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Philipp Hofmann

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In der jüngsten Vergangenheit wurde die Öffentlichkeit eher durch "große" Fälle von Steuerhinterziehung (z.B. die Liechtensteiner Steuer-affäre) auf das Problem der Steuer-moral hingewiesen. So ist ernstzunehmenden Publikationen zu entnehmen, dass dieses Phänomen jedoch weite Kreise der Steuerzahler betrifft. Die Bereitschaft, Steuern zu zahlen, ist sicherlich geprägt von einer Einstellung zum Staat, deren vertrauensbasierte Implikationen durchaus auch moralisch-ethische Momente tangieren. Inwieweit Steuer-moral und Steuerhinterziehung zusammenhängen, ist seit jeher Gegenstand wissenschaftlicher Auseinandersetzungen gewesen. Mit dem vorliegenden Buch soll diese Diskussion aufgegriffen und insbesondere im Hinblick auf die Einflussfaktoren kritisch reflektiert werden.

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