



Marie Curie/IAPP Summer School: Zagreb 29 August – 1 September 2015

Call for applicants

Multiple moralities and shadow economies in post-socialism: debating positive and negative incentives to tackle the informal economy

In recent years, growing attention has been paid to fighting, or at least controlling, incomes that are hidden from or unregistered by, the state for tax, social security and/or labour law purposes. Starting from the assumption that such non-compliance is not some minority practice (according to an OECD report, of the global working population of some three billion, nearly two-thirds - 1.8 billion - work in the informal economy, see Jütting and Laiglesia, 2009) and pushed by the need for governments to gather revenues to face the economic crisis, the 27 Member States of the European Union (EU-27) and Norway, as well as the EU Candidate countries, have been earnestly seeking new policy measures to enable the formalization of undeclared work (see EIRO, 2005; European Employment Observatory, 2004, 2007; Renooy et al, 2004; Williams and Renooy, 2009, 2013).

Two broad approaches have been distinguished towards undeclared work: a deterrence approach which seeks to engender compliance by detecting and punishing non-compliance, and an enabling approach which aims to encourage compliance by either: preventing businesses or people from engaging in undeclared work from the outset; providing incentives to enable the transfer of undeclared work into the declared realm, or facilitating commitment to 'tax morality' (Small Business Council, 2004; Williams and Renooy, 2009).

Conventionally, the deterrence approach was dominant across most European countries. However, the recent crisis and recalculations of the advantages of formalisation of informal economies have led to rethinking the way to deal with undeclared economies. Rather than seek to eradicate the undeclared economy, it is now becoming more popular an approach to encourage the formalisation of undeclared work.

Previous research from the GREY project (<http://www.grey-project.group.shef.ac.uk/>) has suggested that the informal economy may be higher the broader is the gap between individual and state morality. Our understanding is that where a citizen does not see the advantage of contributing to state development, or when s/e perceives the state as unreliable, not giving but only taking, or not giving enough, they are more likely to leave the game. In this respect, economic actors may even perceive as "moral" not contributing to the state (and thus doing something stigmatised by state morality). Indeed, there is an increasing amount of work in the informal economy and the emergence of individual accounts that contrast with a state-led view on individual morality (see, among others, Van Schendel & Abrahams, 2005; Wanner, 2005, Morris, 2012; Morris & Polese, 2014; Polese & Rodgers, 2011).

For this Summer School, we welcome the submission of early stage researchers with empirically-based papers, based on recent research by PhD students and early post-docs, as well as theoretically-rich accounts on the relationship between the formal and the informal economy, state-citizen dynamics and conflictual moralities. Contributions may be on (but are not limited to):

Informal, undeclared, shadow, underground and unrecorded economic activities
Tax evasion and tax non-compliance
Tax morality
Informal economies and governance

Informal economic practices and policy making
Suggestions on how to increase compliance among taxpayers, companies and stakeholders
Moral foundations and alternative moralities of criminal or illegal activities

Please submit 200 word abstracts to:

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and
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Deadline for abstract: 15 February 2015

Travel, board and lodging for the selected participants will be covered by the organisers.

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