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Taxation is an issue that has been relevant in the past 5000 years of human history and will continue to be relevant in the future. Tax compliance and tax morale are interesting topics, as they allow us to check the extent to which it makes sense to extend economics using aspects of other social sciences, such as, for example, social psychology or sociology. The literature is a good example of the fruitful interdisciplinary dialogue between the different social sciences. Furthermore, an attraction for a young scientist is the fact that that this topic allows to learn how to deal with different instruments such as surveys, experiments or even field experiments.

All of the chapters draw on some of the material contained in, or are thoroughly revised and updated versions of, my dissertation. Many people have contributed a great deal to this book. I would like to start the acknowledgements with two short stories that are connected with both dissertation advisors. Undecided about what to study at the University of Zurich, my brother Andreas, who at that time was just finishing his studies in business administration, said to me: ‘I see you as a typical economics student. Take this book about economics to see whether you know what to do with it.’ Interestingly, it was the book *Wirtschaft, Staat und Wohlfahrt* written by René L. Frey, which I started to read immediately and which attracted my attention and helped in my decision to study economics. Thus, René L. Frey influenced me many years before I became an assistant at his department. At that time, I never thought about the possibility of working with him in the future. I will never be able properly to express the thanks I owe him. He always enthusiastically supported and encouraged my work, reading and commenting on all first drafts of papers and reducing all possible research restrictions (e.g. buying data sets and statistical programs, paying submission fees, stressing the relevance of participating at international conferences and so on). I am deeply impressed by his ability always to see the major limitations and strengths of a paper. His comments significantly improved the quality of the original papers. Furthermore, I was strongly influenced by his philosophy to make papers ‘understandable’, avoiding complex structures that affect the readability, to see the relevance of an applied research focus, and to expose the research thoughts not only in academia but also to a broader audience.
audience. His friendly character helped to create an excellent working atmosphere in our department. Furthermore, he offered me the possibility of independently managing parts of *KYKLOS*, which I appreciated very much. His dedication as an academic teacher is impressive and I hope I will be able to follow his example.

One of the first lectures that I attended at the University of Zurich was given by Bruno S. Frey, and showed how the economic way of thinking and analysing can be fruitfully used to analyse social problems that go beyond the traditional topics of economics. As a consequence, from that day on there was often a divergence between those books and papers that I had to read in some classes, which were based on the traditional economic approach, and the ones that I preferred to read, which focused on the expansion of economics to other spheres, and on the reorientation of economics to include aspects of other social sciences. Bruno S. Frey has been an enormous source of inspiration. His work attitude as a researcher, over the years publishing continually in top journals and always having fascinating new ideas, is exemplary, and his dedication to helping young economists to become good researchers is remarkable. He always stimulated me and thus it is not surprising that many parts of this book have been strongly influenced by his research activities. He has supported my work since the beginning and his comments helped to increase the quality of the original papers now presented in this book.

A key figure in this book has been Doris Aebi. She went patiently through several chapters and her skilful editorial work and profound suggestions were invaluable. She has advanced to being an expert in tax compliance. I remember, for example, that three times she found a mistake in the interpretation of multiple regression results. Furthermore, it was a pleasure to work with her for *KYKLOS*, where we made a good team.

In addition, I would like to acknowledge the contribution of my working colleagues. The department was an extremely congenial and intellectually stimulating environment. It was an interesting experience to work together with Christoph A. Schaltegger. He is also co-author of one of the chapters that appear in this book. I especially admire his professionalism as an economist and look forward to co-operating with him on future projects.

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Several of the original papers have been presented at Frey–Frey seminars. I thank the participants, in particular Matthias Benz, Simon Lüchinger, Stephan Meier, Reto Jegen and Alois Stutzer, for their comments and suggestions. Chapters in this book have also been presented at the Summer School on Advanced Methods in the Social Sciences in Lugano (August–September 2001), the Public Choice Society and Economic Science Association Meetings in San Diego (March 2002), the European Public Choice Society Meeting in Belgrate (March 2002), the National Tax Association Conference in Orlando (November 2002), the Public Choice Society and Economic Science Association Meeting in Nashville (March, 2003, by Christoph A. Schaltegger) and the Annual Meeting of the Swiss Society of Economics and Statistics 2003 in Bern. I thank those participants who gave me their comments and suggestions.

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