

Enhancing Compliance

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Law enforcement bodies traditionally assume that people are induced to obey the law as a result of deterrence. Although the notion that deterrence leads to compliance appears plausible and enjoys much support among law enforcers there is little empirical support for its validity. People for instance generally appear to be much more law-abiding than can be accounted for by the degree of objective or subjective deterrence. This has led to the search for other motives for compliance, such as the influence of internal and social norms and possibilities. We conducted a series of studies examining the relationship between deterrence and these motives in explaining whether people choose to obey or violate the law. Most of these studies are set within the context of (tax)fraud. One correlational study focuses on motives among entrepreneurs for committing or not committing several types of fraud; two field studies focus on the relationship between media accounts and the use of a voluntary disclosure scheme among taxpayers who were hiding their savings from the taxoffice on a foreign bank account; a couple of experiments focus on the causal relationship between different motives and fraud (e.g. moonlighting, student allowance fraud). The results of these studies indicate that the influence of other motives (internal and social norms and possibilities) by far outweigh the influence of deterrence on compliance. This however does not mean that the use of deterrence is always ineffective. In combination with other factors, deterrence sometimes appears to be an important incentive for compliance. The discussion will focus on practical recommendations concerning the use of these findings in enhancing compliance; for instance by using so called 'enforcement communication'.