
Public Sector Economics

CALL FOR PAPERS

TAX MORALE

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Tax morale is usually defined as an individual's motivation to pay taxes. The motivation could be intrinsic, shaped by personal, cultural, or social norms; or reciprocal, reflecting the willingness to pay taxes as a cost of benefits provided by the state. A better understanding of tax morale is valuable for taxpayers, tax administrators, researchers, civil society groups and all other stakeholders in tax systems, as it helps improve the functioning of the economy and society at large.

Over the past decade, several databases on cross-country differences in tax morale and their determinants have become available. The degree of tax morale is usually derived from responses to questions such as: "Do you think that cheating on taxes if you have a chance can be justified?", with respondents assessing their view on a scale from, e.g. 1 (cheating on taxes can always be justified) to 10 (cheating on taxes can never be justified).

Recent global shocks such as the Covid pandemic, supply chain disruptions, energy and food price shocks, and the widespread rise in inflation provide a unique opportunity to reassess the degree of tax morale and relative contributions of its determinants. For this special issue of *Public Sector Economics* we welcome theoretical, empirical, methodological, and policy-oriented papers analysing the effects of recent major economic events on tax morale. **The suggested topics may include, but are not limited to:**

- New types of questions, surveys, data sources and methods to assess tax morale and its evolution over states, sub-state units, and time;
- Main takeaways from new country, sub-country and international level databases on tax morale;
- New developments in estimation of the determinants of tax morale and their interactions;
- How has the spread of work from home affected motivation to pay taxes?
- Impact on tax morale of unprecedented government subsidies provided to households and businesses in response to disruptions caused by the pandemic and energy and food price surges;
- Impact of design of government subsidies on the scope of unofficial economic activities in various sectors and economies;
- Methods to identify impact of changes in tax morale on tax revenue growth at macroeconomic level.

Submission of papers: **1 October 2024** at the [submission](#) page

Reply to authors whether PSE will initiate the peer reviewing process: **15 October 2024**

First reply to authors from peer reviewers: **1 December 2024**

First papers to be published from **March 2025**, depending on the peer reviewing process.

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Guest editor of this special issue: **Marko Crnogorac** (PhD University of Vigo, MA and BA University of Novi Sad) is a research fellow at the Governance and Economics Research Network at the University of Vigo, specialising in government spending, tax evasion and tax morale in former Yugoslav countries.