network visualizations of the most influential articles, authors, and research themes, whereas Bibliometrix will be utilized for statistical analysis and the discovery of developing trends in tax evasion research. The findings will be displayed in both quantitative and visual formats, facilitating a thorough comprehension of the progression of tax evasion research, its principal contributors, and the prevailing study themes. This methodology will furnish a comprehensive and systematic representation of the intellectual terrain, facilitating the identification of prospective research domains and informing policy suggestions [10].

Moreover, the visualization elucidates the relationship between tax evasion and other subtopics including "crime," "fraud," and "government." These expressions indicate that tax evasion is assessed not just from an economic or policy viewpoint but also from a legal and criminal one. The convergence of "crime" and "fraud" with "tax evasion" underscores the unlawful character of tax evasion, which is often examined in relation to criminal conduct and governmental punishment.

The image underscores the rise of novel research areas, including "artificial intelligence" and "economic

analysis," linked to tax administration and the advancing techniques for identifying and addressing tax evasion. The emergence of these contemporary notions indicates that the sector is evolving in response to technology advancements, including innovative tools and methodologies such as AI to enhance tax compliance and mitigate evasion. This indicates that forthcoming study on tax evasion may increasingly concentrate on technical advancements and their use in tax systems and enforcement methodologies.

3.2 Overlay Visualization

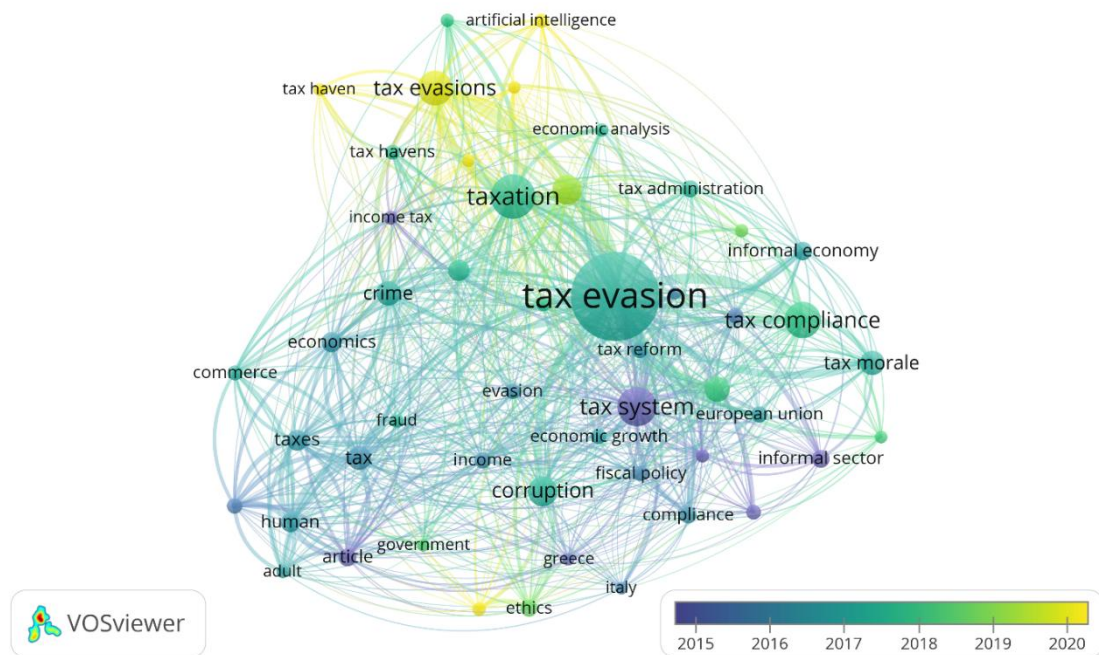


Figure 2. Overlay Visualization
Source: Data Analysis Result, 2025

The uploaded image is a VOSviewer overlay visualization illustrating the temporal progression of research on tax evasion from 2015 to 2020. The hues in the graphic denote distinct years, with the color gradient transitioning from purple (2015) to yellow (2020). The prominent and central nodes, including "tax evasion," "tax system," and "taxation," have remained stable over the years, underscoring their

status as enduring central themes in the research. The alteration in hue and the formation of novel connections over time signify the evolution of topics and their interrelationships, with contemporary study themes surfacing in the latter years of the period.

The term "artificial intelligence" is notably prevalent in the yellow (2020) section, indicating

an increasing interest in utilizing AI for tax evasion detection and compliance monitoring in recent years. The relationship between "tax evasion" and "economic analysis" becomes increasingly evident in subsequent years, indicating a transition to more advanced economic modeling and data analysis methods in the examination of tax evasion. The use of phrases such as "tax administration" and "tax reform" in the earlier years (purple and blue) indicates that the emphasis was mostly on structural and policy-oriented strategies to combat tax evasion.

Furthermore, geographical phrases such as "European Union," "Greece," and "Italy" seem to be more prevalent in the initial years of the timeline, suggesting a regional emphasis on tax evasion in particular countries or areas. Over time, these terms appear to be supplanted by more encompassing concepts such as "informal economy" and "economic growth," which signify an increasing

global emphasis on the systemic and economic determinants of tax evasion. This shift indicates a widening scope in tax evasion research, where regional concerns are progressively contextualized within broader global economic frameworks.

3.3 Citation Analysis

Tax evasion has historically garnered academic attention, with various significant studies enhancing our comprehension of its economic, psychological, and behavioral dimensions. The table below displays a compilation of significant studies in the field, arranged by their citation frequencies. These studies have influenced the evolution of tax evasion theory, informed tax policy discussions, and underscored the significance of culture, incentives, and institutional variables in affecting tax compliance. Every study offers a distinct viewpoint, encompassing theoretical analysis, empirical trials, and cross-national comparisons of tax morale and evasion tactics.

Table 1. Top Cited Research

Citations	Authors and year	Title
2544	[11]	Income tax evasion: a theoretical analysis
1287	[12]	Top incomes in the long run of history
1197	[13]	Corporate tax avoidance and high-powered incentives
735	[14]	The economic psychology of tax behaviour
619	[15]	Unwilling or unable to cheat? evidence from a tax audit experiment in denmark
618	[16]	Cheating ourselves: The economics of tax evasion
612	[17]	Income tax evasion: A theoretical analysis
580	[18]	Culture differences and tax morale in the United States and in Europe
521	[19]	The informal sector in developed and less developed countries: A literature survey
500	[20]	Chapter 22 Tax avoidance, evasion, and administration

Source: Scopus, 2025

The table delineates the most frequently referenced studies in tax evasion research, commencing with Allingham and Sandmo's seminal theoretical examination of income tax

evasion, which has established the cornerstone for a substantial portion of the literature in this domain. [11] work introduced fundamental notions that persistently shape the

understanding of tax evasion, emphasizing the economic incentives that motivate individuals to dodge taxes. [12] seminal study on income inequality offers crucial insights into the wider societal and economic ramifications of tax evasion.

Furthermore, research such as [14] on the psychology of tax behavior and [15] experimental examination of tax evasion in Denmark underscores the human and institutional elements influencing tax compliance, accentuating the necessity of comprehending taxpayer behavior beyond mere economic modeling. The incorporation of studies on tax avoidance, shown by

[16] analysis of tax evasion and avoidance tactics, illustrates that evasion is a component of a wider array of tax-related actions encompassing both lawful and unlawful methods of reducing tax obligations. Furthermore, the studies by [18] and [19] provide cross-cultural and international insights, illustrating the impact of culture and the informal sector on tax compliance. Collectively, these works provide the foundation of tax evasion research, offering significant insights into the intricate dynamics of tax compliance, avoidance, and evasion.

3.4 Density Visualization

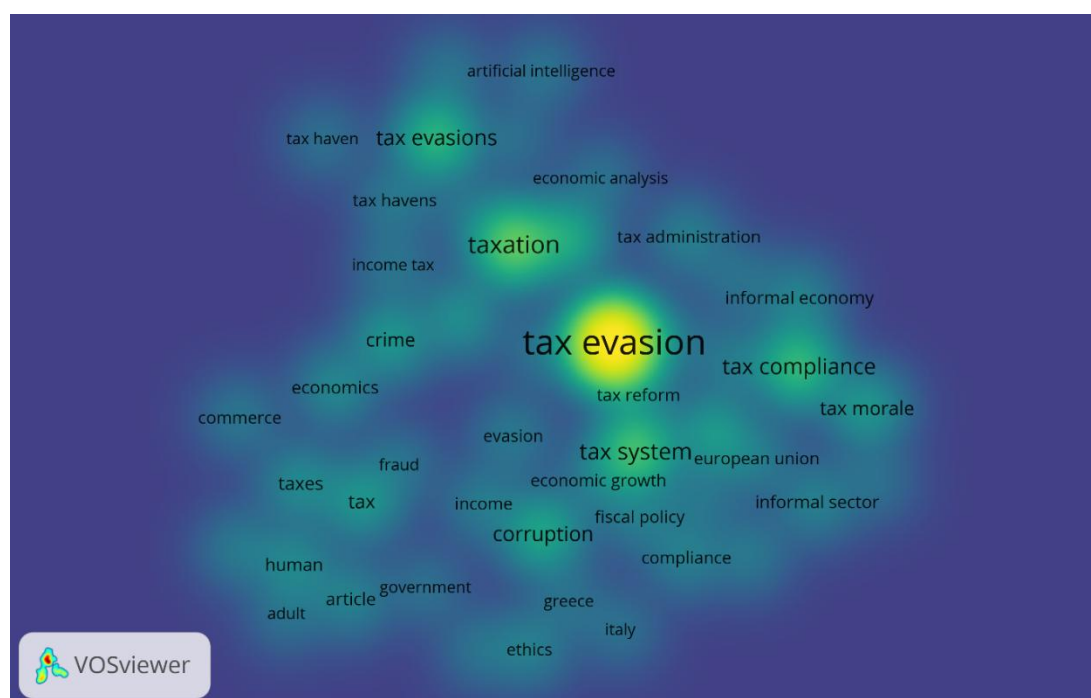


Figure 3. Density Visualization
Source: Data Analysis Result, 2025

The image is a VOSviewer density visualization pertaining to tax evasion study. The heatmap colors signify the density of research on various terms, with brighter regions denoting greater concentrations of academic activity. At the map's center, the phrase "tax evasion" is prominently shown in yellow, indicating it is the most extensively

studied idea in this field. Adjacent to it are pertinent terms such as "tax system," "corruption," "tax compliance," and "tax reform," which illustrate the interrelation of these subjects with tax evasion. These concepts are intricately linked to the overarching discourse on economic systems, regulatory structures, and taxpayer conduct. The map indicates

a notable concentration of research pertaining to terms such as "economic growth," "informal economy," and "taxation." These clusters underscore the significance of analyzing the economic and social determinants affecting tax evasion. Furthermore, geographical designations such as "European Union," "Greece," and "Italy" signify an emphasis on certain areas where tax evasion is a significant issue, perhaps attributable

to disparate tax frameworks and economic circumstances. The occurrence of phrases such as "artificial intelligence" and "economic analysis" in the top regions of the map indicates that contemporary approaches, including data analysis and technology advancements, are increasingly influential in tax evasion studies.

3.5 Co-Authorship Network

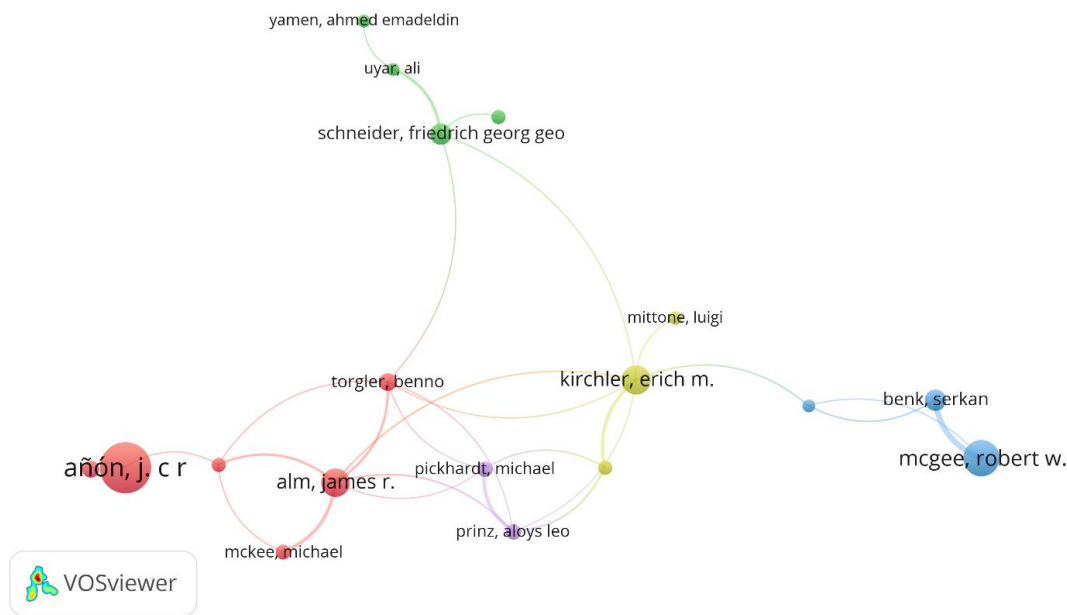


Figure 4. Author Visualization
Source: Data Analysis Result, 2025

The picture is a VOSviewer depiction of a co-authorship network that illustrates the connections among leading authors in tax evasion research. The nodes signify individual writers, with their size corresponding to publication output, while the connecting lines indicate co-authorship relationships among scholars. The color gradients denote distinct clusters of writers, with each hue symbolizing a particular group of experts that often work on articles about tax evasion.

The red cluster surrounding writers such as "Alm, James R." and "Torgler, Benno" indicates a

substantial corpus of research concentrated on the economic and behavioral dimensions of tax evasion, with these authors frequently collaborating or publishing in analogous fields. The yellow cluster, featuring writers such as "Kirchler, Erich M." and "Mittone, Luigi," emphasizes research focused on the psychological and sociological dimensions of tax compliance and evasion. Simultaneously, the blue cluster, encompassing authors such as "McGee, Robert W." and "Benk, Serkan," seems to concentrate primarily on the legal and

international aspects of tax evasion and avoidance.

The network exemplifies the collaborative essence of tax evasion research, indicating that while some academics concentrate on particular subfields (e.g., psychology, economics, or law), distinct

intersections exist where different disciplines converge. The visualization highlights the interdependence of researchers in enhancing the comprehension of tax evasion, suggesting that interdisciplinary methodologies are essential in addressing this issue.

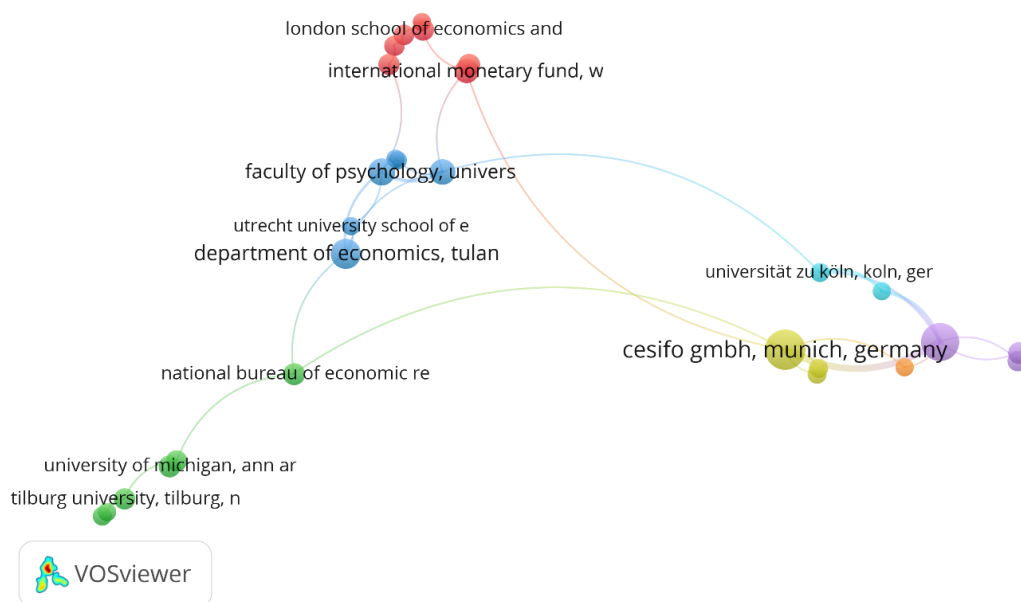


Figure 5. Affiliation Visualization
Source: Data Analysis Result, 2025

The submitted image is a VOSviewer depiction of a co-authorship network illustrating the affiliations of researchers in the domain of tax evasion. The nodes signify different institutions or academic entities, while the lines connecting them illustrate the cooperation within the research topic. The color gradients represent distinct clusters of institutions according to their collaboration patterns, with hues ranging from red, green, blue, yellow, to purple, indicating various groups of associated institutions.

The institutions in the red cluster, including the "London School of Economics and International Monetary Fund (IMF)," exhibit a robust network of cooperation, evidenced by the highly

interconnected nodes. This cluster likely denotes a scholarly and policy-driven entity concentrating on the worldwide financial and economic ramifications of tax evasion. The blue cluster, with entities such as "Utrecht University" and "Department of Economics, Tulane," suggests a predominant academic emphasis, likely on the economic and behavioral dimensions of tax compliance and evasion. Simultaneously, entities such as "CESIFO GmbH, Munich, Germany," within the yellow-green cluster, signify partnerships among research institutions centered on economics, likely addressing economic policies and institutional structures.

The green and purple clusters, encompassing institutions

such as the University of Michigan and Tilburg University, indicate that academics from these entities exhibit significant collaboration in works pertaining to both theoretical and empirical models of tax evasion. The graphic emphasizes universities like "Universität zu Köln," indicating significant cross-border collaboration, as these researchers are presumably

investigating regional or comparative matters like tax regimes, compliance, and evasion across several nations. This map offers significant insights into the global landscape of tax evasion research, illustrating the contributions and influence of many academic and research institutes through partnership.

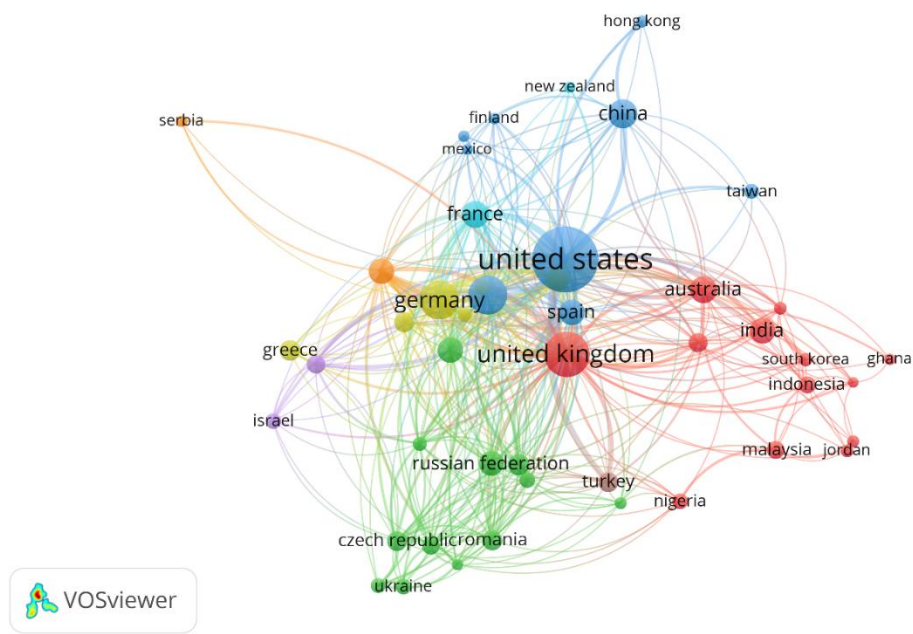


Figure 6. Country Visualization
Source: Data Analysis Result, 2025

The uploaded image is a VOSviewer depiction of a co-authorship network categorized by countries, illustrating global collaboration tendencies in tax evasion research. The nodes signify several countries, and the dimensions of each node correspond to the extent of research activity inside those nations. The hue of the nodes signifies distinct groupings, with each cluster denoting a consortium of nations that regularly engage in tax evasion research collaboration.

The United States and the United Kingdom occupy the central position in the network, encircled by nations such as Germany, Spain, and France. These nations constitute a

substantial and interconnected cluster, indicating that a significant portion of tax evasion research is spearheaded by these Western countries. The United States is notably linked to numerous countries, including China and the United Kingdom, underscoring its pivotal role in the global discourse on tax evasion. The concentration of nations such as China, Taiwan, and Hong Kong in the blue region indicates a growing emphasis on tax evasion studies in East Asia.

Conversely, nations such as India, South Korea, and Indonesia constitute a distinct cluster, highlighted in red, indicating an increasing focus on tax evasion

research in South Asia and Southeast Asia, accompanied by substantial regional collaboration. Furthermore, African nations such as Ghana and Nigeria are included in the red cluster, indicating that tax evasion is becoming as a significant research subject across many regions. The map underscores the international scope of tax evasion research, with nations from every continent participating in the academic dialogue and engaging in collaboration.

3.6 Discussion

a. Practical Implications

This research offers significant information for policymakers, tax authorities, and international organizations aiming to combat tax evasion. This study identifies the predominant research issues and main contributors in the field, so aiding in the formulation of future policy development and intervention measures. The recognition of key domains such as tax system reforms, tax compliance, and the influence of digital technologies, including artificial intelligence in identifying tax evasion, provides actionable guidance for governments aiming to enhance tax administration and compliance. The geographic distribution of research reveals regional tendencies, enabling policymakers to customize tax policies and enforcement techniques to address the distinct difficulties and opportunities inside respective jurisdictions. The examination of international cooperation reveals that cross-border partnerships and knowledge exchange are essential for combating global tax evasion, particularly as multinational firms increasingly utilize international tax havens.

b. Theoretical Contributions

This bibliometric analysis enhances academic comprehension of tax evasion by delineating the progression of research themes and the conceptual framework of the discipline. The study enhances the theory of tax evasion by providing a systematic analysis of the academic discourse, emphasizing major themes, notable authors, and collaborative networks. The research enhances established ideas, such as the economic model of tax evasion [11], by integrating perspectives from interdisciplinary domains, including behavioral economics, psychology, and international relations. Moreover, the recognition of emerging trends, such the utilization of artificial intelligence and the significance of informal economies, expands conventional theoretical frameworks and paves the way for future research opportunities. The results indicate the necessity for theoretical advancement, especially in comprehending the cultural, technological, and political elements that affect tax compliance and evasion.

c. Limitations

This study, however its contributions, has multiple shortcomings. The bibliometric methodology predominantly depends on citation and co-authorship statistics, which may inadequately represent the diversity of research methodologies or the caliber of research output. Citation counts, although frequently utilized as a measure of influence, may not consistently represent the actual impact or significance of a work in the real world. This analysis

concentrated on papers indexed in Scopus, which, while extensive, may omit significant research published in alternative databases or journals. Moreover, the study failed to analyze the content or techniques of the included studies comprehensively, hence constraining the capacity to derive conclusions regarding the distinctive contributions of each paper. Ultimately, although the study presents a worldwide view, it lacks comprehensive assessments of regional or contextual elements that may affect tax evasion in particular countries or businesses. Subsequent study may rectify these deficiencies by integrating bibliometric analysis with qualitative methodologies, such as case studies or expert interviews, to enhance comprehension of the practical and theoretical concerns associated with tax evasion.

4. CONCLUSION

This bibliometric analysis offers a detailed overview of the intellectual terrain of tax evasion research, emphasizing principal issues, prominent authors, and partnerships among regions and organizations. The analysis indicates that tax evasion research is a dynamic and interdisciplinary domain, significantly influenced by economics, psychology, political science, and law. The United States and the United Kingdom serve as major centers of research,

fostering robust relationships with both Western nations and developing economies in Asia and Africa. The report highlights an increasing focus on the use of digital technologies, including artificial intelligence, in identifying and mitigating tax evasion, indicating a transition towards more innovative, data-driven methodologies in the domain. The research emphasizes the significance of international cooperation in addressing global tax evasion, especially as multinational firms and affluent individuals utilize offshore tax havens. The geographical distribution of studies indicates that tax evasion is a worldwide issue necessitating collaborative efforts, as many regions encounter unique challenges. The informal sector and cultural determinants affecting tax compliance are becoming recognized as significant subjects of research, highlighting the necessity for culturally attuned tax policies and enforcement methods. Notwithstanding these insights, the study underscores various limitations, including the dependence on citation data, which may inadequately reflect the quality or practical significance of research. Furthermore, the approach fails to examine the content of individual studies, resulting in a deficiency in comprehending the distinct theoretical contributions of various papers. Subsequent study may mitigate these limitations by integrating bibliometric tools with qualitative approaches, such as case studies or expert interviews, to attain a more profound comprehension of the determinants influencing tax evasion and compliance. This study serves as a significant reference for policymakers, scholars, and tax authorities aiming to comprehend the global context of tax evasion research and outlines avenues for future inquiries into this vital topic.

REFERENCES

- [1] P. Sikka, "Financial scandals, accounting regulation and the audit profession," *Account. Bus. Res.*, vol. 45, no. 5, pp. 555–576, 2015.
- [2] J. Alm, "Measuring, explaining, and controlling tax evasion: lessons from theory, experiments, and field studies," *Int. tax public Financ.*, vol. 19, no. 1, pp. 54–77, 2012.
- [3] D. Wahidin, F. Mareta, R. Wulandari, and W. Khairunnisa, "Analysis of Property Tax Revenues Before and During the Covid-19 Pandemic in Sukabumi," vol. 2021, no. 973, pp. 189–195, 2021.
- [4] Heliani, R. Yulianti, and N. Sunandar, "Pengaruh Sosialisasi Perpajakan, Pelayanan Aparat Pajak dan Pemahaman Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dengan Preferensi Risiko Sebagai Variabel Moderasi," *J. Akt. Ris.*

- Akunt. dan Keuang.*, vol. 1, no. 2 SE-Article, Nov. 2019, doi: 10.52005/aktiva.v1i2.165.
- [5] OECD, "Base erosion and profit shifting (BEPS) action plan," *Organisation for Economic Co-operation and Development*, 2015.
 - [6] B. Torgler, "Tax compliance and tax morale: A theoretical and empirical analysis," in *Tax Compliance and Tax Morale*, Edward Elgar Publishing, 2007.
 - [7] G. Zucman, "The hidden wealth of nations: The scourge of tax havens," in *The hidden wealth of nations*, University of Chicago Press, 2015.
 - [8] M. Aria and C. Cuccurullo, "Bibliometrix: An R-tool for comprehensive science mapping analysis," *J. Informetr.*, vol. 11, no. 4, pp. 959–975, 2017.
 - [9] I. Zupic and T. Čater, "Bibliometric methods in management and organization," *Organ. Res. methods*, vol. 18, no. 3, pp. 429–472, 2015.
 - [10] A. F. J. Van Raan, "Fatal attraction: Conceptual and methodological problems in the ranking of universities by bibliometric methods," *Scientometrics*, vol. 62, no. 1, pp. 133–143, 2005.
 - [11] M. G. Allingham and A. Sandmo, "Income tax evasion: A theoretical analysis," *J. Public Econ.*, vol. 1, no. 3–4, pp. 323–338, 1972.
 - [12] A. B. Atkinson, T. Piketty, and E. Saez, "Top incomes in the long run of history," *J. Econ. Lit.*, vol. 49, no. 1, pp. 3–71, 2011.
 - [13] M. A. Desai and D. Dharmapala, "Corporate tax avoidance and high-powered incentives," *J. financ. econ.*, vol. 79, no. 1, pp. 145–179, 2006.
 - [14] E. Kirchler, *The economic psychology of tax behaviour*. Cambridge university press, 2007.
 - [15] H. J. Kleven, M. B. Knudsen, C. T. Kreiner, S. Pedersen, and E. Saez, "Unwilling or unable to cheat? Evidence from a tax audit experiment in Denmark," *Econometrica*, vol. 79, no. 3, pp. 651–692, 2011.
 - [16] J. Slemrod, "Cheating ourselves: The economics of tax evasion," *J. Econ. Perspect.*, vol. 21, no. 1, pp. 25–48, 2007.
 - [17] S. YITZHAKI, "A note on income tax evasion: A theoretical analysis," *J. Public Econ.*, vol. 3, pp. 201–202, 1974.
 - [18] J. Alm and B. Torgler, "Culture differences and tax morale in the United States and in Europe," *J. Econ. Psychol.*, vol. 27, no. 2, pp. 224–246, 2006.
 - [19] K. Gerxhani, "The informal sector in developed and less developed countries: A literature survey," *Public Choice*, vol. 120, no. 3, pp. 267–300, 2004.
 - [20] J. Slemrod and S. Yitzhaki, "Chapter 22-Tax Avoidance, Evasion, and Administration** We are grateful to Wojciech Kopczuk for valuable research assistance. Helpful comments on an earlier draft were received from Jim Alm, Alan Auerbach, Len Burman, Brian Erard, Martin Feldstein, Firou (AJ Auerbach & MBT-H. of PE Feldstein," *Elsevier. https://doi.org/10*, vol. 1016, pp. S1573-4420, 2002.