

# James Alm

## List of Publications by Citations

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The third column is the impact factor (IF) of the journal, and the fourth column is the number of citations of the article.

126  
papers

4,443  
citations

35  
h-index

64  
g-index

133  
ext. papers

5,499  
ext. citations

1.9  
avg, IF

6.12  
L-index

#	Paper	IF	Citations
126	Why do people pay taxes?. <i>Journal of Public Economics</i> , <b>1992</b> , 48, 21-38	7	479
125	Culture differences and tax morale in the United States and in Europe. <i>Journal of Economic Psychology</i> , <b>2006</b> , 27, 224-246	2.5	420
124	Measuring, explaining, and controlling tax evasion: lessons from theory, experiments, and field studies. <i>International Tax and Public Finance</i> , <b>2012</b> , 19, 54-77	1	236
123	Do Ethics Matter? Tax Compliance and Morality. <i>Journal of Business Ethics</i> , <b>2011</b> , 101, 635-651	4.3	226
122	Changing the Social Norm of Tax Compliance by Voting. <i>Kyklos</i> , <b>1999</b> , 52, 141-171	1.7	191
121	ESTIMATING THE DETERMINANTS OF TAXPAYER COMPLIANCE WITH EXPERIMENTAL DATA. <i>National Tax Journal</i> , <b>1992</b> , 45, 107-114	1.1	175
120	Economic and Noneconomic Factors in Tax Compliance. <i>Kyklos</i> , <b>1995</b> , 48, 1-18	1.7	165
119	Fiscal exchange, collective decision institutions, and tax compliance. <i>Journal of Economic Behavior and Organization</i> , <b>1993</b> , 22, 285-303	1.6	154
118	Taxpayer information assistance services and tax compliance behavior. <i>Journal of Economic Psychology</i> , <b>2010</b> , 31, 577-586	2.5	110
117	ON THE EXTERNAL VALIDITY OF LABORATORY TAX COMPLIANCE EXPERIMENTS. <i>Economic Inquiry</i> , <b>2015</b> , 53, 1170-1186	1.5	91
116	Distance and intrastate college student migration. <i>Economics of Education Review</i> , <b>2009</b> , 28, 728-738	1.9	78
115	WHAT MOTIVATES TAX COMPLIANCE?. <i>Journal of Economic Surveys</i> , <b>2019</b> , 33, 353-388	3.8	76
114	Getting the word out: Enforcement information dissemination and compliance behavior. <i>Journal of Public Economics</i> , <b>2009</b> , 93, 392-402	7	76
113	Rethinking local government reliance on the property tax. <i>Regional Science and Urban Economics</i> , <b>2011</b> , 41, 320-331	2.2	64
112	Corruption and firm tax evasion. <i>Journal of Economic Behavior and Organization</i> , <b>2016</b> , 124, 146-163	1.6	62
111	Tax compliance as a coordination game. <i>Journal of Economic Behavior and Organization</i> , <b>2004</b> , 54, 297-312	62	
110	PERFECT COMPETITION, URBANIZATION, AND TAX INCIDENCE IN THE RETAIL GASOLINE MARKET. <i>Economic Inquiry</i> , <b>2009</b> , 47, 118-134	1.5	58

109	FISCAL PRESSURE, TAX COMPETITION, AND THE INTRODUCTION OF STATE LOTTERIES. <i>National Tax Journal</i> , <b>1993</b> , 46, 463-476	1.1	56
108	Empathy, sympathy, and tax compliance. <i>Journal of Economic Psychology</i> , <b>2014</b> , 40, 62-82	2.5	55
107	Tax Compliance with Endogenous Audit Selection Rules. <i>Kyklos</i> , <b>1993</b> , 46, 27-45	1.7	55
106	Audit Certainty, Audit Productivity, and Taxpayer Compliance. <i>National Tax Journal</i> , <b>2006</b> , 59, 801-816	1.1	48
105	Tax Morale and Tax Compliance from the Firm's Perspective. <i>Kyklos</i> , <b>2012</b> , 65, 1-17	1.7	46
104	CAN INDONESIA DECENTRALISE SUCCESSFULLY? PLANS, PROBLEMS AND PROSPECTS. <i>Bulletin of Indonesian Economic Studies</i> , <b>2001</b> , 37, 83-102	2.2	46
103	For Love or Money? The Impact of Income Taxes on Marriage. <i>Economica</i> , <b>1999</b> , 66, 297-316	1.2	43
102	Tax Base Erosion in Developing Countries. <i>Economic Development and Cultural Change</i> , <b>1991</b> , 39, 849-872.	2.2	43
101	AMAZING GRACE: TAX AMNESTIES AND COMPLIANCE. <i>National Tax Journal</i> , <b>1990</b> , 43, 23-37	1.1	43
100	Bizing The Problem of the Hard-to-Tax. <i>Contributions To Economic Analysis</i> , <b>2004</b> , 268, 11-75		41
99	Alternative Mortgage Instruments, the Tilt Problem, and Consumer Welfare. <i>Journal of Financial and Quantitative Analysis</i> , <b>1984</b> , 19, 113	2.7	40
98	WHAT IS AN "OPTIMAL" TAX SYSTEM?. <i>National Tax Journal</i> , <b>1996</b> , 49, 117-133	1.1	40
97	'Til Death or Taxes Do Us Part: The Effect of Income Taxation on Divorce. <i>Journal of Human Resources</i> , <b>1997</b> , 32, 388	2.5	37
96	Extending the lessons of laboratory experiments on tax compliance to managerial and decision economics. <i>Managerial and Decision Economics</i> , <b>1998</b> , 19, 259-275	1.1	37
95	TAX AMNESTIES AND COMPLIANCE IN THE LONG RUN: A TIME SERIES ANALYSIS. <i>National Tax Journal</i> , <b>1993</b> , 46, 53-60	1.1	37
94	When You Know Your Neighbour Pays Taxes: Information, Peer Effects and Tax Compliance. <i>Fiscal Studies</i> , <b>2017</b> , 38, 587-613	6	36
93	Using Laboratory Experiments in Public Economics. <i>National Tax Journal</i> , <b>2007</b> , 60, 129-152	1.1	36
92	Social Capital and Tax Morale in Spain. <i>Economic Analysis and Policy</i> , <b>2008</b> , 38, 73-87	3.8	35

91	Tax Structure and Tax Compliance. <i>Review of Economics and Statistics</i> , <b>1990</b> , 72, 603	3.7	35
90	Income taxes and the marriage decision. <i>Applied Economics</i> , <b>1995</b> , 27, 25-31	1.6	34
89	Income taxes and the timing of marital decisions. <i>Journal of Public Economics</i> , <b>1997</b> , 64, 219-40	7	33
88	Policy Watch: The Marriage Penalty. <i>Journal of Economic Perspectives</i> , <b>1999</b> , 13, 193-204	9.9	33
87	Evaluating the Economic Effects of Flat Tax Reforms Using Synthetic Control Methods. <i>Southern Economic Journal</i> , <b>2016</b> , 83, 437-463	1	29
86	Spatiality and Persistence in U.S. Individual Income Tax Compliance. <i>National Tax Journal</i> , <b>2009</b> , 62, 101-124	12.4	27
85	Province-Managing-County Fiscal reform, land expansion, and urban growth in China <b>2016</b> , 33, 82-100		27
84	Audit selection and income tax underreporting in the tax compliance game. <i>Journal of Development Economics</i> , <b>1993</b> , 42, 1-33	3.6	26
83	TESTING BEHAVIORAL PUBLIC ECONOMICS THEORIES IN THE LABORATORY. <i>National Tax Journal</i> , <b>2010</b> , 63, 635-658	1.1	26
82	Do Individuals Comply on Income Not Reported by Their Employer?. <i>Public Finance Review</i> , <b>2009</b> , 37, 120-141	0.4	25
81	Financial constraints and firm tax evasion. <i>International Tax and Public Finance</i> , <b>2019</b> , 26, 71-102	1	24
80	The item veto and state government expenditures. <i>Public Choice</i> , <b>1991</b> , 68, 1	1.4	23
79	Do state motor fuel sales-below-cost laws lower prices?. <i>Journal of Urban Economics</i> , <b>2005</b> , 57, 189-211	4.1	22
78	Value-added taxation and consumption. <i>International Tax and Public Finance</i> , <b>2013</b> , 20, 105-128	1	21
77	Estimating Tax Agency Efficiency. <i>Public Budgeting and Finance</i> , <b>2014</b> , 34, 92-110	0.6	19
76	THE WELFARE COST OF THE UNDERGROUND ECONOMY. <i>Economic Inquiry</i> , <b>1985</b> , 23, 243-263	1.5	18
75	FINANCING URBAN INFRASTRUCTURE: KNOWN, UNKNOWN, AND A WAY FORWARD. <i>Journal of Economic Surveys</i> , <b>2015</b> , 29, 230-262	3.8	17
74	Globalization and tax policy. <i>North American Journal of Economics and Finance</i> , <b>2009</b> , 20, 193-211	2.5	17

73	DO EBAY SELLERS COMPLY WITH STATE SALES TAXES?. <i>National Tax Journal</i> , <b>2010</b> , 63, 215-236	1.1	17
72	Culture, compliance, and confidentiality: Taxpayer behavior in the United States and Italy. <i>Journal of Economic Behavior and Organization</i> , <b>2017</b> , 140, 176-196	1.6	15
71	Shocks and Valuation in the Rental Housing Market. <i>Journal of Urban Economics</i> , <b>1994</b> , 36, 117-142	4.1	15
70	The Clean Air Act Amendments and Firm Investment in Pollution Abatement Equipment. <i>Land Economics</i> , <b>2004</b> , 80, 433	1.6	14
69	Shacking Up or Shelling Out: Income Taxes, Marriage, and Cohabitation. <i>Review of Economics of the Household</i> , <b>2003</b> , 1, 169-186	2.6	14
68	How fair? Changes in federal income taxation and the distribution of income, 1978 to 1998. <i>Journal of Policy Analysis and Management</i> , <b>2005</b> , 24, 5-22	2.8	14
67	Foreclosures and local government revenues from the property tax: The case of Georgia school districts. <i>Regional Science and Urban Economics</i> , <b>2014</b> , 46, 1-11	2.2	13
66	Social programs as positive inducements for tax participation. <i>Journal of Economic Behavior and Organization</i> , <b>2012</b> , 84, 85-96	1.6	13
65	Do State Fiscal Policies Affect State Economic Growth?. <i>Public Finance Review</i> , <b>2011</b> , 39, 483-526	0.4	13
64	Changing the Social Norm of Tax Compliance by Voting. <i>Kyklos</i> , <b>1999</b> , 52, 141-171	1.7	13
63	Audit Selection and Firm Compliance with a Broad-based Sales Tax. <i>National Tax Journal</i> , <b>2004</b> , 57, 209-227		13
62	Does an uncertain tax system encourage aggressive tax planning?. <i>Economic Analysis and Policy</i> , <b>2014</b> , 44, 30-38	3.8	12
61	DESIGNING ECONOMIC INSTRUMENTS FOR THE ENVIRONMENT IN A DECENTRALIZED FISCAL SYSTEM. <i>Journal of Economic Surveys</i> , <b>2012</b> , 26, 177-202	3.8	12
60	Tax Compliance With Two-Sided Uncertainty. <i>Public Finance Review</i> , <b>1995</b> , 23, 139-166		12
59	Wedding Bell Blues: The Income Tax Consequences of Legalizing Same-Sex Marriage. <i>National Tax Journal</i> , <b>2000</b> , 53, 201-214	1.1	12
58	THE RISE AND FALL AND RISE ... OF THE MARRIAGE TAX. <i>National Tax Journal</i> , <b>1996</b> , 49, 571-589	1.1	12
57	Environmental Enforcement and Compliance: Lessons from Pollution, Safety, and Tax Settings. <i>Foundations and Trends in Microeconomics</i> , <b>2014</b> , 10, 209-274		11
56	40 years of tax evasion games: a meta-analysis. <i>Experimental Economics</i> , <b>2021</b> , 24, 699-750	2.1	11

55	MOBILITY, COMPETITION, AND THE DISTRIBUTIONAL EFFECTS OF TAX EVASION. <i>National Tax Journal</i> , <b>2010</b> , 63, 1055-1084	1.1	10
54	Tax Compliance With Two-Sided Uncertainty. <i>Public Finance Review</i> , <b>1995</b> , 23, 139-140		9
53	Enforcement, Socioeconomic Diversity, and Tax Filing Compliance in the United States. <i>Southern Economic Journal</i> , <b>2016</b> , 82, 725-747	1	9
52	Honesty or dishonesty of taxpayer communications in an enforcement regime. <i>Journal of Economic Psychology</i> , <b>2016</b> , 56, 85-96	2.5	8
51	Cross-Border Shopping and State Use Tax Liabilities: Evidence from eBay Transactions. <i>Public Budgeting and Finance</i> , <b>2012</b> , 32, 5-35	0.6	8
50	THE CHOICE OF OPENING PRICES ON EBAY*. <i>Manchester School</i> , <b>2009</b> , 77, 411-429	0.8	8
49	Testing Ricardian equivalence under uncertainty. <i>Public Choice</i> , <b>1995</b> , 85, 11-29	1.4	8
48	Property tax delinquency and its spillover effects on nearby properties. <i>Regional Science and Urban Economics</i> , <b>2016</b> , 58, 71-77	2.2	7
47	Revisiting the Income Tax Effects of Legalizing Same-Sex Marriages. <i>Journal of Policy Analysis and Management</i> , <b>2014</b> , 33, 263-289	2.8	7
46	Economic Conditions and State and Local Education Revenue. <i>Public Budgeting and Finance</i> , <b>2009</b> , 29, 28-51	0.6	7
45	Is Economics Useful for Public Policy?. <i>Southern Economic Journal</i> , <b>2017</b> , 83, 835-854	1	6
44	Tax expenditures and other programs to stimulate housing: Do we need more?. <i>Journal of Urban Economics</i> , <b>1985</b> , 18, 180-195	4.1	6
43	Appeals to Social Norms and Taxpayer Compliance. <i>Southern Economic Journal</i> , <b>2019</b> , 86, 638-666	1	5
42	Do government subsidies to low-income individuals affect interstate migration? Evidence from the Massachusetts Health Care Reform. <i>Regional Science and Urban Economics</i> , <b>2017</b> , 66, 119-131	2.2	5
41	China's Tax-for-Fee Reform and Village Inequality. <i>Oxford Development Studies</i> , <b>2014</b> , 42, 38-64	1.3	5
40	Did China's Tax-for-Fee Reform Improve Farmers' Welfare in Rural Areas?. <i>Journal of Development Studies</i> , <b>2013</b> , 49, 516-532	2.2	5
39	The Response of Local School Systems in Georgia to Fiscal and Economic Conditions. <i>Journal of Education Finance</i> , <b>2009</b> , 35, 60-84		5
38	Seller Reputation, Information Signals, and Prices for Heterogeneous Coins on eBay. <i>Southern Economic Journal</i> , <b>2005</b> , 72, 305-328	1	5

37	In the land of OZ: designating opportunity zones. <i>Public Choice</i> , <b>2021</b> , 188, 503-523	1.4	5
36	The housing crisis, foreclosures, and local tax revenues. <i>Regional Science and Urban Economics</i> , <b>2018</b> , 70, 300-311	2.2	4
35	The Political Economy of State Government Subsidy Adoption: The Case of Ethanol. <i>Economics and Politics</i> , <b>2013</b> , 25, 162-180	1.5	4
34	EXPLAINING THE GROWTH OF GOVERNMENT SPENDING IN SOUTH AFRICA. <i>South African Journal of Economics</i> , <b>2010</b> , 78, 152-169	0.7	4
33	Baseball Salaries and Income Taxes: The Home Field Advantage of Income Taxes on Free Agent Salaries. <i>Journal of Sports Economics</i> , <b>2012</b> , 13, 619-634	1.6	4
32	WHITHER THE MARRIAGE TAX?. <i>National Tax Journal</i> , <b>2015</b> , 68, 251-279	1.1	4
31	Using Responsive regulation to reduce tax base erosion. <i>Regulation and Governance</i> , <b>2020</b> ,	2	4
30	Expanding the theory of tax compliance from individual to group motivations	260-277	3
29	Estimating the Tax Gap at the State Level: The Case of Georgia's Personal Income Tax. <i>Public Budgeting and Finance</i> , <b>2014</b> , 34, 61-79	0.6	3
28	State Government Revenue Recovery from the Great Recession. <i>State and Local Government Review</i> , <b>2014</b> , 46, 164-172	0.6	3
27	What is an Optimal Tax system? <b>1999</b> , 363-380		3
26	Tax Reductions, Tax Changes, and the Marriage Penalty. <i>National Tax Journal</i> , <b>2001</b> , 54, 455-472	1.1	3
25	Housing market regulations and strategic divorce propensity in China. <i>Journal of Population Economics</i> , 1	4.8	3
24	Labor versus capital in the provision of public services: Estimating the marginal products of inputs in the production of student outcomes?. <i>Economics of Education Review</i> , <b>2021</b> , 83, 102131	1.9	3
23	Small business tax compliance under third-party reporting. <i>Journal of Public Economics</i> , <b>2021</b> , 203, 104514	1.4	3
22	The Need for Replications. <i>Public Finance Review</i> , <b>2015</b> , 43, 139-142	0.4	2
21	Citizen Trust as an Explanation of State Education Funding to Local School Districts. <i>Publius</i> , <b>2011</b> , 41, 636-661	1.2	2
20	Are Jamaica's Direct Taxes on Labor Fair? <i>Public Finance Review</i> , <b>2007</b> , 35, 83-102	0.4	2

19	Is There a Singles Tax? The Relative Income Tax Treatment of Single Households. <i>Public Budgeting and Finance</i> , <b>2002</b> , 22, 69-86	0.6	2
18	Audits, audit effectiveness, and post-audit tax compliance. <i>Journal of Economic Behavior and Organization</i> , <b>2022</b> , 195, 87-102	1.6	2
17	IS THE HAIG-SIMONS STANDARD DEAD? THE UNEASY CASE FOR A COMPREHENSIVE INCOME TAX. <i>National Tax Journal</i> , <b>2018</b> , 71, 379-398	1.1	2
16	Audits, Audit Effectiveness, and Post-audit Tax Compliance. <i>SSRN Electronic Journal</i> ,	1	2
15	Who Responds? Disentangling the Effects of Audits on Individual Tax Compliance Behavior. <i>Atlantic Economic Journal</i> , <b>2020</b> , 48, 147-159	0.4	2
14	AUDIT STATE DEPENDENT TAXPAYER COMPLIANCE: THEORY AND EVIDENCE FROM COLOMBIA. <i>Economic Inquiry</i> , <b>2020</b> , 58, 819-833	1.5	1
13	Which Elasticity? Estimating the Responsiveness of Taxpayer Reporting Decisions. <i>International Advances in Economic Research</i> , <b>2007</b> , 13, 255-267	0.5	1
12	Information Reporting and Tax Compliance. <i>AEA Papers and Proceedings American Economic Association</i> , <b>2020</b> , 110, 162-166	1.6	1
11	Using Public Information to Estimate Self-Employment Earnings of Informal Suppliers. <i>Public Budgeting and Finance</i> , <b>2016</b> , 36, 22-46	0.6	1
10	Tax evasion, technology, and inequality. <i>Economics of Governance</i> , <b>2021</b> , 22, 321	0.6	1
9	Extending the lessons of laboratory experiments on tax compliance to managerial and decision economics <b>1998</b> , 19, 259		1
8	Taxpayer Reporting Responses and the Tax Reform Act of 1986. <i>Public Budgeting and Finance</i> , <b>2010</b> , 30, 1-26	0.6	0
7	Inequitable wages and tax evasion. <i>Journal of Behavioral and Experimental Economics</i> , <b>2022</b> , 96, 101811	1.5	0
6	Trust, the Pandemic, and Public Policies. <i>National Tax Journal</i> , 000-000	1.1	0
5	Taxation, imperfect competition, and discontinuities. <i>International Tax and Public Finance</i> , <b>1996</b> , 2, 419-438		
4	Using a natural experiment in the taxicab industry to analyze the effects of third-party income reporting. <i>Journal of Economic Behavior and Organization</i> , <b>2022</b> , 193, 312-333	1.6	
3	Laboratory Experiments <b>2021</b> , 707-727		
2	Experiments on the fly. <i>Journal of Economic Behavior and Organization</i> , <b>2021</b> , 186, 288-305	1.6	



1	Can Behavioral Nudges Improve Compliance? The Case of Colombia Social Protection Contributions. <i>Games</i> , <b>2019</b> , 10, 43	0.9
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