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Intention to pay taxes or to avoid them: The impact of social value orientation

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ABSTRACT

Economic factors such as audit rates and fines have shown inconsistent effects on tax payments, suggesting that they are not sufficient to explain tax compliance. Moreover, the tax compliance rate is surprisingly higher than what the standard economic model would predict. In the last fifteen years, literature aimed at solving this so called "puzzle of compliance" has increased and pointed out several factors that could possibly explain tax compliance processes, e.g., knowledge of the tax laws, trust toward the political system, as well as personal or social norms. The studies presented here examined the impact of social value orientation on tax morale and intention to avoid/evade taxes. Social value orientation was examined both as a chronic personal orientation (Studies 1 and 2) and as a contextual factor made salient by experimental manipulations (Study 3). The results are supportive of a relationship between social value orientation and measures of tax compliance. Furthermore, results of Study 3 provided evidence for a causal effect of social value orientation on intended tax non-compliance. The effect of social value orientation on intended tax non-compliance was mediated by tax morale (Studies 2 and 3). Results are discussed with reference to their potential practical applications.

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1. Introduction

From the standard economical point of view, taxpayers are assumed to be rational decision makers who try to maximize their personal utility (Allingham & Sandmo, 1972). According to this approach, tax compliance could only be achieved by means of a compulsory system based on fines and audits as coercive instruments. However, past literature showed that audit rates and fines produce inconsistent effects on tax payments (e.g., Alm, Sanchez, & de Juan, 1995; Andreoni, Erard, & Feinstein, 1998), suggesting that they are not sufficient to explain tax compliance. Moreover, the tax compliance rate is surprisingly higher than what the standard economic model would predict (Alm, 1991; Cullis, Jones, & Savoia, 2012; Elffers, Weigel & Hessing, 1987).

In order to solve this so called "puzzle of compliance" (Lubian & Zarri, 2011), the number of publications examining potential determinants of tax compliance has increased considerably in the last fifteen years. The three studies to be presented here aimed at contributing to the solution of this "puzzle of compliance" by examining the impact of a broad

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and general motivational factor – social value orientation (SVO) – that is, the preference about the allocation of resources between the self and others. Before presenting the studies, we will briefly summarize research literature concerning tax compliance, in which there was a significant two-step shift from the original exclusive focus on economic factors, toward individual psychological factors, and more recently, toward social and societal factors (Alm, 2013; Alm et al., 2012). Consequently we will illustrate the literature concerning SVO and, finally, discuss the hypotheses of the present paper.

1.1. From "rational" to "social" tax payers

One of the earliest explanations for the high tax compliance rate has been to assume some kind of "intrinsic motivation" to pay taxes (Erard & Feinstein, 1994; Gordon, 1989; Posner, 2000; Traxler, 2010). This intrinsic motivation has been called "tax morale" and has been defined as a moral obligation to pay taxes (Torgler & Schneider, 2007). For example, Torgler and Schaffner (2007) found a significant correlation between tax evasion and tax morale.

This leads to the question of why individuals differ in tax morale and which factors are involved in the shaping of an individual's tax morale. Along the same lines, Torgler and Schaffner (2007) pointed out that "in the tax compliance literature tax morale is rarely discussed and mostly as a residual explanation without referring to factors that shape tax morale" (p. 22). Initial evidence, showed that positive attitudes toward tax authorities and the tax system, as well as trust in public officials promoted an effect on tax morale (Torgler & Schaffner, 2007). One could further surmise that a sense of civic duty (Frey, 1997a, 1997b) would impact tax morale. In line with this theorizing, Orviska and Hudson (2002) showed that both civic duty and law abidance were important factors in deterring tax evasion. Civic duty impacted taxpayers' perception of whether tax evasion was right or wrong and consequently the likelihood of tax evasion (Orviska & Hudson, 2002).

Tax morale has also been conceived as a social norm linked to the perception of normative and moral behaviors related to tax payment in one's own country or region. An important contribution to the study of the influence of social norms on tax compliance has been provided by Wenzel (2004, 2005), who pointed out the important role of social identification processes as defined by *Social Identity Theory* (Turner, 1991; Turner, Hogg, Oakes, Reicher, & Wetherell, 1987). Wenzel (2004) studied the impact of social injunctive norms concerning taxes, namely what individuals believed other people (of the same group, region, state) thought should be done. Those norms impacted tax compliance only for people who identified strongly with the group, but not for people who did not identify with the group. Social identification, according to Wenzel (2004, 2005), allows for a process of internalization of the social norms as personal norms, and the latter mediate the impact of social norms on tax compliance.

The recent research on psychological and social factors promoting tax compliance, however, does not suggest that audits and fines are not useful. Instead, economic and social psychological determinants of tax compliance can be seen as complementary. To this end, Kirchler and his colleagues proposed the "slippery slope" framework (Kirchler, 2007; Kirchler, Hoelzl, & Wahl, 2008). According to this framework, the tax climate in a given society can vary on a continuum between a hostile, antagonistic and a more friendly cooperative, synergistic state. In an antagonistic climate, tax authorities have to enforce tax compliance via audits and fines. In a synergistic climate, however, taxpayers perceive tax authorities as part of the same community and hence, show voluntary tax compliance. Although considerable efforts have been devoted to understanding social psychological factors affecting tax morale and hence tax compliance, much has yet to be known about the antecedents of intrinsic and voluntary motivation to pay taxes. Here we focused on a fundamental interpersonal motivational stance called social value orientation.

1.2. Social value orientation, tax morale and tax compliance

Social value orientation can be conceived as a very broad interpersonal motivational orientation that is not a priori associated with a specific behavioral domain. It rather defines preferences about the distribution of an unspecified outcome (e.g., money, time, water) between the self and another person (Van Lange, 1999). Consistently, social value orientation has been shown to affect a wide array of preferences and behavior including, social dilemmas (Bogaert, Boone, & Declerck, 2008), negotiations (De Dreu, Beersma, Steinel, & Van Kleef, 2007), energy conservation (Sütterlin, Brunner, & Siegrist, 2013), the use of public transportation (Van Lange, Van Vugt, Meertens, & Ruiter, 1998), political ideologies (Van Lange, Bekkers, Chirumbolo, & Leone, 2012), etc. Social value orientation can be manipulated by subtle interventions such as framing (e.g., Cubitt, Drouvelis, & Gächter, 2008) and priming (e.g., Drouvelis, Metcalfe, & Powdthavee, 2010; Hertel & Fiedler, 1998), but it is usually conceived of, and measured, as a stable personal orientation toward cooperation vs. competition. In most studies, social value orientation was measured by means of the Decomposed Games Measure developed by Kuhlman and Marshello (1975). This measure consists of nine items requiring participants to choose among three different outcome combinations for themselves and a (hypothetical) other. According to this model, individuals can be categorized as altruistic, cooperative, competitive or individualistic. Often, researchers compare prosocial (altruistic and cooperative) with proself (individualistic and competitive) oriented individuals.

The proself orientation is associated with maximizing one's individual gains. In contrast, individuals with a prosocial orientation also show concern for others' gains and losses. Thus, the prosocial orientation is characterized by the intention to maximize joint and equal outcomes (e.g. Van Lange, De Cremer, Van Dijk, & Van Vugt, 2007), and a high sense of cooperation regarding the public goods (De Cremer & Van Lange, 2001). In general, prosocials assume others to be either proself or prosocial. In contrast, proself individuals believe that most other people are also proself oriented (Kelley & Stahelski, 1970;

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