

Abstract

Based on insights from an earlier study with a student sample (Wenzel, 2001), the present research evaluated an intervention to increase tax compliance that involved two steps. In step 1, taxpayers were sent a survey about their own personal norms and behaviour as well as others' norms and behaviour concerning taxpaying. In step 2, they were informed about a systematic self-other discrepancy in their perceptions, suggesting that taxpayers wrongly think that most taxpayers hold norms of honesty to a lesser degree (injunctive norm) and act less honestly (descriptive norm) than they themselves do. Feedback about the survey results should encourage taxpayers to correct their perceptions of social norms and thus increase compliance. Deduction claims of four groups of taxpayers (injunctive norm feedback, descriptive norm feedback, survey only, control) were analysed and revealed no treatment effects for claims for work-related expenses, but a significant reduction of claims for other deductions in the injunctive norm feedback condition compared to the control conditions.