Call for Papers

Special Issue of the Journal of Economic Psychology

Behavioral Dynamics of Tax Evasion

Guest Editors

Stephan Muehlbacher, Michael Pickhardt and Aloys Prinz

On behalf of the Journal of Economic Psychology we invite colleagues to submit their work to a special issue on tax compliance. We are especially interested in papers that consider tax evasion dynamics emerging from repeated interaction of relevant actors in taxation processes. This may include dynamics that result from interaction of different behavioral types of tax payers, or from observing the behavior of others within social networks, or from interaction processes between taxpayers and tax authorities, etc. Examples could be topics such as: Tax Evasion and Social Interaction; Neural Aspects of Tax Compliance; Tax Evasion in Heterogeneous Societies; Tax Morale and Political Institutions; Judgment and Decision Making Dynamics of Tax Compliance; Trust, Power and Interaction Climate between Tax Payers and Authorities, etc.

Methodology

From a methodological perspective, approaches may include, but are not limited to, empirical and theoretical analysis, experiments with human subjects, agent-based simulations, etc. In any case, papers should be appropriate for the Journal's main audience, i.e., economists *and* psychologists.

Submissions

Manuscripts should be prepared according to the guidelines outlined on the website of the *Journal of Economic Psychology* (http://ees.elsevier.com/joep/). Manuscripts should be submitted by **December 31, 2011** through that website. Authors should select "Special Issue Behavioral Dynamics of Tax Evasion" as article type, and also indicate in the cover letter that the manuscript should be considered for the special issue on "Behavioral Dynamics of Tax Evasion".