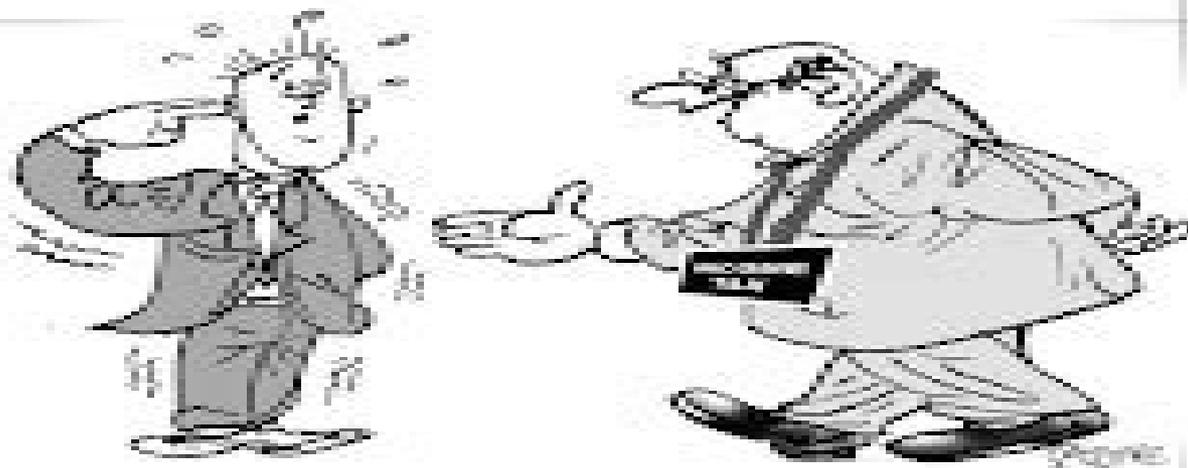


MAKING PEOPLE PAY



The Economic Sociology of Taxation

Dr. Sibichen Mathew

Making People Pay

L Reisser



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Making People Pay Sibichen K. Mathew, 2013-08-14 Can a complex subject like tax compliance be handled in such a simple manner Sibichen K Mathew is successful in presenting his in depth study on what makes people pay taxes or what prevents them from paying in a very interesting style The Author takes us through the history the economics and the politics of taxation to dissect the interconnected issues related to tax evasion and tax enforcement He forcefully argues that the economic models are unable to fully explain the behaviour of taxpayers For if the tax laws are complex the human mind is much more complex to yield to the economic models His arguments are supported by data on attitudes perceptions and experience of taxpayers many of whom declare themselves to be tax evaders The author also analyzes the sociological and economic causes and consequences of tax evasion and tax enforcement in the global context The author has also briefly referred to the tax challenges thrown up by the integrated world economy The solution offered is scaling up of international cooperation on a significant scale The insights gained from these incisive analyses have enormous implications for policy makers as well as tax administrators all over the world The taxpayers tax practitioners and the students of social sciences would also find this book enriching

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