



EAPC blog

GENERAL

Collaboration between The Norwegian Tax Administration and academia – to the benefit of both – Mette Myrmell

🕒 23 de gener de 2018 👤 XARXES 💬 DEIXA UN COMENTARI



Collaboration with academia is crucial to ensure an efficient tax system with high legitimacy.

The Norwegian Tax Administration (NTA) has long traditions for cooperation with academia. We cooperate with several institutions and researchers, and consider the cooperation

vital to ensure a well-functioning tax system with a high degree of legitimacy among the taxpayers and the population at large.

The Norwegian Centre for Taxation.

In its effort to strengthen the institutional ties with academia, The Norwegian Tax Administration has chosen to provide financial support to a research institution dedicated to tax research in economics.

The Norwegian Centre for Taxation (NoCeT) was established at the Norwegian School of Economics (NHH) in 2012, and is financed by the Research Council of Norway in a joint effort with NHH and The Norwegian Tax Administration for 2012 through 2021.

The centre focuses on capital taxation in an open economy, tax law and economics, and behavioural economics and compliance. The establishment of the centre has contributed to strengthening the research on and knowledge about taxation and economics. It has led to an increased number of master and PhD students within fields of interest to The Norwegian Tax Administration. The cooperation continues to be a success, and contributes to the revitalization of tax economics and research in Norway to the benefit of The Norwegian Tax Administration and the wider society.

The Norwegian Tax Administration also cooperates with other research institutions. We are a partner in the centre for research-led innovation **Big Insight**, which aims to advance new statistical methods and machine learning about big data. Furthermore, we cooperate with Oslo Fiscal Studies at the University of Oslo and Skatteforsk at the Norwegian University of Life Sciences. We also work with individual researchers based at Norwegian research institutions, and provide access to high-quality data.

Collaboration to the benefit of both.

Cooperation between the tax administration and academia is to the mutual benefit of both. Academia contributes to increased knowledge about taxation and tax-related behaviour, and has made the public debate on tax policy more informed and knowledge-based. Further, researchers contribute to the Official Norwegian Reports on behalf of the Government. Research and knowledge is vital to maintain a well-functioning tax system with a high degree of legitimacy in the Norwegian public. In return, academia receives high-quality microdata, financial support and interesting research topics for master and PhD students. Since 2012, The Norwegian Tax Administration has given stipends to 99 master students at NoCeT.

The collaboration between academia and The Norwegian Tax Administration has different formats. In some cases, we work together on an ad-hoc basis on concrete research projects. In other cases, the collaboration has been formalized. The Norwegian Tax Administration and NoCeT has regular meetings, with the goal of directing NoCeT's research towards the long-term strategies of the tax administration. Further, we organize a number of workshops and seminars together with researchers to investigate topics for cooperation. The master students who receive a stipend also present their thesis in a biannual event for the tax administration.

You`ve got mail...A field experiment and example of collaboration.

Researchers affiliated with NoCeT and the Choice Lab at NHH conducted a randomized controlled trial involving 15 000 taxpayers who were likely to have underreported their foreign income the previous year. The Norwegian Tax Administration hoped that the experiment would contribute with knowledge about how to ensure higher compliance levels. Choice Lab wanted to see whether moral considerations could be proven to matter in a high-stake environment outside the laboratory and thereby increase the understanding of what influences behaviour. The experiment consisted in

studying the response of a number of randomly assigned taxpayers to different texts in a letter from The Norwegian Tax Administration. The taxpayers were divided into different groups:

- a control group, which did not receive a letter
- two groups received different versions of a letter informing that they were to report their foreign income by a certain deadline, with instructions for how to report. These two groups were divided into the following subgroups:
 - some taxpayers received a base letter that only contained information on why and how to report foreign income.
 - some received a letter appealing to tax morale
 - some received a letter appealing to the perceived detection probability

The researchers investigated the effect of the different treatments on the taxpayers' self-reported foreign income the following years. The researchers main findings was that the inclusion of a moral appeal or a sentence that increases the perceived probability of detection in a letter from the Norwegian Tax Administration almost doubled the average self-reported foreign income and that the detection letter has large long-term effects on tax compliance.

https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3033775 <https://hbr.org/2017/07/research-moral-appeals-can-help-reduce-tax-evasion>

This is useful knowledge for The Norwegian Tax Administration in our effort to increase compliance levels. Thanks to examples like this, the collaboration with the Norwegian School of Economics will continue. For us, it represents important support for our long-term strategies and innovates how we deliver on our mandate in the best manner possible.

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ENTRADA PRÈVIA

Cal fer la memòria anual d'activitats? I si enguany no la fem?

ENTRADA SEGÜENT

Obrint Finestres 2017: L'administració pública davant els grans reptes de la societat del segle XXI (Dr. Ferran Sáez).

Deixa un comentari