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**A. Van de Vijver, “Naming and shaming as a tax compliance tool: the importance of self-esteem, social norms, shame and reputation”, *Tijdschrift voor Fiscaal Recht* 2021, nr. 600, 3-7.**

## **Naming and shaming as a tax compliance tool: the importance of self-esteem, social norms, shame and reputation**

Public transparency on tax information to encourage taxpayers to be compliant is becoming more common. As will be shown below, such transparency takes various forms. The most far-reaching is probably the naming and shaming approach whereby tax administrations publish on their websites lists of taxpayers who fail to pay their taxes. Does this public transparency actually lead to more compliance, how and under what conditions? The answer to these questions is not yet sufficiently clear. In the light of the increasing use of this instrument, it is important, when evaluating it, to look more closely at the insights from behavioural sciences.

### **Naming and shaming as a tax compliance tool**

The most negative form of public transparency is naming and shaming. This form of publicity can be a sanction pronounced by a judge, or in some countries it is a compliance tool whereby the administration publishes the information without judicial authorisation<sup>1</sup>. The underlying reasoning is usually that taxpayers from a feeling of shame or to avoid reputation costs, will (in the future) be compliant. Nearly one half of the tax administrations of the OECD member states have the power to publish the names of non-compliant taxpayers and most of them frequently use this power<sup>2</sup>.

In the United States, several states publish the names of individuals and companies that fail to pay their taxes<sup>3</sup>. In Europe, there is more restraint in this area<sup>4</sup>. For example, neither Germany nor Belgium make use of naming and shaming. However, in recent years also European countries have introduced exceptions to the duty of secrecy for tax authorities in order to allow naming and shaming., e.g.:

- In France, the French Constitutional Court confirmed already in 1983 the constitutionality of the possibility of the French *départements* to make tax information public, based on the consideration that this may improve “*la sincérité des déclarations fiscales*”<sup>5</sup>. In 2018, the French legislator introduced an explicit naming and shaming approach. From now on, the tax administration can publicly announce on its website administrative penalties of at least EUR 50,000 applied to legal persons for tax fraud, provided it obtains authorisation from a special commission (art. 1729Abis CGI)<sup>6</sup>. The French legislator considers naming and shaming to be an instrument against tax fraud. Moreover, according to the legislator, this

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<sup>1</sup> Ph. Baker, P. Pistone & C.E. Weffe, *General Report on the Protection of Taxpayers’ Rights, Observatory on the Protection of Taxpayer’s Rights*, Amsterdam, IBFD, 2019, 23.

<sup>2</sup> OECD, *Tax Administration 2019: Comparative Information on OECD and other Advanced and Emerging Economies*, OECD Publishing, Paris, 2019, 98, <https://doi.org/10.1787/74d162b6-en>.

<sup>3</sup> T.A. Kaye, “Chapter 43. United States”, in F.B. Yavaslar & J. Hey (eds.), *Tax Transparency, EATLP Annual Congress Zürich, 7-9 June 2018*, EATLP International Tax Series, Vol. 17, 1107.

<sup>4</sup> R.L. Lippke, “Legal Punishment and the Public Identification”, *Res Publica* 2018, 24: 199-216.

<sup>5</sup> L. Stankiewicz, “Chapter 22. France”, in F.B. Yavaslar & J. Hey (eds.), *Tax Transparency, EATLP Annual Congress Zürich, 7-9 June 2018*, EATLP International Tax Series, Vol. 17, 546; FR: C. Const. 29 December 1983, 83-164 DC, no. 44.

<sup>6</sup> A. Mallaret, “French Tax News for 2019: Game-Changing Developments Regarding the Taxpayer/Tax Administration Relationship”, *European Taxation* 2019, 59:5.

approach fits in with the trend towards more and more transparency, including voluntary transparency: “*D'une part, depuis 2008 et la forte mise sous tension des comptes publics, la lutte contre la fraude fiscale et les manques à gagner pour les recettes publiques qui en résultent, font l'objet d'une attention plus large, comprenant les acteurs de la société civile. Parallèlement, les grandes entreprises tendent désormais à englober les questions fiscales dans leur politique de conformité, voire même à en faire un vecteur de communication*”<sup>7</sup>

- In the Netherlands, as the Panama Papers showed the involvement of tax advisors in tax avoidance and tax evasion structures, the legislator recently introduced naming and shaming of tax advisors regarding specific penalties imposed in case of tax evasion (art. 67 r AWR). The objective of this measure is to enable the public to make a more informed choice. The name of the offender, the legal basis and the amount of the fine will be published on the website of the tax administration for a period of five years after the publication<sup>8</sup>.
- In Spain, the tax authorities annually publish a list of defaulting taxpayers with an outstanding debt over 1.000.000 EUR. The debtor's names, tax identification number and global amount of outstanding debts and penalties are published in the Electronic Office. Also in this country, the general aim is to fight against tax fraud, to enhance voluntary compliance and to promote a higher tax awareness in society to act as a preventive and educative tool<sup>9</sup>.

Not only individuals are subject to naming and shaming, but also groups. Two groups that are regularly subject to naming and shaming in the tax context are multinationals and wealthy individuals. For example, in a study the European Parliament reproached multinationals to avoid corporate income taxes in EU countries for 50-70 billion EUR each year<sup>10</sup>. Such studies are likely to increase as recently the EU Tax Observatory has been set up with the mission to disseminate to the public information and data on tax evasion and tax avoidance in the EU. Yet it are mainly NGOs and investigative journalists who target these groups. For example, The Tax Justice Network<sup>11</sup> and the International Consortium of Investigative Journalists<sup>12</sup> have repeatedly reported on aggressive tax planning and have given these groups negative labels.

For the sake of completeness, it should be noted that making tax information public does not necessarily have to be accompanied by negatively marked shaming, e.g.:

- The Australian Taxation Office annually publishes tax return information on companies with a total income exceeding 100 million AUD (public and foreign-owned) or 200 million AUD (Australian owned), including names and information on taxes paid<sup>13</sup>.
- In Finland information on personal and corporate income taxation as well as property taxation is public. This information includes the taxpayers' name, year of birth,

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<sup>7</sup> FR: Parliamentary Documents, Report no. 602, 2017-2018.

<sup>8</sup> NL: Parliamentary Documents, Report no. 35 303, 2019-2020.

<sup>9</sup> OECD, *Tax Administration 2019: Comparative Information on OECD and other Advanced and Emerging Economies*, OECD Publishing, Paris, 2019, 98, <https://doi.org/10.1787/74d162b6-en>.

<sup>10</sup> European Parliament, *Bringing transparency, coordination and convergence to corporate tax policies in the European Union. I. Assessment of the magnitude of aggressive corporate tax planning*, 2015,

[https://www.europarl.europa.eu/thinktank/en/document.html?reference=EPRS\\_STU\(2015\)558773](https://www.europarl.europa.eu/thinktank/en/document.html?reference=EPRS_STU(2015)558773); also the IMF: S. Beer, R. de Mooij & L. Liu, *International Corporate Tax Avoidance: A Review of the Channels, Magnitudes, and Blind Spots*, IMF Working Paper, no. WP/18/168.

<sup>11</sup> E.g. Tax Justice Network (<https://www.taxjustice.net/>).

<sup>12</sup> E.g. International Consortium of Investigative Journalists (<https://www.icij.org/>).

<sup>13</sup> See <https://data.gov.au/dataset/ds-dga-c2524c87-cea4-4636-acac-599a82048a26/details>.

municipality of domicile, earned income, capital income and property. Such publicity is grounded on the democracy principle<sup>14</sup>.

- In Norway, individual information on income, wealth, and income and wealth taxes paid is publicly available since many years, but since 2001 also on the Internet. Since 2010 access occurs through a personalised log-in system for accessing online public services. Interestingly, Slemrod *et al.* refer to the Norwegian tax authorities reporting that as many as 709.000 unique users (from a total population of approximately 5 million people) carried out 13 million searches in 2011<sup>15</sup>.
- Japan even used to publish a list of the best taxpayers to honour them for their contribution to society. However, as this gave rise to criminal acts (robbery and kidnapping), this practice was discontinued in 2006<sup>16</sup>.

The law may also require taxpayers themselves to disclose certain information publicly, e.g.:

- Since 2014, financial institutions are subject to public country-by-country reporting<sup>17</sup>.
- On 25 February 2021, the Internal Market and Industry Ministers within the Council of the European Union reached an agreement to also oblige other multinationals to make their country-by-country reporting public<sup>18</sup>.

Moreover, as the French legislator pointed out (*supra*), more and more companies are voluntarily publishing tax information. The Global Reporting Initiative ("GRI") is one of the initiators in this field. GRI is an international non-profit organisation of corporations promoting transparency and sustainability reporting. The GRI was founded in 1997 in response to the Exxon Valdez oil spill scandal. Since then, the GRI has published various reporting standards, including a tax reporting standard (applicable as from 1 January 2021)<sup>19</sup>. The GRI reports are also available through the GRI sustainability disclosure database<sup>20</sup>.

### Margin of appreciation of the states

The examples above show that the views on naming and shaming and, more broadly, on making tax information public are evolving, and may also be partly socio-culturally determined. Therefore, the European Court of Human Rights recently decided in a Polish case that it is to a certain extent within the margin of appreciation of the states to judge whether naming and shaming is compatible with the right to private life (Art. 8 ECHR)<sup>21</sup>. The Polish administration had included a taxpayer's name, address, tax identification number and outstanding tax liabilities in the list of taxpayers who fail to pay their taxes and subsequently on the list of tax fraudsters. These lists were published on the website of the administration. An online media outlet had then used this information to create an interactive map called "the

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<sup>14</sup> K. Äimä, "Chapter 21. Finland", in F.B. Yavaslar & J. Hey (eds.), *Tax Transparency, EATLP Annual Congress Zürich, 7-9 June 2018*, EATLP International Tax Series, Vol. 17, 491-492.

<sup>15</sup> E.E. Bø, J. Slemrod, O. Thor & T Thoresen, "Taxes on the Internet: Deterrence Effects of Public Disclosure", *American Economic Journal: Economic Policy* 2015, 7:1, 36-62.

<sup>16</sup> Y. Matsubara, "Chapter 28. Japan", in F.B. Yavaslar & J. Hey (eds.), *Tax Transparency, EATLP Annual Congress Zürich, 7-9 June 2018*, EATLP International Tax Series, Vol. 17, 710.

<sup>17</sup> Article 89 of Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC.

<sup>18</sup> See <https://www.consilium.europa.eu/en/meetings/compet/2021/02/25/>.

<sup>19</sup> See at <https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-english-language/>.

<sup>20</sup> <https://database.globalreporting.org/>.

<sup>21</sup> ECtHR, *L.B. v. Hungary*, no. 36345/16, 2021.

national map of tax defaulters", in which the person concerned was marked with a red dot and if a person clicked on the dot the applicant's personal data appeared.

According to Article 8(2) ECHR, an interference with private life is permitted if it is provided for by law and is necessary in a democratic society in the interests, inter alia, of the economic well-being of the country. The measure must be proportionate to achieve the objective pursued<sup>22</sup>. In this case, the parties disagreed on the objective of the Polish naming and shaming approach. According to the Government, the aim was the need to protect the economic well-being of the country and the rights of others. The European Court agreed that any person wishing to establish economic relations with others can have an interest in obtaining information relating to that person's tax compliance, and ultimately his suitability to do business with. However, according to the taxpayer, the objective was merely to tackle tax evasion and revenue losses, and he argued that naming and shaming was clearly unfit for attaining that objective. He claimed that even though his data had become known to the public, it was unlikely that third parties could influence his tax compliance<sup>23</sup>.

The overview above shows that also other countries use naming and shaming with the objective to induce taxpayers to be tax compliant, out of shame or to protect their reputation (*supra*). Are naming and shaming or public transparency effective as a tax compliance tool? This question is the subject of an ongoing debate and the findings in research are not always unambiguous.

### **Self-esteem, social norms and shame**

Fundamental theories of social psychology show that individuals have the need to maintain a positive self-image and that individuals derive such self-esteem from their perception of others' attitudes towards them<sup>24</sup>. Consequently, people tend to modify their behaviour to align it to social norms<sup>25</sup> in order to look "good" to other people<sup>26</sup>. Social norms also play an important role in tax compliance<sup>27</sup>. Laboratory tests even suggest psychic stress (using heart rate variability) generated by the possibility of breaking social norms in the tax compliance context<sup>28</sup>. Also the emotion of shame induces us to behave appropriately and to change our behaviour<sup>29</sup>. Shame arises from the contemplation of imagined action of being caught<sup>30</sup>. In this way is also shame resulting from the contemplation of being exposed to others with a violation of a social norm, is a motivator for compliant behaviour.

The theory about how naming and shaming in the tax context is associated with self-esteem or emotions of shame, has not been the subject of much field research and empirical evidence is limited. A notable exception is the research of Perez-Truglia & Troiano in the United States.

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<sup>22</sup> ECtHR, *S & Marper v UK*, no. 30562/04 and 30566/04, 2008, para. 101.

<sup>23</sup> ECtHR, *L.B. v. Hungary*, no. 36345/16, 2021, para. 34.

<sup>24</sup> P. Gray & D.F. Bjorklund, *Psychology*, 8th Edition, New York, Worth Publishers, 500.

<sup>25</sup> P. Gray & D.F. Bjorklund, *Psychology*, 8th Edition, New York, Worth Publishers, 515; R. Cialdini & M.R. Trost, "Social influence: Social norms, conformity, and compliance", in D. T. Gilbert, S. T. Fiske, & G. Lindzey (Eds.), *The handbook of social psychology*, Boston, Oxford University Press, 1998.

<sup>26</sup> P. Gray & D.F. Bjorklund, *Psychology*, 8th Edition, New York, Worth Publishers, 514.

<sup>27</sup> D.D. Bobek, A.M. Hageman & C.F. Kelliher, "Analyzing the Role of Social Norms in Tax Compliance Behaviour", *J. Bus. Ethics* 2013, 115: 451-468; D. Onu, L. Oats, *Social Norms and Tax Compliance*, TARC, Discussion Paper 006-14.

<sup>28</sup> U. Dulleck, J. Fooker, C. Newton, A. Ristl, M. Schaffner & B. Torgler, "Tax compliance and psychic costs: Behavioral experimental evidence using a physiological marker", *Journal of Public Economics* 2016, 134:9-18.

<sup>29</sup> P. Gray & D.F. Bjorklund, *Psychology*, 8th Edition, New York, Worth Publishers, 179.

<sup>30</sup> B. Erard & J. Feinstein, *Public Financ.* 1994, 49:70-89.

They have found that increasing the visibility of tax delinquency increased compliance by individuals who have debts below 2.500 USD, but had no significant effect on individuals with larger tax debt amounts<sup>31</sup>. Dwenger & Treber have investigated the introduction of public shaming in Slovenia. Their research suggests that individuals significantly reduced their tax debt to avoid shaming. Slemrod *et al.* have investigated the impact of the new public transparency approach in Norway which enabled access to tax information through the Internet (*supra*). They have observed an approximately 3 percent average increase in reported income among business owners living in areas where the switch to Internet disclosure represented a large change in access<sup>32</sup>.

Interestingly, Braithwaite has studied the feeling of shame more into detail and she distinguishes reintegrative shaming from stigmatising shaming<sup>33</sup>. Compliant behaviour presupposes that the person concerned acknowledges the mistake, and can then constructively transform the feeling of shame, renounce the part of his identity that was problematic, and adapt to the social norms. Braithwaite indicates that this personal development requires a safe environment in which the person no longer needs to be confronted with the old behaviour. Stigmatising shaming conversely condemns the whole person and leaves little room for being accepted into the group again<sup>34</sup>, which leads to future resistance against compliance<sup>35</sup>. Building on this theory, the research of Coricelli *et al.* shows how stigmatising shaming even increases tax evasion. Consequently, they suggest that naming and shaming is a very sensitive tool that needs thorough consideration before being introduced<sup>36</sup>. This research suggests that especially features that interfere with reintegration should be avoided. From that perspective, the possibility for online media outlets or other third parties to collect personal data on taxpayers behaving “badly” and to republish such data on the Internet, like in the Polish case discussed above, seems particularly intrusive in a taxpayer’s psychology. The fact that tax administrations may lose track of this data, that will find their own way on the Internet and possibly confront the taxpayer with his old behaviour over again, can make reintegration more difficult.

## **Reputational cost of companies**

The foregoing insights also apply to a certain extent to companies. Although companies themselves do not have “self-esteem” and “feelings” such as shame, they are subject to social norms. Moreover, within the company, decisions are taken by individuals<sup>37</sup>. It is therefore not surprising that naming and shaming, subject to certain conditions, also encourages companies to be tax compliant. The above study of Dwenger & Treber has also investigated the impact of the introduction of naming and shaming in Slovenia on companies. Their findings suggest that also companies reduced overdue tax debts to avoid shaming. This impact was stronger for large companies that have a lot of media attention, and also for companies that are facing

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<sup>31</sup> R. Perez-Truglia & U. Troiano “Shaming Tax Delinquents,” *Journal of Public Economics* 2018, 167:120–137.

<sup>32</sup> E.E. Bø, J. Slemrod, O. Thor & T. Thoresen, “Taxes on the Internet: Deterrence Effects of Public Disclosure,” *American Economic Journal: Economic Policy* 2015, 7:1, 36–62.

<sup>33</sup> V. Braithwaite, “Is reintegrative shaming relevant to tax evasion and avoidance?”, in H. Elffers, P. Verboon and W. Huisman (Eds.), *Managing and Maintaining Compliance: Closing the Gap between Science and Practice*. Hague: Boom Legal Publishers, 2006.

<sup>34</sup> *Idem*, at 13.

<sup>35</sup> K. Murphy, “Enforcing Tax Compliance: to punish or persuade?”, *Economic Analysis and Policy* 2008, 38:1, 113–135.

<sup>36</sup> G. Coricelli, E. Rusconi, & M.C. Villeval, “Tax evasion and emotions: An empirical test of re-integrative shaming theory”, *Journal of Economic Psychology* 2014, 40, 49–61.

<sup>37</sup> J. Alm & C. McClellan, “Tax Morale and Tax Compliance from the Firm’s Perspective”, *Kyklos* 2012, 65:1, 1–17.

consumers, for non-exporting industries that heavily depend on the domestic market, and for micro-companies in which responsibilities are less distributed<sup>38</sup>. An Australian study of Hoopes *et al.* has found a small increase in tax payments for private companies, but a small decrease in tax payments for public companies as a result of public disclosure of tax return information (*supra*).

This impact is understood in the sense that companies try to reduce the reputational cost resulting from the naming and shaming, whereby the concept of reputation refers to the general perception of the firm by all interested stakeholders<sup>39</sup>. To measure the reputational cost various metrics are used. Hoopes *et al.* for example have studied the impact on consumer sentiment and investors. Especially large private companies seemed to experience consumer backlash after naming and shaming in the tax context. Investors seemed to react negatively to the anticipated and actual disclosure of tax information, however, according to the researchers most likely due to anticipated policy measures<sup>40</sup>. Rusine finds that tax haven naming and shaming by the EU was associated with a negative stock price reaction of companies with tax haven subsidiaries. Retail companies experienced a larger decrease in share price than companies in other industries<sup>41</sup>.

However, not all results are consistent. Especially for companies, which obviously do not bear the feelings of shaming themselves, it remains insufficiently clear what influences the (perception of possible) reputational costs and how and in what circumstances public disclosure has an effect. Other studies, indeed conclude that the impact on the stock price is only temporary (30 days)<sup>42</sup>. Blaufus *et al.* even find positive stock price reactions to media coverage of legal tax planning<sup>43</sup>. Joshi *et al.* have investigated the effect of the introduction of public country-by-country reporting in the financial industry (*supra*). They find limited evidence of a decline of income shifting and no robust evidence of a significant change in effective tax rates. They suggest that increased transparency from public country-by-country reporting can deter tax-motivated income shifting but does not appear to materially influence overall tax avoidance. Possibly, this could be due to the offsetting effect of other types of tax avoidance activities that do not attract the same level of scrutiny from such disclosure<sup>44</sup>.

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<sup>38</sup> N. Dwenger & L. Treber, *Shaming for Tax Enforcement: Evidence from a New Policy*, CEPR Discussion Paper, 2018, no. DP13194, available at SSRN: <https://ssrn.com/abstract=3254229>.

<sup>39</sup> J.J. Gallemore, E.L. Maydew, J.R. Thornock, "The Reputational Cost of Tax Avoidance", *Contemporary Accounting Research*, 31:4, 1103-1133.

<sup>40</sup> J.L. Hoopes, L. Robinson & J. Slemrod, "Public tax-return disclosure", *Journal of Accounting and Economics* 2018, 66: 142-162.

<sup>41</sup> A. Rusina, "Name and Shame? Evidence from the European Union tax haven black list", *International Tax and Public Finance* 2020, 27:1364-1424.

<sup>42</sup> J.J. Gallemore, E.L. Maydew, J.R. Thornock, "The Reputational Cost of Tax Avoidance", *Contemporary Accounting Research*, 31:4, 1103-1133; M. Hanlon, J. Slemrod, "What does tax aggressiveness signal? Evidence from stock price reactions to news about tax shelter involvement", *Journal of Public Economics* 2009, 93:1-2, 126-141.

<sup>43</sup> K. Blaufus, A. Möhlmann & A. N. Schwäbe, "Stock price reactions to news about corporate tax avoidance and evasion", *Journal of Economic Psychology* 2019, 72:278-292.

<sup>44</sup> P. Joshi, E. Outslay & A. Persson, "Does Public Country-by-Country Reporting Deter Tax Avoidance and Income Shifting? Evidence from the European Banking Industry", *Contemporary Accounting Research* 2020, available at SSRN: <https://ssrn.com/abstract=3560176>.

## Implicit social norms

Moreover, social psychologists point out that people attune their behaviour not only to social norms, but also to what group members actually do (so-called “descriptive norms”)<sup>45</sup>. The repeated message that other persons are displaying undesirable behaviour can come across as an implicit social message that such behaviour is in fact the social norm<sup>46</sup>. Also in the context of taxation, Lefebvre *et al.* find that receiving information about non-compliance of other taxpayers impacts the decision to evade taxes<sup>47</sup>.

These descriptive norms seem especially relevant in situations of uncertainty. For example, if individuals are unsure whether certain proceeds should be reported as taxable income, they will be likely to be influenced by what others around them do<sup>48</sup>. This theory is also very relevant in the fight against aggressive tax planning. Since the line between legitimate tax planning and undesirable aggressive tax planning is often unclear, the importance of this theory cannot be underestimated. The repeated naming and shaming of multinationals that actually apply a “beneficial” interpretation of unclear legislation might indeed lead to the conclusion that this is the social norm and consequently entail the risk that others adjust their behaviour accordingly. As mentioned above, especially NGOs and investigative journalists repeatedly report on such forms of tax planning by multinationals. In social psychology Cialdini suggests that persuasion messages that include statements about a large number of people showing undesirable behaviour, would be more effective if they emphasised that the majority of people behave in the desired way<sup>49</sup>. Also in the tax context and in the fight against aggressive tax planning it may be appropriate to take into account implicit social messages hidden in naming and shaming, and to consider more extensive reporting on compliant taxpayers.

## Conclusion

Public transparency as a tax compliance tool is based on a number of constructs such as self-esteem, social norms, shame and reputation. How these constructs are drivers for behaviour has been the subject of psychological research, but in the context of tax compliance many uncertainties remain. So far, the distinction between reintegrative shaming and stigmatising shaming seems to be insufficiently addressed. Also, the possible undesirable side effects of naming and shaming remain unclear. As public transparency is increasingly used as a tool to induce compliance, it would be good to pay more attention to the question of how this tool can indeed bring about the desired effects from the perspective of behavioural sciences.

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<sup>45</sup> E. Aronson, T.D. Wilson, R.M. Akert, S.R. Sommers, *Sociale Psychologie*, 9e editie, Pearson Benelux, Amsterdam, 2018, 261.

<sup>46</sup> P. Gray & D.F. Bjorklund, *Psychology*, 8th Edition, New York, Worth Publishers, 517.

<sup>47</sup> M. Lefebvre, P. Pestieau, A.M. & M.C. Villeval, “Tax evasion and social information: an experiment in Belgium, France, and the Netherlands”, *International Tax and Public Finance* 2015, 22(3), 401-425.

<sup>48</sup> R.B. Cialdini & N.J. Goldstein, “Social Influence: Compliance and Conformity”, *Annual Review of Psychology* 2004, 55(1), 591-621; doi:10.1146/annurev.psych.55.090902.142015; D. Onu, L. Oats, *Social Norms and Tax Compliance*, TARC, Discussion Paper 006-14, at 7.

<sup>49</sup> P. Gray & D.F. Bjorklund, *Psychology*, 8th Edition, New York, Worth Publishers, 517; R.B. Cialdini, “Crafting normative messages to protect the environment”, *Current Directions in Psychological Science* 2003, 12, 105-109.