

Acosta-González, E. Fernández-Rodríguez, F. y Sosvilla-Rivero, S. (2014) An Empirical Examination of the Determinants of the Shadow Economy. *Applied Economics Letters* 21, 304-307.

Abstract

Using a statistical methodology guided only by data and based on a genetic algorithm, we select the best econometric model for explaining the determinants of the size of the shadow economy, its main determinants being: taxes on capital gains of individuals, corporate taxes on income, profits and capital gains, domestic credit, bank secrecy, ethnic fractionalization, urban population, globalization, corruption and the socialist legal origin of country