

Table of Contents

<i>List of Figures</i>	xv
<i>List of Tables</i>	xvii
Willing to Pay? A Reasonable Choice Approach	1
Introduction	1
Willing to Pay? Testing Institutional Theory with Experiments	3
1. Why Should I Pay? A Cognitive Theory of Tax Morale	8
A Reasonable Choice Approach	9
Institutions, Norms, and Values in Successful Societies	10
2. The Experimental Design	18
Experiments and Tax Behavior	19
Running Experiments in Multiple Countries	20
The Willing to Pay Experiments	21
3. Reasonable Choices and Tax Compliance	37
Culture vs. Institutions?	37
Reasonable Choices	38
Self-Interest and Institutions	39
Perfidious Albion	46
The Social Impulse	48
Do Tax Rates Matter?	49
Does Progressivity Matter?	52
Norms and Social Behavior	57
The Tragedy of Economics	62
Norms and the “Theories in our Heads”	66
Values	68
Conclusion: Everyone Hates a Cheat	77
Interests, Norms, Values	78
Successful Societies and Institutional Performance	79
Explaining National Variation	81

<i>Appendix</i>	85
<i>Appendix 1: Full Experiment Instructions</i>	85
<i>Appendix 2: Questionnaire to the Baseline Experiment</i>	96
<i>Appendix 3: Analysis and Tables</i>	114
<i>Endnotes</i>	121
<i>References</i>	127
<i>Index</i>	135