

## Discussion Paper and Working Paper Series

# The Evolution of Tax Morale in Modern Spain

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Working/Discussion Paper # 224

June 2008

### Abstract:

This paper studies the evolution of tax morale in Spain in the post-Franco era. In contrast to the previous tax compliance literature, the current paper investigates tax morale as the dependent variable and attempts to answer what actually shapes tax morale. The analysis uses survey data from two sources: the World Values Survey and the European Values Survey, allowing us to observe tax morale in Spain for the years 1981, 1990, 1995, and 1999/2000. The study of the evolution of tax morale in Spain over nearly a 20-year span is particularly interesting because the political and fiscal system evolved very rapidly during that period.

JEL Classifications: H260; H730; K420; O170; Z130

Keywords: Spain, Tax morale, Tax compliance, Constitutional and political changes, fiscal system, endogenous preferences.

This paper will be published in the Journal of Economics Issues (ISSN: 0021-3624)

The ILPF has fulfilled the wish of the two authors and the editor of the Journal of Economics Issues and for this reason you can find only the abstract of this paper on the internet since August 2008.

For further information about this paper please visit  
<http://www.orgs.bucknell.edu/afee/jei/volindex.htm>

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Financial support from Spain's Instituto de Estudios Fiscales (Martinez-Vazquez) and the Swiss National Science Foundation (Torgler) is gratefully acknowledged.