



WORKSHOP  
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## **Acceptance of Getting Transfers and Evading Taxes by Fraud or Loophole Exploitation**

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### **Abstract**

This experimental study examines attitudes toward deception and exploitation of loopholes both in a social welfare and in a tax regime. Specifically, it investigates whether benefiting from loopholes is judged differently from straightforward fraudulent acts, and how these judgments differ between social welfare and tax regimes. In our online experiment, participants engage in a simulated “ingot market” and get an opportunity to receive additional payments modeled either on a social welfare or a tax regime. They may attempt to increase their earnings through deception or clever exploitation of a loophole. These actions are observed by impartial spectators, whose normative judgments and sanctioning decisions constitute the main focus of the analysis.