

Table of Contents

<i>Nicolas Hayoz and Simon Hug</i> Introduction	7
<i>Eric M. Uslaner</i> "Tax Evasion, Trust, and the Strong Arm of the Law"	17
<i>John T. Scholz</i> Contractual Compliance: Tax Institutions and Tax Morale in the U.S.	51
<i>Lars P. Feld and Bruno S. Frey</i> Tax Evasion in Switzerland: The Roles of Deterrence and Tax Morale.	123
<i>Benno Torgler</i> Tax Morale in Central and Eastern European Countries	155
<i>Stanisław Owsiak</i> Taxes in Post-Communist Countries – Old and New Challenges	187
<i>Gerald M. Easter</i> Taxation and State Re-Formation in Russia: Policy, Capacity, Compliance	227
<i>Béla Jankó</i> Social Structure, Transition, and Public Attitudes towards Tax Evasion in Hungary	269

Katarina Ott

What do State Capacity and Trust Have to Do
with the Evolution of the Informal Economy
and Tax Evasion in Croatia? 289

Gabriel Bădescu

Trust, Corruption and Tax Evasion in Romania 307

Jan Hanousek and Filip Palda

The Evolution of Tax Evasion in the Czech Republic:
A Markov Chain Analysis 327

David Tumanyan

Tax Administration and Evasion in Armenia. 361

The Authors 377

Index 381
