

**Punitive Reactions to Tax Evasion in Italy:
The Moderating Role of Economic System Justification**

Highlights:

- This research aims at replicating a study by Carlsmith et al. (2002) which showed that punitive reactions are more strongly influenced by retribution-related than by utilitarianism-related factors
- Punitive reactions toward tax evaders are more strongly affected by retribution-related than by utilitarianism-related factors
- Retribution and utilitarianism are manipulated by altering the intentionality of and the difficulty to detect the tax evasion behavior, respectively
- Economic system justification negatively predicts punitive reactions toward tax evaders
- Intentionality predicts punitive reactions towards tax evaders only when economic system justification is low