המרשד לבנויה לאופמי
האנף לממקר רבעון

קיבל דמי אברהם במרכה: להקת תיאטרון מעל התוכנית (броוראףית) להמתוך מסמט הכנסה

מאית

גרום Connie

קרנשטיין, סרין תשמ"ה, דצמבר 1985

ממקר מס', 33
The National Insurance Institute

 Fraudulent Collection of Unemployment Benefits
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Fraudulent Collection of Unemployment Benefits
המרשד לביטוח לארמי
האנף למחקיית רכישין

קבלת דמי אבישלה במרמה: תانا纹理 לפי דרישות על התכניות (הארהקות) של המשרד למס הכסף

מאת

גדעון גניב

יר الوصول, ספר תשנ"ו, דצמבר 1985

מחזק המס', 33
FRAUDULENT COLLECTION OF UNEMPLOYMENT BENEFITS: A THEORETICAL ANALYSIS WITH REFERENCE TO INCOME TAX EVASION

by

Gideon Yaniv

DISCUSSION PAPER 33

JERUSALEM, JUNE 1985
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FRAUDULENT COLLECTION OF UNEMPLOYMENT BENEFITS: A THEORETICAL ANALYSIS WITH REFERENCE TO INCOME TAX EVASION

by

Gideon Yaniv
ABSTRACT

The harshest abusers of the unemployment insurance program are those employed who collect benefits while working. The paper analyses the decision to claim benefits for actual days of employment under two alternative penalty functions, commonly used in tax evasion analyses: the one relates punishment to the magnitude of the dishonesty, whereas the other relates punishment to the amount of illegal returns. Two exclusive features of fraudulent benefit claiming are given special emphasis: the requirement to report at a labor-exchange bureau to demonstrate availability for work, and the need to serve a waiting period before benefits can be collected.

The author wishes to thank Yehuda Geva and Yossi Tamir for helpful comments and discussions.
I. INTRODUCTION

The possible abuse of the unemployment insurance (UI) program by benefit claimants has become a source for much controversy among writers and commentators, administrators, legislators, and the 'general public'. Whereas some believe that dishonest benefit collection is a widespread phenomenon, criticizing the program for being too lenient in eligibility requirements or inefficiently administered, others hold the view that the problem of abuse is insignificant.¹ Josef Becker (1953) distinguishes between three categories of improper claimants: those who are really voluntarily unemployed, those who are really not looking for work, and those employed who fail to report their employment. The first two categories represent states of mind and are hardly detectable. The third category constitutes outright fraud and is the subject matter of this paper.

The underreporting of actual income as a means of reducing tax payments has been treated extensively in the economic literature since Allingham and Sandmo's (1972; hereafter AS) pioneering analysis of income tax evasion. The underreporting of actual employment for the purpose of claiming UI benefits has not attracted yet the attention of economists as have had other aspects of the UI program. Aside from the fact that it aims to supplement a worker's earnings rather than to reduce deductions from his earnings, fraudulent benefit claiming has two unique features as compared to income tax evasion: it is a time-consuming activity, as a claimant must report at a labor-exchange bureau to be eligible for benefits, and it has fixed costs of entry, as a claimant must serve a waiting period before benefits can be awarded.

Incorporating these features into a one-period decision model the present paper analyses a worker's fraudulent behavior under two alternative penalty functions, commonly used in tax evasion analyses. The one, introduced by AS, relates punishment to the magnitude of the dishonesty, whereas the other, introduced by Yitzhaki (1974), relates

¹For a review of the evidence concerning the attitudes and opinions with respect to the misuse of UI benefits in the United States and Canada see Adams (1971).
punishment to the amount of illegal returns. We begin with developing entry and equilibrium conditions, proceed to derive qualitative implications for variations in optimal fraud as the environment changes (in comparison with those obtained for optimal tax evasion), and conclude with a brief discussion of the possible relationships between fraudulent claiming and actual unemployment.

II. OPTIMAL FRAUD

Consider a worker who offers his labor services in the market over a period of T days. Suppose that the worker faces a fixed wage rate, w, per day of employment, and, should he become unemployed, a fixed UI benefit rate, b(<w), per day of unemployment.\(^2\) Suppose also that eligibility for UI benefits is independent of the cause of unemployment, but conditioned, however, upon producing evidence of unsuccessful job-search. Let us assume that such evidence can be produced by spending a fraction, \(\alpha\), of a potential working day at an official labor-exchange bureau. Benefits, however, would only be awarded after a waiting period of G days.

Suppose now, that the availability of UI benefits would not induce the worker to experience unemployment voluntarily. Suppose, however, that the worker considers the possibility of abusing the UI program, by claiming benefits for days of actual employment. Claiming fraudulently would expose him of course to the risk of being caught and punished. Denoting by D the number of fraudulent claims (number of nonreported days of employment), the worker's income if not caught, \(I^{nc}\), would consist of two components: wage earnings, \(w(T-\alpha D)\), and UI benefits, \(b(D-G)\). Summing these two income terms and rearranging, we have

\[
I^{nc} = wT - bG + (b - \alpha w)D
\]  

\(^2\)We assume that the worker's attachment to the labor force is already established through the completion of a qualifying period of insured employment.

\(^3\)Providing that the worker is not involuntarily unemployed and that the labor-exchange bureau is unable to provide him with a suitable job-offer (the acceptance or rejection of which would disqualify him from receiving benefits).
where \( b-\omega w \) denotes the net marginal return of fraudulent claiming. However, if the fraud is detected, the worker will be obliged to pay a penalty, \( F \), which we assume to be proportionally related either to the number of fraudulent claims

\[
F = \pi D
\]

(2)

where \( \pi > b \), or to the amount of fraudulently collected benefits

\[
F = \lambda b(D-G)
\]

(2)'

where \( \lambda > 1 \). His income in case of detection, \( I^C \), will thus be

\[
I^C = wT - bG + (b-\omega w - \pi)D \quad \text{if } F = \pi D
\]

(3)

\[
I^C = wT - (1-\lambda)bG + [(1-\lambda)b-\omega w]D \quad \text{if } F = \lambda b(D-G)
\]

(3)'

The worker's behavior is assumed to conform to the Von-Neumann – Morgenstern axioms for behavior under uncertainty. His utility function, \( U \), is defined over income only, the marginal utility of which is assumed to be positive and strictly decreasing \([U'(I) > 0, \ U''(I) < 0]\). The Arrow-Pratt measure of absolute risk-aversion \([R_A(I) = -U''(I)/U'(I) > 0]\) is assumed to be a decreasing function of income \([R_A'(I) < 0]\).

The worker now chooses \( D^* \) so as to maximize the expected utility of his prospect

\[
E(U) = (1-p)U(I^{NC}) + pU(I^C)
\]

(4)

where \( p \) denotes the (exogenously given) probability of being detected. When the penalty assessed on fraud relates to the number of fraudulent claims, the necessary and sufficient conditions for maximization of expected utility are

\[
\frac{dE(U)}{dD} = (1-p)(b-\omega w)U'(I^{NC}) + p(b-\omega w-\pi)U'(I^C) = 0
\]

(5)

---

4In practice, punishment may also take the form of disqualification from future benefits (for a fixed period or for a period which varies with the number of fraudulent claims).

5A necessary pre-requisite for an interior equilibrium is that the net marginal return from fraud, \( b-\omega w \), will be positive (i.e. the replacement ratio, \( b/w \), exceeds \( \omega \)), but less than the marginal penalty. That is, \( 0 < b-\omega w < \pi \) if \( F = \pi D \), and \( 0 < b-\omega w < \lambda b \) if \( F = \lambda b(D-G) \). The second condition is assured by the assumptions of \( \pi > b \) and \( \lambda > 1 \).
\[
\frac{d^2E(U)}{dD^2} \equiv \Delta^\pi = (1-p)(b-\alpha w)^2U''(I_{nc}) + p(b-\alpha w-\pi)^2U''(I^c) < 0 \quad (6)
\]

while if the penalty on fraud relates to the amount of fraudulently received benefits, the corresponding conditions are, respectively

\[
\frac{dE(U)}{dD} = (1-p)(b-\alpha w)U'(I_{nc}) + p[(1-\lambda)b-\alpha w]U'(I^c) = 0 \quad (5)
\]

\[
\frac{d^2E(U)}{dD^2} \equiv \Delta^\lambda = (1-p)(b-\alpha w)^2U''(I_{nc}) + p[(1-\lambda)b-\alpha w]^2U''(I^c) < 0 \quad (6)
\]

The first-order conditions, equations (5) and (5)', state that the marginal expected utility of income derived from a marginal change in the number of fraudulent claims shall be equal to zero. The second-order conditions, inequalities (6) and (6)', are fulfilled by the sign restrictions on the utility function.

A trivial pre-requisite for choosing to be dishonest is that in the absence of risk one would be better-off than by choosing to be honest. The fixed-cost feature of fraudulent claiming, contributed by the waiting period provision of the UI program, implies therefore that the choice of \(D^*\) is restricted from below by \((b/b-\alpha w)G\).\(^6\) Evaluating (5) and (5)' at the point \(D=(b/b-\alpha w)G\), and observing that \(\Delta E(U)/\Delta D\) decreases with \(D\), we are able to derive conditions on the parameter values of the model which would generate incentives for fraudulent collection of UI benefits:

\[
(b-\alpha w)\left[p+(1-p)\frac{U'(WT)}{U'(WT-D-\alpha w)G}\right] > p\pi \quad \text{when } F = \pi D \quad (7)
\]

\[
(b-\alpha w)\left[p+(1-p)\frac{U'(WT)}{U'(WT-D-\alpha w)G}\right] > p\lambda b \quad \text{when } F = \lambda b(D-G) \quad (7)
\]

If there were no waiting period \((G=0)\), (7) and (7)' would reduce into \(b-\alpha w-p\pi>0\) and \(b(1-p\lambda)-\alpha w>0\), respectively. This would imply, in accordance with tax evasion analyses, that fraudulent activity would be worthwhile as long as net marginal returns exceed expected marginal penalty. The existence of a fixed-cost imposes stricter conditions for

\(^6\)As a worker must require that \((b-\alpha w)D-bG>0\). The choice of \(D^*\) is also restricted from above by \(\min\{T, G+E\}\), where \(E\) denotes maximum eligibility duration.
the profitability of fraud, as the multipliers of \( b-\omega \) in (7) and (7)' are positive and less that one. In what follows we assume that the parameters of the model take on values which conform with the above conditions.

III. COMPENSATION VARIATIONS

The worker's response to possible variations in the benefit and wage rates is of particular interest. Consider first the effect of a change in daily benefits, \( b \), given by

\[
\frac{dD^*}{db} = -\frac{1}{\Delta} \left\{ EU'(I) + (1-p)(b-\omega)(D-G)U'(I^{nc}) \left[ R_A(I^C) - R_A(I^{nc}) \right] \right\} \quad \text{when } F=\pi D \tag{8}
\]

\[
\frac{dD^*}{db} = -\frac{1}{\Delta} \left\{ EU'(I) - \lambda p U'(I) + (1-p)(b-\omega)(D-G)U'(I^{nc}) \left[ (1-\lambda)R_A(I^C) - R_A(I^{nc}) \right] \right\} \quad \text{when } F=\lambda b(D-G) \tag{8}'
\]

Under decreasing absolute risk-aversion \( R_A(I^C) > R_A(I^{nc}) \) the sign of (8) is clearly positive, whereas the sign of (8)' is indeterminate. These results can be interpreted in terms of substitution and income effects: when \( F=\pi D \), an increase in daily benefits would not affect penalty, making it more profitable to claim fraudulently on the margin. In addition, an increase in daily benefits would raise the worker's income (whether caught or not), inducing increased fraud as long as absolute risk-aversion decreases with income. However, when \( F=\lambda b(D-G) \), an increase in daily benefits would also increase penalty, offsetting partly the positive substitution effect, but more than offsetting the positive income effect. Consequently, the income and substitution effects would be of opposite signs, having an ambiguous impact on optimal fraud.

These results are in sharp contrast to those obtained by AS and Yitzhaki with regard to the relations between income tax evasion and the regular tax rate. When the penalty imposed on tax evaders is proportional to the undeclared income, AS concluded that a tax evader's response to an increase in the tax rate is indeterminate, as the income

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\[7\] The substitution effect would still be positive, i.e. \( EU'(I) - \lambda p U'(I^C) > 0 \), as the first-order condition (5)' implies that \( EU'(I)/\lambda p U'(I^C) = b/b-\omega > 1 \).
and substitution effects would operate in opposite directions. However, when the penalty on tax evasion is proportional to the evaded tax, Yitzhaki commented that there are no opposing effects, as the substitution effect is eliminated. The discrepancies between the implications of similar penalty functions on income tax evasion and fraudulent benefit collection can be explained by referring to the first two characteristics of fraudulent claiming mentioned in the introduction to this paper. When the penalty relates to the magnitude of the dishonesty, the discrepancy is due to contradictory income effects: an increase in the tax rate would reduce income whereas an increase in daily benefits would raise income. When the penalty relates to the amount of illegal returns, the discrepancy is due to the time-consuming feature of fraudulent claiming, which preserves the substitution effect of an increase in daily benefits. Only if there were no requirement to report at a labor-exchange bureau (α=0) would the substitution effect disappear, as the marginal cost when caught, (1-λ)b, would rise by exactly the same proportion as the marginal return when not caught, b.

Consider now the effect of a change in the wage rate, w, given by

$$\frac{dD^*}{dw} = \frac{1}{\Delta} \left[ -\alpha EU'(I) + (1-p)(b-\alpha w)(T-\alpha D)U'(I^{NC}) \right] \left[ R_A(I^C) - R_A(I^{NC}) \right]$$

(9)

where Δ equals Δ^π or Δ^λ, depending on the penalty function used. The sign of (9) is ambiguous, reflecting opposing income and substitution effects: an increase in w would raise the worker income (whether caught or not), but would also increase the cost of time spent at the bureau. Opposing effects are also present in AS's and Yitzhaki's models, only the negative substitution effect is contributed by the increase in the cost of punishment.

The ambiguity of a worker's response to a change in the wage rate would disappear if

---

8 On the one hand, an increase in the tax rate would not affect penalty, making it more profitable to evade taxes on the margin. On the other hand, an increase in the tax rate would reduce income (whether caught or not), inducing a reduction in tax evasion under decreasing absolute risk-aversion.

9 Technically, b would drop out of (5)', so that EU'(I)-λpU'(I^C)=0.
we were to assume that UI benefits are earnings-related. That is, suppose that \( b = \beta w \), where \( 0 < \beta < 1 \). Under this assumption, the net marginal return from fraud would be \( (\beta - \alpha)w \), whereas the marginal penalty would still be \( \pi \) when \( F = \pi D \), but \( \lambda w \) when \( F = \lambda(b(1-G)) \). Consequently, the substitution effect of an increase in \( w \) would be positive in the former case,\(^{10}\) and would not exist in the latter. In each case, the sign of \( dD^*/dw \) would be unambiguously positive.\(^{11}\)

IV. FRAUD DETERRENCE

The worker's response to an increase in the certainty or the severity of punishment can easily be shown to be consistent with tax evasion behavior: an increase in \( p, \pi \) or \( \lambda \), would necessarily reduce the number of fraudulent claims. However, the UI program provides the social planner with two additional control variables, \( \alpha \) and \( G \). The requirement to report at a labor-exchange bureau aims to deter non-genuine job-seekers from claiming benefits, while the imposition of a waiting period acts as a deductible feature to discourage small claims. Indeed, an increase in \( \beta \) (by prolonging the registration process), would increase the cost of fraud on the margin as well as decrease a worker's income, thus inducing a reduction in fraudulent claiming:

\[
\frac{dD^*}{d\alpha} = \frac{w}{\Delta} \left[ -EU'(I) - (1-p)(b-\alpha w)U'(I^{nc}) \left[ R_A(I^c) - R_A(I^{nc}) \right] \right]
\]

The sign of (10) is clearly negative, regardless of the penalty function used. However, an increase in \( G \) would have a deterrent effect at the margin only when \( F = \pi D \), as

\[
\frac{dD^*}{dG} = \frac{b}{\Delta \pi} \left[ -(1-p)(b-\alpha w)U'(I^{nc}) \left[ R_A(I^c) - R_A(I^{nc}) \right] \right]
\]

is negative due to the resulting loss of UI benefits. When \( F = \lambda(b(1-G)) \), the respective derivative would be

\(^{10}\)A pre-requisite for equilibrium under an earnings-related benefit scheme is that \( \beta - \alpha > 0 \).
\(^{11}\)\( dD^*/d\beta \) would have the same sign as that of \( dD^*/dw \) under a flat-rate scheme.
\[
\frac{dD^*}{dG} = \frac{b}{\Delta^*} \left\{ -(1-p)(b-\omega)u'(I^nc) \left[ (1-\lambda)R_A(I^c) - R_A(I^{nc}) \right] \right\} 
\]  

(11)

which is positive, as the income effect of reduced benefits is more than offset by that of reduced punishment.

Increased deterrence may aim to reduce the costs imposed on the UI system by the collection of benefits by dishonest claimants. The (expected) net average cost per dishonest claimant, \(C\), consists of three components: payments of benefits, \(b(D-G)\), (expected) receipts of penalties, \(pF\), and expenditures on fraud detection as well as on the provision of registration services, \(c(p,\alpha)\). Obviously, \(c_p > 0\), but \(c_\alpha < 0\), as reducing the time spent at the bureau requires additional resources (space, manpower, etc.). Summing and rearranging terms we have

\[
C = (b-p\pi)D-bG+c(p,\alpha) \quad \text{when} \quad F=\pi D 
\]

\[
C = b(1-p\lambda)(D-G)+c(p,\alpha) \quad \text{when} \quad F=\lambda b(D-G) 
\]

(12)

Consider now the effect of increased deterrence on net average costs, allowing for the adjustment of optimal fraud. An increase in the certainty or the severity of punishment would necessarily reduce net benefit payments (benefits minus penalties) under both penalty functions\(^\dagger\), yet an increase in certainty must also raise the cost of fraud detection. In this respect, the implications on net average costs are analogous to those derived by Kolm (1973) with regard to the effect of increased deterrence on the (expected) net average tax revenue per dishonest taxpayer. However, prolonging the registration process would have a favorable effect not only on net payments but on registration costs as well, whereas extending the waiting period would reduce net payments when \(F=\pi D\), yet only if \(dD^*/dG < 1\) when \(F=\lambda b(D-G)\).

\(^\dagger\)Notice that the coefficients of \(D\) in (12) and (12)' are positive, as (7) and (7)' imply, respectively, that \(b-p\pi>\alpha w+p\pi(1/T^\pi-1)>0\) and \(1-p\lambda>\alpha w/b+p\lambda(1/T^\lambda-1)>0\), where \(T^\pi<1\) and \(T^\lambda<1\) denote, respectively, the coefficients of \(b-\alpha w\) in (7) and (7)'.
V. CONCLUDING REMARKS

Table 1 summarizes the sign implications of changes in the parameters discussed in this paper on optimal fraud:

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<th>F=\pi D</th>
<th>F=\lambda b(D-G)</th>
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<td>b</td>
<td>&gt;0</td>
<td>&lt;0</td>
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<tr>
<td>w</td>
<td>&gt;0</td>
<td>&lt;0</td>
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<tr>
<td>p</td>
<td>=0</td>
<td>&lt;0</td>
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<tr>
<td>\pi</td>
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<tr>
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<td>-</td>
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<tr>
<td>\alpha</td>
<td>&lt;0</td>
<td>&lt;0</td>
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<tr>
<td>G</td>
<td>&lt;0</td>
<td>=0</td>
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An important assumption underlying these results is that actual unemployment is not affected by different parameter changes. Yet, fraudulent claiming of UI benefits and the supply of labor services may be jointly determined. Suppose for a moment, that the worker allocates a period of T days between employment and actual unemployment, N, claiming lawfully for N days, and unlawfully for additional D(<T-N) days. His income (whether caught or not) over the period of T days would be lower by (w-b)N than that defined in Section II, whereas his utility would become a function of leisure, L=(1-\alpha)N, as well as of income. Assuming, for simplicity, that the utility function is of the form U(I)+V(L), maximization of expected utility with respect to D and N would require, in addition to (5) or (5)', that -(w-b)EU'(I)+(1-\alpha)V'(L)=0.
When actual unemployment becomes a choice variable, a comparative statics analysis for fraudulent claiming would yield ambiguous results, as it does for income tax evasion when labor supply is variable.\textsuperscript{13} For instance, an increase in b, when $F = \pi D$, which increases a worker's dishonesty if actual unemployment is fixed, would also induce unemployment (due to positive income and substitution effects), might reduce income and increase honesty, if actual unemployment is endogenous. Notice, however, that labor supply decisions would not only affect fraudulent claiming, but would well be affected by it. In particular, the negative incentives for work provided by a UI program may diminish if benefits could be (fraudulently) collected while working.\textsuperscript{14} Abolishing, for example, the daily registration requirement would not induce idleness necessarily; it may well serve to reduce the duration of unemployment as fraud opportunities arise.

An implicit assumption of the model presented in this paper is that a worker can not be compensated for partial wage loss. However, many UI programs allow for payment of partial benefits to partially employed workers who earn less than the amount payable to them if they were totally unemployed.\textsuperscript{15} The option to collect partial benefits may induce a dishonest claimant to declare some positive fraction of his actual daily wage while increasing the duration of claiming, as a partially employed claimant is usually entitled to report at the exchange bureau less frequently (or not at all) than a totally unemployed one.

\textsuperscript{13}See, for example, Baldry (1979) and Pencavel (1979).

\textsuperscript{14}Weiss (1976) shows that in the case of utility functions that are separable in income and leisure, labor supply will increase with the opportunities to evade taxes if absolute risk-aversion decreases rapidly with income $\{ R_A(I) \leq [R_A(I)]^2 \}$. When $F = \pi D$, this would also be the condition for unemployment to decrease with the opportunities to claim fraudulently.

\textsuperscript{15}The partial benefit is usually calculated by deducting from the full daily benefit the wages earned in part-time employment, less a specified amount or proportion of those earnings to encourage working.
REFERENCES


משטרת התחתה היא לחהני ואות הגרבה דבעה את האבנטה והכרחאה מחברתי של בארעם
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השכריים "בקים" של ימי אלכתב. עלייה בלשנות החברות החברות חמרויות בבררעצא
הגרבה לכרבים, שוכן מדא ואֶה היא מיסטרית ואשתה עצים "בקים", וקארל שבי 드יא
שולקה כרוביין מיכמס. השלבה משין התתאברות השמורנות בלשנות הקוקה בהקהנה והברד
לכרבים: וא נבלב שטייה מיסטרית ואשתה עצים "בקים", אלא שטיה הא בכרבינה מילוחב דרג
השכירה עליה את ושימסה (הכון בשר בירה ובישה אספוך)7. ארבעה הגימטריה התקינו את הברך
לכרבים: זר קוקה השבריקה "בקים" וקארל חסונה תלמידים של מתיירב. קארל הכנב
מיסת עם תיבורי הכירנה של-חרבה, הארבעה הגימטריה התקינו את הברך לא-ברר עץ השבריקה
ה"בקים" והגרבה לכרבים.

שמח בתורה האבנטה מסתאת כריבו קמה תיבריין של לבנות. שבראיליזיים בפרימריזיים והברך
צמסני אצוי על תיבריה המוסף, אלא בכרבינה האבנטה פרעד. רחל, ובושה חסונה האבנטה
בפרעד את האבנטה בקרובוןannel ימי האבנטה (פְּציִילַת בְּיִּי), מיסימישת הכ茬 כריבי מלמדת שבר הקוקה האבנטה בפורע
קבר בכרבינה, אלא נלני דכרבינה מיסימישת הכ茬 תיבריה עם חברה בכרבינה תיבריין מThanOrEqualTo
עליה בכרבינה דמי האבנטה הרימים, המברנער בהקהנה האבנטה מרומט חסונה התיבריה בפורע
(רשוק מיסימישת הכ茬 תיבריה, שבראיליזיים תיבריה בברך, ברעיה בכרבינה והברך בהקהנה והברך
לאברעם) הער התיבריה - משני התיבריה בברך האבנטה מברכים, יהודע את התיבריה.
שהា העברות של התיבריה אינון היא מיסימישת על ימי התיבריה, אלא קא ישימעיהו מיום
ה Mariners פלמינימיסים לעברותא של התיבריה אינון האבנטה נשימישת חסרה, ולא דמי את אברעם ככזו
לחתוב (ברעיה) ומקי עברה. בכרבינה הדומה התתאברות בלשנות התיבריה, אחרת, לא מיידע
בכזה תיבריה. היא אשריה חסונה להבחנה מסתא האבנטה בברעיה תמישן לברעם.
הע柢 נמצא בשני העברים הדרומיים ובאפרים לא שונים על יהודי המרימה את כל חומת האוצרות ומשתלבלו בבלבדו בכורביה, בערב הקס מברצלה ובRenderingContext נמלה בין עErrorException מקסיקו וברית המועצות ומברצללה באפרים לפני כן מבוקשים וברית המועצות באפרים לפני כן מבוקשים.

א Merrit רומל הגדול, שנ_rectangle ומשתלבלו בין ע以色列ים ובברית המועצות ובברית המועצות וברית המועצות ובברית המועצות.
תמרון שהועבר, תמרון שהועבר ביטה בצורת יוי פספסה על נמחקה של הקדיש טעמה, לקצץ בפוא האפשרות. לקצץ בפוא האפשרות, לקצץ בפוא האפשרות. לקצץ בפוא האפשרות, לקצץ בפוא האפשרות.
胯樞的觸發器直接啓動血液的輸送，血液運送的直接啓動，血液運送的直接啓動。

觸發器的啓動直接啓動血液的輸送，血液運送的直接啓動，血液運送的直接啓動。