

## Appendix

### (1) The low intentionality-high difficulty to detect vignette

Mr. Jones is 50 years old. He is an entrepreneur who serves as CEO of a telephone company. He is required to submit an annual informational return to the tax agency to report the income of his company. *Because of a mistake attributed to his negligence, Mr. Jones accepts cash payments for services rendered without reporting them properly to the agency. Thus, even if non-intentionally, he falsifies information on the tax return by accidentally undervaluing the sums of his receipts. A crime of this sort is almost impossible to detect. A taxpayer's financial situation is commonly examined by the state tax office, but it can be detected only by a set of very unlikely coincidences.*

### (2) The high intentionality-low difficulty to detect vignette

Mr. Jones is 50 years old. He is an entrepreneur who serves as CEO of a telephone company. He is required to submit an annual informational return to the tax agency to report the income of his company. *Because of his intention to reduce the tax obligation, Mr. Jones accepts cash payments for services rendered without reporting them properly to the agency. Thus, and intentionally, he falsifies information on the tax return by willfully undervaluing the sums of his receipts. Unknown to Mr. Jones, a crime of this sort is eventually easy to detect. A taxpayer's financial situation is constantly examined and detected by the state tax office after being in operation for 11 months.*

(3) The high intentionality-high difficulty to detect vignette

Mr. Jones is 50 years old. He is an entrepreneur who serves as CEO of a telephone company. He is required to submit an annual informational return to the tax agency to report the income of his company. *Because of his intention to reduce the tax obligation, Mr. Jones accepts cash payments for services rendered without reporting them properly to the agency. Thus, and intentionally, he falsifies information on the tax return by willfully undervaluing the sums of his receipts. A crime of this sort is almost impossible to detect. A taxpayer's financial situation is commonly examined by the state tax office, but it can be detected only by a set of very unlikely coincidences.*

(4) The low intentionality-low difficulty to detect vignette

Mr. Jones is 50 years old. He is an entrepreneur who serves as CEO of a telephone company. He is required to submit an annual informational return to the tax agency to report the income of his company. *Because of a mistake attributed to his negligence, Mr. Jones accepts cash payments for services rendered without reporting them properly to the agency. Thus, even if non-intentionally, he falsifies information on the tax return by accidentally undervaluing the sums of his receipts. Unknown to Mr. Jones, a crime of this sort is eventually easy to detect. A taxpayer's financial situation is constantly examined and detected by the state tax office after being in operation for 11 months.*