Call for Papers
Behavioral Taxation

The economic literature traditionally starts from the assumption that taxpayers consider taxes correctly when making their decisions. Under this assumption, taxes would simply reduce the net payoffs such as any other cost component. Obviously, if this assumption is not correct, a number of standard expectations would need to be questioned.

Research in different disciplines, including public finance, business taxation, behavioral economics and psychology, addressing the deviations from rational tax-related decision making can be subsumed under the field behavioral taxation. The main focus is on the study of tax-related decision making of citizens, firms and organizations in institutional settings with the aim to better understand the behavior in tax contexts by considering, for example, behavioral biases, heuristics, framing, moral concerns, social preferences, and emotions.

FinanzArchiv / Public Finance Analysis is posting a call for papers for a special issue on "Behavioral Taxation". The editors are inviting the submission of original scientific contributions. All research methods are welcome (e.g., experimental, survey, archival, theoretical studies) and relevant topics include (but are not limited to):

- Tax compliance, tax evasion, tax avoidance
- Tax perception in labor supply, investment, voting, consumption, saving decisions
- Tax salience, tax transparency, tax complexity
- Tax framing, tax labelling

As an invited author, Prof. Dr. Benno Torgler (Queensland University of Technology) contributes to this special issue by an article on "Opportunities and Challenges of Behavioral Taxation".

Submissions to the special issue should reach the editors before March 1st, 2021. The special issue is expected to appear in Issue 1 of 2022.

While this call is specifically connected to a special issue, the editors of *FinanzArchiv / Public Finance Analysis* would like to confirm their general interest in publishing papers with the focus on behavioral taxation topics.

Authors can submit papers using the following link and should indicate that their paper is being submitted to the special issue "Behavioral Taxation":
https://www.mohrsiebeck.com/zeitschrift/finanzarchiv-fa

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