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PSYCHOLOGY OF ACME: PSYCHOLOGICAL ANALYSIS OF INDIVIDUAL'S MOVEMENTS IN SOCIAL SPACE

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Abstract.

The author introduces concept of social space which provides new possibilities for psychological analysis of interpersonal relations and interactions. Movements of objects and subjects in social space are described. According to the author, trajectory of developing subject movement in social environment can be predicted. The author introduces terms „critical periods of the life span“and „critical points of choice“.

Keywords. *Acme, life span, concept of social space, the movement of objects, the movement of subjects, social-economic space, critical periods of the life span, critical points of choice.*

FROM MISTRUSTING TAXPAYERS TO TRUSTING CITIZENS EMPIRICAL EVIDENCE AND FURTHER DEVELOPMENT OF THE SLIPPERY SLOPE FRAMEWORK

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Abstract

According to a Russian civil servant, Russian taxpayers justify their tax evasion by referring to the other tax evaders and also to the corrupt bureaucracy in the country (Rothstein, 2000). In contrast, in countries like Sweden the general level of tax honesty is high and is related to a high level of public trust. What can be done to overcome the situation of widespread tax evasion in Russia? Based on the Slippery Slope Framework (SSF; Kirchler, 2007; Kirchler, Hoelzl, & Wahl, 2008) we examine authorities' measures to levy citizens' contributions to public goods, i.e., perceived power of authorities and trust in authorities, and their impact on the antagonistic and synergistic tax climates, and on taxpayers' enforced tax compliance and voluntary tax cooperation. Besides a theoretical introduction to the model, comprehensive empirical evidence for the model is presented. The extension of the SSF additionally allows comments on how to mistrusting taxpayers can become committed citizens.

Keywords: *power, trust, regulation, tax behavior, Slippery Slope Framework*

Introduction.

Most states – last but not least the Russian Federation – are confronted with the fact that they need to provide public goods, such as infrastructure, health care, education, etc., to foster economy and citizens' welfare, but that citizens are reluctant to contribute to them. While deciding on tax payments, taxpayers experience a social dilemma situation, i.e., their individual interests contradict communal interests. On the one hand taxpayers cherish public goods; on the other hand, they often prefer not to pay their full tax bill and keep their hard earned money for themselves (Kirchler, 1998). Although if one taxpayer follows the path of tax evasion, the community is still very well able to finance the needed public goods, but if most taxpayers display this behavior, the state becomes incapable of providing infrastructure, health care, education, etc. That is exactly what happens in Russia. According to a Russian civil servant, Russian taxpayers justify their own tax evasion by re-

ferring to the other tax evaders and also to the corrupt bureaucracy in the country (Rothstein, 2000). Taxpayers struggle to be the "single" person who pays taxes honestly and does not benefit from tax evasion like all others. Additionally, according to the Russian civil servant taxpayers think that even if they would be honest, their money would not be used for public goods but rather would flow into the pockets of the corrupt bureaucrats (Rothstein, 2000). Thus, trust towards fellow citizens and towards authority is lacking in taxpayers and the only reasonable behavior for an individual seems to act egoistic, evade taxes and at least maximize the own payoff (Rothstein, 2000).

In contrast, in countries like Sweden the general level of tax honesty is high (98%; Rothstein, 2000) and is supposed to be related to a high level of public trust not only towards fellow citizens but also towards official authorities. Here the social dilemma is resolved differently; communal interests prevail over individualist interests, public goods are financed with taxes from nearly all citizens.

Based on this fact, what can be done to overcome the situation of widespread tax evasion in Russia and in other countries? Or, as the Russian civil servant puts it «How do you go from a situation such as Russia's today to the situation which exists in Sweden?» (Rothstein, 2000, p. 479). Following the statement of the Russian civil servant, the prevention of tax evasion within the community is one measure, i.e., the protection of honest taxpayers from getting exploited by tax evaders. Another measure would be the containment and extinction of corruption within members of authorities. Thus, fairness within the community of taxpayers and between taxpayers and authorities is essential. This fairness induces trust in both, the community and the authorities. Trusting taxpayers meet their obligations, although it is tempting to free ride and maximize their individual benefit instead of the communal one (Rothstein, 2000). Thus the installation of mutual trust is necessary to establish Swedish conditions where tax evasion is an unfamiliar phenomenon.

Nevertheless, it is common practice to force citizens with heavy measures to obey the laws and pay their full tax share. But enforcement is costly and induces a disagreeable climate of mistrust between authorities and citizens. Therefore, from an economic and a societal point of view alternative measures are more expedient.

The Slippery Slope Framework (SSF; Kirchler, 2007; Kirchler, Hoelzl, & Wahl, 2008) is a theoretical model to differentiate between the impact of strict enforcement and an alternative measure, i.e., consti-

tution of mutual trust, on taxpayers' behavior. It distinguishes between determinants that are linked to authorities' perceived power, i.e., fines and audits, and trust in authorities emerging from fair and just treatment by the authorities, tax friendly norms, taxpayers' positive attitudes towards taxes and related aspects, tax law transparency, etc. Therefore it is an excellent model to investigate (a) the impact of enforcement measures as well as (b) the impact of measures inducing trust, and (c) especially how a transition of treatments of taxpayers from enforcement measures to trust inducing measures can take place.

Based on the SSF's assumptions we examine theoretically as well as empirically perceived power of authorities and trust in authorities. In the following sections we cover an introduction to the SSF and put it into context with existing research on tax behavior. Subsequently, empirical studies on the assumptions of the SSF are presented; they confirm the postulates of the model but also raise new questions. Finally, the empirical results are discussed and an extension of the SSF is introduced that incorporates the controversial empirical results.

2. The Slippery Slope Framework

The Slippery Slope Framework (SSF) of tax behavior integrates the existing findings on tax behavior into a comprehensive framework based on two dimensions (Kirchler, 2007; Kirchler et al., 2008). The first dimension, perceived power of authorities, comprises economic determinants of tax behavior such as tax audits and fines. The second dimension, trust in authorities, integrates the psychological determinants such as transparency of tax law and procedures, attitudes towards tax issues, norms regarding taxes, or fairness considerations in the context of taxation. The SSF postulates that perceived power of authorities and trust in authorities are related to two different cooperative climates between authorities and taxpayers: an antagonistic and a synergistic climate. Also through the predominant climate in society, perceived power and trust are related to individual forms of tax compliance, i.e. enforced tax compliance and voluntary tax cooperation. Thus, the SSF is an extensive model embracing authorities' diverse measures to enhance tax compliance (Figure 1).

While perceived power of authorities in the SSF is defined as the perceived potential of the tax authority to detect and punish tax evaders, trust in authorities is conceptualized as taxpayers' perception of transparency of tax procedures and their participation in tax procedures, their

general positive attitude towards paying taxes, the impression that most citizens pay their fair share and that the authorities work benevolently in the interest of the community (Kirchler, 2007; Kirchler et al., 2008). Perceived power of authorities results from strict tax laws and a substantial budget to enforce these laws. As it is the perception of power that determines tax compliance, taxpayers' knowledge on authorities' power measures is more important than the actual application of power itself. Trust in authorities bases on the perception that authorities treat taxpayers respectfully this way establishing a relation of mutual respect. Additionally, a fair and transparent treatment of taxpayers is essential for authorities to be perceived as trustworthy. Together power and trust are determining climates between authorities and taxpayers and subsequently individual tax behavior.

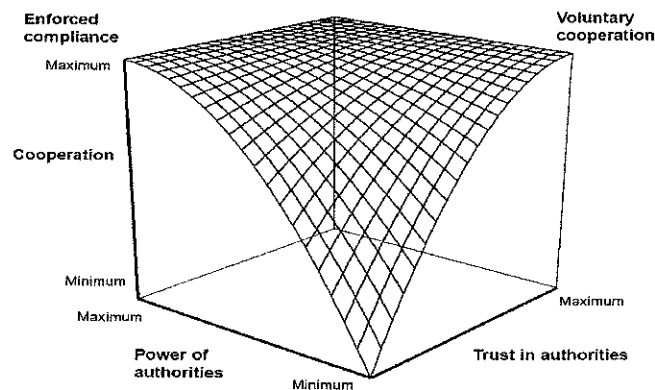


Figure 1. *The Slippery Slope Framework (Kirchler et al., 2008, p.212).*

In the SSF it is distinguished between two tax climates: the antagonistic and the synergistic climate (Kirchler, 2007; Kirchler, et al., 2008). Perceived power of authorities in a low-trust environment promotes an antagonistic climate in which tax authorities' and taxpayers' goals are opposing each other. In contrast, trust in authorities leads to a synergistic climate, in which mutual respect between tax authorities and taxpayers prevails; they cooperate with each other as equal partners. The antagonistic climate matches a «cops and robbers»-attitude; authorities are perceived as «cops» who try to detect as many tax evaders, i.e., «robbers», as possible, and taxpayers in reply struggle to escape authorities' monitoring and evade taxes whenever possible. Thus, in an

antagonistic climate, taxpayers comply with tax law only, if they perceive high power such as severe fines or strict audits. In a synergistic climate a «service and client»-attitude is prevalent. Authorities are perceived as part of the society offering valuable service to the community, working supportively with taxpayers, respecting taxpayers and applying fair procedures. In this climate taxpayers cooperate with authorities, because they highly trust in them. While in both climates taxpayers pay their taxes in accordance with the law, the motivations that lead to honest tax behavior are opposing.

Due to authorities' measures and subsequent tax climates the quality of individual tax behavior differs according to the SSF (Kirchler, 2007; Kirchler, et al., 2008). Perceived power of authorities and an antagonistic climate cause enforced compliance, whereas trust in authorities and a synergistic climate lead to voluntary cooperation. Enforced compliance results from taxpayers' calculations of possible gains and losses. Taxpayers weight benefits and losses of tax evasion and consider honest tax payments in case evasion is too risky. The higher authorities' perceived power the more costly is tax evasion. In this case taxpayers feel forced to pay their taxes and their strategy is to comply with tax laws and pay taxes honestly. Voluntary cooperation is linked to the perception of authorities' benevolent treatment of taxpayers which induces feelings of trust towards authorities. The more positive the interaction between authorities and taxpayers is perceived the more taxpayers trust in authorities' benevolence towards them. Thus, taxpayers decide to pay their taxes voluntarily. Based on the assumptions of the SSF, highest possible perceived power of authorities as well as highest possible trust in authorities lead to 100% tax payments, either enforced compliance or voluntary cooperation. Also, the strictest wielding of power and highest trust in authorities together are believed to induce 100% tax payments. Nevertheless, these assumptions are mainly of theoretical value; in real life the maximum of perceived power of authorities and also the maximum of trust in authorities is very unlikely to be attained. Still, taxpayers' motivation to pay taxes is either enforced or voluntary.

2.1. Power in the Slippery Slope Framework

In the SSF (Kirchler, 2007; Kirchler, et al., 2008) the power dimension bases on standard economic theory and comprises earlier findings on audits and fines (Allingham & Sandmo, 1972; Becker, 1968; Srinivasan, 1973). From this point of view, utility maximizing taxpayers

can be forced to pay their taxes honestly, if the costs of tax evasion are higher than the costs of taxpaying. Obviously, strict audits and fines in case of detected tax evasion would increase the costs of tax evasion and in turn would make it more rewarding to pay taxes honestly. Tax authorities mostly rely on these assumptions and operate with strict audits and fines to deter taxpayers from tax evasion.

Authorities are perceived as powerful if they work efficiently and can detect and prosecute non-compliant taxpayers (Kirchler, 2007; Kirchler, et al., 2008). Additionally, they are perceived as powerful, if they have the ability to force citizens, who otherwise would be non-compliant, to state their income correctly when filing taxes. Extraordinary capability of tax law enforcement leads to the perception of powerful authorities. Therefore, measures to enforce tax payments, i.e. fines, and proficient exposure of non-compliant taxpayers, e.g., based on strict audits, are important for taxpayers to perceive authorities as powerful.

However, empirical results reveal that the impact of audits and fines on tax compliance on the one hand is weak, and on the other hand it depends on specific conditions, and in some cases has even opposite effects than intended. The positive but weak effect of audits and fines on tax compliance was confirmed in experiments (Blackwell, 2002) as well as in field studies and surveys but for which the impact was even weaker (Andreoni, Erard, & Feinstein, 1998). Audits and fines seem to be most efficient when applied in early stages of the work life of taxpayers (Guala & Mittone, 2005). Laboratory studies revealed that the application of audits and fines during the first years of self-employment lead to increased tax payments due to an overestimation of the probability of being audited. On the contrary, audits and fines at a later stage of a work-life did not influence tax payments. Nevertheless, the effects of audits and of fines differ: audits are often reported to be more effective than fines (Fischer, Wartick, & Mark, 1992). Regarding opposite effects, taxpayers who feel restricted through audits and fines might act of defiance and engage in tax evasion to gain back their freedom (Kirchler, 2007). In the case of committed and cooperative taxpayers, strict audits and severe fines might crowd out the intrinsic motivation to cooperate (Feld & Frey, 2007). In this case audits and fines might be perceived as a sign of distrust by authorities and in turn also taxpayers distrust the authorities and at the same time decrease their tax compliance (Feld & Frey, 2007).

Audits and fines are important elements to insure tax compliance. However, their impact is rather weak and their impact on trust towards

fellow citizens and especially towards the authorities might be negative. In this vein, audits and fines are not the solely successful measure to change from corruption and tax evasion such as in Russia to a situation of mutual trust and honest tax payments comparable to the one in Sweden. Accordingly, the measures proposed by standard economic theory need to be complemented by measures proposed by psychological research which are more inclined to foster citizens' confidence and trust.

2.2. Trust in the Slippery Slope Framework.

In the SSF (Kirchler, 2007; Kirchler, et al., 2008) the trust dimension integrates earlier psychological research. Taxpayers trust in authorities, if they perceive authorities' treatment as respectful, and if subsequently the relation between taxpayers and authorities is characterized of mutual respect. Besides respect, authorities' fair and transparent treatment of taxpayers is central for its trustworthiness. Therefore, transparency and understanding of tax laws, taxpayers' attitudes towards the nation state, personal and social norms, fairness perceptions, and motivation to comply are comprising research on trust (Braithwaite, 2003b; Kirchler, 2007; Torgler, 2003).

In general, empirical evidence shows that trust in tax authorities is positively correlated with tax payments (Hammer, Jagers, & Nordblom, 2009; Torgler, 2003). Transparency of the tax system, subjective knowledge about the tax law and the own tax liability was shown to increase tax compliance (Alm, Cherry, Jones, & McKee, 2010; Lewis, 1978; Niemirowski, Wearing, Baldwin, Leonard, & Mobbs, 2002). Attitudes about taxes encompass opinions, knowledge, interpretations, and myths about taxes and the nation state and are seen to determine tax behavior. Especially, self-employed taxpayers hold negative attitudes towards taxes and associate constrain of personal freedom, unfairness, complex laws, or bureaucracy with taxes (Kirchler, 1998).

Personal and social norms on tax compliance are argued to belong to the most important determinants of tax compliance (Wenzel, 2003). Personal norms are internalized morals and constitute a stable personality factor. Taxpayers with a high personal norm of honest taxpaying are more compliant than other taxpayers (Schmolders, 1966; Wenzel, 2004). Social norms are defined through the frequency or acceptability of a specific behavior in the social environment (e.g., family, friends) of a taxpayer. Taxpayers who hold the opinion that tax evasion is depreciated in their social environment are more compliant than taxpayers who

think that tax evasion is accepted in their social environment (Frey & Torgler, 2007; Wenzel, 2004).

Fairness and justice considerations also seem to play a crucial role in the decision of taxpaying (Kirchler, 1998; Taylor, 2003). Distributive, procedural and retributive justice can be distinguished (Wenzel, 2003). Distributive justice refers to the perceived fairness of the distribution of cost among a social unit. Procedural fairness is defined as the perceived possibility of a taxpayer to participate in the process of resource allocation and distribution. Retributive justice is given if the sanctions and reactions to those breaking the rules and norms are perceived as fair (Wenzel, 2003). In particular, procedural fairness seems to be important for trust in the tax authorities and positive attitudes towards the nation state (Tyler, 2001). Experimental studies indicate that the possibility to vote on the tax rate increases tax compliance (Feld & Tyran, 2002; Wahl, Muehlbacher, & Kirchler, 2010). Field studies in Switzerland also show a positive impact of participation on tax compliance (Pommerehne & Weck-Hannemann, 1996).

Braithwaite (2003a) postulates that the different attitudes, beliefs and experiences of taxpayers lead to different motivations to comply. Five motivational postures can be distinguished: Commitment, capitulation, resistance, disengagement, and game-playing. Commitment and capitulation are motivational postures of deference and constitute an overall positive attitude towards taxpaying. In contrast, resistance, disengagement, and game-playing are motivational postures of defiance and describe an overall negative attitude towards paying taxes (Braithwaite, 2003a). Depending on the motivational posture of a taxpayer, the tax authorities are supposed to apply different strategies to treat taxpayers. If dealing with intended and repeated tax evasion, i.e., interacting with taxpayers holding motivational postures of defiance, tax compliance has to be enforced with strict audits and fines. In contrast, tax authorities need to educate, assist and support those taxpayers who are committed and cooperative, i.e., interacting with taxpayers holding motivational postures of deference (Braithwaite, 2003a, 2003b).

Empirical evidence backs up the SSF that economic and psychological approaches need to be applied for fostering honest tax payments.

2.3 Empirical evidence on the Slippery Slope Framework

Empirical evidence mainly based on survey and experimental data supports the assumptions of the SSF (Kirchler & Wahl, 2010; Kogler et

al., submitted; Muehlbacher & Kirchler, 2010; Muehlbacher, Kirchler, & Schwarzenberger, 2011; Wahl, Kastlunger, & Kirchler, 2010). Perceived power of authorities determines enforced compliance, and trust in authorities induces trust in authorities.

Survey data of a representative sample of 476 Austrian self-employed taxpayers revealed that power and trust are related to tax compliance, i.e., the mean out of the measures for enforced and voluntary tax compliance (Figure 2, top graph; Muehlbacher & Kirchler, 2010). Respondents indicate on four scales the extent of perceived power of Austrian authorities (example item: «The tax authorities fight tax crime in Austria efficiently.»), the extent of trust in Austrian authorities (example item: «The Austrian tax authorities are trustworthy.»), the extent of their enforced compliance (example item: «I pay my taxes because the risk of an audit is too high.»), and the extent of their voluntary cooperation (example item: «For me it is self-evident to pay my taxes.»). The higher perceived power of authorities or the higher trust in authorities the more participants indicate that they comply with tax law. In case perceived power and trust are low also intended tax compliance is low. As assumed, with the decline of perceived power and the decline of trust tax compliance is also decreasing along the slippery slope. It has to be noted that although the SSF presumes maximums and minimums of perceived power and trust, empirical data does not exhibit these extremes. These maximums and minimums are only theoretical extremes.

Additionally, results from the same representative sample of Austrian self-employed taxpayers also reveal that power increases enforced compliance whereas trust increases voluntary cooperation (Kogler, Muehlbacher, & Kirchler, 2011). The higher perceived power of authorities the higher taxpayers rate enforced compliance (Figure 2, left bottom graph), whereby trust is to a lesser extent related to enforced compliance. On the contrary, the higher trust in authorities is the higher respondents indicate voluntary cooperation (Figure 2, right bottom graph), while the impact of perceived power is of marginal effect. Thus, survey data from Austrian self-employed taxpayers confirms the SSF assumptions regarding the relations of perceived power and enforced compliance and trust and voluntary cooperation.

In a European survey with 3,071 participants from Austria, the United Kingdom, and the Czech Republic, these findings are supported. Using again the respective scales for perceived power of authorities, trust in authorities, enforced compliance and voluntary cooperation, re-

sults could not only be replicated in Austria but also in the United Kingdom and the Czech Republic. Again, enforced compliance primarily is affected through perceived power whereas voluntary cooperation depends primarily on trust (Muehlbacher, et al., 2011).

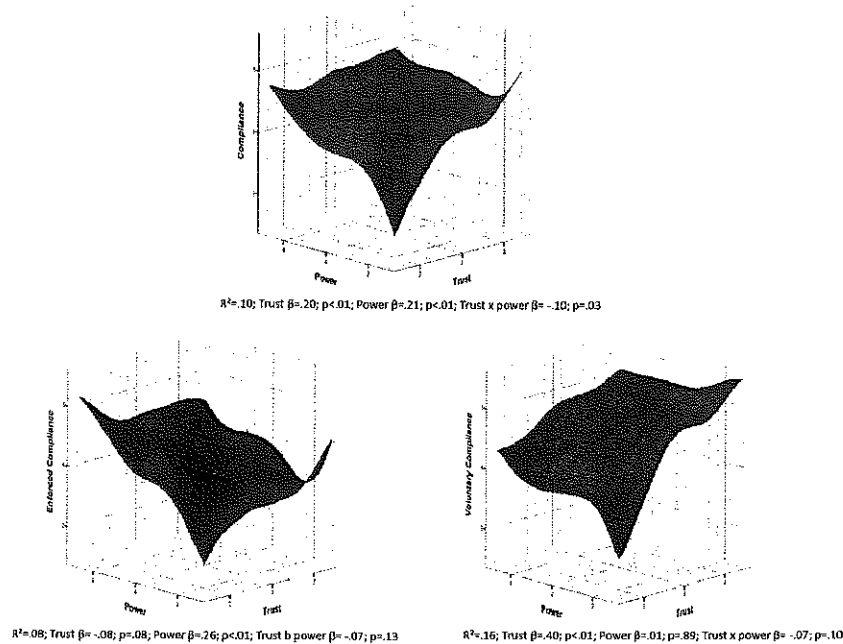


Figure 2. Power and trust on tax compliance, enforced compliance and voluntary compliance (Muehlbacher & Kirchler, 2010, p.609, top graphs; Kogler et al., 2011, bottom graphs)

Additionally, the results from this European sample reveal that perceived power of authorities and trust in authorities jointly positively influence voluntary compliance (Muehlbacher, et al., 2011), although the influence of power is rather low ($\beta=.059$, $p<.001$; trust $\beta=.293$, $p<.001$). Nevertheless, there is a small interaction effect of power and trust on voluntary cooperation ($\beta=.045$, $p<.01$). Regarding enforced compliance, perceived power has – as predicted – a positive influence ($\beta=.312$, $p<.001$) but trust ($\beta=-.190$, $p<.001$) decreases enforced compliance. There is no significant interaction effect of perceived power and trust on enforced compliance. Thus besides supporting the SSF, this extensive

study indicates a small interaction effect of perceived power and trust on tax compliance.

The distinction between different qualities of tax compliance, namely enforced compliance and voluntary cooperation, is also confirmed by another survey of 300 Austrian self-employed taxpayers (Kirchler & Wahl, 2010). In this survey scales for the constructs enforced compliance (example item «When I pay my taxes as required by the regulations, I do so because the punishments for tax evasion are very severe.»), voluntary cooperation (example item «When I pay my taxes as required by the regulations, I do so to support the state and other citizens.»), tax avoidance, and tax evasion are developed. The survey endorses two independent scales (i.e., enforced compliance and voluntary cooperation) that assess two different motivations determining tax behavior.

For external validity of the scales, questionnaire data of the constructs is related to experimental tax behavior in a study with 60 Austrian students (Kirchler & Wahl, 2010). For experimental tax behavior participants had to file taxes in 20 periods of a tax experiment with 20% of income having to be filed as taxes and an audit probability of 15%. Participants are paid according to their performance in the experiment. In line with the SSF assumptions the results show that voluntary cooperation is related positively to the average tax payments of the 20 periods and is related negatively to the frequency of filing no taxes. Regarding enforced compliance SSF assumptions are not met, there is no significant positive relation of enforced tax compliance with the average tax payments as well as a negative relation with the frequency of filing no taxes.

Hence, besides survey data also experiments bolster the assumptions of the SSF (Kogler, et al., submitted; Wahl, Kastlunger, et al., 2010). By manipulating high and low power of authorities and authorities' trustworthiness (2x2 between-subjects design: power vs. trustworthiness, high vs. low) the main assumption of the SSF that perceived power of authorities is positive related to enforced compliance and that trust in authorities is positively connected to voluntary cooperation is approximately assessed (Wahl, Kastlunger, et al., 2010). In a laboratory study with 120 students and in an experimental survey with 127 self-employed taxpayers participants have to imagine themselves as inhabitants of a fictitious country where they have to file taxes. Based on the manipulation each participant receives a description of this country (e.g., «The prosecution of tax evaders is [not] very effective. ... The government enjoys a [bad] good reputation in the population.»), either

describing the country (a) as holding high power and being trustworthy, or (b) as holding low power and being trustworthy, or (c) as holding high power and being untrustworthy, or (d) as holding low power and being untrustworthy. It is shown that country descriptions correlate with the perception of the power of authorities and the trust in authorities. While participants in the laboratory experiment have to file taxes (40% of income 3,500; 10% percent audit probability) in 20 periods and are paid according to their performance in the experiment, respondents of the experimental questionnaire indicate their intended tax compliance once and do not receive compensation for their participation.

Results of both experiments (Wahl, Kastlunger, et al., 2010) reveal that power is positively related to enforced compliance (Figure 3). Nevertheless, there is an interaction effect of trust and power on enforced compliance; in the conditions of trustworthy and powerless authorities and of trustworthy and powerful authorities enforced compliance is the lowest. For voluntary cooperation similar results are found, trust is positively related to voluntary cooperation, but again an interaction between power and trust is active. In the conditions of trustworthy and powerful authorities voluntary cooperation is significantly higher than in the other conditions. (Intended) tax payments are positively related to power and also trust of authorities, whereby payments are highest in the condition of trustworthy and powerful authorities and lowest in the condition of untrustworthy and powerless authorities. These findings are in line with the SSF, except that in the SSF it is assumed that the combination of high perceived power of authorities and high trust in authorities lead to the same extent of tax payments as solely high perceived power or solely high trust. Regarding this assumptions the results contradict the SSF, as in the condition of trustworthy and powerful authorities (intended) tax payment exceed (intended) tax payments in other conditions.

These findings are supported in a cross-cultural context with samples of 329 Austrian, 280 Hungarian, 400 Romanian, and 342 Russian students (Kogler, et al., submitted). Again participants imagined living in a fictitious country where they have to file taxes. Similar to the earlier study with the sample of self-employed taxpayers (Wahl, Kastlunger, et al., 2010) power of authorities and trustworthiness of authorities are manipulated in a 2x2 between-subjects design (power vs. trustworthiness, low vs. high). Based on this information participants indicate their intended tax payment, enforced compliance, and voluntary cooperation on a paper questionnaire.

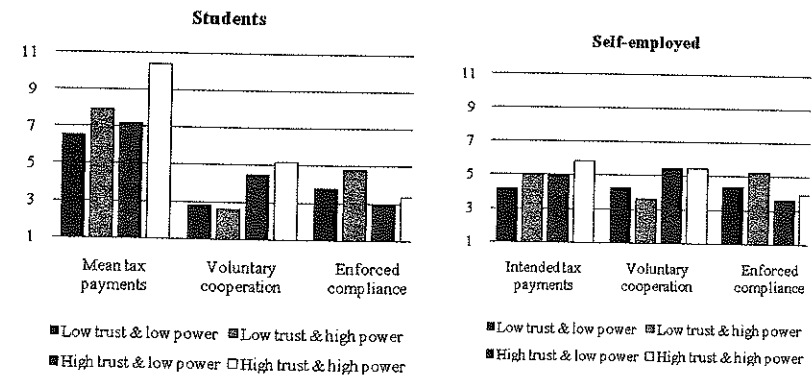


Figure 3. The impact of power of authorities and trustworthiness of authorities on tax payments, enforced compliance, and voluntary cooperation (Wahl, Kastlunger, et al., 2010)

Note: Mean tax payments are indicated in 100 experimental currency units. Intended tax payments, voluntary cooperation and enforced compliance are assessed with statements on a 7-point Likert scale (1=strongly disagree, 7=strongly agree).

Results of the experimental questionnaire (Kogler, et al., submitted) show that power of authorities is positively related to enforced compliance (Figure 4). No interaction effect between power and trust is observed. Again there is a positive relation between power and voluntary cooperation. This time an interaction effect of power and trust is found; high power leads to even lower voluntary cooperation in the untrustworthy condition. In regard of intended tax payments there are main effects of power and trust. In conditions of powerful and/or trustworthy authorities intended tax payments are higher than in conditions with powerless and/or untrustworthy authorities. This corresponds with assumptions in the SSF, but similarly to the earlier studies (Wahl, Kastlunger, et al., 2010) intended tax payments in the powerful and trustworthy condition are higher than in all other conditions. There are some differences between countries regarding levels of constructs, e.g., Russian students showed lower levels of voluntary cooperation than the students from the other countries, which might base on Russia's low extent of trust in authorities, but no major differences. Although in general the SSF is supported in all countries, results on intended tax payments contradict expectations based on the SSF.

The SSF is not only supported by survey and experimental data it is also endorsed by aggregated data from political and sociocultural statistical values (Ruiu & Lisi, 2011), but also by data collected in contexts dif-

ferent to tax compliance situations (Wahl, Endres, Kirchler, & Böck, 2011). Applying data gathered for the World Values Survey (World Values Survey Association, 2009), it is shown that power and trust relate negatively to tax non-compliance (Ruiu & Lisi, 2011), which is in line with SSF assumptions. Also, for fare dodging using public transportation, a behavior similar to tax evasion, the SSF is confirmed (Wahl, et al., 2011). Passengers of the public transportation company report feelings of enforced compliance, in case they perceive high power from the company. On the contrary they cooperate voluntarily if they trust in the company. Again, this survey confirms the central assumptions of the SSF.

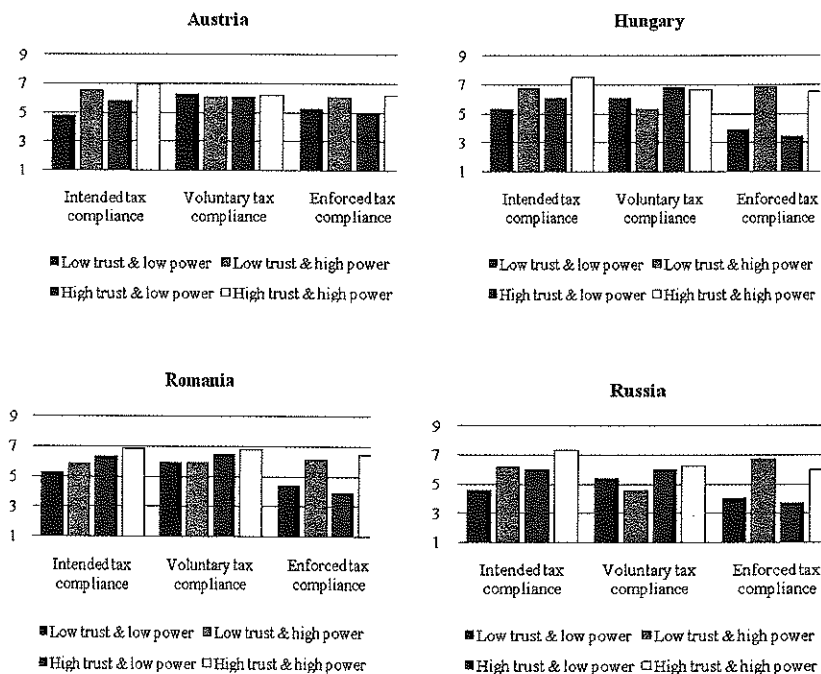


Figure 4. The impact of power of authorities and trustworthiness of authorities on intended tax payments, enforced compliance, and voluntary cooperation for the Austrian, Hungarian, Romanian, and Russian samples (Kogler, et al., submitted).

Note: Intended tax payments, voluntary cooperation and enforced compliance are assessed with statements on a 9-point Likert scale (1=strongly disagree, 9=strongly agree).

3. Discussion.

Empirical results generally validate the assumptions of the SSF and raise new questions for future research. While perceived power of authorities determines enforced compliance, and trust in authorities leads to voluntary compliance, experimental results (Kogler, et al., submitted; Wahl, Kastlunger, et al., 2010) propose an additive effect of power and trust on tax compliance indicating a positive dynamic between power and trust that was not postulated in the SSF. Therefore, based on these findings the SSF is in need of an extension to integrate them.

In general, the dynamic between power and trust is relevant in various fields. In the organizational context power as well as trust in leaders are important prerequisites of organizational commitment; in inter-organizational relationships, the power of interacting partners and mutual trust are essential for cooperation (e.g., Adler, 2001; Bachmann, 2001; Bijlsma-Frankema & Costa, 2005; Blundell-Wignall, Atkinson, & Lee, 2008; Carlin, Dorobantu, & Viswanathan, 2009; Das & Teng, 1998; Dekker, 2004; Ireland & Webb, 2007; Kumlin & Rothstein, 2005; Möllering, 2005; Nooteboom, 2002; Öberg & Svensson, 2010).

The theoretical conceptualization and the empirical evidence for the dynamics between power and trust are inconsistent, which suggests that there is both a fostering as well as an eroding influence of power on trust and vice versa (Bijlsma-Frankema & Costa, 2005; Castelfranchi & Falcone, 2010; Gambetta, 2000; Kirchler, et al., 2008; Mulder, van Dijk, De Cremer, & Wilke, 2006; Nooteboom, 2002). This inconsistency seems to originate from various definitions and from different operationalizations of power and trust. To overcome this inconsistency it can be distinguished between different qualities of power and trust: coercive and legitimate power, and reason-based and implicit trust.

Coercive power, i.e. coercive and reward power as conceptualized by French and Raven (1959), is based on the expectations of the influenced person that this person might be punished or rewarded, respectively, if the person does not or does change her/his behavior according to the influence attempts of the powerful entity. Legitimate power can be wielded by legitimacy based e.g., on rightful election (legitimate power), by knowledge, ability and skills (expert power), by identification (referent power), and by the provision of information (information power; French & Raven, 1959; Raven, 1992, 1993). Thus, coercive power is wielded through costs and benefits for the influenced persons and combines forms of power that are based on authorities' force towards taxpayers, while le-

gitimate power is wielded through beliefs and experiences regarding the interaction of the influencing entity and the influenced person.

Reason-based trust regards the notion that individuals rationally decide to trust another person as based on four aspects (Castelfranchi & Falcone, 2010): whether the trustor has the same goals as the trustee, whether the trustor depends on the trustee, whether the trustee is perceived as competent, willing and harmless, and whether there are external conditions that foster or hinder the achievement of the goal. Implicit trust is an automatic, unintentional and unconscious reaction to a stimulus (Castelfranchi & Falcone, 2010). The automatic reaction originates from associative and conditioned learning processes. If trusting behavior is reinforced under certain circumstances, a similar circumstance will serve as a stimulus to trust (Luhmann, 2000; Misztal, 1996; Welch et al., 2005). Social identity shared by the trustor and the trustee often works as a stimulus, activating social norms and practices and subsequent trust. Trust is especially high where stimuli activate a shared identity like family, employers or home countries (McAllister, 1995). Therefore, reason-based trust is related to rational considerations while implicit trust is emotional and automatic.

The SSF is extended by these two qualities of power and two qualities of trust to incorporate the interaction effect of power and trust (Gangl, Hofmann, Pollai, & Kirchler, 2011). This distinction leads to an additional climate between authorities and taxpayer and subsequently to a third form of tax compliance or cooperation, respectively (Figure 5). Similar to the original SSF, in the extended Slippery Slope Framework (eSSF) perceived coercive power of authorities induces an antagonistic climate of a “cops and robbers” attitude that fosters enforced compliance. Different to the original SSF, perceived legitimate power of authorities as well as reason-based trust in authorities foster a service climate in which taxpayers feel as customers of the authorities and cooperate voluntarily with them. Implicit trust in authorities establishes a confidence climate of mutual trust between authorities and taxpayers, in which taxpayers are committed to pay their fair share of taxes and feel the obligation to do so.

Theoretically the three different climates are in line with the three paradigms to regulate tax behavior, i.e., enforcement, service, and trust (Alm & Torgler, 2011). In an antagonistic climate there is a large social distance between authorities and taxpayers, it is characterized by mutual mistrust and resentments (Gangl, et al., 2011). Taxpayers rationally

weigh the costs and benefits of evading taxes. In a service climate the approach changes to «service and client»-attitudes. Taxpayers and authorities work together according to specified rules and standards. Accepting authorities' position and respecting their goals, taxpayers pay their taxes voluntarily. In the confidence climate attitudes of mutual trust prevail. Authorities work for the good of the community, and taxpayers reciprocate by contributing due to obligation as members of this community. According to the predominant interaction climate different forms of compliance or cooperation are induced.

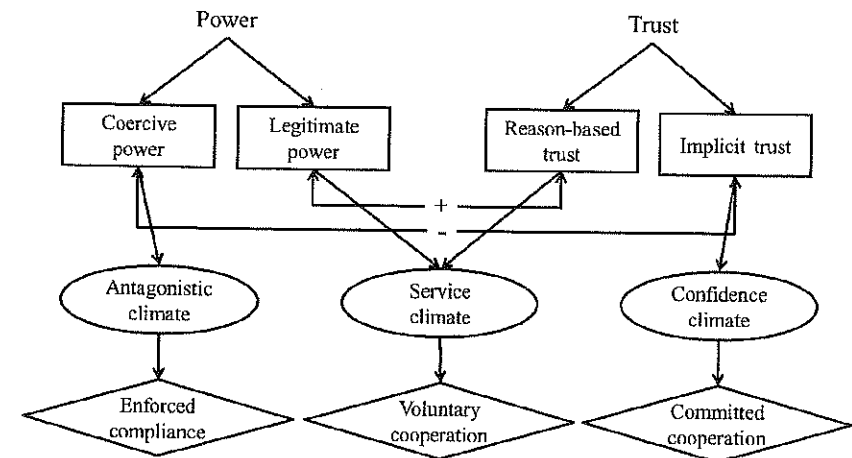


Figure 5. Extended Slippery Slope Framework (Gangl, et al., 2011).

The enforced compliance in the eSSF corresponds with enforced compliance in the SSF. Taxpayers think that authorities' main motivation is to discover tax evaders believing that all taxpayers are potential criminals, therefore taxpayers think that they need to defend themselves and hide from the authorities. Voluntary cooperation in the eSSF differs from voluntary cooperation in the SSF. Taxpayers contribute their fair share of taxes, because they feel supported by the authorities and appreciate their fair and understanding procedures towards them. Committed cooperation goes a step further; taxpayers perceive filing taxes as their duty as citizens and as the right thing to do. They take on the responsibility to pay their fair share and believe that paying taxes benefits all citizens (Gangl, et al., 2011). Thus, depending on perceived tax climates individual taxpayers hold different motivations to pay taxes.

Although the SSF is confirmed empirically, the eSSF is still in need of validation. The development of an inventory to assess the different constructs within the model is one task that has to be undertaken. Additionally, the model requires confirmation from qualitative and quantitative data elucidating the impact of the two qualities of power and of trust, and the assumed relations between the constructs. A multi-method approach applying interviews, focus groups, questionnaires, experiments, etc. to investigate lay people, taxpayers, self-employed persons, mediators, such as tax advisors, authority representatives and other stakeholders in the tax context is essential for model confirmation. The established model allows for practical recommendation of the stakeholders.

Due to the eSSF comprehensiveness, the eSSF is an appropriate model to deduce practical implications. For instance, the different motivations underlying tax behavior, i.e., enforced compliance, voluntary cooperation, and committed cooperation, can be met with specific measures to increase tax revenues by authorities, i.e., applying different treatments to individual taxpayers based on their motivations to pay taxes in line with Braithwaite's suggestions (2003a). The practical application of the eSSF is even more beneficial considering the tax climate levels. For authorities it is essential to recognize how to change from one climate into another. From a societal as well as economical point of view it pays off to transform relationships between authorities and taxpayers from a costly antagonistic climate, through a bureaucratic service climate to a low cost confidence climate. For starting the transformation in the antagonistic climate coercive power needs to be reduced and legitimate power increased (Nootboom, 2002), which can be undertaken by becoming more consumer-friendly and service-oriented. Such legitimate power induces reason-based trust so that in the end a service climate prevails. The second step of transformation from a service climate to a confidence climate comes with routine. Initially trust is established through rational thinking in the service climate, but overtime it becomes automated based on repeated positive interactions between authorities and taxpayers (Castelfranchi & Falcone, 2010; Dekker, 2004; Nootboom, 2002). Unfortunately, the confidence climate can be unhinged easily, e.g., by the emergence of suspicion, i.e., through the evident introduction of legitimate or even worse coercive power mechanisms that violate expectations of taxpayers and exploit their vulnerability (Kramer, 1999; Nootboom, 2002). Thus, the eSSF offers several essential starting points for authorities to treat taxpayers accord-

ing to their motivations and show how transformation from one tax climate to another is possible.

Coming back to the question of the Russian civil servant, «How do you go from a situation such as Russia's today to the situation which exists in Sweden?» (Rothstein, 2000, p.479), the SFF and the eSSF present how political atmospheres can be changed. As a first step the development of a service climate is crucial, in which politicians and other officials perceive themselves as service oriented helping citizens to behave lawful and for the benefit of the community. If this is achieved, in a second step gradually the taxpayers start to trust authorities automatically and a confidence climate is established. Certainly these steps will take not a few years but decades to show results, but from a societal and an economical point of view they are worth a try to establish a «Swedish situation».

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ОТ НЕДОБРОСОВЕСТНЫХ НАЛОГОПЛАТЕЛЬЩИКОВ К ДОБРОПОРЯДОЧНЫМ ГРАЖДАНАМ. ПРАКТИЧЕСКОЕ ОБОСНОВАНИЕ И ДАЛЬНЕЙШЕЕ РАЗВИТИЕ КОНЦЕПЦИИ МЯГКОГО УКЛОНЕНИЯ ОТ НАЛОГОВ

Эрих Кирилер, Ева Хофман, Катарина Гангл
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Аннотация.

По утверждению чиновников, российские налогоплательщики оправдывают собственное уклонение от уплаты налогов уклонением других членов общества и коррумпированной бюрократией в стране. В таких странах как Швеция наблюдается высокий уровень законопослушного налогового поведения, связанный с высоким уровнем доверия. Возникает вопрос, как преодолеть уклонение от уплаты налогов в России? Основываясь на концепции мягкого уклонения от налогов (Slippery Slope Framework) были рассмотрены возможные властные меры по сбору налогов, например, влияние соотношения силы власти и доверия к власти на синергический и антагонистический налоговый климат, добровольное налоговое взаимодействие и принуждение к соблюдению налогового законодательства. В статье представлена не только теоретическая модель, но и ее эмпирическое подтверждение. Представленная модель демонстрирует, как недобросовестные налогоплательщики могут стать порядочными гражданами.

Ключевые слова: власть, доверие, налоговое поведение, мягкое уклонение от налогов.

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Сборник научных статей «Экономическая психология в современном мире» подготовлен к одноименной конференции, посвященной памяти основателя российской экономической психологии доктора психологических наук, профессора А.И. Китова. В нем представлены работы известных российских и зарубежных психологов, экономистов, философов, социологов и политологов. В сборнике высказываются различные взгляды на предмет, цели, задачи, а также проблемы и методы современной экономической психологии. Включенные в сборник статьи публикуются в авторской редакции с сохранением оригинального авторского стиля и формы изложения материала. Сборник рассчитан на специалистов в области экономической психологии и поведенческой экономики, а также смежных дисциплин.

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