Lecture 11: Tax Evasion

Reading

- Essential reading

- Further reading

Reading


- Challenging reading

Reading for Greece

- Papadopoulos, P. (2002), Η παραοικονομία στην Ελλάδα: επανέλευση, η πειθαρχία των αστυνομικών και μεταλλάκτες, ΚΕΠΕ.
- Παπαλάφης, Π. (1987), Η παραοικονομία στην Ελλάδα, ΙΟΒΕ.
- Κανελλόπουλος, Κ., Κουτσουλίδης, Γ., Ράτσας, Β. (1995), Παραοικονομία και φοροδιαφυγή: Μετρήσεις και οικονομικές επιπτώσεις, ΚΕΠΕ.
- Τάτσος, Ν. (2001), Παραοικονομία και φοροδιαφυγή στην Ελλάδα, ΙΟΒΕ.
- Βαβούρας, Ι. και Μανώλας, Γ. (2004), Η παραοικονομία στην Ελλάδα και τον κόμμα, έκδοσες Παπαδόπουλος.
- Βαβούρας, Ι. ι. ομάδα, (1990), Παραοικονομία, Εκδόσεις Κριτική.
- Μιτσαράκης, Μ. και Μ. Φεστοπούλου (2005), Distributional implications of tax evasion in Greece, Hellenic Observatory Papers on Greece and Southeast Europe, GreeceSE Paper No. 31. The Hellenic Observatory, LSE.

Reading for Greece

Tax Evasion

- Tax evasion is the illegal failure to pay tax.
- Tax avoidance is the reorganization of economic activity to lower tax payment.
- Tax avoidance is legal, tax evasion is not.
- The borderline is unclear.
- Estimates show evasion to be a significant fraction of measured economic activity.
- It is an important consideration for tax policy.

Extent of Evasion

- The black, shadow or hidden economy are all economic activities for which payment is received but is not officially declared.
- Illegal activities.
- Unmeasured legal activity such as output of smallholders.
- Legal but undeclared activity.
- The unmeasured economy would be the shadow economy plus activities such as do-it-yourself jobs that are economically valuable but do not involve economic transaction.

Extent of Evasion

- There are many methods for measuring the hidden economy including:
  - The difference between the income and expenditure measures of national income.
  - The use of survey evidence, either directly or indirectly as an input into an estimation procedure.
  - The demand for cash, on the basis that transactions in the hidden economy are financed by cash rather than checks or credit (monetary approach).
  - The use of the quantity of a basic input that is measured to estimate true output (input approach).
- Table below presents estimates of the size of the hidden economy estimates are subject to error:
  - There is a degree of consistency running through them.
  - Undeclared economic activity is substantial.

Shadow economies in the EU

<table>
<thead>
<tr>
<th>Country</th>
<th>2003 (Size)</th>
<th>2016 (Size)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Austria</td>
<td>10.0</td>
<td>10.0</td>
</tr>
<tr>
<td>Belgium</td>
<td>15.0</td>
<td>15.0</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>40.0</td>
<td>40.0</td>
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<tr>
<td>Czech Republic</td>
<td>20.0</td>
<td>20.0</td>
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<tr>
<td>Denmark</td>
<td>10.0</td>
<td>10.0</td>
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<tr>
<td>Estonia</td>
<td>15.0</td>
<td>15.0</td>
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</table>

Evasion Decision

- The simplest model of the evasion decision considers it to be a gamble.
  - If a taxpayer declares less than their true income (or overstates deductions),
    - They may do so without being detected.
    - There is also a chance that they may be caught.
    - When they are caught, a punishment is inflicted.
    - Usually a fine but sometimes imprisonment.
  - A taxpayer has to weigh-up these gains and losses taking account of the chance of being caught and the level of the punishment.
Evasion Decision

- The taxpayer has an income level \( Y \)
- known to the taxpayer
- not known to the tax collector
- The income declared is \( X \leq Y \)
- taxed at a constant rate \( t \)
- Amount of unreported income is \( Y - X \geq 0 \)
- The unpaid tax is \( t(Y - X) \)

Evasion Decision

- If the taxpayer evades without being caught, their income is given by
  \[ Y^e = Y - tX \]
- When the taxpayer is caught evading all income is taxed and a fine at rate \( F \) is levied on the tax that has been evaded.
- The income level when caught is
  \[ Y = (1 - t)Y - tF(Y - X) \]
- If income is understated the probability of being caught is \( p \)

Evasion Decision

- Assume that the taxpayer derives utility \( U(Y) \) from an income \( Y \)
- After making declaration \( X \)
  - Income level \( Y \) occurs with probability \( p \)
  - Income level \( Y^e \) occurs with probability \( 1 - p \)
- The taxpayer chooses \( X \) to maximize expected utility
- The declaration \( X \) solves
  \[ \max_{X} E[U(X)] = [1 - p]U(Y^e) + pU(Y^e) \]

Evasion Decision

- This choice problem can be displayed graphically
- Observe that there are two states of the world.
  - in one state of the world the taxpayer is not caught evading and income is \( Y^e \)
  - in the other state of the world they are caught and income is \( Y \)
- The expected utility function describes preferences over income levels in these two states
- The choice of \( X \) determines an income level in each state
  - a high value of \( X \) provides relatively more income in the state in which the taxpayer is caught evading
  - a low value of \( X \) provides relatively more when they are not caught.

Evasion Decision

- When \( X = Y \) the taxpayer’s income is \( (1 - t)Y \) in both states
- When \( X = 0 \) income will be
  - \( (1 - t)(1 + F)Y \) if caught
  - \( Y \) if not caught
- The options available to the taxpayer lie on the line joining the points for \( X = 0 \) and \( X = Y \)
  - this is the opportunity set of achievable allocations of income between the two states
- The utility function provides a set of indifference curves
  - an indifference curve describes income levels in the two states which give the same level of expected utility

Evasion Decision

- The choice problem is shown in Figure 16.1
- The optimal declaration achieves the highest indifference curve
- The taxpayer chooses to locate at the point with declaration \( X^* \)
  - This is an interior point with \( 0 < X^* < Y \)
  - Some tax is evaded but some income is declared

Figure 16.1: Interior choice
Evasion Decision

- Evade if the probability of detection is too small relative to the fine rate.
- This is a trigger condition.
- It says nothing about the extent of evasion.
- The condition applies to all taxpayers regardless of preferences.
- If one evade, all should evade.
- Typical punishments suggest $F$ is between 0.5 and 1 so $1/(1 + F) \geq 1/2$.
- Information on $p$ hard to obtain: 1 in a 100 or 1 in a 1000?
- The model predicts all taxpayers should be evading.
- In the US:
  - the proportion of individual tax returns audited was 1.7 per cent in 1997.
  - the Taxpayer Compliance Measurement Program revealed that 40 per cent of US taxpayers underpaid their taxes.
- All this is large but less than predicted.

Evasion Decision

- An interesting question is what guarantees that evasion will occur.
- Evasion occurs if the indifference curve is steeper than the budget constraint on the 45° line.
- Totally differentiating expected utility the indifference curve has slope
  \[ \frac{dY}{dX} = \frac{1 - p}{U'}(Y) \]
- On the 45° line $Y = X$ so $U'(Y) = U'(X)$ implying
  \[ \frac{dY}{dX} = \frac{1 - p}{p} \]
- The slope of the budget constraint is given by $-F$.
- The indifference curve is steeper than the budget constraint on the 45° line if
  \[ (1 - p)/p > F \text{ or } p < 1/(1 + F) \]

Evasion Decision

- A change in the probability of detection is shown in Figure 16.3.
- An increase in $p$ reduces the gradient of the indifference curves where they cross the 45° line.
- The optimal choice moves closer to $X = Y$.
- Amount of income declared rises, so an increase in the probability of detection reduces the level of evasion.

Evasion Decision

- An income increase moves the budget constraint outward.
- The optimal choice then moves from $X^0$ to $X^\infty$ in Figure 16.5.
- The effect an evasion depends on the degree of absolute risk aversion, $R_s(Y) = -U'(Y)/U''(Y)$.
- If $R_s(Y)$ is constant the optimal choices are on a fixed parallel to the 45° line.
- Evidence shows $R_s(Y)$ decreases as income increases so undeclared income rises as income increases.
Evasion Decision

- An increase in the tax rate moves the budget constraint inwards.
- Figure 16.6 shows the outcome is not clear-cut.
- If $R_d(Y)$ is increasing a tax increase reduces tax evasion.
- This is counter to what seems reasonable.
- The result holds because the fine is determined by $F$ so an increase in the tax rate raises the penalty.
- This takes income away from the taxpayer in the state in which they have least income.

\[ F(x) = \begin{cases} \frac{F}{X} & x < \frac{X}{F} \\ \frac{X}{F} & x \geq \frac{X}{F} \end{cases} \]

Figure 16.6: Increase in tax rate

Audit and Punishment

- The analysis of the evasion decision assumed that the $p$ and $F$ were fixed.
- This is satisfactory from the perspective of the individual taxpayer.
- From the government’s perspective these are choice variables that can be chosen.
- The probability of detection can be raised by the employment of additional tax inspectors.
- The fine can be legislated or set by the courts.
- The issues involved in the government’s decision can be analyzed.

\[ \frac{\partial R}{\partial p} = (1 + F)(Y - X) + pF \frac{\partial X}{\partial p} > 0 \]

\[ \frac{\partial R}{\partial F} = p(F - X) + (1 - pF)X \frac{\partial X}{\partial F} > 0 \]

Evidence on Evasion

- There have been two approaches taken in studying tax evasion.
- The first was to collect survey or interview data and use econometric analysis to provide a quantitative determination of the relationships.
- The second was to use experiments to provide an opportunity for designing the environment to permit the investigation of particular hypotheses.

\[ R = tX + p(1 + F)(Y - X) \]

This policy maximizes revenue not welfare.
- The government may be constrained by political factors.
- The government may not be a single entity that chooses all policy instruments.
  - the tax rate set by central government.
  - the probability of detection controlled by a revenue service.
  - the punishment set by the judiciary.
- The economics of crime would view tax evasion as just another crime with a punishment that should fit with the general scheme of punishments.
  - levels of punishment should provide incentives that lessen the overall level of crime.
  - lower punishments for less harmful rather crimes.
Evidence on Evasion

<table>
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<tr>
<th>Income interval</th>
<th>17-20</th>
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<th>25-30</th>
<th>30-35</th>
<th>35-40</th>
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<td>Midpoint</td>
<td>18.5</td>
<td>22.5</td>
<td>27.7</td>
<td>32.5</td>
<td>37.5</td>
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<td>Assessed income</td>
<td>17.5</td>
<td>20.6</td>
<td>24.2</td>
<td>28.7</td>
<td>31.7</td>
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<tr>
<td>Percentage</td>
<td>94.6</td>
<td>91.5</td>
<td>88.0</td>
<td>88.3</td>
<td>84.5</td>
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</tbody>
</table>

Source: Mark (1975)

Table 16.2: Declaration and Income

- Compares income level from interviews to income on tax return
- Interviewees placed in income intervals based on interview
- The percentage found by dividing the assessed income by the midpoint of the income interval
- Declared income declines as a proportion of reported income occurs as income rises

Evidence on Evasion

- Effect of the tax rate is concerned
  - data from the US Internal Revenue Services Taxpayer Compliance Measurement Program survey of 1969 show that tax evasion increases as the marginal tax rates increases but decreases when wages are a significant proportion of income
  - supported by employing the difference between income and expenditure figures in National Accounts as a measure of evasion
  - a study of Belgian data found precisely the converse conclusion with tax increases leading to lower evasion
  - The ambiguity about the relation between marginal tax rates and tax evasion is not resolved

Evidence on Evasion

The importance of attitudes and social norms in the evasion decision

<table>
<thead>
<tr>
<th>Variable</th>
<th>Propensity to evade</th>
<th>Extent of evasion</th>
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</thead>
<tbody>
<tr>
<td>Inequity</td>
<td>0.34</td>
<td>0.24</td>
</tr>
<tr>
<td>Number of evaders known</td>
<td>0.16</td>
<td>0.18</td>
</tr>
<tr>
<td>Probability of detection</td>
<td>-0.17</td>
<td></td>
</tr>
<tr>
<td>Age</td>
<td>-0.29</td>
<td></td>
</tr>
<tr>
<td>Experience of audits</td>
<td>0.22</td>
<td>0.29</td>
</tr>
<tr>
<td>Income level</td>
<td>-0.27</td>
<td></td>
</tr>
<tr>
<td>Income from wages and salaries</td>
<td>0.20</td>
<td></td>
</tr>
</tbody>
</table>

Source: Spier and Lundstedt (1976)

Table 16.3: Explanatory Factors

- Propensity to evade taxation
  - reduced by an increase in probability of detection, age, income
  - increased by an increase in the perceived inequity and of the number of tax evaders known
  - Extent of tax evasion increased by
    - attitude and social variables
    - experience of previous tax audits
  - Social variables are clearly important

Evidence on Evasion

Experimental studies

- Tax evasion games have shown
  - evasion increases with the tax rate
  - evasion falls as the fine is increased or the detection probability increases
  - women evade more often than men but evade lower amounts
  - that purchasers of lottery tickets were no more likely to evade than non-purchasers but evaded greater amounts when they did evade
  - The nature of the tax evasion decision has been tested by running two parallel experiments
    - one framed as a tax evasion decision and the other as a simple gamble with the same risks and payoffs
    - for the tax evasion experiment some taxpayers chose not to evade even when they would under the same conditions with the gambling experiment
    - this suggests that tax evasion is not just a gamble

Evidence on Evasion

- There are two important lessons to be drawn
  - the theoretical predictions are generally supported except for the effect of the tax rate
  - tax evasion is more than the simple gamble portrayed in the basic model
  - There are attitudinal and social aspects to the evasion decision in addition to the basic element of risk

SOME FACTS ABOUT GREECE

- Structure of the Greek tax system
- Efficiency of the tax system
- Tax administration
- Societal Factors
**Tax revenue (% GDP)**


**Tax revenue/GDP**

Countries with different levels of per capita GDP

Sources: Gordon and Li (2009), World Development Indicators (World Bank, 2011), Government Finance Statistics (IMF, 2011)

**Convergence in revenues with EU & OECD**

In Greece the main source of tax revenues was consumption, in contrast to the developed economies

Sources: Gordon and Li (2009), World Development Indicators (World Bank, 2011), Government Finance Statistics (IMF, 2011)
The VAT Gap is defined as the difference between the amount of VAT actually collected and the VAT Total Tax Liability (VTTL).

The VAT Gap is the theoretical tax liability according to tax law.

The VAT Gap, however, refers to more than just fraud and evasion. It also covers the VAT lost due to, for example, insolvencies, bankruptcies, administrative errors, and legal tax optimisation.

### Table 7. VAT Gap (percent of VTI)

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Belgium</td>
<td>11%</td>
<td>12%</td>
<td>10%</td>
<td>9%</td>
<td>8%</td>
</tr>
<tr>
<td>Germany</td>
<td>31%</td>
<td>32%</td>
<td>30%</td>
<td>29%</td>
<td>28%</td>
</tr>
<tr>
<td>France</td>
<td>15%</td>
<td>15%</td>
<td>14%</td>
<td>13%</td>
<td>12%</td>
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<tr>
<td>Ireland</td>
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<td>13%</td>
<td>12%</td>
</tr>
<tr>
<td>Italy</td>
<td>15%</td>
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<tr>
<td>Luxembourg</td>
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<tr>
<td>Netherlands</td>
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<tr>
<td>Poland</td>
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<tr>
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<tr>
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</table>

### Table 8. VAT Gap (EUR million)

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>Belgium</td>
<td>1,085,899</td>
<td>1,223,369</td>
<td>1,178,848</td>
<td>1,174,879</td>
<td>1,111,451</td>
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<td>Bulgaria</td>
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<td>199,748</td>
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<td>19,419</td>
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<tr>
<td>Estonia</td>
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<td>1,109,857</td>
<td>1,059,324</td>
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### Table 9. VAT Gap (percent of VTI)

<table>
<thead>
<tr>
<th>EU28 Gap (%)</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
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### Tax rates

- The tax revenue in Greece has increased significantly.
- Is it the result of higher tax rates?
- Or, the result of broadening the tax base, and/or
- The result of enhanced effort in tax collection and reduction in tax evasion?
- This is difficult to answer.
- Let us see first the evolution of tax rates in Greece and the rest of EU in the last few years.
Αδυναμίες επίσημου θεσμικού πλαισίου

- Όμως ο κύριος λόγος για τη μειωμένη απόδοση εσόδων του ελληνικού φορολογικού συστήματος είναι οι αδυναμίες του επίσημου πλαισίου εφαρμογής της νομοθεσίας, δηλαδή αναπτελεσματική φορολογική διοίκηση, αδυναμία επιβολής των φορολογικών κανόνων, ανεπάρκεια των μηχανισμών επίλυσης διαφορών, κλπ.

Φόρος εισοδήματος φυσικών προσώπων

- Οι ενδείξεις υποδεικνύουν ότι υπάρχει μεγάλη φοροδιαφυγή, π.χ.
- Με βάση τα στοιχεία της ΓΓΠΣ για τα εισοδήματα του 2009, το 60% των φορολογουμένων δηλώνει εισοδήματα κάτω από το αφορολόγητο όριο και δεν πληρώνει φόρο εισοδήματος.
- 30% των φορολογουμένων πληρώνει το 95% του συνολικού ΦΕΦΠ, 42% των μισθωτών / συνταξιούχων και 83% των άλλων επαγγελματικών ομάδων δηλώνει εισοδήματα κάτω από 10,000 ευρώ.

Εισοδήματα και κατανάλωση διαφόρων επαγγελματικών ομάδων

- Άλλες ενδείξεις της αναπτελεσματικότητας των μηχανισμών συλλογής φόρων
- Στο τέλος του 2010, οι ανείσπρακτοι φόροι (tax arrears) ανέρχονταν σε 14,5 % του ΑΕΠ.
- Περίπου 150.000 φορολογικές υποθέσεις εκκρεμούν στα δικαστήρια.
- Κάθε 3-5 χρόνια το Υπουργείο καταφέρει να «περαιώσεις», πρακτική που επιβραβεύει τους φοροφυγάδες.
- Η δομή της ελληνικής οικονομίας περαιτέρω δυσχεραίνει το έργο της φορολογικής διοίκησης (μεγάλο ποσοστό ελεύθερων επαγγελματιών και πολύ μικρών επιχειρήσεων).
- Η πολυπλοκότητα και οι συνεχείς αλλαγές του φορολογικού πλαισίου περιπλέκουν το έργο των εφοριακών, άλλα και των φορολογουμένων.
Εφοριακοί και φορολογικοί έλεγχοι

Ο σχετικός αριθμός των εφοριακών, δεν είναι ιδιαίτερα χαμηλός, όμως το ποσοστό των εφοριακών που απασχολείται με ελέγχους (21,5%) είναι σημαντικά χαμηλότερο από το μ.ο. των χωρών του ΟΟΣΑ (35%).

Η αναπτυξιακή επιπτώσεις της φορολογικής διοίκησης είναι αντιληπτή από τους φορολογούμενους.

шеς αδήλωτης εργασίας

Πηγή: Eurobarometer (2007)

Assessed effectiveness in the government’s efforts to combat corruption

Mήπως υπάρχουν πρόσθετοι λόγοι που εξηγούν τις αποτυχίες της φορολογικής διοίκησης και την εκτεταμένη φοροδιαφυγή στην οποία επιδίδονται οι φορολογούμενοι και ανέχονται οι φορολογικές αρχές;

Index of Public Integrity (2017)
Παραδοσιακά υποδείγματα φοροδιαφυγής

- Τα παραδοσιακά υποδείγματα προσδιορίζουν την εθελοντική συμμόρφωση των φορολογουμένων με το φορολογικό σύστημα, ενώ επικεντρώνονται στην απελευθέρωση των φόρων.

Εναλλακτικές θεωρίες για τη συμπεριφορά των φορολογουμένων

- Τα άτομα αντιλαμβάνονται τη συμπεριφορά των φορολογούμενων από την κοινωνική στάση και την οικονομική επιβάρυνση.

Εναλλακτικές θεωρίες για τη συμπεριφορά των φορολογουμένων

- Πρέπει να λάβουμε υπόψη τις κοινωνικές αξίες και την ψυχολογική εικονικότητα της συμμόρφωσης.

Προσωπικές αξίες

- Η συμπεριφορά του φορολογουμένου εξαρτάται από τις προσωπικές του αξίες, όπως την εθική και την οικονομική επιβάρυνση.

Κοινωνικές αξίες

- Οι μελέτες δείχνουν ότι η συμπεριφορά των ατόμων εξαρτάται από την κοινωνική συμπεριφορά τους, όπως την εθική και την οικονομική επιβάρυνση.
Εμπιστοσύνη

- Εμπιστοσύνη στους θεσμούς και στην κυβέρνηση συνδέεται με μεγαλύτερη φορολογική συνείδηση και υψηλότερα ποσοστά εθελοντικής συμμόρφωσης με το φορολογικό σύστημα (Torgler, 2003, 2005).
- Αν ο φορολογούμενος πιστεύει ότι η κυβέρνηση συλλέγει φόρους και κατανέμει τις δαπάνες με αποτελεσματικό και δίκαιο τρόπο, είναι πιο πρόθυμος να πληρώσει τους φόρους που του αναλογούν.

Figure 2. Fairness and underground economy

Ερώτημα

- Συνδέονται τέτοιοι παράγοντες με την χαμηλή απόδοση του φορολογικού συστήματος στην Ελλάδα;

Trust in government and corruption

R² = 0.67


Συμπεράσματα

- The tax system is ineffective, both in terms of its overall performance, and as to its structure.
- At a first level, the failures of official institutions (i.e. the tax administration and the tax collection mechanisms, the mechanisms for resolving disputes), the complexity of the system and the structure of the Greek economy
- In addition, the failures of the tax system are assumed to lead to inequality in the distribution of the tax burdens and thus to be a source of inequality.

Συμπεράσματα

- The administration of tax problems of the Greek tax system is complex.
- The reorganization of the tax authorities, the setting of sanctions, the simplification of the tax structure and procedures is necessary, but not enough.
- Any improvement, to be meaningful and lasting, should include the creation of tax awareness, the change in the perception of Greeks about public institutions and the creation of social awareness and responsibility.
- This is a much more difficult goal, however if achieved the benefits will be many and much more than a smooth tax system.