Governmentality and identity construction through 50 years of personal income tax returns: The case of an immigrant couple in Canada

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\textbf{ABSTRACT}

Drawing principally on Giddens' concept of identity construction, Foucault's work on governmentality and discipline, and using a sociological life course perspective, we explore how income tax returns led over five decades by a refugee couple in Canada construct and discipline their identities. By exploring employment, family, and housing trajectories as revealed in their income tax returns, we trace the construction and reshaping of the couple's identities over time since their arrival in Canada. We find the identity constructed by tax returns led by the husband is primarily that of 'entrepreneur', while the wife's identity is primarily as a 'dependent'. We explore how various identities are manifest in their income tax returns and how the everyday experience of submitting an annual income tax return shapes and disciplines each taxpayer's identity over time.

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1. Introduction

Linkages between governmentality and taxation (Graham, 2010; Lamb, 2001; Likhovski, 2007), and governmentality and identity (Dean, 1995; Foucault, 1991; Viale, Gendron, & Suddaby, 2017) have been established in prior literature. However, only rarely have links between taxation and identity been examined in either the accounting or legal studies literatures (Dagan, 2009; Graham, 2010; Mehrotra, 2015).

Our interest is in personal income tax returns as a form of accounting that creates visibilities based on prescriptions of what needs to be reported and how (Miller & O'Leary, 1987). According to Bigoni and Funnell (2015, p. 161) "accounting is conceived as a social practice which involves both financial and non-financial information which is shaped by its context and which in turn influences it". Income tax returns meet this definition of accounting as they include a mix of both financial and non-financial information. Income tax returns enact a taxpayer's 'economic' identity. The returns build a story of a taxpayer's life through the social categories valued and made visible by government tax legislation. The information that needs to be reported both reflects and constructs the governable person, the taxpayer.

Examining personal income tax returns responds to calls by numerous researchers for additional studies on the accounting experiences of ordinary individuals at a personal level (Hopwood, 1994; Gendron & Spira, 2010; Lamb, 2001;)

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Examining the accounting/taxation experiences at a personal level necessitates careful consideration of the context of the individual(s) whose experience is being analyzed. Identity construction is also best examined within a specific context and over time. An unusual data set of over 50 years of personal income tax returns, found in the basement of an immigrant couple’s home, presented a unique opportunity to explore how one form of everyday accounting inscriptions (Robson, 1992) – personal income tax returns – are implicated in identity construction. Based on the particular income tax returns discovered, the primary contexts at play in this paper are the immigration of a refugee couple from Hungary to Canada in 1957; the unfolding of their employment, family and housing trajectories as revealed in their 1958–2011 income tax returns; and the rise of neoliberalism throughout this period.

The unique context of this case opens up innovative areas for academic inquiry (Bjurklo, 2006). We introduce or expand on three innovations in accounting research. First, the archive of income tax returns results in a focus on personal (rather than corporate) income taxation. Graham (2010, p. 35) notes that most prior income tax research has focused on corporate income tax and “generally avoided looking squarely at personal income taxation” (see also Lamb, 2001). Second, income tax returns filed by one married couple over an extended period of time are used as a primary longitudinal data source. Most traditional tax research is cross-sectional and examines differences across taxpayers at one point in time. Finally, given over 50 years of data, we introduce a life course methodology from sociology to accounting research which allows us to examine the process by which governmentality, income tax returns, and identity are entwined across time. Life course analysis is an approach interested in the linkages between individual and social processes. We use the life course approach in order to reconstruct the occupational, familial, and residential trajectories of an immigrant couple. According to Dagan (2009) these trajectories (our homes, jobs and bodies) are significant to our identities. We have a unique opportunity to examine the same life course longitudinally over five decades, and then to consider the transferability (Tracy, 2010) of any insights to other immigrant experiences.

We address the following broad research question in this paper: In what ways are personal income tax returns implicated in identity work for individual taxpayers? Before responding to this question, however, we first examine how governmentality and taxation and governmentality and identity are linked. We focus specifically on the Canadian personal income tax returns filed over a 50-year period by ‘Janos’ and ‘Marta’, Hungarian refugees who arrived in Canada in 1957. By analyzing over 50 years of tax returns, we (re)construct an immigrant couple’s life course. We observe how Janos and Marta’s identities evolve through time and how their income tax returns construct their identities in Canada, both as individuals and as citizens. This enhances our understanding of individual immigrants as actors (Abreu, 2001) within the social and cultural contexts in which they are located as they engage in identity work, as well as the importance of filing income tax returns in such identity work (Mehrotra, 2015). We argue that personal income tax returns can be understood as accounts of identity work and that insights from Janos and Marta’s life course may be relevant, at a macro level, to more recent immigrants and refugees. Thus this paper contributes to two emerging literatures: taxation and identity (Abreu, 2001; Dagan, 2009; Graham, 2010; Mehrotra, 2015), and accounting and immigration (Annisette & Trivedi, 2013; Agyemang & Lehman, 2013; Lehman, Annisette, & Agyemang, 2016). Jackson and Bauder (2013) indicate the employment experiences of refugees are understudied and Annisette and Trivedi (2013), Agyemang and Lehman (2013) and Lehman et al. (2016) suggest there are many opportunities for research on accounting and immigration.

The details of Janos and Marta’s specific case circumstances contribute to our understanding of personal income tax returns as accounting inscriptions and technologies of governmentality with attendant possibilities for discipline and resistance. The details of this case also provide insights into taxation and the long term immigrant experience: entrepreneurship among immigrants; the long term consequences of women’s economic marginalization during their life course; the role of religion and children’s education as anchors following immigration; and the importance of linguistic, financial and tax literacy in supporting immigrants. Taken together these observations highlight some important policy considerations for countries, such as Canada, that are open to immigrants.

Given the number of distinct concepts interwoven in this paper, Fig. 1 highlights the broad context within which the case is situated, as well as linkages between key concepts (see Section 2.7 for a full description of Fig. 1). Section 2 expands on Fig. 1, first examining identity and then the neoliberal context in which this research is situated. In addition Section 2 provides a review of the literatures on governmentality and taxation, governmentality and identity, taxation and identity work, and governmentality and resistance. We introduce our life course analysis research method and data from personal income tax returns in Section 3; Section 4 provides a descriptive case study about Janos and Marta’s lives principally after their arrival in Canada; in Section 5 we analyze how Janos and Marta’s identities are constructed through their tax returns. Sections 4 and 5 also briefly introduce some additional literature relevant to key topics that emerge through the specifics of the case description and analysis, such as immigration and housing, immigrant entrepreneurship, and refugees and employment. Finally, in Section 6 we summarize contributions and limitations of our research, propose directions for future research, and offer some policy implications.

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1 Not their real names.
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