

Taxpayers’ Subjective Concepts of Taxes, Tax Evasion, and Tax Avoidance

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Introduction

Already at the beginning of the past century, Otto Veit (1927) reflected on citizens’ attitudes towards taxes and tax morale. He defined tax morale is an “absolute, inherent ingredient of the complex of obligations demanded of citizens” (p. 323). In the middle of the century, Günther Schmolders emphasized the significance of citizens’ attitudes towards the state and its authorities for understanding tax behavior. In his opinion, any investigation on tax compliance has to start with the question of how the state is represented in the minds of citizens (Schmolders, 1960). People make (subjective) sense of paying taxes, the tax system, government spending, and the provision of public goods. The motivation to comply or not to comply is considerably influenced by beliefs, attitudes and social representations of taxpayers (Kirchler, 2007). None of these subjective conceptualizations and evaluations need to be true or objectively grounded, but they determine how citizens construct their subjective reality. The subjective reality is the “world” in which an individual moves and acts. Thus, subjective conceptualizations eventually shape people’s behavior (Cullis & Lewis, 1997). People’s attitudes, judgments, and their behavior intentions are said to be more affected by what they think than what actually is (Lewis, 1978). Importantly, there is a multitude of studies within the field of tax behavior that identify determinants of actual behavior (i.e., predictors of tax compliance and evasion; see for instance Allingham & Sandmo, 1972; Alm, Sanchez, & De Juan, 1995; Andreoni, Erard, & Feinstein, 1998; Kirchler, 2007), but few studies focus specifically on citizens’ representations of taxes and taxation.

Accordingly, the aim of this book chapter is to present and discuss research on attitudes and social representations towards taxes, tax evasion, and tax avoidance. We will first explain what

social representations are, how they are related to individual attitudes, and to what extent both social representations and attitudes shape behavior according to the existing psychological literature. In the second part of this chapter, we present in detail three of our own studies on taxpayers’ social representations of taxes and their attitudes towards tax evasion and tax avoidance.

Social Representations

Unfamiliar and complex phenomena that are of high social relevance, as for instance unexpected changes in the political arena, in economics (e.g., the introduction of the Euro) or in society in general (i.e., migration), stimulate interpersonal discussion and public discourse. Public discourse serves mutual information about the unfamiliar developments and sense-making.

Since the majority of citizens are most likely not experts with regard to these topics, they usually exchange their lay views in order to understand and evaluate these issues (Kirchler, 2007). This serves the purpose of gaining information about the unfamiliar in order to understand and make sense of it (Wagner et al., 1999). While experts are claimed to discuss phenomena of interest on an abstract level, follow the rules of logic, and aim at systematically evaluating arguments, the discourse of laypeople is more concrete and symbolic (Duveen & Lloyd, 1990). Accordingly, knowledge is confounded with personal opinions, beliefs and attitudes, and subjective views of reality shaped by ideological convictions and new content is categorized and integrated in existing concepts (Stark, el Sehity, & Kirchler, 2017). These concepts emerging from social discourse are referred to as social representations (Moscovici, 1961, 2001). In short, a social representation can be considered as collective knowledge and feelings toward a social object or topic including shared attitudes on a societal or group level, which is influenced by individual attitudes. However, social representations and attitudes are not equivalent concepts.

Social representation theory describes and explains the processes that transform an unfamiliar phenomenon into a familiar, socially shared concept (Moscovici, 1973, 1976). It provides a conceptual framework to explore, describe, and explain complex phenomena within their historical, cultural, and macro-social context (Farr, 1996; Wagner, 1994; Wagner et al., 1999) and offers potential explanations for several psychological constructs such as attributions, attitudes, stereotypes, and social identity (Flick, 1995). Generally speaking, social representations can be described as systems of values, notions, ideas, knowledge, and practices shared by a group

in respect to a social object and they fulfil two functions: First, to enable individuals to understand relevant phenomena and to provide orientation within the social environment. Second, to facilitate communication between the members of a group by providing a code for social exchange that allows unambiguous denotation and classification of diverse aspects of the environment (Moscovici, 1973, 1976). Social representations manifest in language and behavior (Stark et al., 2017) as well as in legends, paintings, photos, books, and other media (Voelklein & Howarth, 2005).

The formation of social representations involves two cognitive processes: anchoring and objectification. Anchoring is an ordering process to categorize and classify information (Stark et al., 2017). Novel information concerning a social object is linked to and integrated in already existing knowledge structures and representations. This process affects both new and existing knowledge (Wagner et al., 1999). Objectification transforms an abstract phenomenon into a concrete and specific form (Stark et al., 2017) and allows to visualize a social object for instance by terms, metaphors, symbols or images (Wagner et al., 1999).

Even though social representations consist of complex psychological content such as attitudes, beliefs, feelings, values, ideals, traditions or attributions, they are clearly structured. Their structure is organized by two distinguishable elements, namely the nucleus and the periphery (Abric, 1984). The nucleus is the heart of the representation. It comprises the terms, names, metaphors and emotions that are immediately and frequently associated with a social object (Abric, 1993), thereby defining its meaning, relevance, and particularity. These terms and emotions are normative and form a stable unit resistant to situational changes. Furthermore, they organize all other elements and thereby determine the meaning of the elements in the periphery (Wagner, Valencia, & Elejabarrieta, 1996). While core elements illustrate the shared knowledge of a group, peripheral elements reflect the individual content of a social representation. Based on individual experience, these elements protect the nucleus and function as links to other concepts (Kirchler, 2007). In different social contexts, their meaning and the relationship to other peripheral elements as well as to the nucleus is dynamic. This flexibility serves to specify and corroborate the core in a given context and to adjust to temporal developments (Wagner et al., 1996).

Social representations can be investigated with a multitude of methods (Stark et al., 2017; Wagner et al., 1999). One popular approach to analyze social representations are free association

tasks, since the associations elicited when people are presented with a social object as, for instance, taxation or tax evasion, yield information about the beliefs, thoughts, and feelings of individuals concerning this respective social object (de Rosa, 1995; Nelson et al., 2000; Vergès, 1992). Additionally, participants are not led into a predetermined direction since there are no structured questions used (Gangl, Kastlunger, Kirchler, & Voracek, 2012). In free association tasks, participants are presented with one or more stimuli and then requested to spontaneously generate associations to these stimuli. Subsequently, these associations are evaluated as positive, neutral, or negative. The following analysis of the associations provides insight into the content and the structure of the social representation, and allows for identifying core and peripheral elements (Vergès, 1992). This offers a possibility to assess common (i.e. shared) as well as individual attitudes – positive or negative – towards a given social object (de Rosa, 1995).

Attitudes

Eagly and Chaiken (1993) define “attitude” as a psychological evaluation of a particular object or situation with some degree of favor or disfavor that potentially influences behavior. Attitudes constitute an individual’s disposition to respond favorably or unfavorably to an object, a person, an institution, an event, or to any discernible aspect of the individual environment (Ajzen, 1993; Fishbein & Ajzen, 1975). In contrast to social representations which address a socially built and shared concept, attitudes address individual opinions. Existing definitions of attitudes relate to cognitive, affective, and conative characteristics. While cognitive responses are expressions of beliefs about characteristics or attributes of an event or situation (e.g., the belief that taxes are important for the provision of public goods or in contrast a theft by the state), affective responses are feelings toward the respective object (e.g., feelings related to taxes as expression of citizens’ cooperation with the state or feelings toward the spending of tax money by the government). Conative responses are intentions and actions in relation to the attitude object (e.g., intentions to comply with the tax laws or to evade taxes). Accordingly, individuals’ positive or negative evaluation of a person, an object, an event or a situation is a dominant characteristic of their attitude (Ajzen, 1993; Fishbein & Ajzen, 1975).

The psychological literature on tax behavior comprises studies on the relation between attitudes and tax compliance. However, it is important to emphasize that theoretical concepts,

operationalizations, and measurement of attitudes vary considerably (Kirchler, 2007). While some authors understand attitudes as subjective evaluations of tax evasion (e.g., Porcano, 1988; Wärneryd & Walerud, 1982), others consider evaluations of crime in general (e.g., Wahlund, 1992) and general judgments of the government and state (e.g., Schmolders, 1960), or intolerance of tax evasion (e.g., Wilson & Sheffrin, 2005). Furthermore, some researchers refer to attitudes and moral beliefs about the propriety of evasion (e.g., Elffers, Weigel, & Hessing, 1987), moral attitudes towards tax evasion (e.g., Orviska & Hudson, 2002), or tax mentality including beliefs and evaluations of evasion and awareness of tax non-compliance in socially relevant groups (e.g., Lewis, 1978; Schmolders, 1960). As a consequence, sometimes evaluations of taxpayers’ behaviors are confounded with evaluations of tax authorities, the government or fiscal policy. In some studies, the measured variable is referred to as attitudes, whereas in other studies authors use the term tax mentality or tax morale. Sometimes attitude measures also include fairness perceptions and subjective norms. The lack of clearly distinct measures makes it often difficult to aggregate or compare results from different studies and to draw clear conclusions. For instance, many empirical studies on tax morale rely on a single-item measure which is obviously advantageous in terms of practicability and convenience but might not be suitable to identify prevalent representations and attitudes regarding taxation in detail (cf. Alm & Torgler, 2006; Torgler, 2012; Torgler & Schneider, 2009).

In line with the approach of the theory of planned behavior (Fishbein & Ajzen, 1975) and the theory of reasoned action (Ajzen, 1991), attitudes are often measured by presenting individuals with the attitude object (e.g., associations to the term “taxes”). In tax compliance studies, often Likert-type scales are applied in order to measure participants’ evaluation of tax related issues. Accordingly, respondents specify their level of agreement or disagreement on a symmetric agree - disagree scale for a series of statements. Hence, the range captures the intensity of their feelings for a given item. Besides that, Peabody’s (1967, 1985) semantic differential represents another popular method to explore social objects. It consists of 32 bipolar pairs of adjectives structured in tandems of two adjective pairs which allow to disentangle evaluative and descriptive components toward a certain stimulus. To differentiate the evaluative and the descriptive information the pairs of items for a certain trait contrast opposite evaluative and descriptive aspects with a second contrast that reverses the evaluative aspect, but is similar with regard to the descriptive aspect. For instance, the item *extravagant* (*negative*) vs. *thrifty* (*positive*) is combined with the item *generous*

(*positive*) vs. *stingy* (*negative*) and participants have to indicate their agreement on a scale from -3 to +3. Accordingly, an evaluative and a descriptive judgment can be assessed and provide insight into how a social object is described and evaluated (Kasper, Olsen, Kogler, Stark, & Kirchler, 2018). Both methods – association tasks and semantic differentials – were used in the empirical studies we will present in detail below.

According to the theory of planned behavior (Ajzen, 1991), actual behavior is only partly predicted by attitudes. Subjective norms and perceived control of behavior are further determinants of behavior intentions and actual behavior that need to be considered. Nevertheless, the relevance of attitudes towards the government, fiscal policy, and tax non-compliance for explaining tax behavior has been emphasized in a multitude of empirical studies in different contexts, countries and time periods (e.g., Chan, Troutman, & O’Bryan, 2000; Dornstein, 1976; Fetchenhauer, 2004; Groenland & van Veldhoven, 1983; Niemirowski, Wearing, Baldwin, Leonard, & Mobbs, 2002; Orviska & Hudson, 2002; Porcano, 1988; Trivedi, Shehata, & Mestelman, 2005; Vogel, 1974; Wahlund, 1992; Wallschutzky, 1984; Webley, Cole, & Eidjar, 2001). Overall, these studies reveal a statistically significant, but moderate influence of attitudes towards taxation on intended behavior (i.e., self-reported behavior). Therefore, the relation between attitudes and actual behavior might be even weaker. As a consequence, Braithwaite (2003) suggests that attitudes and behavior need to be treated as separate dimensions that interact with each other. Lewis (1982) points out that the evidence concerning the attitude - behavior relationship allows for confidence in the general prediction that in case tax attitudes become worse, tax evasion will increase. After discussing the importance of social representations in making sense of economic phenomena as taxes, explaining how social representations are related to shared and individual attitudes, and presenting evidence on the influence of attitudes on tax behavior, the following sections revisit three of our previous studies. These three studies investigated social representations of taxpayers and their attitudes towards tax compliance and evasion in Austria at different points of time, and thus, offer a possibility for interpretation with regard to development over time.

Attitudes towards Honest and Dishonest Taxpayers (Kirchler, 1998)

In the late 1990s, Kirchler (1998) explored social representations of taxes among five occupational groups in Austria to identify potential differences between these employment groups:

blue- and white-collar workers, civil servants, entrepreneurs, and students. Overall, 171 participants completed both a free association task and Peabody’s semantic differential. In the free association task, spontaneous thoughts on taxes had to be listed, numbered according to the order of occurrence, and then evaluated as either positive, negative or neutral. In the semantic differential, 32 adjective pairs were presented, and participants were asked to judge typical taxpayers, honest taxpayers, and tax evaders on all 32 pairs.

In total, 1003 associations were counted, with 547 different words mentioned. The different associations were categorized by two independent raters, resulting in 25 categories (inter-rater agreements of 92%). Frequencies varied significantly within 20 of the categories across all five employment groups. The analysis revealed differences between the respective employment groups: *Entrepreneurs* associated primarily punishment and disincentive to work, public constraint, lack of clarity in the tax law, lack of transparency concerning public spending of tax revenues, and complex bureaucratic rules with the stimulus “taxes”. They experienced taxes as a form of pressure and a handicap in their work. *Blue-collar workers* raised criticism regarding the government and politicians in general, who they believed to spend tax revenues selfishly. Nevertheless, they were also aware of public goods financed by taxes. The principal associations of *white-collar workers* were social security and social welfare financed by tax contributions. This group described taxation as a “necessary evil” that affects income as it constitutes a financial loss. *Civil servants* emphasized the importance of taxes for redistributing wealth in order to increase social justice. On the other hand, this group also perceived tax evasion and free-riding by not contributing to public goods as an element of the social phenomenon of taxation. *Students*, the only group in the study that were predominantly not paying income tax, mentioned various theories and technical concepts, names of politicians, and even the names of fictitious and cartoon characters (e.g., Donald Duck).

These results of the correspondence analysis based on the free association task are in line with reactance theory (Brehm, 1966) and exchange theories (Adams, 1965; Blau, 1964; Thibaut & Kelley, 1959). The perception of taxes as a loss and a restriction of freedom are more prevalent in the group of entrepreneurs, while blue-collar workers, white-collar workers, and civil servants associate taxes with an exchange relationship as they reflect the financial loss as well as the provision of public goods. These diverging representations might be at least partly attributed to a

fundamental difference concerning tax payments: while entrepreneurs in Austria pay taxes out-of-pocket, the other groups receive net income where the tax due is already deducted.

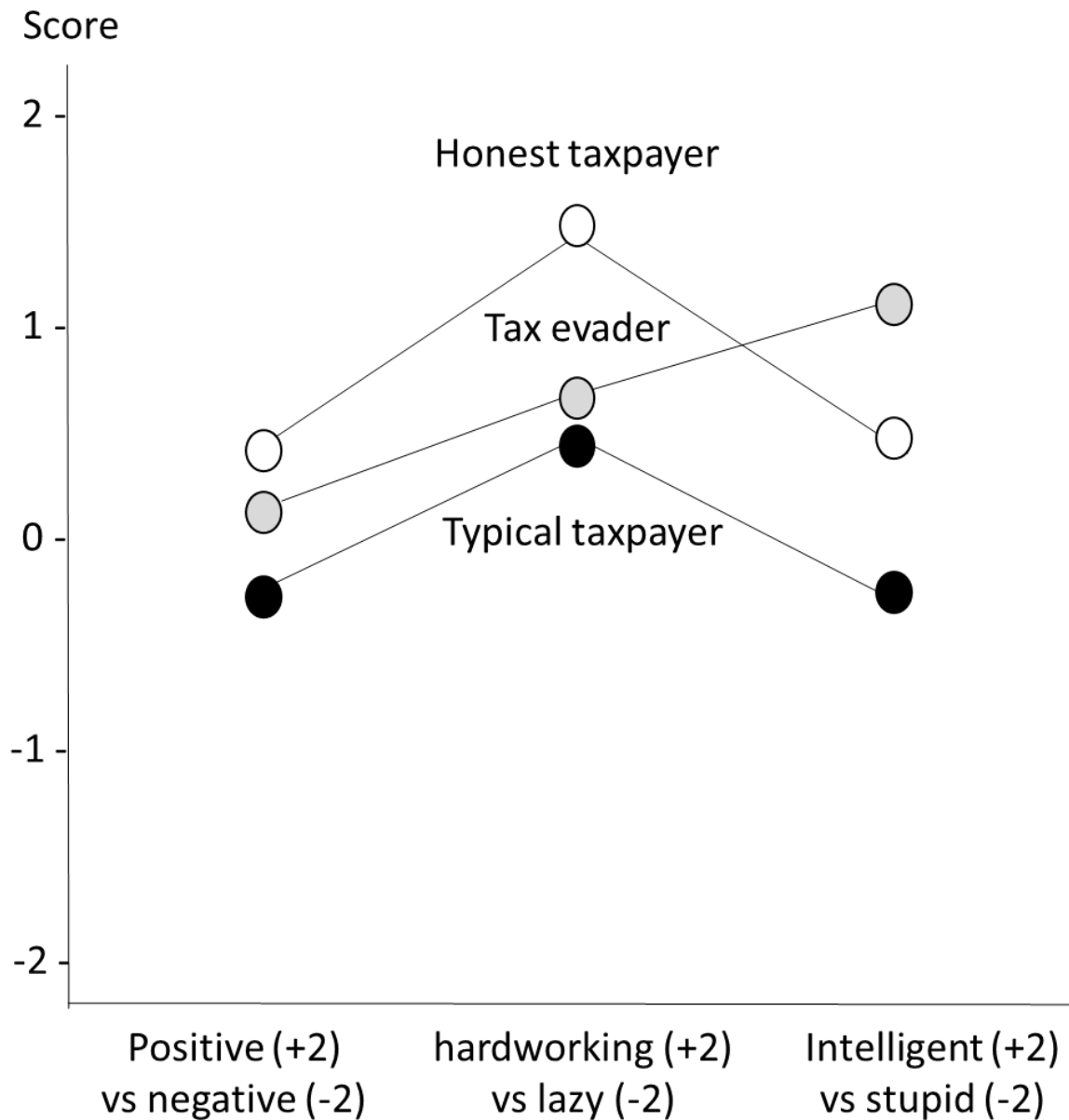


Figure 1: Description and evaluation of typical taxpayers, honest taxpayers and tax evaders (adopted from Kirchler, 1998, p. 52). Judgments range from -2 (negative overall evaluation, lazy, stupid) to $+2$ (positive overall evaluation, hard-working, intelligent).

The semantic differential (Peabody, 1985) revealed considerable differences between descriptive and evaluative aspects of judgments regarding typical taxpayers, honest taxpayers, and tax evaders. As Figure 1 indicates, *typical taxpayers* were evaluated as less hard-working and rather stupid, and surprisingly more negative than *tax evaders*, who were judged as rather positive overall, highly intelligent, and hard working. Finally, *honest taxpayers* were evaluated most positively, and also perceived as intelligent, and hard working. These results could be interpreted as evidence that tax evasion is often not perceived as a (severe) crime, but rather as some kind of minor offense. Interestingly, although all five employment groups differed in terms of their social representation of taxes, they all had an equally negative attitude towards taxes and seem to perceive tax evasion not as a crime, which is in line with other studies (e.g., Burton, Karlinsky, & Blanthorne, 2005).

Attitudes towards Tax Avoidance, Tax Evasion, and Tax Flight (Kirchler, Maciejovsky, & Schneider, 2003)

In addition to investigating social representations of different tax saving strategies this study evaluated fairness perceptions of tax avoidance, tax evasion, and tax flight within a sample including fiscal officers, business students, business lawyers, and small business owners (Kirchler et al., 2003). Tax avoidance referred to legal actions to reduce tax payments (e.g., exploitation of tax-loopholes). Tax evasion, was associated with illegal reduction of tax payments (e.g., underreporting of income). Tax flight described the legal relocation of businesses in order to save taxes (e.g., making use of offshore tax havens).

The underlying motivation for comparing social representations of these different strategies to reduce the tax burden was the following: From a macro-economic perspective – ignoring legal considerations – tax avoidance, tax evasion, and tax flight might yield similar outcomes regarding tax revenues. However, from a psychological perspective, legal and moral considerations might result in different perception of these strategies. Therefore, social representations of tax avoidance, tax evasion, and tax flight were analyzed to contrast these two positions and to investigate whether there are considerable differences, despite the identical economic consequences.

Overall, 252 Austrian fiscal officers, students of economics and business administration (with a specialization in auditing and accounting), business lawyers, and small business owners participated in the study. Participants were randomly assigned to one of three scenarios (tax avoidance, tax flight or tax evasion) and subsequently had to produce spontaneous associations. In a next step, they evaluated these associations as either positive, negative or neutral. Independently, they had to indicate fairness perceptions with regard to tax avoidance, tax evasion, and tax flight in a later stage of the study. After reading the scenario describing a person engaging in either tax avoidance, tax evasion or tax flight, subjects were instructed to produce spontaneous associations to the activities described in the text and to evaluate them as positive, negative or neutral.

To identify differences in the social representations of tax avoidance, tax flight, and tax evasion the immediate associations (i.e., the core of the social representations) after having read the respective scenario were compared. While the core elements of *tax avoidance* were often associated with the terms “legal”, “intentions to save taxes”, “cleverness”, and “good idea”, *tax evasion* was importantly related to terms as “illegal”, “fraud”, “criminal offense”, “risk”, and “dirty money”. In contrast, *tax flight* was linked to intentions to save taxes, lower tax burden abroad, and the costs of relocation. In a next step, all associations were categorized by a group of experts. A correspondence analysis revealed that *tax avoidance* was considered as legal and moral, *tax flight* as legal and immoral, and *tax evasion* as illegal and immoral. An additional analysis indicated that the strongest negative associations were produced in case of the tax evasion scenario and the most positive associations as a reaction to the tax avoidance scenario. Finally, the fairness perceptions showed that all employment groups considered tax evasion as least fair and tax avoidance was evaluated as the fairest of the three strategies to save on taxes. As can be seen in Figure 2, fiscal officers evaluated all three strategies to reduce tax payments as significantly less fair than the other participant groups. Business owners perceived tax flight as fairer than the other employment groups.

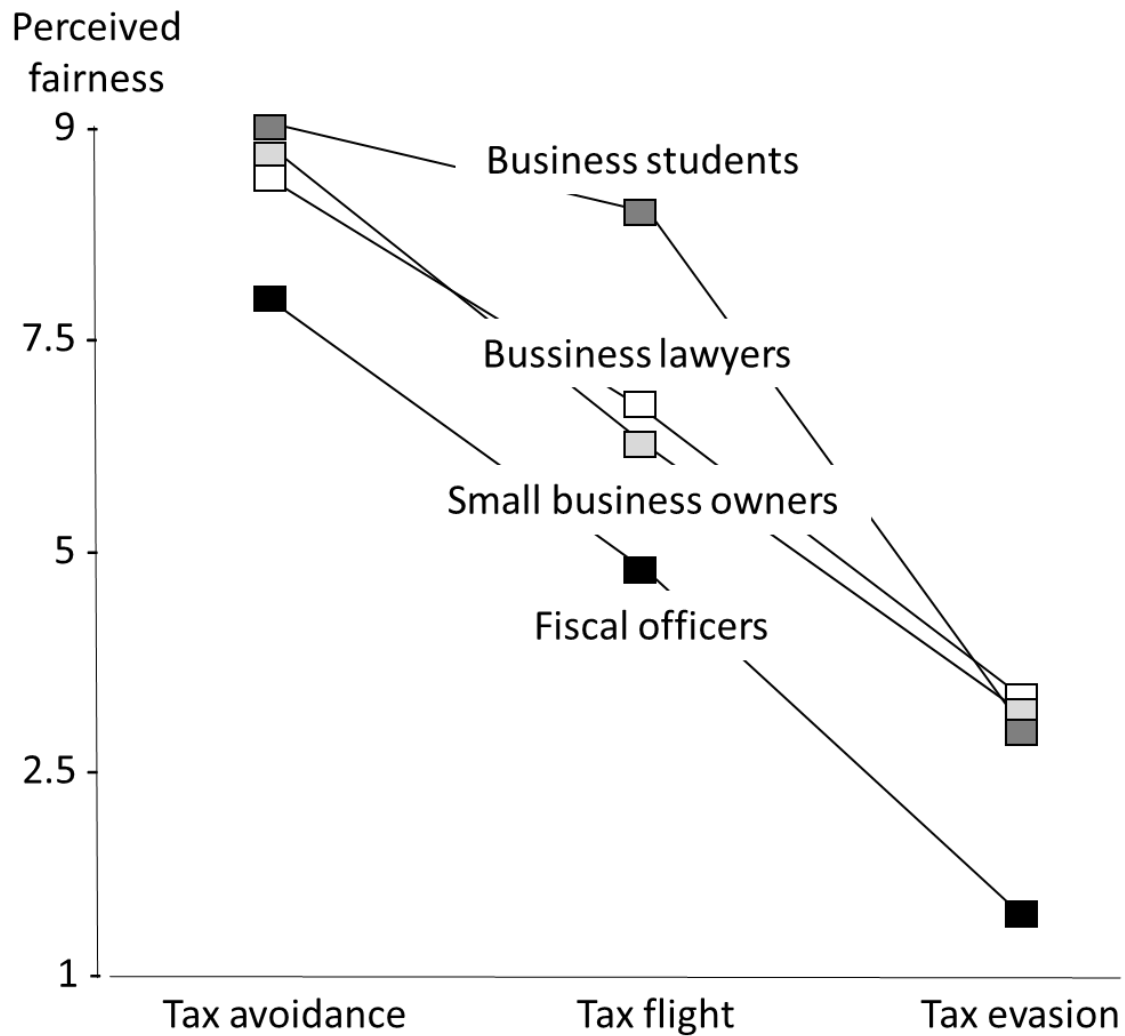


Figure 2: Perceived fairness of tax avoidance, tax evasion and tax flight among fiscal officers, business students, business lawyers and small business owners (adopted from Kirchler et al., 2003, p. 548).

These findings suggest that tax avoidance, tax flight and tax evasion are perceived differently, and that perceptions also vary considerably between employment groups. The discrimination between different activities to reduce ones’ tax liability were based on legal as well as moral considerations and depended on personal affectedness, experience, occupational status, and knowledge about taxes. In general, legal forms to save on taxes were deemed more acceptable than illegal forms.

Attitudes and Social Representations of Taxation, Tax Avoidance and Tax Evasion

In a recent study, Kasper et al. (2018) aimed at identifying potential changes in the evaluations of different types of taxpayers in comparison to the previously discussed study of the late 1990s (Kirchler, 1998). In addition to the three types of taxpayers considered in the original study (typical taxpayers, honest taxpayers, and tax evaders), tax avoiders were included as a further type. Similar to the original study, participants had to fill in a questionnaire measuring attitudes towards these four types of taxpayers. The study was based on a within-subject repeated measures design controlling for order effects.

The study included 235 Austrian participants, mainly employed, but also self-employed taxpayers. Attitudes towards the different types of taxpayers were measured applying Peabody’s semantic differentials consisting of 32 adjective pairs, in order to differentiate evaluative and descriptive aspects of judgment. Therefore, for each domain of interest two pairs of adjectives (tandems) were combined applying a semantic differential.

As shown in Figure 3, on the aggregated level all types of taxpayers were evaluated as rather positive. The scores of tax evaders were only slightly higher than zero, which means that they were evaluated quite neutral. In relative terms, there were substantial differences between the different types of taxpayers. *Honest taxpayers* were judged as equally positive as *tax avoiders* while the *typical taxpayers* were evaluated more positive than *tax evaders*, but not as positive as honest taxpayers and tax avoiders. In comparison to the reference study conducted two decades earlier (Kirchler, 1998), it is noticeable that tax evaders were not evaluated better than the typical taxpayer anymore, but in the current study the tax avoiders are evaluated clearly positive and very similar to honest taxpayers. The evaluation on the single dimension stupid vs. intelligent revealed an interesting result. While typical and honest taxpayers were judged as being moderately intelligent, tax evaders were perceived as significantly more intelligent, even surpassed by the tax avoiders, who were evaluated as most intelligent.

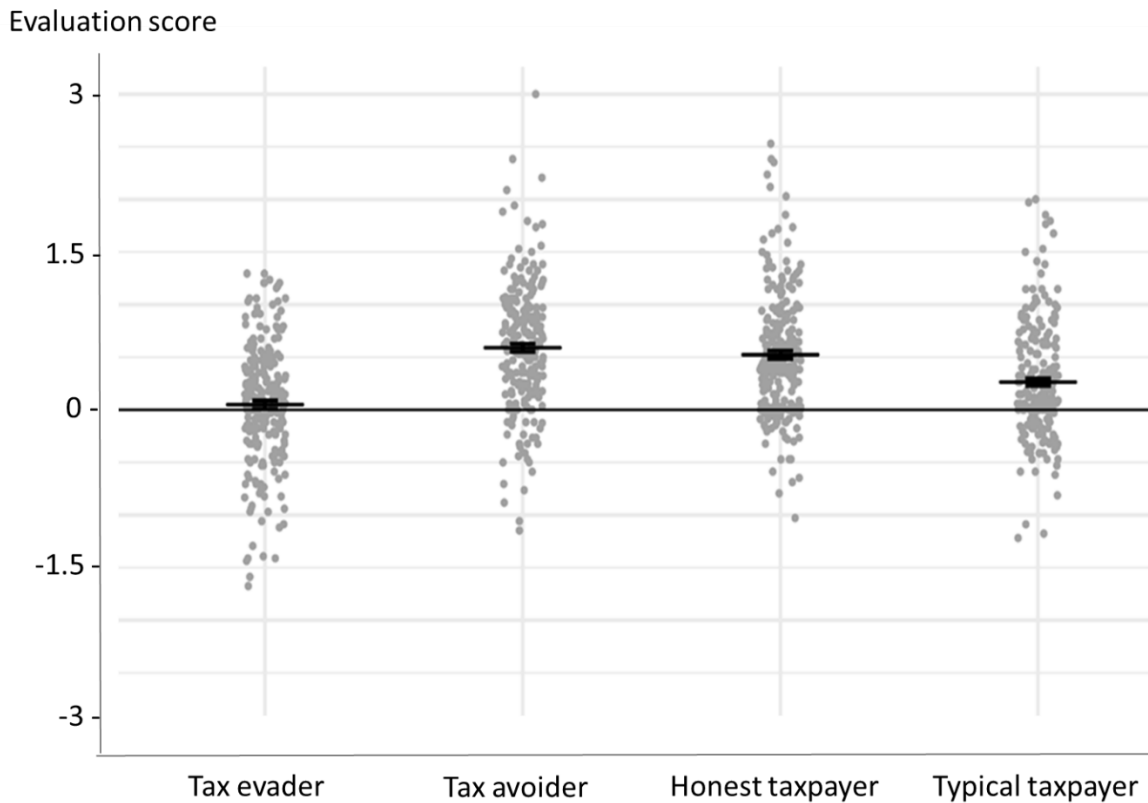


Figure 3: Mean overall judgements of tax evaders, tax avoiders, honest taxpayers, and typical taxpayers. Plotted points represent participants’ aggregated evaluative scores and vertical lines indicate the mean evaluation for each type of taxpayer (adopted from Kasper et al., 2018, p. 297).

Synopsis

People’s behavior is often more affected by what they think than what actually is. Therefore, in this chapter we elaborate on the importance of taxpayers’ social representations and attitudes toward taxation. In the psychological literature on tax behavior a number of studies can be found that suggest that social representations and attitudes have a significant, but moderate influence on tax behavior. However, due to varying concepts, operationalizations, and measurement it is difficult to compare and aggregate these findings. The presented empirical studies on taxpayers’ attitudes identify relevant differences between different occupation groups: Self-employed entrepreneurs express less favorable views on taxes and the tax authorities and as a result feel more restricted and hindered in their work, while employed workers focus stronger on the exchange function between tax payments and the resulting provision of public goods. Despite these

differences, in all occupation groups tax evasion is not perceived as a severe crime and tax evaders are even judged quite positively and as more intelligent than the typical tax payer. A recent study suggests that tax evasion might not be evaluated as positive anymore as in earlier studies, but instead tax avoidance seems to be morally accepted and taxpayers engaging in tax avoidance are clearly judged as more positive than the typical taxpayer. An apparent limitation regarding the conclusion is that the three selected studies were all conducted in Austria. The literature on tax attitudes and tax compliance clearly indicates quite substantial differences between different cultures and countries (see for instance Alm & Torgler, 2006; McGee, 2012; Richardson, 2008), so the presented results cannot be generalized and simply transferred to other countries. Nevertheless, what is striking as well as informative is that even in a Western democratic country like Austria with a comparably low shadow economy (cf. Alm, Martinez-Vazquez, Schneider, 2004; Schneider & Enste, 2013) and a functioning tax system the general perception of taxes seems to be quite negative and tax evaders are evaluated surprisingly positive. This suggests that attitudes towards taxation might be negative in general and even more negative in countries where trust in the state and the respective authorities is even lower.

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