

[Working Papers](#)

The Economics of Corporate Tax Selfishness

Joel Slemrod

SHARE       

WORKING PAPER 10858

DOI 10.3386/w10858

ISSUE DATE October 2004

This paper offers an economics perspective on corporate tax noncompliance. It first reviews what is known about the extent and nature of corporate tax noncompliance and the resources devoted to enforcement. It then addresses the supply of corporate noncompliance -- the industrial organization of the tax shelter industry -- as well as the demand for corporate tax noncompliance, focusing on how the standard Allingham-Sandmo approach needs to be modified when applied to public corporations. It then discusses the implications of a supply-and-demand approach for the analysis of the incidence and efficiency cost of corporate income taxation, and the very justification for a separate tax on corporation income. Along the way it addresses policy proposals aimed at increased disclosure of corporate tax activities to both the IRS and to the public.

Download a PDF

[Information on access](#)


Acknowledgements and Disclosures



Download Citation



Published Versions

Slemrod, Joel. "[The Economics Of Corporate Tax Selfishness](#)," National Tax Journal, 2004, v57(4,Dec), 877-899. citation courtesy of 

Related

TOPICS

Public Economics
Taxation

PROGRAMS

Public Economics

More from the NBER

In addition to [working papers](#), the NBER disseminates affiliates' latest findings through a range of free periodicals — the [NBER Reporter](#), the [NBER Digest](#), the [Bulletin on Health](#), and the [Bulletin on Entrepreneurship](#) — as well as online [conference reports](#), [video lectures](#), and [interviews](#).



Martin Feldstein Lecture, Summer Institute 2025
The Fiscal Future

N. Gregory Mankiw, Harvard University and NBER
July 10, 2025

2025, 17th Annual Feldstein Lecture, N. Gregory Mankiw, "The Fiscal Future"

FELDSTEIN LECTURE

PRESENTER: [N. GREGORY MANKIW](#)

N. Gregory Mankiw, Robert M. Beren Professor of Economics at Harvard University, presented the 2025 Martin Feldstein...



Methods Lecture, Summer Institute 2025
**Uncovering Causal Mechanisms:
Mediation Analysis and
Surrogate Indices**

Raj Chetty, Harvard University and NBER
Kosuke Imai, Harvard University
July 24, 2025

**2025, Methods Lecture, Raj Chetty and Kosuke Imai, "Uncovering Causal Mechanisms:
Mediation Analysis and Surrogate Indices"**

METHODS LECTURES

PRESENTERS: [RAJ CHETTY](#) & [KOSUKE IMAI](#)

SlidesBackground materials on mediationImai, Kosuke, Dustin Tingley, and Teppei Yamamoto. (2013). "Experimental Designs..."



International Trade and Macroeconomics, Summer Institute 2025

Panel on The Future of the Global Economy

Oleg Itskhoki, Harvard University and NBER
Paul Krugman, City University of New York and NBER
Linda Tesar, University of Michigan and NBER
July 8, 2025

2025 International Trade and Macroeconomics, "Panel on The Future of the Global Economy"

PRESENTERS: [OLEG ITSKHOKI](#), [PAUL R. KRUGMAN](#) & [LINDA TESAR](#)

Supported by the Alfred P. Sloan Foundation grant #G-2023-19633, the Lynde and Harry Bradley Foundation grant #20251294...

National Bureau of Economic Research

Contact Us

1050 Massachusetts Avenue
Cambridge, MA 02138
617-868-3900
info@nber.org
webaccessibility@nber.org

HOME PAGE

[Accessibility Policy](#)

[Diversity Policy](#)

[Privacy Policy](#)

FOLLOW

