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## TAXIVITY for the Future – decision making under risk

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### Introduction

Based on data gained from behavioural economics experiments carried out by the authors in order to measure willingness to pay taxes, we examined participants' decisions regarding paying taxes. With the extension of the examined sample, we performed an econometrical modelling of tax evasion. Based on the measured data, the typical distribution function types were identified, and estimations of the parameters of the distribution functions were made with mathematical-statistical tools to describe the typical patterns of tax evasion. Based on the measured data, the typical distribution function the gauss distribution characterizes players' behaviour independent on whether wanted/unwanted events took place independently or under certain circumstances. What we should do if well-known mathematics models from game theory don't working. By publishing our results, we can provide explain How do taxpayers think about paying taxes and what is the difference between thinking and decision making? So should we have described participants' choices with a type of the overweight distribution function.

Table 2.

		Variables in the Equation									
		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)		Lower	Upper
Step 1 <sup>a</sup>	Age	0.071	0.016	18.971	1	0.000	1.073	1.059	1.089	1.050	1.100
	Gender(1)	-0.620	0.144	18.915	1	0.000	0.538	0.406	0.714		
	Income	-0.462	0.166	8.818	1	0.003	0.611	0.442	0.846		
	Income(2)	-0.891	0.266	7.990	1	0.005	0.508	0.357	0.703		
	Income(3)	-1.158	0.462	5.351	1	0.020	0.328	0.127	0.843		
	Income(4)	-0.998	0.465	4.524	1	0.032	0.358	0.127	0.915		
	Education	2.472	1.584	3.231	4	0.504					
	Education(2)	1.962	1.186	0.802	1	0.371	2.893	0.283	29.954		
	Education(3)	0.908	1.230	0.609	1	0.430	2.493	0.284	2.968		
	Education(4)	0.897	1.211	0.913	1	0.337	2.381	0.222	25.537		
	Religion(1)	-0.238	0.144	2.296	1	0.130	0.883	0.695	1.098		
	Location	-0.073	0.145	0.254	1	0.614	0.930	0.669	1.276		
	Location(2)	0.044	0.175	0.064	1	0.801	1.045	0.742	1.472		
	Location(3)	-0.037	0.208	0.040	1	0.825	0.982	0.784	1.238		
	D1	0.411	0.188	16.246	4	0.000	1.508	1.042	2.141		
	D1(2)	-0.345	0.206	1.808	1	0.179	0.708	0.429	1.171		
	D1(3)	0.706	0.266	6.116	1	0.022	2.027	1.189	3.867		
	D1(4)	-0.328	0.589	0.340	1	0.560	0.722	0.241	2.160		
	D2	0.180	0.060	10.912	1	0.001	1.196	1.096	1.300		
	D2(1)	-1.800	0.860	3.994	1	0.048	0.165	0.026	1.063		
	D2(2)	-0.993	0.981	0.822	1	0.368	0.441	0.026	8.009		
	D2(3)	-1.657	0.862	3.693	1	0.059	0.191	0.035	1.034		
	D2(4)	-0.968	0.862	2.488	1	0.114	0.265	0.047	2.967		
	D3	-1.655	0.869	3.633	1	0.067	0.191	0.035	1.048		
	D3(1)	0.442	0.188	14.432	4	0.000	1.540	1.042	2.141		
	D3(2)	-0.582	0.173	11.259	1	0.001	0.559	0.388	0.785		
	D3(3)	-0.465	0.223	3.946	1	0.046	0.641	0.414	0.993		
	D3(4)	-0.959	0.288	3.906	1	0.047	0.572	0.379	0.858		
	D4	-0.454	0.060	4.951	1	0.028	0.624	0.564	0.682		
	D4(1)	0.023	0.185	0.014	1	0.930	1.023	0.689	1.498		
	D4(2)	0.372	0.230	2.627	1	0.105	1.451	0.905	2.276		
	D4(3)	-0.138	0.262	0.223	1	0.632	0.875	0.593	1.292		
	D4(4)	0.135	0.598	0.071	1	0.780	1.145	0.423	3.096		
	D5	0.159	0.144	1.211	1	0.270	1.165	0.841	1.478		
	D5(1)	-0.329	0.208	1.613	1	0.205	0.719	0.461	1.129		
	D5(2)	-1.035	0.443	5.451	1	0.020	0.305	0.149	0.647		
	D5(3)	-0.981	0.570	3.038	1	0.080	0.328	0.111	1.011		
	D6	-0.207	0.171	1.474	1	0.225	0.813	0.582	1.136		
	D6(1)	-0.203	0.184	1.097	1	0.295	0.816	0.558	1.154		
	D6(2)	-0.227	0.203	0.905	1	0.337	0.737	0.448	1.497		
	D6(3)	-0.655	0.300	3.461	1	0.063	0.590	0.274	1.271		
	D7	-0.010	0.085	0.011	1	0.930	0.985	0.784	1.231		
	D7(1)	-0.343	0.187	3.377	1	0.066	0.710	0.482	1.023		
	D7(2)	-0.108	0.178	0.375	1	0.539	0.867	0.603	1.276		
	D7(3)	-0.121	0.278	0.178	1	0.678	0.886	0.586	1.389		
	D7(4)	-0.117	0.486	0.027	1	0.811	0.989	0.543	1.522		
	D8	1.128	0.358	9.833	4	0.000	3.090	1.532	6.233		
	D8(1)	0.844	0.314	4.205	1	0.040	1.904	1.059	3.524		
	D8(2)	0.832	0.303	3.893	1	0.048	1.880	1.044	3.241		
	D8(3)	-0.142	0.377	0.141	1	0.707	0.888	0.415	1.816		
	D8(4)	0.377	0.381	0.948	1	0.331	1.462	0.888	2.351		
	D9	0.021	0.186	0.013	1	0.911	1.021	0.709	1.470		
	D9(1)	-0.369	0.209	2.849	1	0.098	0.661	0.461	1.125		
	D9(2)	0.073	0.245	0.088	1	0.785	1.075	0.686	1.737		
	D9(3)	-0.097	0.285	0.138	1	0.710	0.845	0.461	1.681		
	D10	-0.217	0.486	0.188	4	0.696	0.806	0.310	2.080		
	D10(1)	0.220	0.467	0.204	1	0.652	1.246	0.440	3.237		
	D10(2)	0.484	0.564	0.662	1	0.417	1.639	0.811	4.629		
	D10(3)	0.108	0.522	0.043	1	0.830	1.114	0.401	3.099		
	D11	0.183	0.021	17.111	1	0.000	1.200	1.141	1.261		
	D11(1)	0.006	0.213	0.032	1	0.859	0.884	0.684	1.144		
	D11(2)	-0.406	0.292	1.868	1	0.162	0.665	0.375	1.178		
	D11(3)	-0.686	0.709	0.284	1	0.596	0.544	0.096	2.946		
	D12	0.681	0.439	27.171	4	0.000	1.986	1.788	2.246		
	D12(1)	0.931	0.368	6.492	1	0.011	2.538	1.240	5.195		
	D12(2)	0.342	0.271	1.548	1	0.216	1.399	0.867	2.162		
	D12(3)	0.339	0.319	1.111	1	0.290	1.359	0.699	2.642		
	D13	-0.394	0.594	0.430	4	0.778	0.646	0.074	4.147		
	D13(1)	-0.896	0.360	21.602	1	0.000	0.398	0.062	2.072		
	D13(2)	-2.527	0.605	17.446	1	0.000	0.080	0.024	0.261		
	D13(3)	-0.438	0.581	0.573	1	0.456	0.607	0.267	1.507		
	D14	1.873	0.382	23.027	4	0.000	6.510	3.077	13.774		
	D14(1)	1.722	0.374	21.185	1	0.000	5.928	2.668	11.854		
	D14(2)	0.680	0.387	19.111	1	0.000	5.419	2.440	11.651		
	D14(3)	2.200	0.389	31.985	1	0.000	9.059	4.212	19.354		
	D15	0.305	0.021	20.937	1	0.000	1.364	1.280	1.449		
	D15(1)	0.325	0.021	20.937	1	0.000	1.364	1.280	1.449		
	D15(2)	0.282	0.020	19.420	1	0.000	1.300	1.220	1.380		
	D15(3)	0.416	0.027	1.946	1	0.162	1.516	0.983	2.305		
	D15(4)	0.884	0.113	2.149	1	0.097	1.882	0.983	3.451		
	D16	0.237	0.388	0.364	4	0.841	1.268	0.581	2.767		
	D16(1)	0.162	0.412	0.154	1	0.695	1.175	0.524	2.808		
	D16(2)	-0.247	0.448	0.312	1	0.571	0.780	0.312	1.904		
	D16(3)	-0.375	0.495	0.214	1	0.649	0.687	0.281	1.813		
	D17	-0.254	0.493	0.266	4	0.658	0.776	0.295	2.026		
	D17(1)	-0.228	0.487	0.217	1	0.642	0.787	0.297	2.076		
	D17(2)	0.188	0.484	0.143	1	0.730	1.255	0.468	3.172		
	D17(3)	0.366	0.585	0.381	1	0.537	1.444	0.449	4.649		
	D18	0.049	0.154	0.161	4	0.930	1.051	0.778	1.421		
	D18(1)	-0.095	0.170	0.313	1	0.576	0.910	0.662	1.268		
	D18(2)	0.078	0.271	0.080	1	0.764	1.116	0.607	1.729		
	D18(3)	0.984	0.414	11.462	1	0.001	1.468	0.662	3.355		
	D19	-0.623	0.263	3.949	4	0.000	0.493	0.364	0.690		
	D19(1)	-0.842	0.302	8.910	1	0.001	0.311	0.248	0.388		
	D19(2)	-0.793	0.279	7.913	1	0.001	0.407	0.265	0.599		
	D19(3)	-0.241	0.314	0.582	1	0.440	0.786	0.468	1.342		
	D20	-0.060	0.412	0.024	4	0.989	0.942	0.420	2.111		
	D20(1)	-0.196	0.398	0.239	1	0.625	0.803	0.371	1.797		
	D20(2)	-0.100	0.386</								