

Behavioral Taxation: A Brief Narrative Review

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Abstract

This paper examines the behavioral aspects of taxation and their implications for decision-making, focusing on tax policies, tax misperception, and the role of social norms in shaping taxpayer behavior. Drawing on experimental studies and behavioral models, the research explores how tax-related biases, such as tax aversion and framing effects, influence risky investment decisions. It also delves into the impact of tax morale and social reciprocity on compliance, especially in the context of policy measures aimed at managing economic disruptions such as the COVID-19 pandemic. The findings provide insights into the interplay between tax policy design, public perception, and taxpayer behavior, emphasizing the importance of behavioral economics in shaping tax compliance strategies.

Keywords: Tax policy, behavioral taxation, tax misperception, tax morale, tax aversion.

1. Introduction

Traditional tax policy relies on neoclassical models that treat taxpayers as rational agents who fully understand the tax system and respond optimally to incentives. Behavioural economists argue that such models often ignore psychological factors and social preferences, and that integrating insights from psychology yields a more realistic account of tax-payer behaviour. Consequently, research across public finance, accounting and psychology has begun to explore how biases, heuristics, framing and emotions shape tax decisions. This emerging literature, often referred to as behavioural taxation, seeks to explain why individuals and firms deviate from the predictions of standard tax theory and how policy can harness behavioural insights to improve compliance and welfare.

One central theme in this literature is tax misperception. Surveys and experiments show that taxpayers frequently misperceive their liabilities, partly because taxation is complex and often not salient. Blaufus et al. (2022) review over a hundred studies and conclude that misperception leads to biased economic decisions and that providing clear, salient information can reduce these distortions. They also note a surprising lack of research on firms' tax misperception. Behavioural models emphasise that salience, complexity and framing of tax information affect perception and compliance. For example, tax incentives that are highly visible and easy to understand elicit stronger behavioural responses than opaque or complex provisions, and framing tax reductions as gains rather than as loss reductions increases consumption. These findings underscore the importance of designing simple, transparent tax policies.

A second strand of behavioural taxation research examines how taxes influence risky investment decisions and tax avoidance. Experimental evidence indicates that individuals often fail to integrate taxes correctly into investment decisions. Fochmann, Hemmerich and Kiesewetter (2016) show that emotions, perceived risk, tax complexity and salience jointly create tax perception biases: subjects' willingness to take risk increases when a capital gains tax is present and when tax information is limited. Ackermann, Fochmann and Wolf (2016) find that accelerated depreciation rules can increase investment only when subsidies make the decision environment more complex; in simple settings the effect disappears. Research on tax evasion

behaviour also highlights framing and salience effects. Fochmann and Wolf (2019) report asymmetric evasion: participants are more willing to underreport positive income than to over-deduct losses, but increasing the salience of the interaction between income and deductions eliminates this asymmetry. These studies demonstrate that behavioural responses to taxation depend on how tax provisions are presented and on individual factors such as emotions and risk perceptions.

The Covid-19 pandemic spurred interest in behavioural determinants of tax compliance. Alm et al. (2020) argue that, with public debts rising, maintaining tax morale will require understanding how pandemic-related measures influence taxpayers' perceptions. They summarise evidence that the effectiveness of tax policies depends on salience, complexity, framing and timing. For instance, simple and salient incentives are more likely to elicit compliance, whereas complex or poorly timed measures may backfire. The authors also stress the importance of trust in government and social norms in sustaining compliance during crises. Despite these insights, behavioural taxation remains a nascent field. A search of the Scopus database on 27 December 2025 returned only fourteen documents containing the term "behavioural taxation", indicating limited coverage of this topic. Consequently, a bibliometric analysis would lack statistical power. This article therefore adopts a narrative review method to synthesise existing studies on behavioural taxation, highlight common themes and methodological approaches, and identify gaps for future research.

2. Literatur Review

2.1 Overview of the Behavioral Taxation Literature

Behavioral taxation examines how psychological factors influence tax-related decisions and outcomes. Early work in the field challenged the classical assumption that taxpayers understand tax rules perfectly and respond only to net payoffs. Fochmann (2022) notes that modern research draws on public finance, business taxation, behavioral economics and psychology to explore deviations from rational tax behavior. Key themes include tax salience, transparency, complexity, framing and moral concerns, as well as the role of social norms, trust and emotions in compliance. With only 14 Scopus-indexed papers on the topic as of 27 December 2025, the literature remains nascent, making a narrative review appropriate.

2.2 Tax Perception and Misperception

One major strand explores whether taxpayers accurately perceive tax burdens. Blaufus et al. (2022) review 128 studies on tax misperception and show that many individuals and some firms significantly misestimate their tax liabilities. Their behavioral taxpayer response model proposes that misperception depends on individual traits, the quality of tax information and decision environments. The authors highlight research gaps, noting that evidence at the firm level is scarce and that few studies link misperception directly to behavioral outcomes. Earlier experiments identify specific biases. Fochmann and Hemmerich (2018) show that income taxes distort risky investment behavior; when cognitive biases are isolated, investment choices align with theoretical predictions, suggesting that misperception arises from tax-induced cognitive load. Fochmann, Hemmerich and Kiesewetter (2015) examine intrinsic (emotions and cognition) and extrinsic (tax salience and complexity) determinants of behavioral tax biases. Using laboratory experiments with identical net payoffs, they find that perceived risk is lower and risk-taking higher when a capital-gains tax with full loss offset is present. The positive effect on risk taking is stronger when tax information is complex and salience is low; heuristics partly explain the observed biases.

2.3 Salience, Framing and Tax Labels

Several studies explore how presentation of tax information affects decisions. Blaufus and Möhlmann (2012) investigate tax aversion using market experiments where securities are taxed differently but have equivalent after-tax payoffs. Participants initially overvalue tax payments, implying a perceived burden beyond the economic cost; this tax aversion diminishes with experience. The authors also find that taxpayers value tax deductions more than equivalent tax exemptions and that feedback quality influences persistence of the bias. Fochmann and Wolf (2019) test whether taxpayers are more willing to evade taxes by underreporting income than by over-deducting losses. Their controlled experiments reveal asymmetric

evasion: individuals are less compliant when reporting positive income. Offsetting positive and negative incomes reduces the asymmetry, and making the interaction of incomes salient eliminates it. These results suggest that salience can be used to mitigate underreporting.

Labeling effects also matter. In securities markets, Blaufus and Möhlmann (2012) show that labeling one security as “taxed” and another as “exempt” creates tax aversion even when economic returns are identical. In consumption settings, experiments on beverage taxes (Thomas & Miller, 2021) suggest that policymakers view behavioral policies such as nudges and framing as cost-effective tools, particularly under tight fiscal conditions. However, the authors caution that effective implementation requires rigorous evaluation: they note that rising public health expenditures and fiscal constraints have made nudges and framing popular among policymakers, yet the reliability and effectiveness of such taxes must be tested empirically.

2.4 Salience, Framing and Tax Labels

Another stream examines how trust and social norms shape compliance. Eberhartinger et al. (2022) study concessionary behavior in tax bargaining between auditors and taxpayers. Their laboratory experiment distinguishes interpersonal trust from trust in government. Trust in government influences concessionary behavior of both parties, while interpersonal trust affects auditors’ concessions but not taxpayers’. High interpersonal trust attenuates the effect of trust in government, suggesting that multiple trust dimensions interact. Complementary survey experiments by Doerrenberg and Peichl (summarized in Fochmann 2022) show that appeals to reciprocity increase tax morale, whereas information about others’ compliance can backfire. The special issue also includes a study by Kasper and Alm on the “bomb crater” effect; contrary to expectations, audits do not reduce subsequent compliance, indicating that deterrence may not always be effective.

Fairness perceptions can influence labor supply. Hundsdörfer and Matthaei explore gender-discriminatory taxes and find that men and women react differently; overall, discrimination reduces labor supply. Chugunova, Nicklisch and Schnapp analyse redistribution under a subsistence income constraint and show that redistribution mechanisms and subsistence constraints affect work effort. Fahr, Janssen and Sureth-Sloane (2022) investigate whether tax rate changes accelerate investment when entry and exit are flexible; they find that tax rate cuts stimulate risky investment only under certain conditions.

2.5 Risky Investment and Tax Rules

Research on investment behaviour under taxation highlights several biases. Fochmann and Hemmerich (2018) demonstrate that proportional income taxes with or without loss offset distort investment choices, but these distortions disappear when behavioral biases are controlled. Ackermann, Fochmann and Wolf (2016) compare straight-line and accelerated depreciation rules. Their laboratory experiment shows that accelerated depreciation increases willingness to invest in a complex environment with subsidies but not in a simpler environment without subsidies. They replicate previous findings that adding a subsidy reduces risk taking, and show that tax misperception biases do not occur when comparing depreciation methods. Schüßler et al. (2014) investigate affective reactions to taxation. Participants’ emotional responses—particularly the perceived valence of tax situations—fluence the change in behavior when facing taxes on gains and limited loss deduction. These affective reactions help explain why investors might alter risk taking beyond what economic models predict.

2.6 Governance, Moralisation and Pandemic Policy

Beyond individual behavior, scholars examine broader governance issues. Botzem’s chapter on the governance of behavioral taxation argues that governments increasingly use moralization to encourage compliance, invoking an imagined contract between taxpayers and tax authorities. He warns that behavioural public policies carry implicit normative assumptions and unintended side-effects. The COVID-19 pandemic highlighted the importance of behavioural insights for policy design. Alm et al. (2020) reflect on tax policy measures during the SARS-CoV-2 pandemic. They argue that ensuring future tax

compliance requires attention to behavioral determinants—such as salience, complexity, framing and timing—and recommend measures like transparent communication, targeted audits and nurturing social norms of cooperation.

2.7 Opportunities and Challenges

Torgler (2021) provides a field-level perspective. He traces behavioral taxation back to the 1950s and emphasises opportunities arising from digitalisation, open data and collaborations with tax administrations. He also cautions about potential dangers, such as data limitations and threats to the credibility of behavioural economics. Overall, the literature reveals rich, interdisciplinary insights but remains fragmented. Studies consistently find that taxpayers often misperceive taxes, respond to framing and labels, and are influenced by trust, fairness and emotions. However, many experiments focus on specific contexts; more research is needed to generalise findings across tax types and cultural settings. Expanding the evidence base—especially at the firm level and under real-world policy conditions—will strengthen the field's contributions to tax design and compliance.

3.Methods

This article adopts a narrative review design because the field of behavioural taxation is still emerging. Narrative reviews differ from systematic reviews in that they do not impose rigid inclusion criteria and can accommodate diverse types of evidence. Rather than seeking to exhaustively cover every publication on a narrowly defined question, narrative reviews synthesise and interpret a broad body of literature. They are particularly useful when the available literature is limited and heterogeneous, as is the case for behavioural taxation, where only fourteen Scopus-indexed documents were retrieved in our initial search. This approach allows the reviewers to integrate insights from multiple disciplines, provide critical commentary and suggest directions for future research.

3.1 Search strategy and scope

We framed a broad research question—How do psychological factors and social preferences shape tax-related decisions and outcomes?—and defined behavioural taxation as the study of how biases, heuristics, emotions, fairness concerns and social norms influence tax perception, compliance and policy design. Guided by narrative review principles that stress explicit boundaries and definitions, we searched the Scopus database on 27 December 2025 using the terms “behavioural taxation” and “behavioral taxation” in article titles, abstracts and keywords. We included journal articles, notes and reviews published in English that examined behavioural aspects of taxation. Editorial pieces and calls for papers were excluded from synthesis. Because narrative reviews rely on iterative searching rather than predetermined criteria, we supplemented our Scopus search with backward and forward snowballing, tracing references and citations of the retrieved papers. This process, inspired by the snowballing approach described by Gupta et al. (2023), ensured that early foundational studies and recent follow-ups were considered. The search yielded fourteen core documents; the snowballing exercise did not uncover additional peer-reviewed papers that met our criteria.

3.2 Study Selection and Data Extraction

All retrieved articles were screened by title and abstract to confirm relevance to behavioural taxation. Full texts were then read to extract key information, including: (i) authors, year of publication and journal; (ii) research design (e.g., laboratory experiment, field experiment, review); (iii) behavioural concepts examined (such as tax salience, misperception, framing, trust, fairness or risk preferences); (iv) theoretical frameworks used; and (v) principal findings. Data extraction was performed independently by the authors, with discrepancies resolved through discussion. In keeping with narrative review guidance that recommends transparent reporting of inclusion decisions, we documented reasons for excluding any retrieved item (e.g., lack of behavioural focus, duplicate coverage of an included study).

3.3 Synthesis and analysis

The analysis followed an interpretivist approach. Narrative reviews acknowledge that researchers' perspectives shape how evidence is selected and interpreted. After summarising each paper, we organised the literature thematically through iterative reading and reflection. The themes emerged inductively and include (1) tax perception and misperception; (2) salience, framing and tax labels; (3) trust, fairness and social norms; (4) risky investment and tax rules; (5) governance, moralisation and pandemic policy; and (6) opportunities and challenges. Within each theme we compared methodological approaches, theoretical underpinnings and empirical findings. We also assessed the scope and quality of evidence to identify gaps and future research directions. Throughout the synthesis we remained reflexive about our analytical choices, recognising that the narrative review does not aim for exhaustive coverage but seeks thematic sufficiency.

4.Result

4.1 Overview of the included studies

This narrative review synthesises findings from fourteen publications on behavioural taxation published between 2014 and 2022. The corpus spans laboratory experiments, survey-based field experiments, theoretical analyses, and literature reviews. These studies explore how tax rules and tax information affect decision making, investment, compliance and policy across contexts such as capital gains taxation, investment timing, audit processes, redistribution, and crisis response. Research themes cluster around tax misperception and perception biases, risky investment and tax rules, tax compliance and evasion, trust and social norms, gender and fairness, policy responses during the COVID-19 pandemic, and broader opportunities and challenges for the field.

4.2 Tax misperception and perception biases

Early work notes that taxpayers frequently misperceive their tax obligations, which leads them to make biased decisions. Blaufus et al. (2022) review 128 empirical studies and observe that misperceptions arise because tax information is complex and not salient, causing taxpayers to neglect tax consequences when making decisions. The authors propose a behavioural taxpayer response model and highlight that most research focuses on individuals; corporate tax misperception remains largely unexplored (Blaufus et al., 2022). Their analysis underscores that the quality of tax information and the characteristics of the decision environment determine the magnitude of misperception.

Laboratory experiments shed light on the mechanisms of perception bias. Fochmann, Hemmerich and Kiesewetter (2016) employ a 2×3 factorial design to isolate intrinsic factors (emotions and risk perception) and extrinsic factors (tax complexity and salience). They find that even when net payoffs are identical under taxed and untaxed conditions, investors perceive lower risk and take more risk when a capital-gains tax with full loss offset is present; this effect is strongest when tax information is limited (high complexity and low salience) and persists even when information is complete. Ackermann, Fochmann and Wolf (2016) compare straight-line versus accelerated depreciation rules in a portfolio experiment and show that accelerated depreciation increases willingness to invest only in complex environments with a subsidy; in a simpler environment without a subsidy, the depreciation method has no effect. Moreover, subsidies reduce risk taking and no tax misperception biases appear when comparing depreciation methods. Blaufus and Möhlmann (2012) examine a tax aversion bias using market experiments: participants initially overvalue tax payments, value deductions more than equivalent exemptions and display aversion primarily in one-time, unfamiliar decisions—an effect that diminishes with experience. Together, these studies illustrate how emotions, complexity, salience and subsidies shape tax perception.

4.3 Risky investment decisions and tax rules

Behavioural experiments reveal that tax rules influence investment timing and risk taking in non-obvious ways. Ackermann et al. (2016) find that the effect of accelerated depreciation on investment depends on the complexity of the decision environment and the presence of subsidies. Fochmann et al. (2016) show that a capital-gains tax can increase risk taking when participants fail to fully understand the tax consequences. Fahr, Janssen and Sureth-Sloane (2014) investigate whether tax rate changes accelerate investment when investors have entry and exit flexibility. Their experiment demonstrates that tax increases accelerate

investment irrespective of the option to abandon the project, whereas tax cuts do not have a corresponding effect; this asymmetry is attributed to tax salience and irreversibility in decision making. These findings caution policymakers that tax reforms may have unintended behavioural effects and highlight the importance of considering perception biases when designing tax incentives.

4.4 Tax compliance and evasion

Multiple studies examine compliance and evasion through the lenses of framing, salience and social norms. Fochmann and Wolf (2019) conduct controlled experiments where participants report positive income or deduct negative income. They observe robust asymmetric tax evasion: individuals are less compliant when reporting positive income, and they underreport more than they overdeduct; offsetting positive and negative income reduces but does not eliminate this asymmetry, and making the interaction between the two salient eliminates it. Kasper and Alm (2022) test the widely discussed bomb-crater effect, which posits that taxpayers reduce compliance following an audit. Their laboratory experiment finds no general bomb-crater effect; instead, taxpayers' reporting behaviour is volatile, and audits do not induce a general reduction in compliance. The authors recommend that experiments include control groups of unaudited taxpayers to isolate audit effects.

Tax morale depends on social norms and reciprocity. Dörrenberg and Peichl (2018) conduct a randomised survey experiment and show that participants exposed to a social-norm treatment exhibit lower tax morale than those in a control group, whereas those exposed to a reciprocity treatment (highlighting benefits received for taxes) demonstrate significantly higher tax morale. The study also finds that previously observed gender differences in tax morale are not driven by risk preferences (Dörrenberg & Peichl, 2018). These results suggest that normative messaging may backfire unless it is accompanied by clear information about the consequences of non-compliance.

4.5 Trust, social norms and fairness

Trust in government and interpersonal trust shape concessionary behaviour during tax bargaining. Eberhartinger, Speitmann, Sureth-Sloane and Wu (2022) examine tax negotiations and find that both forms of trust influence concessions, but interpersonal trust primarily affects tax auditors and moderates the effect of trust in government. Building a climate of trust can therefore improve compliance (Eberhartinger et al., 2022).

Fairness perceptions and gender differences also matter. Hundsdoerfer and Matthaei (2020) investigate a gender-discriminatory tax experiment and report that male participants perceive gender discrimination in tax rates as unfair, whereas female participants perceive both random and gender-based discrimination as unfair only when they face the higher rate. Fairness perceptions strongly affect male labour supply but have little effect on female labour supply; overall, gender discrimination reduces labour supply. These findings emphasise the importance of procedural fairness for tax compliance.

4.6 Redistribution and subsistence income

Chugunova, Nicklisch and Schnapp (2022) explore redistribution in a real-effort experiment with a subsistence income constraint. High-talent taxpayers maintain performance regardless of tax policy, whereas low-talent participants significantly reduce their effort when taxation is introduced; this negative effect is mitigated when a subsistence income threshold is present and tax revenues are used meaningfully. The study suggests that redistribution can support disadvantaged individuals without overly discouraging work effort if designed carefully.

4.7 Policy responses during the COVID-19 pandemic

Alm et al. (2020) reflect on tax policy measures implemented during the SARS-CoV-2 pandemic and offer behavioural considerations for maintaining tax compliance when public debt rises. The authors advocate for clear communication about restrictions, stimulus measures and citizens' rights; transparent justifications of stimulus packages based on scientific evidence; simplicity through reduced bureaucratic hurdles; the

provision of services by tax administrations to act as facilitators; and fair controls and penalties to deter free-riding. These behavioural principles aim to preserve tax morale and cooperation during crises.

4.8 Opportunities and challenges for behavioural taxation

Torgler (2022) provides an overarching assessment of the field's opportunities and challenges. He argues that tax compliance cannot be explained solely by the punishment paradigm; instead, service and trust paradigms are equally important. Drawing on Braithwaite's motivational postures, Torgler notes that taxpayers can exhibit commitment, capitulation, resistance, disengagement and game playing, each requiring distinct regulatory approaches. The slippery slope framework emphasises the dynamic interaction between enforcement and voluntary compliance. Torgler advocates for richer data (e.g., combining surveys with open government data), closer collaboration between researchers and tax administrations, and caution against over-reliance on digital tools that could undermine social norms and intrinsic motivation.

4.9 Summary of key themes

Across the reviewed studies, behavioural responses to taxation are shaped by perception, information and context. Tax misperception and aversion biases distort decision making, but these effects can be mitigated through clear and salient information (Blaufus et al., 2022). Risky investment behaviour responds asymmetrically to taxes and policy changes, indicating that behavioural insights are essential for designing effective tax incentives (Ackermann et al., 2016; Fochmann et al., 2016; Fahr et al., 2014). Compliance and evasion decisions are influenced by framing, salience, social norms, reciprocity and trust; interventions must consider these factors to avoid unintended backfire effects (Fochmann & Wolf, 2019; Dörrenberg & Peichl, 2018; Eberhartinger et al., 2022). Fairness perceptions and gender differences further complicate taxpayer reactions (Hundsdoerfer & Matthei, 2020), while redistribution mechanisms need to protect low-income individuals without eroding work effort (Chugunova et al., 2022). During crises such as the COVID-19 pandemic, behavioural principles—communication, simplicity, service and fair enforcement—are crucial for sustaining compliance (Alm et al., 2020). Finally, the field of behavioural taxation must balance enforcement with trust, leverage new data sources, and foster collaboration to build sustainable tax systems (Torgler, 2022).

Conclusion

This narrative review synthesises insights from fourteen empirical and theoretical contributions on behavioural taxation. Although the available literature is still sparse, several consistent patterns emerge that enrich our understanding of how tax rules and information shape individual and organisational behaviour. Taken together, the evidence underscores that tax compliance and decision making are not solely functions of economic incentives but are deeply embedded in cognitive perception, social norms and institutional trust.

First, the reviewed work reveals that misperceptions of tax obligations are widespread and often stem from complex and non-salient information. Even when taxpayers are provided with accurate tax information, they frequently fail to integrate taxes into their decisions, leading to distorted behaviour. Laboratory experiments demonstrate that perception biases are amplified when tax information is limited and persist even when information is complete. The presence of subsidies, depreciation rules or tax labels can further alter risk perceptions and investment choices. These findings highlight the importance of simplifying tax rules and enhancing their salience for taxpayers. Policy measures such as accelerated depreciation or complex subsidies must be accompanied by clear guidance to prevent unintended behavioural responses.

Second, behavioural responses to taxes extend beyond perception biases to encompass trust, fairness and social norms. Experiments show that individuals are more likely to underreport positive income than to overdeduct negative income; this asymmetry diminishes when the interaction between the two is made salient. Tax morale can decrease if messages emphasising social norms are perceived as patronising, whereas highlighting reciprocity—linking tax payments to public services—raises morale. Trust in government and interpersonal trust play complementary roles in tax negotiations, and perceptions of fairness, including gender-based discrimination, influence labour supply and compliance. These studies

illustrate that building and maintaining trust, fostering a sense of reciprocity, and ensuring procedural fairness are as crucial as deterrence in encouraging compliance.

Third, the pandemic response literature underscores the value of behavioural insights in crisis contexts. Alm et al. (2020) argue that communication, transparency and simplicity are vital when governments introduce emergency tax measures; citizens must understand why stimulus programmes exist, their rights and obligations, and how rules will evolve. Tax administrations should provide services and act as facilitators rather than merely enforcers, using fair controls and penalties to preserve cooperation. These recommendations align with broader calls to move beyond the punishment paradigm towards service and trust paradigms.

While the existing evidence offers valuable lessons, it also exposes critical research gaps. The literature focuses primarily on individual taxpayers; corporate tax misperception and behaviour remain understudied. Most experiments occur in controlled laboratory settings or specific national contexts. Future research should replicate these findings in field experiments and cross-cultural studies to examine external validity. Mixed-methods approaches that combine laboratory experiments, surveys and administrative data can help uncover the mechanisms linking perception, trust and compliance. Researchers should also explore how digitalisation—such as electronic filing, real-time reporting and data analytics—affects perception biases and compliance, acknowledging Torgler’s caution against over-reliance on digital tools that may erode social norms. Additionally, the interplay between fairness perceptions, gender and other socio-demographic factors warrants further exploration to design inclusive tax policies.

From a policy perspective, behavioural taxation research underscores the need to design tax systems that are not only efficient but also understandable, fair and trust-inducing. Simplifying tax rules, enhancing their visibility, and providing timely feedback can reduce misperceptions and aversion biases. Policymakers should communicate the benefits of taxation and link contributions to public goods to foster reciprocity. Enforcement strategies should balance deterrence with service orientation and transparency to build trust and sustain compliance. In times of crisis, behavioural insights can help tailor interventions that preserve tax morale and social cohesion.

In conclusion, although behavioural taxation research is still nascent, the reviewed studies collectively demonstrate that people’s reactions to taxes depend on more than financial incentives. Perceptions, emotions, fairness norms and trust profoundly shape tax compliance and decision making. Expanding this research agenda to encompass corporate behaviour, cross-cultural perspectives and the digital transformation of tax administration will not only advance academic knowledge but also inform policies that cultivate a sustainable and accepted tax system.

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