



Revista de Economía Aplicada

ISSN: 1133-455X

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Universidad de Zaragoza

España

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LA MORAL FISCAL DE LOS ESPAÑOLES, REEXAMINADA
Revista de Economía Aplicada, vol. XXIV, núm. 70, 2016, pp. 53-76
Universidad de Zaragoza
Zaragoza, España

Available in: <http://www.redalyc.org/articulo.oa?id=96949057003>

Abstract

Based on a literature review this paper proposes a novel division of the factors that shape tax morale, including them in three dimensions: individual, social and institutional. Then we determine empirically the influence of each of these dimensions on Spaniards tax morale. The exercise is performed for the period 2003-2010 with the Fiscal Barometer database provided by the Spanish Institute for Fiscal Studies. Besides a probit estimation, common in the literature, an OLS regression is carried out to estimate the impact of a tax morale indicator constructed with the principal components technique. Overall, the results achieved substantially confirm the theoretical predictions. Tax morale in Spain is influenced by factors belonging to the three dimensions identified.

Keywords

Tax Morale, Spain, probit models, multilevel models, principal components.

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