Preface

This volume contributes theoretical and empirical evidence on the shadow economy and on tax evasion. Regarding tax evasion, this volume adds to the literature by evaluating strategies to fight tax evasion and by examining motivations for tax evasion. With respect to the shadow economy, it focuses on the impact of the shadow economy and estimates of its size in Europe. Two additional chapters link the main issues, tax evasion and the shadow economy.

The contributions originate from the international conference ‘The Shadow Economy, Tax Evasion and Social Norms’, held at the University of Münster, Germany, 23–26 July 2009. This conference brought researchers from 18 nations together to discuss the most recent topics in shadow economy and tax evasion research. Eight papers were chosen to best demonstrate the nature and scope of the volume. They include a chapter from the keynote speaker, Professor James Alm, of Tulane University, USA. The other chapters are written by authors from various European countries, resulting in a truly international volume.

We hope this collection of chapters will stimulate further debate on the issue and in doing so will help to broaden the exchange of ideas. We gratefully acknowledge financial support from the University of Münster and the Münster School of Business and Economics. A special word of thanks must go to our referees for their comments and support, and their ability to meet our deadlines. We are grateful to the anonymous referees of Edward Elgar and to Tina Althoff, Magdalena Mai and Jan Rümenapp for their editorial support.

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