

**International Studies Program  
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**The Evolution of Tax Morale in  
Modern Spain**

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# The Evolution of Tax Morale in Modern Spain

by

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## Abstract

This paper studies the evolution of tax morale in Spain in the post-Franco era. In contrast to the previous tax compliance literature, the current paper investigates tax morale as the dependent variable and attempts to answer what actually shapes tax morale. The analysis uses survey data from two sources: the World Values Survey and the European Values Survey, allowing us to observe tax morale in Spain for the years 1981, 1990, 1995, and 1999/2000. The study of the evolution of tax morale in Spain over nearly a 20-year span is particularly interesting because the political and fiscal system evolved very rapidly during that period.

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