Seminario de Microeconomía Aplicada - Revealing Tax Evasion: Experimental Evidence from a Representative Survey of Indonesian Firms

Seminario de Microeconomía Aplicada - Revealing Tax Evasion: Experimental Evidence from a Representative Survey of Indonesian Firms

Resumen: This paper examines the pervasiveness of tax evasion among firms in Indonesia and the characteristics associated with higher levels of noncompliance. Tax evasion is estimated through a randomized, double-list experiment embedded in a nationally representative survey of 2,955 registered firms. This revealed whether firms pay all the taxes they owe without them having to disclose this directly. Across both list experiments, around a quarter of the firms indirectly reveal that they have evaded taxes. Firms that do not export, face intense competition from informal firms, and believe tax administration is a major obstacle to their business are the most likely to evade taxes. These findings help to inform the enforcement activities of tax authorities in middle-income countries, which face substantial challenges in estimating levels of tax evasion and identifying noncompliant taxpayers.

Acerca del expositor: Filip Jolevski is an Economist in the Enterprise Analysis Unit, which is part of the Global Indicators Group of the World Bank under the Development Economics Vice Presidency. His research focuses on spatial economics, industrial organization, economic development, and more recently on the adoption of generative artificial intelligence. Filip has published numerous papers in peer-reviewed journals, including the Journal of Development Economics and the Journal of Survey Statistics and Methodology, and his research has been covered by Bloomberg and Forbes. Filip holds a BS, MA, and PhD in economics, all from George Mason University.

Tiempo de exposición: 1 hora y 30 minutos.

Fuente: https://www.banrep.gov.co/es/seminario-microeconomia-aplicada-revealing-tax-evasion-experimental-evidence-representative-survey