

Abstract

Taxpayers may justify non-compliant behaviour with the perceived high prevalence (descriptive norm) or high acceptability (injunctive norm) of tax non-compliance in the population. However, their perception may be distorted: their taxpaying behaviour may follow misperceived norms and reflect 'pluralistic ignorance'. In an experimental questionnaire study focusing on the injunctive norm, psychology students were asked, in a first step, about their personal tax-related beliefs and behaviour and the perceived beliefs and behaviour of others. The results confirmed the divergence between average personal beliefs and perceived beliefs of the average. In a second step, participants were given feedback about either this divergence or about a norm-irrelevant finding (control). The intervention significantly improved the perceived tax beliefs of others (injunctive norm) and, mediated by this effect, increased hypothetical tax compliance. The findings encourage tax-regulatory measures based on these theoretical considerations.