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Journal of Economic Psychology 24 (2003) 535–553

JOURNAL OF
**Economic
Psychology**

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Everyday representations of tax avoidance, tax evasion, and tax flight: Do legal differences matter?

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Received 15 June 2001; received in revised form 18 February 2002; accepted 18 February 2002

Abstract

From an economic point of view, legal considerations apart, tax avoidance, tax evasion and tax flight have similar effects, namely a reduction of revenue yields, and are based on the same desire to reduce the tax burden. Due to legal differences and moral concerns it is, however, likely that individuals perceive them as different and as unequally fair. Overall, 252 fiscal officers, business students, business lawyers, and small business owners produced spontaneous associations to a scenario, describing tax avoidance, tax evasion, or tax flight, and evaluated them as positive, neutral or negative. The results indicate that everyday representations differ with respect to tax avoidance, tax evasion, and tax flight. Tax evasion was perceived rather negatively, tax flight neutrally, and tax avoidance positively.

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PsycINFO classification: 2900; 4200

JEL classification: H26; K34; K42

Keywords: Tax evasion; Social representations; Tax knowledge; Tax compliance

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1. Introduction

From a macro-economic perspective – legal considerations apart – tax avoidance, tax evasion, and tax flight have similar negative effects on the national budget. Hence, some economists suggest analyzing their effects jointly, and no longer discriminate between them (e.g., Cross & Shaw, 1982). However, from a psychological perspective, due to legal differences and moral considerations (Etzioni, 1988), it is assumed that taxpayers perceive tax avoidance, tax evasion, and tax flight differently, despite their identical economic consequences.

In this paper we contrast the two research positions by investigating social representations of tax avoidance, tax evasion, and tax flight. Social representations (Moscovici, 1981, 1984) allow a direct comparison of economic and psychological predictions on the same data level. Since the economic line of reasoning focuses on the macro-perspective, we cannot study individual opinions or attitudes but rather their socially embedded equivalents, the so-called social representations.

The paper is organized as follows: In Section 1.1 definitions of tax avoidance, tax evasion, and tax flight are provided as well as empirical research is discussed. Section 1.2 deals with the concept of social representations, and in Section 1.3 our hypotheses are introduced. Section 2 deals with the research method, particularly with the participants, design, material, and procedure. In Section 3 our results are presented and discussed, focusing on the central core of social representations, their semantic contents, attitudes towards tax avoidance, tax evasion, and tax flight, their perceived fairness, tax knowledge, as well as individual tax compliance within the context of employment group. A conclusion is presented in Section 4.

1.1. Tax avoidance, tax evasion, and tax flight

Tax avoidance refers to an attempt to reduce tax payments by legal means, for instance by exploiting tax-loopholes, whereas tax evasion refers to an illegal reduction of tax payments, for instance by underreporting income or by stating higher deduction-rates.³ Tax flight refers to the relocation of businesses, only in order to save taxes, for instance by making use of offshore tax havens.

Since tax avoidance, tax evasion, and tax flight have similar effects, economists suggest not to differentiate between them but to analyze their effects jointly (Cross & Shaw, 1982). However, this line of argumentation – solely focusing on analytical research methods – takes not into account empirical evidence on actual tax behavior. The prescriptive power of analytical models of tax evasion (e.g., Allingham & Sandmo, 1972), mainly focusing on exogenous variables like audit-frequency and sanction, lack conclusive empirical evidence (Alm, McClelland, & Schulze, 1999; Andreoni, Erard, & Feinstein, 1998; Baldry, 1987; Bosco & Mittone, 1997; Cullis & Lewis, 1997; Kaplan & Reckers, 1985; Webley, Robben, Elffers, & Helsing,

³ In reality, however, there are many gray areas that do not permit an easy differentiation between tax avoidance and tax evasion (Slemrod & Yitzhaki, 2000).

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