

Robert F. van Brederode
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Preface

There exists by necessity a correlation between law and morality. Laws to a great extent are the reflection of the moral standards of society. This is particularly evident in criminal law and family law. Laws prohibiting and sanctioning murder, theft, rape, driving under the influence, or animal abuse contain the notion that such behavior not only is detrimental to the proper functioning of society but is morally wrong as well. Laws that allow marriage between one man and one woman but prohibit polygamous and polyandrous and/or same-sex marriages bear a clear moral distinction of correctness and incorrectness.

Tax law is a subset of public law and as such must be affected by moral conceptions as well. The idea of taxes gives rise to moral questions regarding the nature of government; the relation between government (the state) and its subjects or citizens; the proper objectives of taxation; the use of coercive power in collecting taxes and enforcing tax laws; the distribution of the tax burden; and, last but not least, the use and distribution of tax revenue, including the method chosen to determine the latter. It raises questions as to the influence of special interest groups, the balance between individual rights of liberty and privacy and government compliance and information requirements, and the moral justification underlying the efforts of legislators and policy makers to restructure society and steer individual and corporate behavior.

These issues are regularly discussed, mostly in popular media driven by ideology and without providing context or perspective. Academic discussion is often fragmented, focusing on a specific or single aspect. This volume aims not at featuring a single philosophical approach but at demonstrating divergence in opinions and approaches within the completeness of a framework consisting of three broad categories: tax policy and design of tax law; ethical standards and obligations for tax advisors and taxpayers; and tax law enforcement.

The bibliography is organized separately for each chapter and found directly following each individual chapter. A register of case law is also organized by the chapter and found in consolidated form at the end of the book.

This volume is current with the literature and case law through January 2019.

The editor would like to extend his gratitude to Dalhousie University, Schulich School of Law, for hosting a conference on the topic of this book in October 2018, in Halifax, Canada, allowing the authors to present and discuss the first versions of their respective contributions. Foremost, the authors of these chapters deserve my deepest gratitude for their thorough and stimulating work and for their gracious patience with my insistent prodding and nagging.

Lancaster, PA, USA

Robert F. van Brederode

Contents

1	Introduction: Why Ethics Matter in Taxation	1
	Robert F. van Brederode	
Part I Tax Policy and Design of Tax Law		
2	The Moral Basis for Taxation	23
	Jane Frecknall-Hughes	
3	Social Contract and Beyond: Sociability, Reciprocity and Tax Ethics	47
	Hans Gribnau and Carl Dijkstra	
4	Libertarian Perspectives on the Ethics of Taxation	91
	Walter E. Block and Christian Torsell	
5	Head, Proportional, or Progressive Taxation: An Evaluation Based on Jewish and Christian Ethics	115
	Ronald M. Green	
6	Developing Moral Standards for Taxation	145
	Jennifer Bird-Pollan	
7	Global Tax Justice: Who's Involved?	165
	Cees Peters	
Part II Ethical Standards and Obligations for Tax Advisors and Taxpayers		
8	Taxpayers' Subjective Concepts of Taxes, Tax Evasion, and Tax Avoidance	191
	Christoph Kogler and Erich Kirchler	
9	Ethical Standards for Tax Planning by Corporations	207
	Ave-Geidi Jallai	

Chapter 8

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

Christoph Kogler and Erich Kirchler

Abstract The motivation to comply or not to comply is considerably influenced by beliefs, attitudes, and social representations of taxpayers. These subjective conceptualizations and evaluations are often not objective or true, but they determine how citizens construct their subjective reality. Attitudes, judgments, and behavior intentions eventually shape people's behavior which is often more affected by what they think than by what actually is. We 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 following section we present three of our own studies on taxpayers' social representations of taxes and their attitudes towards tax evasion and tax avoidance. These empirical studies identify relevant differences in attitudes 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 the 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 taxpayer. The most 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 judged more positive than the typical taxpayer.

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8.1 Introduction

Already at the beginning of the past century, Veit (1927) reflected on citizens' attitudes towards taxes and tax morale. He defined tax morale as an "absolute, inherent ingredient of the complex of obligations demanded of citizens" (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 and 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 and Sandmo 1972; Alm et al. 1995; Andreoni et al. 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.

8.2 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 and 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 et al. 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 and 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 et al. 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 and Annamaria 1995; Nelson et al. 2000; Vergès 1992). Additionally, participants are not led into a predetermined direction since there are no structured questions used (Gangl et al. 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 and Annamaria 1995).

8.3 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 and 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 and 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 and 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 and Sheffrin 2005). Furthermore, some researchers refer to attitudes and moral beliefs about the propriety of evasion (e.g., Elffers et al. 1987), moral attitudes towards tax evasion (e.g., Orviska and 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 and Torgler 2006; Torgler 2012; Torgler and Schneider 2009).

In line with the approach of the theory of planned behavior (Fishbein and 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) v. thrifty (positive)* is combined with the item *generous (positive) v. 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 et al. 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 et al. 2000; Dornstein 1976; Fetchenhauer 2004; Groenland and van Veldhoven

1983; Niemiowski et al. 2002; Orviska and Hudson 2002; Porcano 1988; Trivedi et al. 2005; Vogel 1974; Wahlund 1992; Wallschutzky 1984; Webley et al. 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 in time, and thus, offer a possibility for interpretation with regard to development over time.

8.4 Attitudes Towards Honest and Dishonest Taxpayers

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 and 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.

The semantic differential (Peabody 1985) revealed considerable differences between descriptive and evaluative aspects of judgments regarding typical taxpayers, honest taxpayers, and tax evaders. As Fig. 8.1 indicates, *typical taxpayers* were

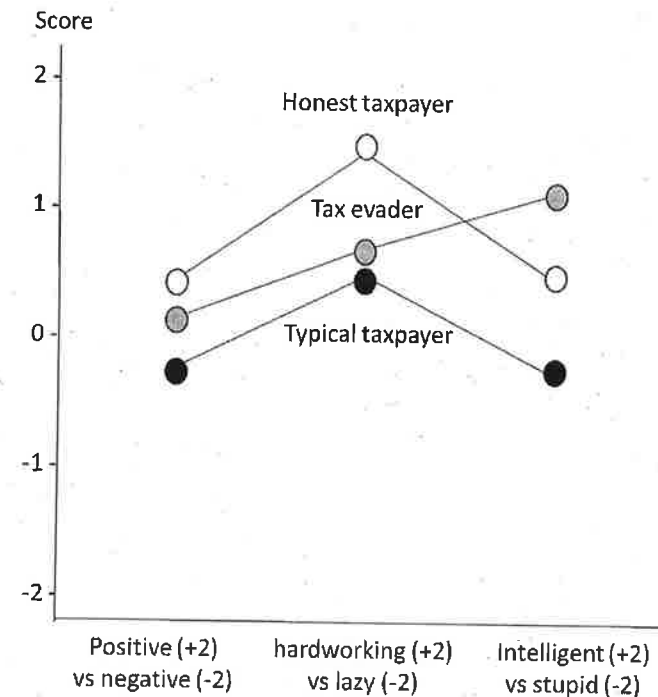


Fig. 8.1 Description and evaluation of typical taxpayers, honest taxpayers and tax evaders (adopted from Kirchler 1998, 52). Judgments range from -2 (negative overall evaluation, lazy, stupid) to +2 (positive overall evaluation, hard-working, intelligent)

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 et al. 2005).

8.5 Attitudes Towards Tax Avoidance, Tax Evasion, and Tax Flight

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 Fig. 8.2, 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.

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.

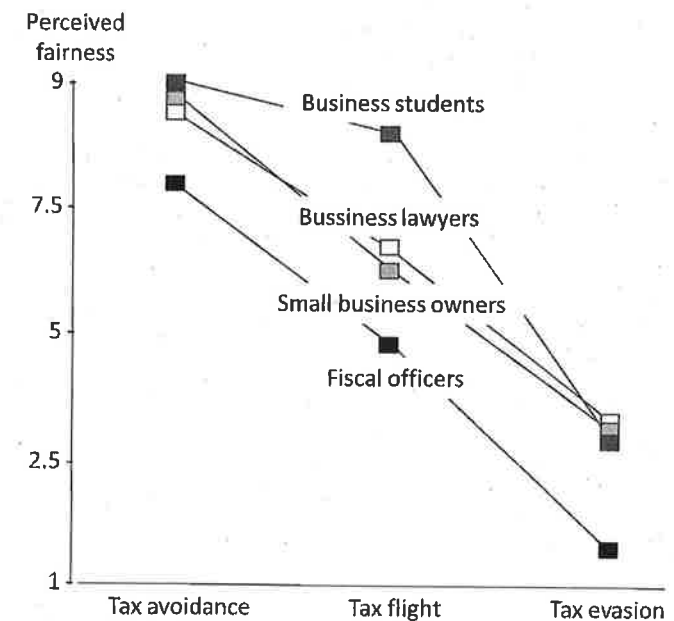


Fig. 8.2 Perceived fairness of tax avoidance, tax evasion and tax flight among fiscal officers, business students, business lawyers and small business owners (adopted from Kirchler et al. 2003, 548)

8.6 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 Fig. 8.3, 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

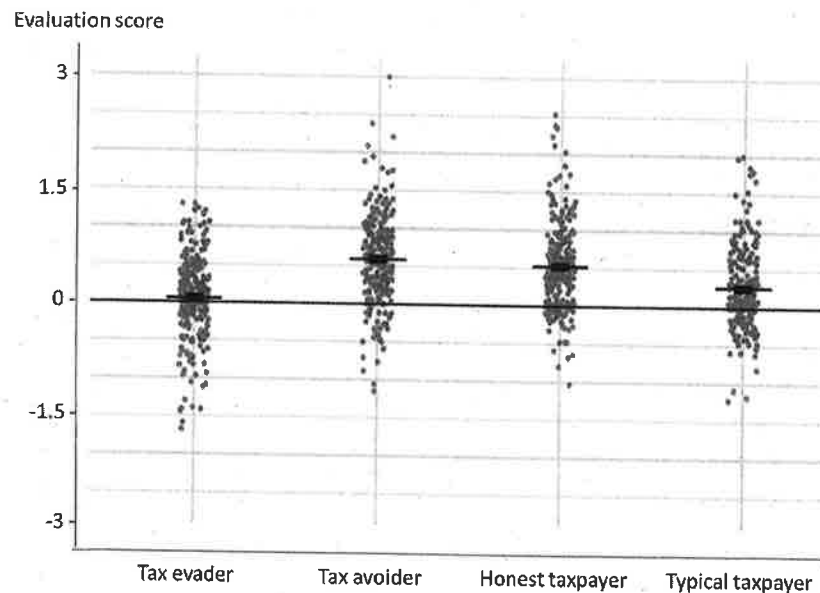


Fig. 8.3 Mean overall judgements of tax evaders, tax avoiders, honest taxpayers, and typical taxpayers. Plotted points represent participants' aggregated evaluative scores and vertical lines indicate the mean evaluation for each type of taxpayer (adopted from Kasper et al. 2018, 297)

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 v. 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.

8.7 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 suggesting 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 and 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 et al. 2004; Schneider and 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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