

Rental income tax compliance: Evidence from a field experiment

Kaisa Kotakorpi, VATT Institute for Economic Research

We use a large scale field experiment to study the determinants of rental income tax compliance. We compare the effects of providing simplifying information on the tax filing procedure and requirements, increased enforcement intensity and notifying taxpayers of the existence of third party information. We also study spillovers and the real effects of tax enforcement in local rental markets.