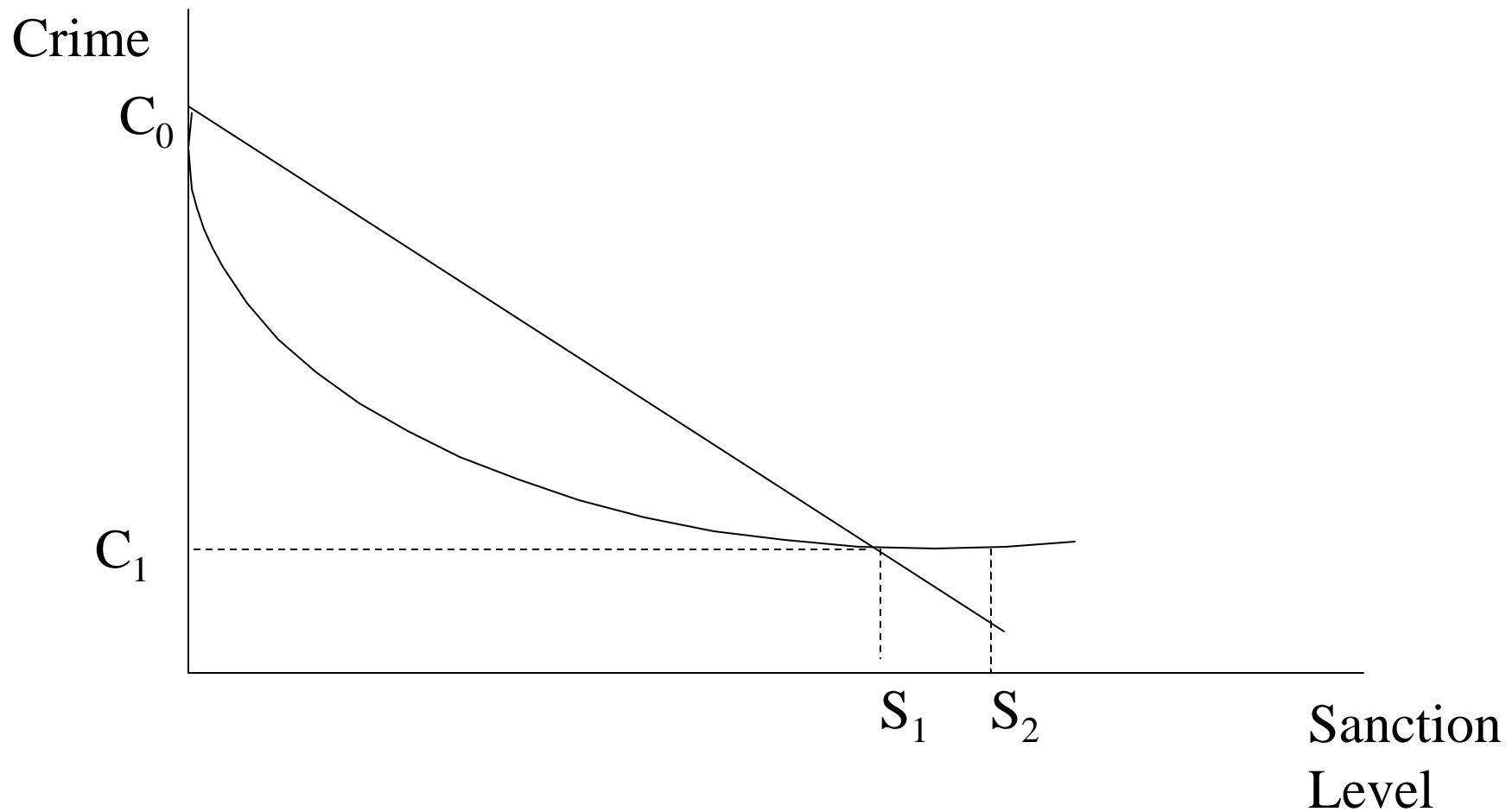


Figure 1  
Marginal Versus Absolute Deterrent  
Effects



# Role of Visibility: A Case Study from Tax Compliance (Kagan)

**(Visibility = Detection Risk)**

Compliance Level

