

Tax Literacy of Students in Austria

Tax literacy can be seen as an integral part of economic literacy that has not yet been thoroughly researched. Consequently, the main goal of this project is to empirically study the concepts that constitute tax literacy, such as knowledge, interest in tax-related topics, attitudes towards tax-related behavior, the behavioral intentions concerning tax compliance and further factors constituting the theory of planned behavior by Ajzen as well as their interrelationships.

The study targets students in commercial college aged between 17 and 18. These students have already had experience with tax-related issues as consumers, members of the workforce or economic citizens. As a first step in the research process, interviews are conducted in order to learn more about the students' conceptions and misconceptions concerning taxes. Then, the results of the interviews are used to construct a questionnaire on tax literacy. Next to knowledge, also questions on interest, attitudes, behavioral intentions, perceived behavioral control and social norms will be integrated into the questionnaire. The results of this study will contribute to the growing field of research in economic literacy and to the field of empirical tax research. Additionally, the project should result in recommendations on a didactical level.