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„Einfluss von Macht und Vertrauen
auf das Steuerverhalten“

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Zusammenfassung

Das Slippery Slope Framework des Steuerverhaltens (Kirchler, 2007; Kirchler, Hoelzl, Wahl, 2008) geht davon aus, dass Steuerehrlichkeit von der Macht der Steuerbehörden und vom Vertrauen in die Steuerbehörden abhängt. Die vorliegende Dissertation erweitert das Framework durch die Wechselwirkung zwischen Macht und Vertrauen und beschreibt, wie diese das Kooperationsklima zwischen den Steuerzahler/innen und den Behörden sowie das Steuerverhalten beeinflusst. Angenommen wird, dass sich verschiedene Arten von Macht (Zwangsmacht versus legitime Macht) und verschiedene Arten von Vertrauen (rationales versus implizites Vertrauen) auf spezifische Weise gegenseitig beeinflussen und gemeinsam zu unterschiedlichen Kooperationsklimata zwischen den Behörden und Steuerzahler/innen führen (antagonistisches Klima, Serviceklima, Vertrauensklima). Die Annahmen dieses erweiterten Slippery Slope Frameworks werden anhand zweier Experimente und einer repräsentativen Fragebogenstudie untersucht. Die Ergebnisse bestätigen die Annahmen des erweiterten Frameworks und zeigen, dass legitime Macht im Gegensatz zur Zwangsmacht zu einem Serviceklima und zu freiwilliger Steuerehrlichkeit führt. Zudem zeigt sich, dass die Wahrnehmung eines Serviceklimas unabhängig von bereits gesetzten Maßnahmen (beispielsweise Kontrollen und Strafen) zu mehr Vertrauen in die Behörden führt und die Steuerehrlichkeit erhöht. Die Dissertation verbessert sowohl auf theoretischer als auch empirischer Basis das Verständnis über den Einfluss von Macht und Vertrauen auf das Steuerverhalten und erlaubt konkrete Handlungsanweisungen für die Praxis.

Abstract

The Slippery Slope Framework of tax compliance (Kirchler, 2007; Kirchler, Hoelzl, Wahl, 2008) assumes that tax compliance depends on power of tax authorities and on trust in tax authorities. The present dissertation thesis extends the Slippery Slope Framework by integrating possible dynamics between power and trust and their effect on tax compliance into the framework. The resulting extended framework distinguishes between different qualities of power (coercive power versus legitimate power) and different qualities of trust (reason-based trust versus implicit trust) and describes how their dynamics determine specific tax climates (antagonistic climate, service climate, and confidence climate) between tax authorities and taxpayers. Empirical conclusions on the extended framework are drawn from two experiments and from survey data of a representative sample of taxpayers. Results support the assumptions of the extended framework. In contrast to coercive power, legitimate power was found to cause a service climate and voluntary cooperation. Furthermore, the results show that a service orientation of tax authorities leads to additional trust in authorities and additional tax compliance above the effects achieved by other factors such as audits and fines. This doctoral thesis contributes theoretically and empirically to the impact of power and trust on tax compliance, and offers practical implications for tax authorities.

Einfluss von Macht und Vertrauen auf das Steuerverhalten

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Einfluss von Macht und Vertrauen auf das Steuerverhalten

1. Einleitung

Die Ressentiments gegenüber dem Steuerzahlen sind weit verbreitet und Steuerhinterziehung wird allzu oft als Kavaliersdelikt gesehen. Gleichzeitig fordern die Bürger/innen aber, dass der Staat seine Ausgaben für Infrastruktur, Gesundheit oder Bildung ausbauen soll. Das ist das Spannungsfeld, welches die Tätigkeit der Steuerbehörden bestimmt: Sie müssen trotz so manchen Widerstands für eine ausreichend hohe Steuerehrlichkeit zur Finanzierung öffentlicher Güter sorgen. Um die allgemeine Steuermoral positiv zu beeinflussen setzen die Steuerbehörden traditioneller Weise auf Abschreckung durch Kontrollen und Strafen (Allingham & Sandmo, 1972). Aber auch vertrauensbildenden Maßnahmen wie Unterstützung durch Serviceangebote oder die Gewährleistung von Mitsprache gehören zunehmend zum Repertoire der Behörden (Alm, Cherry, Jones, & McKee, 2010).

Das Ziel der vorliegenden Dissertation war es, die unterschiedlichen Ansätze zur Erhöhung der Steuerehrlichkeit anhand der Konstrukte Macht der Behörden und Vertrauen in die Behörden zu untersuchen. Als Ausgangsbasis für die vorliegende Arbeit diente das Slippery Slope Framework des Steuerverhaltens (SSF; Kirchler, 2007; Kirchler, Hoelzl, & Wahl, 2008).

Das SSF fasst die ökonomische und psychologische Forschung zum Steuerverhalten zusammen und beschreibt, wie sich unterschiedliche Maßnahmen der Steuerbehörden auf das Kooperationsklima zwischen den Steuerzahler/innen und der Steuerbehörde sowie auf die Motivation der Steuerzahler/innen auswirken (Kirchler et al., 2008). Die ökonomische Forschung zum Steuerverhalten beschäftigt sich vor allem mit der Wirkungsweise von Kontrollen und Strafen und wird im SSF unter dem Begriff „Macht der Steuerbehörden“ diskutiert. In der

psychologischen Forschung zum Steuerverhalten wird hingegen der Einfluss von Gerechtigkeit, Mitsprache, sozialen Normen, Wissen oder einer positiven Motivation auf das Steuerverhalten untersucht. Die psychologische Forschung wird im SSF unter „Vertrauen in die Steuerbehörde“ zusammengefasst.

Das SSF postuliert, dass Macht und Vertrauen das Steuerverhalten gleichermaßen positiv beeinflussen, allerdings auf unterschiedlichem Weg. Eine mächtige Steuerbehörde, welche als streng kontrollierend und strafend wahrgenommen wird, führt zu einem antagonistischen Klima zwischen Steuerzahler/innen und Steuerbehörde und zu einer erzwungen Motivation die Steuern abzuführen. Im Gegensatz dazu führt eine vertrauenswürdige Steuerbehörde zu einem synergistischen Kooperationsklima und einer freiwilligen Motivation die Steuern zu bezahlen (Kirchler et al., 2008).

Die Annahmen des SSF konnten in mehreren Fragebogenstudien und Experimenten bestätigt werden (Kirchler & Wahl, 2010; Kogler, Muehlbacher, & Kirchler, 2011; Muehlbacher, Kirchler, & Schwarzenberger, 2011; Wahl, Kastlunger, & Kirchler, 2010). Darüber hinaus zeigen diese Studien, dass eine mächtige und vertrauenswürdige Steuerbehörde höhere Steuerbeiträge bedingt als eine Steuerbehörde, die entweder nur mit Macht oder Vertrauen arbeitet (Kogler et al., 2013; Wahl et al., 2010).

Das Zusammenwirken von Macht und Vertrauen beziehungsweise die Dynamik zwischen Macht und Vertrauen scheint also besonders bedeutsam für die Steuerehrlichkeit zu sein. Bis dato existieren aber keine ausreichenden theoretischen und empirischen Analysen zu dieser Dynamik. Ziel der vorliegenden Dissertation war es daher, die ökonomischen und psychologischen Forschungsansätze zu reflektieren und darauf aufbauend die Dynamik zwischen Macht und Vertrauen und ihren Einfluss auf das Steuerverhalten theoretisch und empirisch zu untersuchen.

In vier theoretischen Arbeiten wird die ökonomische und psychologische Forschung zum Steuerverhalten diskutiert und das SSF um die Dynamik zwischen Macht und Vertrauen erweitert (eSSF). Angenommen wird, dass die Dynamik zwischen Macht und Vertrauen durch die Unterscheidung in verschiedene Arten von Macht und Vertrauen erklärt werden kann. Diese Beiträge wurden durch Zeitschriftenartikel und Buchkapitel der Fachwelt und der interessierten Allgemeinheit vorgestellt. In zwei darauf aufbauenden empirischen Zeitschriftenartikeln wurden die Annahmen des eSSF durch Experimente und Fragebögen überprüft. Zwei der Dissertationsbeiträge entstanden durch internationale Kooperationen mit Kolleg/innen aus den USA und den Niederlanden.

Schließlich war es auch Ziel, neben dem Hauptfokus auf das Steuerverhalten einen zusätzlichen Beitrag zu aktuellen Themen der Wirtschaftspsychologie wie zu sozialen Repräsentationen der Finanz- und Wirtschaftskrise, Vertrauen in Zeiten der Krise, Vertrauen allgemein, der Finanzpsychologie und Glück zu leisten. Diese fünf zusätzlichen Beiträge gliedern sich in einen Zeitschriftenartikel welcher sowohl mit qualitativen als auch quantitativen Daten arbeitet, zwei Buchkapitel und zwei Lexikoneinträge.

2. Vorstellung der Dissertationsbeiträge

Im Folgenden werden zuerst die theoretischen und die empirischen Dissertationsbeiträge und schließlich die zusätzlichen Beiträge zu aktuellen Themen vorgestellt.

2.1 Theoretische Beiträge

Im ersten Beitrag „Rethinking the research paradigms for analyzing tax compliance behavior“ wird ein Überblick über die Paradigmen in der Steuerforschung gegeben und deren historische Entwicklung nachgezeichnet. Ein starker Bezugspunkt bis heute ist das ökonomische

Paradigma, welches auf Kontrollen und Strafen zur Erhöhung der Steuerehrlichkeit beruht. Das ökonomische Paradigma wurde aufgrund der mangelnden Erklärungsfähigkeit sukzessive durch weitere Paradigmen abgelöst beziehungsweise ergänzt. Diese weiteren Paradigmen erforschen das Steuerverhalten als soziales Dilemma (abhängig von Gruppenprozessen), aus differentialpsychologischer Perspektive (Unterschiede zwischen Steuerzahler/innen werden beleuchtet) oder als Resultat der Beziehung, die zwischen den Steuerzahler/innen und der Steuerbehörde besteht. Der Beitrag endet mit der Feststellung, dass alle Paradigmen ihre spezifischen Vorzüge haben und deshalb ihre Synthese den größten Beitrag für die zukünftige Forschung liefern wird. Der Beitrag wurde gemeinsam mit James Alm von der Tulane University in New Orleans und dem Team des Arbeitsbereiches Wirtschaftspsychologie in Wien, Erich Kirchler, Stephan Muehlbacher, Eva Hofmann, Christoph Kogler und Maria Pollai verfasst. [Alm, J., Kirchler, E., Muehlbacher, S., Gangl, K., Hofmann, E., Kogler, C., & Pollai, M. (2012). Rethinking the research paradigms for analyzing tax compliance behavior. *CESifo Forum*, 13, 33-40.]

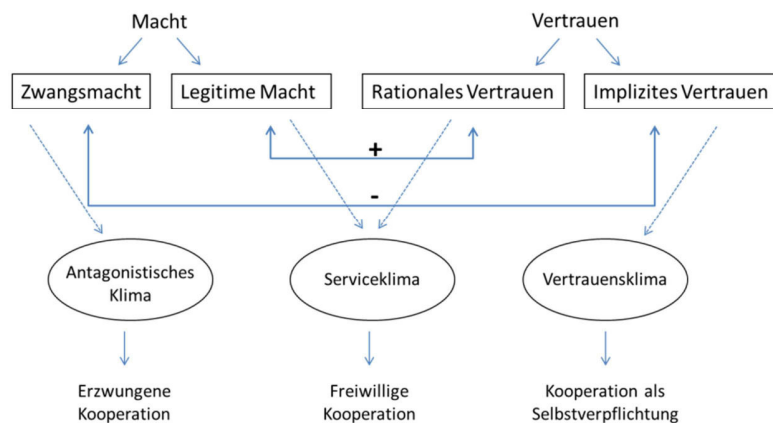
Im zweiten Beitrag “Steuern: Widerstand und Kooperation” wird im Rahmen der Debatte um die Erbschafts- und Schenkungssteuer ein Überblick über empirische Befunde zu soziodemographischen, ökonomischen und psychologischen Determinanten des Steuerverhaltens gegeben und drei Steuertheorien vorgestellt. Zu den soziodemographischen Determinanten zählen das Geschlecht, Alter und der Beruf. Die ökonomischen Determinanten umfassen Kontrollen, Strafen, Einkommen und Steuerrate, und zu den psychologischen Determinanten des Steuerverhaltens zählen Wissen über das Steuersystem, Einstellungen gegenüber Steuern, persönliche und soziale Normen der Steuerehrlichkeit, Gerechtigkeit und den daraus resultierenden Gesamteindruck vom Steuersystem. Schließlich wird das ökonomische Modell, das Compliance Modell der australischen Steuerverwaltung, das SSF und eSSF als Modelle zur

Erklärung und Förderung der Steuerehrlichkeit vorgestellt. Der zweite Beitrag wurde gemeinsam mit Erich Kirchler verfasst. [Kirchler, E., & Gangl, K. (in Druck). Steuern: Widerstand und Kooperation. In Sedmak, C. (Hg.), *Erbschaftssteuern im Kontext*. Wiesbaden: Verlag für Sozialwissenschaften.]

Im dritten Beitrag „From mistrusting taxpayers to trusting citizens: Empirical evidence and further development of the Slippery Slope Framework“ wird das SSF und darauf basierende Studien vorgestellt sowie die daraus notwendige Weiterentwicklung des SSF diskutiert. Wie bereits erwähnt, geht das SSF davon aus, dass Macht und Vertrauen das Steuerverhalten gleichermaßen beeinflussen und sich nur bezüglich der dem Verhalten zugrundeliegenden Motivation unterscheiden. Mehrere Experimente zum SSF zeigen jedoch, dass die Kombination Macht und Vertrauen zu höheren Steuerbeiträgen führt als Macht und Vertrauen allein. Dieses Ergebnis lässt darauf schließen, dass zwischen Macht und Vertrauen eine Dynamik besteht.

Um diese Dynamik zu erklären, wird im eSSF zwischen verschiedenen Arten von Macht und Vertrauen unterschieden: Zwangsmacht (basierend auf Kontrollen und Strafen) versus legitime Macht (basierend auf Professionalität, Expertise und Legitimation) sowie rationalem Vertrauen (basierend auf der Wahrnehmung von Kompetenz, Motivation und Wohlwollen) versus implizitem Vertrauen (basierend auf der Wahrnehmung von Ähnlichkeit und gemeinsamen Werten). Angenommen wird, wie in Abbildung 2 dargestellt, dass sich Zwangsmacht und implizites Vertrauen gegenseitig abschwächen beziehungsweise ausschließen während sich legitime Macht und rationales Vertrauen gegenseitig verstärken.

Abbildung 2: Die Dynamik von Macht und Vertrauen und ihre Wirkung auf das Kooperationsklima und die Motivation Steuern zu bezahlen



Aus dieser Dynamik ergeben sich im eSSF drei mögliche Kooperationsklimata zwischen Steuerzahler/innen und Behörden: Ein antagonistisches Klima, welches durch Zwangsmacht geprägt ist, ein Serviceklima, welches durch legitime Macht und rationalem Vertrauen charakterisiert ist und schließlich ein Vertrauensklima, welches sich durch implizites Vertrauen auszeichnet. Zudem wird angenommen, dass jedes Kooperationsklima durch eine spezifische Motivation des Steuerzahlens geprägt ist: Im antagonistischen Klima herrscht erzwungene Steuerehrlichkeit, das Serviceklima wird durch freiwillige Steuerehrlichkeit geprägt und im Vertrauensklima besteht Steuerehrlichkeit als Selbstverpflichtung. Dieser Beitrag wurde gemeinsam mit Erich Kirchler und Eva Hofmann verfasst. [Kirchler, E., Hofmann, E., & Gangl, K. (2012). From mistrusting taxpayers to trusting citizens: Empirical evidence and further development of the Slippery Slope Framework. In A. N. Lebedev (Hg.), *Economic psychology in the modern world: Collected papers* (pp. 125-146). Moscow: ekon-inform.]

Im vierten Beitrag „Tax authorities’ interaction with taxpayers: Compliance by power and trust“ wird die Weiterentwicklung des SSF durch verschiedene Formen von Macht und Vertrauen vorgestellt. Durch die Unterscheidung von Zwangsmacht versus legitime Macht und rationales

Vertrauen versus implizites Vertrauen wird ein besseres Verständnis über die Dynamiken zwischen Macht und Vertrauen möglich. Außerdem kann aus dieser Dynamik abgeleitet werden, wie Steuerbehörden das Kooperationsklima zwischen Steuerzahler/innen und Behörde verändern können.

Die Unterscheidung in verschiedene Formen von Macht und Vertrauen erfolgt auf Grundlage von bestehender Literatur, vor allem aus der Steuer- und Führungsforschung. Die Wechselwirkungen zwischen den verschiedenen Formen von Macht und Vertrauen werden aus empirischen Befunden abgeleitet. Im eSSF wird angenommen, dass zwischen Zwangsmacht und implizitem Vertrauen eine negative und zwischen legitimer Macht und rationalem Vertrauen eine positive Wechselwirkung besteht, die zu drei verschiedenen Kooperationsklimata führen kann (ein antagonistisches Klima, ein Serviceklima und ein Vertrauensklima).

Außerdem wird angenommen, dass der Wechsel von einem antagonistischen Steuerklima, welches Misstrauen und negative Motivationshaltungen gegenüber dem Steuerzahlen schürt, zu einem Serviceklima, welches auf der Wahrnehmung von Professionalität und rationalem Vertrauen beruht, dadurch gelingen kann, dass die Steuerbehörden weniger ihre Zwangsmaßnahmen als vielmehr ihre Legitimation in den Vordergrund stellen. Je länger und stabiler die positiven Erfahrungen der Steuerzahler/innen mit den Behörden als Serviceeinrichtung andauern, desto wahrscheinlicher entwickeln die Steuerzahler/innen implizites Vertrauen und kooperieren freiwillig, automatisch und aus Selbstverpflichtung heraus, was einem Vertrauensklima entsprechen würde. Durch die Anwendung von unreflektierter Zwangsmacht kann das Vertrauensklima allerdings schnell zerstört werden und sich je nach dem wieder zurück zu einem Serviceklima oder antagonistischen Klima entwickeln. Am Ende des Beitrages werden zukünftige Forschungsmöglichkeiten aufgezeigt. Der Beitrag wurde

gemeinsam mit Eva Hofmann und Erich Kirchler verfasst. [Gangl, K., Hofmann, E., & Kirchler, E. (eingereicht). Tax authorities' interaction with taxpayers: Compliance by power and trust.]

2.2 Empirische Beiträge

Im fünften Beitrag “Enhancing tax compliance through coercive and legitimate power of authorities” werden die Effekte von Zwangsmacht und legitimer Macht auf die Steuerehrlichkeit, wie sie im eSSF angenommen werden, anhand zweier Experimente mit Stichproben von Studierenden getestet. Die Ergebnisse zeigen, dass Zwangsmacht und legitime Macht unabhängig sind und für sich genommen nicht nur die Steuerzahlungen positiv beeinflussen, sondern auch, wie angenommen, auf die erzwungene und freiwillige Steuerehrlichkeit wirken. Werden beide Machtarten gemeinsam manipuliert, zeigt allerdings nur die legitime Macht einen Einfluss auf die Steuerzahlung, nicht jedoch die Zwangsmacht. Entgegen den Annahmen werden keine beziehungsweise uneindeutige Wirkungen der Zwangsmacht auf implizites Vertrauen oder auf das antagonistische Klima festgestellt. Die legitime Macht führt wie erwartet zur Wahrnehmung eines Serviceklimas. Tendenziell zeigt sich außerdem, dass die Kombination von Zwangsmacht und legitimer Macht die höchsten intendierten Steuerzahlungen erreicht. Dies spricht dafür, dass die Wahrnehmung von Legitimität Zwangsmacht als legitimes Mittel erscheinen lässt, um das System vor jenen zu schützen, die es ausnutzen wollen.

Für die Praxis bedeutet dies, dass Steuerbehörden, die als legitime Experten auftreten, wesentlich zu einer höheren Steuerehrlichkeit beitragen können und dafür, dass in diesem Fall notwendige Zwangsmaßnahmen nicht als autoritär, sondern ebenfalls als legitim erachtet werden. Der Beitrag wurde gemeinsam mit Eva Hofmann, Erich Kirchler und Jennifer Stark verfasst. [Hofmann, E., Gangl, K., Kirchler, E., & Stark, J. (eingereicht). Enhancing tax compliance through coercive and legitimate power of authorities.]

Im sechsten Beitrag „How can I help you? Perceived service orientation of tax authorities and tax compliance“ wird die Bedeutung einer Serviceorientierung der Steuerbehörden für die Steuerehrlichkeit anhand einer repräsentativen Stichprobe von 807 unselbstständigen und 1377 selbstständigen Steuerzahler/innen mit Fragebogendaten untersucht. Die Ergebnisse zeigen, dass die Wahrnehmung der Steuerbehörde als serviceorientiert auch dann zu einer Erhöhung der Steuerehrlichkeit führt, wenn für eine Reihe wichtiger Determinanten des Steuerverhaltens, wie soziodemographische, ökonomische und psychologische Faktoren, kontrolliert wird. Dieses Ergebnis verdeutlicht die ökologische Validität und praktische Relevanz einer Serviceorientierung und stellt klar, dass eine Serviceorientierung unabhängig von bereits gesetzten Maßnahmen der Steuerbehörde zu zusätzlicher Steuerehrlichkeit führt. In beiden Stichproben kann außerdem die eSSF-Annahme bestätigt werden, dass die Serviceorientierung der Steuerbehörde das Vertrauen in die Steuerbehörde erhöht und dies den positiven Effekt der Serviceorientierung auf die Steuerehrlichkeit erklärt.

Zum Abschluss wird vorgeschlagen, besonders jene Serviceeinrichtungen auszubauen, die von einem Großteil der Steuerzahler/innen benutzt werden, nämlich die Website und die Telefonhotline. Die Steuerbehörden würden dadurch nicht nur mehr Steuerehrlichkeit generieren, sondern auch das Vertrauen der Steuerzahler/innen in die Steuerbehörden stärken und damit freiwillige Steuerehrlichkeit fördern. Dieser Beitrag wurde gemeinsam mit dem Team des Arbeitsbereiches Wirtschaftspsychologie in Wien, Stephan Muehlbacher, Eva Hofmann, Christoph Kogler und Erich Kirchler, mit zwei Kollegen/innen aus den niederländischen Steuerbehörden, Manon de Groot und Sjoerd Goslinga sowie mit Professor Gerrit Antonides von der Universität Wageningen verfasst. [Gangl, K., Muehlbacher, S., de Groot, M., Goslinga, S., Hofmann, E., Kogler, C., Antonides, G., & Kirchler, E. (überarbeitet und wieder eingereicht). „How can I help you?“ Perceived service orientation of tax authorities and tax compliance.]

2.3 Zusätzliche Beiträge

Im Rahmen der Dissertation wurden zusätzlich fünf Texte (Beiträge 7 bis 11) verfasst, die sich mit aktuellen Themen der Wirtschaftspsychologie beschäftigen und damit einen Beitrag zu aktuellen gesellschaftlichen Diskursen oder aktuellen wissenschaftlichen Nachschlagewerken leisten.

Der siebente Beitrag, “Confidence in the economy in times of crisis: Social representations of experts and laypeople”, untersucht soziale Vorstellungen von 156 österreichischen Finanzexpert/innen und 153 Lai/innen zur Finanz- und Wirtschaftskrise 2008. Ziel ist es, zu untersuchen, auf welche Art und Weise Expert/innen und Lai/innen die Krise und wichtige Akteure in der Krise sozial konstruieren. Darauf aufbauend sollen mögliche Ursachen für den allgemeinen, durch die Krise verursachten Vertrauensverlust sowie mögliche Strategien für die Stabilisierung und den Wiederaufbau von Vertrauen in die Wirtschaft explorativ untersucht werden. Die Ergebnisse, welche auf qualitativen und quantitativen Methoden beruhen, zeigen, dass drei Aspekte die sozialen Vorstellungen zur Krise besonders prägten: starke Verunsicherung bezüglich der eigenen finanziellen Möglichkeiten (beispielsweise Angst vor Arbeitslosigkeit oder Teuerung), eine selbstwertschützende Interpretation der Krise, die vor allem der Politik die Verantwortung für die Krise und deren Lösung zuschreibt, und Wirtschaftswissen, welches weniger Verallgemeinerungen und mehr Vertrauen in die Wirtschaft bedingt.

Aus den Ergebnissen wird abgeleitet, dass eine Stabilisierung beziehungsweise ein Wiederaufbau von Vertrauen in die Wirtschaft davon abhängt, dass die Politik ihre Macht demonstriert und für Vorhersagbarkeit und Sicherheit bezüglich der finanziellen Möglichkeiten der Bevölkerung sorgt sowie das Wissen über wirtschaftliche Zusammenhänge in der Bevölkerung fördert. Dieser Beitrag wurde gemeinsam mit Barbara Kastlunger, Erich Kirchler

und Martin Voracek verfasst. [Gangl, K., Kastlunger, B., Kirchler, E., & Voracek, M. (2012). Confidence in the economy in times of crisis: Social representations of experts and laypeople. *Journal of Socio-Economics*, 41, 603-614.]

Im achten Beitrag, „Finanzkrisen, Wirtschaftskrisen, Schuldenkrisen: Der psychologische Blick auf die Vertrauenskrise“, werden wirtschaftspsychologische Studien, vor allem aus der vorliegenden Dissertation, mit einem Fokus auf Vertrauen, Vertrauensverlust und Vertrauensaufbau vorgestellt. Der Beitrag erklärt nicht nur das Konzept Vertrauen sondern verdeutlicht seine Bedeutung anhand der Finanzkrise von 2008, welche sich zu einer Schuldenkrise und damit auch zu einer Krise von Steuereinnahmen weiterentwickelt hat. Angenommen wird, dass zur Stabilisierung und zum Wiederaufbau von Vertrauen in die Wirtschaft der Staat als legitime Instanz notwendig ist, der Stabilität gewährleistet. Dieser Beitrag wurde gemeinsam mit Erich Kirchler verfasst. [Gangl, K., & Kirchler, E. (in Druck). Finanzkrisen, Wirtschaftskrisen, Schuldenkrisen: Die Vertrauenskrise aus psychologischer Perspektive. In E. Hammer, & N. Tomaschek (Hgs.), *University – Society – Industry, Band 2: Vertrauen*. Berlin: Waxmann.]

Der neunte Text „Trust“ ist ein Enzyklopädieeintrag. In diesem Beitrag wird der Begriff Vertrauen allgemein definiert, zwischen der Wahrnehmung von Vertrauen und Vertrauen als Handlung sowie zwischen rationalem und implizitem Vertrauen differenziert. Zudem wird dargestellt, dass Vertrauen zu Personen, Institutionen oder Technologien bestehen kann und von biologischen Faktoren und der Persönlichkeit abhängt. Unterschiedliche Methoden, Vertrauen zu untersuchen, werden vorgestellt. Abschließend werden sieben Faktoren präsentiert, die für Vertrauen wichtig sind: Kompetenz, Stabilität, Integrität, Wohlwollen, Transparenz, ähnliche Werte und Reputation. Dieser Beitrag wurde gemeinsam mit Erich Kirchler verfasst. [Kirchler,

E., & Gangl, K. (in Druck). Trust. In M. Altman (Ed.), *Real world decision making: An encyclopedia of behavioral economics*. Santa Barbara, CA: Praeger.]

Der zehnte Text „Finanzpsychologie“ ist ein Enzyklopädieeintrag. Die Finanzpsychologie wird als Forschungsfeld beschrieben, das sich mit dem menschlichen Verhalten und Erleben an der Börse beschäftigt und insbesondere die systematischen Abweichungen des menschlichen Verhaltens vom ökonomischen Rationalmodell untersucht. Drei Gruppen von Urteilsfehlern und -verzerrungen werden näher vorgestellt: Urteilsfehler aufgrund von Selbstüberschätzung, aufgrund von Heuristiken und Framingeffekten sowie aufgrund von sozialen Dynamiken. Der Beitrag wurde gemeinsam mit Erich Kirchler verfasst. [Kirchler, E., & Gangl, K. (in Druck). Finanzpsychologie. In M. A. Wirtz, *Dorsch Psychologisches Wörterbuch*. Bern: Hans Huber Verlag.]

Der elfte Text „Glück“ ist ein Buchbeitrag in einem Sammelwerk über positive Psychologie. Der Beitrag gibt eine Definition für Glück und beschreibt die Bedeutung von Gewöhnungsprozessen, Anspruchsniveaus und sozialer Vergleiche für Glück und subjektives Wohlempfinden. Persönlichkeit und soziale Unterstützung, soziodemographische, ökonomische und gesellschaftliche Determinanten für Glück werden diskutiert. Die Problematik, Glück zu messen, wird dargestellt. Abschließend wird eine Formel für Glück präsentiert, die davon ausgeht, dass genetische und hormonelle Faktoren zu den wichtigsten Voraussetzungen für subjektives Glück zählen. Eine funktionierende Partner/innenschaft, Freundschaften, maßvolle Wünsche, Hilfsbereitschaft, Religion und Sinn haben ebenfalls einen bedeutenden Einfluss auf Glück. Während Schönheit, Alter und Einkommen einen geringen Einfluss auf Glück haben, ist Intelligenz und Bildung für Glück unbedeutend.

Der Beitrag endet mit der Feststellung, dass Glück und subjektives Wohlempfinden von vielerlei persönlichen, sozialen und situativen Gegebenheiten abhängt und demnach eine einfache

Anleitung zum Glücklichsein nicht existiert. Der Beitrag wurde gemeinsam mit Erich Kirchler verfasst. [Kirchler, E., & Gangl, K. (2012). Glück. In R. Zihlmann, D. Jungo, & C. Steinebach (Hgs.), *Positive Psychologie* (pp. 44-51). Berlin: Beltz.]

3. Diskussion der Dissertationsbeiträge

Ziel der Dissertation war es, die verschiedenen Determinanten von Steuerverhalten zu reflektieren und deren Wechselwirkung anhand der SSF-Dimensionen Macht und Vertrauen theoretische zu erläutern sowie empirisch zu überprüfen. Zu diesem Zweck wurden mehrere Literaturreviews (Beiträge 1, 2 und 3) verfasst und die Dynamik zwischen Macht und Vertrauen durch ein Modell theoretisch erklärt (Beitrag 4) sowie empirisch überprüft (Beiträge 5 und 6). Zudem wurden Beiträge zu aktuellen Themen der Wirtschaftspsychologie verfasst (Beiträge 7 bis 11).

Die Dissertationsbeiträge vertiefen das Verständnis über den Einfluss von Macht und Vertrauen auf das Steuerverhalten sowohl theoretisch als auch empirisch über die Anwendung unterschiedlichster Methoden und anhand verschiedener Stichproben. Die vorliegende Dissertation leistet nicht nur einen Beitrag im Bereich der psychologischen Steuerforschung, sondern brachte Ergebnisse, bei denen anzunehmen ist, dass sie auch in anderen Bereichen der staatlichen Regulation, in der Schule oder im Unternehmen zu einem besseren Verständnis von Kooperationsverhalten beitragen können. Insbesondere liefern die Ergebnisse Erkenntnisse darüber, wie sich Vertrauen aufbauen und stabilisieren lässt. Zudem bietet die vorliegende Dissertation zahlreiche Ansatzpunkte für zukünftige Forschung.

Die theoretische Weiterentwicklung des SSF, insbesondere die Unterscheidung verschiedener Formen der Macht und des Vertrauens und darauf aufbauender

Kooperationsklimata, erfolgte auf Basis einer umfassenden Reflexion der bestehenden Literatur (Beiträge 1 bis 4). Das daraus folgende eSSF ermöglicht es, durch die Unterscheidung von Zwangsmacht versus legitime Macht sowie rationalem versus impliziten Vertrauen zu beschreiben, wie die Steuerbehörden von einem antagonistischen Klima zu einem stabilen Serviceklima oder einem Vertrauensklima zwischen Steuerzahler/innen und Behörde gelangen können (Beitrag 4).

Die empirischen Befunde zum eSSF zeigen, dass eine legitime Macht, wie angenommen, im Vergleich zu einer Macht durch Zwang das Vertrauen und die freiwillige Motivation, Steuern abzuführen, erhöht (Beitrag 5). Zudem deuten die Ergebnisse darauf hin, dass bei der Wahrnehmung von legitimer Macht Zwangsmittel als weniger autoritär beurteilt und zudem möglicherweise als Schutz der ehrlichen Steuerzahler/innen vor den unehrlichen gesehen werden. In Beitrag 6 kann gezeigt werden, dass die Wahrnehmung der Behörde als serviceorientiert auch dann zu einer Erhöhung des Vertrauens und der Steuerehrlichkeit führt, wenn bereits andere Maßnahmen wie Kontrollen, Strafen oder die Kommunikation von hohen Steuernormen gesetzt wurden. Das bedeutet für Praktiker, dass es sich lohnt, als legitime Expert/innen aufzutreten und in zusätzliches Serviceangebot – beispielsweise in die Website und Telefonhotlines – zu investieren um damit Vertrauen und die freiwilligen Steuerzahlungen zu erhöhen.

Beitrag 6 liefert auch interessante Ergebnisse bezüglich der soziodemographischen, ökonomischen und psychologischen Determinanten. Besonders relevant erscheint das Ergebnis, dass Strafen nur bei selbstständigen nicht aber bei unselbstständigen Steuerzahler/innen eine Wirkung erzielen. Selbstständige dürften über mehr ökonomisches Verständnis als Unselbstständige verfügen und daher die Konsequenzen von Strafen abschätzen können, während Unselbstständige Strafen als wenig bedrohlich sehen. Dies könnte eine Ursache für die immer wieder berichteten widersprüchlichen Ergebnisse zur Wirkung von Strafen sein (Beitrag 3).

Es kann angenommen werden, dass die Befunde dieser Arbeiten auch für Bereiche außerhalb des Steuerkontextes relevant sind. Auch staatliche Regulationen in Bereichen wie dem öffentlichen Verkehr, der Polizei, oder anderen kontrollierenden Behörden dürften durch legitime Macht und Serviceorientierung nicht nur mehr Kooperation, sondern auch mehr Vertrauen erzielen. Ebenso kann angenommen werden, dass Lehrpersonal oder Führungskräfte durch legitime Expertise und Unterstützung höhere Kooperationsraten und mehr Vertrauen bei Schüler/innen oder Mitarbeiter/innen erzielen können als durch Zwangsmaßnahmen.

Auch die zusätzlichen Beiträge (7 bis 11) liefern theoretische und empirische Einsichten in Themen, welche sowohl in der Gesellschaft als auch in der Forschung aktuell hohe Relevanz haben. Aufgrund der Finanz- und Wirtschaftskrise von 2008 wurde die Lösungskompetenz rein ökonomischer Ansätze für die wirtschaftlichen Probleme zunehmend angezweifelt. Alternativen zum ökonomischen Paradigma wurden gefordert, nicht nur, um die „Psychologie der Krise“ besser zu verstehen, sondern auch, um Maßnahmen für den Vertrauensaufbau zu eruieren. Die zusätzlichen Beiträge 7 und 8 sind dabei erste Versuche, die Wirtschaftskrise und ihre Konsequenzen psychologisch zu untersuchen. Die Ergebnisse führten zur Konklusion, dass die Verunsicherung in der Bevölkerung durch eine Politik, die legitime Macht demonstriert, abgefedert werden kann. Es wäre wünschenswert, wenn weitere Studien zu sozialen Repräsentationen der Krise (ähnlich wie der im Beitrag 7), zu weiteren Zeitpunkten, und in Ländern durchgeführt würden, die unterschiedlich von der Krise betroffen sind. Dies würde erlauben, den psychologischen Verlauf der Krise über die Zeit zu verstehen und zu eruieren, ob die Ansätze, Vertrauen aufzubauen, in Ländern die unterschiedlich betroffen sind, ähnlich oder unterschiedlich sind.

Die zusätzlichen Beiträge 9 und 10 sind Einträge in Lexika, die wichtige psychologische Prozesse oder ganze Forschungsrichtungen einheitlich definieren sollen. Es scheint, dass gerade

in Zeiten des Internets mit seinem Überangebot an schwer nachvollziehbaren Informationen wieder ein Bedürfnis besteht, wichtige Begriffe auf Basis des aktuellen Wissensstandes von Forscher/innen aufbereiten zu lassen.

Der Beitrag 11 beschäftigt sich mit dem Thema Glück. Glück hat aus zwei Gründen aktuelle Relevanz. Zum einen entspricht die Beschäftigung mit positiven psychologischen Prozessen der Forderung von Martin Seligman, nach der sich die Psychologie nicht nur mit den negativen Aspekten des menschlichen Erleben und Verhaltens wie Krankheit oder Wahrnehmungsfehler beschäftigen soll, sondern auch mit den positiven Aspekten wie Liebe, Altruismus oder eben Glück. Zum anderen wird zunehmend angezweifelt, dass nationales Wohlempfinden mit dem Bruttonationalprodukt zusammenhängt. Aus diesem Grund ist es wichtig Glück und Wohlempfinden zu verstehen, um zukünftig alternative Maßstäbe zu entwickeln, nach denen sich eine Volkswirtschaft neben finanziellen Aspekten orientieren kann.

Die bestehenden theoretischen Überlegungen und empirischen Ergebnisse haben auch Schwächen. Diese konnten aber gut kompensiert werden oder stellen Ansatzpunkte für zukünftige Forschungen dar. Die theoretischen Überlegungen zur Dynamik zwischen Macht und Vertrauen wurden aufgrund mangelnder Literatur auf negative Wechselwirkungen zwischen Zwangsmacht und implizitem Vertrauen und positive Wechselwirkungen zwischen legitimer Macht und rationalem Vertrauen beschränkt (Beitrag 4). Beispielsweise wurden über mögliche Wechselwirkungen zwischen Zwangsmacht und rationalem Vertrauen oder legitimer Macht und implizitem Vertrauen keine Aussagen getroffen. Auch besteht Unklarheit darüber, wie die jeweiligen Machtformen wahrgenommen werden, wenn sie nicht den/die jeweilige/n Steuerzahler/in selbst, sondern andere Steuerzahler/innen betreffen. So ist es denkbar, dass Zwangsmacht, wenn sie andere und nicht einen selbst betrifft, nicht negativ sondern positiv wahrgenommen wird. Ergebnisse aus dem Beitrag 5 deuten in diese Richtung.

Die Experimente wurden mit Studierenden-Stichproben und ohne monetären Anreiz durchgeführt, weshalb über die ökologische Validität der Ergebnisse zur Wirkung von Zwangsmacht im Vergleich zu legitimer Macht schlecht Aussagen getroffen werden können (Beitrag 5). Zudem führten diese Experimente bezüglich der Zwangsmacht zu nicht-vorhergesagten Resultaten. So zeigten sich keine negativen Effekte der Zwangsmacht auf das implizite Vertrauen. Dieses Ergebnis könnte aufgrund einer mangelhaften Manipulation von Zwangsmacht zustande gekommen sein, an der suboptimalen Skala für implizites Vertrauen liegen oder aber daran, dass Zwangsmacht nur dann negativ auf implizites Vertrauen wirkt, wenn zuerst implizites Vertrauen aufgebaut wurde, welches dann zerstört werden kann.

Bezogen auf die Fragebogenstudie zum positiven Effekt einer serviceorientierten Steuerbehörde auf die Steuerehrlichkeit sind ebenfalls kritische Punkte anzumerken (Beitrag 6). Die verwendeten Skalen waren Ad-hoc Skalen, sind also keine vorab getesteten Messinstrumente, sondern Annäherungen an bestehende Konstrukte und Instrumente. Die Skalenqualität ist also fraglich, auch wenn die Reliabilitäten für alle Skalen zufriedenstellend waren und die Ergebnisse in die erwartete Richtung gingen. Dazu kommen die gängigen Probleme mit Fragebogendaten, wie mögliche erwünschte Antworttendenzen der Befragten oder die nicht mögliche Interpretation von Kausalzusammenhängen. Aufgrund von Fragen, die nicht das tatsächliche Verhalten sondern die Wahrscheinlichkeit von Verhalten erfragten, sowie aufgrund eines bestehenden Experiments welches ähnliche Ergebnisse wie die vorliegende Fragebogenstudie lieferte, kann diesen Kritikpunkten zumindest teilweise entgegnet werden.

Schließlich konnten viele im eSSF angestellte Überlegungen noch nicht überprüft werden. Dies betrifft vor allem die Wirkung von Vertrauen auf Macht, die Annahmen über den Wechsel von einem Klima zu einem anderen und die Wahrnehmung der Zwangsmacht je nachdem, ob eine Person selbst oder eine andere Person davon betroffen ist.

Auf Basis dieser Überlegungen können zukünftige qualitative und quantitative Forschungsansätze aufbauen. Interviews mit Steuerprüfer/innen und Steuerzahler/innen sowie weitere repräsentative Fragebogenstudien könnten untersuchen, ob die angenommenen Konstrukte sowie deren vermutete Wirkungen in der Praxis anzufinden sind. Auch wären zusätzliche Experimente notwendig, nicht nur, um die gefundenen Ergebnisse zu replizieren, sondern auch, um die vermutete Wirkung von Vertrauen auf Macht, mögliche Wechsel von einem in ein anderes Klima oder die unterschiedliche Wirkung von Macht zu testen, je nachdem ob sie die Person selbst trifft oder andere. Abgesehen von vielen weiteren denkbaren und interessanten Möglichkeiten, die Annahmen des eSSF theoretisch und empirisch zu untersuchen, wäre es auch wünschenswert, Untersuchungen in anderen Kulturen oder außerhalb des Steuerkontextes durchzuführen. Studien, welche die eSSF Annahmen in anderen Kulturen, in Schulen oder Unternehmen untersuchen, würden es erlauben, den Geltungsspielraum des eSSF abzuschätzen.

Die vorliegende Dissertation verdeutlicht, dass Widerstände gegenüber dem Steuerzahlen durch geeignete Maßnahmen der Steuerbehörde überwunden werden können. Zwangsmaßnahmen stellen dabei nur eine von vielen Möglichkeiten dar und können den Widerstand noch verstärken, wenn sie nicht auch durch Legitimität und Unterstützung der Steuerzahler/innen ergänzt sind. Legitimität und Unterstützung der Steuerzahler/innen durch geeignete Serviceeinrichtungen sind für ein Klima des Vertrauens und der freiwilligen Steuerehrlichkeit eine essentielle Basis. Um die allgemeine Steuermoral zu fördern und damit die Finanzierung der öffentlichen Güter sicherzustellen, sollten Steuerbehörden in der Öffentlichkeit weniger ihre Zwangsinstrumente, als vielmehr ihre Serviceorientierung und die große Anzahl ehrlicher Steuerzahler/innen in den Vordergrund stellen. Steuerbehörden können so ein Klima

des Vertrauens mit der allgemeinen Norm des freiwilligen und ehrlichen Steuerzahlens bewahren und verstärken.

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7. Abdruck der Dissertationsbeiträge

Erster Beitrag: Rethinking the research paradigms for analyzing tax compliance behavior

Alm, J., Kirchler, E., Muehlbacher, S., Gangl, K., Hofmann, E., Kogler, C., & Pollai, M. (2012). Rethinking the research paradigms for analyzing tax compliance behavior. *CESifo Forum*, 13, 33-40.

RETHINKING THE RESEARCH PARADIGMS FOR ANALYSING TAX COMPLIANCE BEHAVIOUR

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It is often argued that citizens value the public goods financed by the money of other taxpayers, but that they themselves are reluctant to pay their own taxes. This reluctance to pay taxes is often explained by various theories, or 'research paradigms': by theories that emphasize individual self-interest, by alternative theories of individual motivation, by perspectives that focus on group interactions, by doubts concerning the responsible spending of the taxes by the government and its tax authorities, and the like.

A strong tradition here is the economics-of-crime paradigm that views the decision to pay taxes as an individual's choice between a sure option of paying all taxes honestly and a risky option of evading taxes. Depending on the audit and fine rates, the risky option may result in a higher or a lower payoff compared to the sure option. In this paradigm, tax compliance is understood mainly as the result of a rational 'portfolio' decision by a single taxpayer.

However, this research paradigm has been increasingly challenged as incomplete, both by economists but especially by psychologists, and especially under the

premise that the complex decision to pay taxes cannot be understood solely by framing this decision as a decision under risk made by a single taxpayer. There are more 'actors in the field' whose separate behaviours, whose different motivations, and whose dynamic interactions must all be considered as a way of explaining compliance. The consideration of these actors, their behaviours, and their interactions has given rise to other and emerging research paradigms for the analysis of tax compliance.

In this paper we discuss these research paradigms. In the following sections we sketch the different paradigms and their development over time. We argue that these different paradigms require that particular attention be paid to the main 'actors in the field', which involves going beyond a focus on a single taxpayer to consider other taxpayers, tax accountants, the tax authorities, and the government. The ways in which these actors interact in different climates, especially the dynamics of power and trust between the actors, must also be considered. We conclude with a discussion of a framework – the 'slippery slope framework' – that attempts to synthesize these different research paradigms. Throughout, we illustrate our arguments by reference to research that focuses especially on the European experience.

Paradigm (1): tax compliance behaviour as an individual decision under risk

For many years, researchers were aware of the significance of such issues as taxpayers' attitudes towards the state, the government, and taxes in explaining tax compliance (Veit 1927; Schmolders 1960). However, much of this perspective was lost when the decision to comply was framed as a purely economic decision under risk. This economic theory of tax compliance behaviour was developed in the early 1970s by Allingham and Sandmo (1972) and Srinivasan (1973), who applied to compliance the more general theory of criminal behaviour first developed by Becker (1968). Here a 'representative' taxpayer either decides to declare his or her income honestly and to pay the legally due taxes as required, or s/he chooses the risky



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This paper is based on a keynote address given at the conference "The Shadow Economy, Tax Evasion and Money Laundering" held at the University of Münster in July 2011. This paper is a shorter version of a paper that addresses many of the same themes in more detail ("Combining Psychology and Economics in the Analysis of Compliance: From Enforcement to Co-operation").



option of evading taxes. In the case of an audit, the individual's cheating is discovered, the individual is fined, and s/he ends up with less money than if all income had been fully declared. However, if no audit takes place, the individual receives a higher income than if s/he had fully declared income. A central conclusion of Allingham and Sandmo (1972) and Srinivasan (1973) was that tax honesty increases with a higher audit probability and more severe fines.

However, there are various difficulties with this economics-of-crime paradigm of tax compliance behaviour. Perhaps the most fundamental problem with this research paradigm is that it is difficult to explain compliance behaviour by the purely financial consideration of enforcement (Webley *et al.* 1991). In this paradigm, it is sufficient to impose controls and sanctions severe enough to ensure compliance, making coercive power a necessary tool for government. However, if enforcement was the only consideration, individuals (especially those whose incomes are not subject to third-party sources of information) should report virtually no income, given the relatively low rates of audits and fines that exist in almost all countries. This type of behaviour is seldom, if ever, seen. A related problem is that the deterrent effects of audits and fines are typically present, but are not always very strong, as demonstrated in a number of studies on European taxpayers – see Kirchler *et al.* (2010) for a comprehensive review and summary of these (and other) studies.

Furthermore, the long-lasting effect of audits and fines is more than questionable. In an experimental setting, Guala and Mittone (2005) found a strong decrease in taxpayers' compliance immediately after an audit, even with no actual changes in enforcement. This so-called 'bomb crater effect' has proven to be quite robust in various experimental studies using European subjects (Kastlunger *et al.* 2009). One possible explanation is that those participants who were punished for incorrect declarations strived to regain their lost money in the following filing periods. Another is that audits and fines may be perceived as a signal of a lack of trust from the authorities, thereby generating a cycle in which mistrust on the part of the taxpayer is created, negative attitudes toward the authorities in general and toward taxes in particular are formed, and a crowding out of the 'intrinsic motivation' to cooperate results (Schmolders 1960; Frey 1997).

All of these results suggest the relevance of other possible *individual* motivations that go beyond narrow

financial considerations to include notions of guilt, shame, morality, altruism, or alienation. These results also suggest that individuals may be motivated by *group* notions like social norms, social customs, fairness, trust, reciprocity, tax morale, and even patriotism, as well as by the public goods that taxes finance. More broadly, they suggest the relevance of other 'actors in the field', which necessarily leads to consideration of the ways in which these various actors interact.

For example, consider these 'actors in the field'. Taxes are paid not simply by a single taxpayer. Rather taxes are paid by all of the taxpayers of a state earning a taxable income, often with the assistance of tax accountants, collected by the tax authorities, and spent by the political representatives of the state. The combined activities of the responsible government, the tax authorities, the tax accountants, and all taxpayers are mutually related. The focus on a single taxpayer in the standard portfolio model of tax compliance behaviour necessarily neglects these other actors and their complex interactions.

Consider the *government*. By this we mean the elected representatives who are responsible for determining the various features of the tax system imposed on the taxpayers. Furthermore the way of communicating to the citizens the decisions on taxes and on spending are important aspects of the actions of the government. Laws are often not clearly formulated and comprehensibly communicated, as suggested by the fact that the reading skills required to understand legal texts in many western countries like Britain are much higher than the average reading ability in the populations.

Another actor is the *tax authorities* (or the tax administration), who act under the mandate of the government. The tax authorities offer services, implement controls, and impose punishments according to their conception of the motives driving the behaviour of the taxpayers.

Tax accountants often act as intermediaries between authorities and taxpayers, assisting taxpayers in the determination of taxpayer liabilities. In this, it is often assumed that the purpose of tax accountants is to reduce the tax load of their clients by all available means. In fact, Sakurai and Braithwaite (2003) found out that the majority of taxpayers expect their accountants to fill in their tax declarations correctly.

Finally, the decision of a *single taxpayer* on whether to cooperate depends on his or her own conceptions

and judgments about the activities of *all other taxpayers*. As emphasized by Kirchler (2007), it has frequently been observed that the willingness to pay taxes increases with a rising awareness of tax laws and relevant rules. It has also been observed that social norms can be a strong regulative of behaviour and that citizens often have a pronounced sense of justice and respond to violations of the principles of justice. Finally, it has been observed that the individual motivation for cooperation or evasion varies across taxpayers.

Consequently, this early paradigm of tax compliance behaviour as an individual decision under risk neglects many essential elements. It focuses on only one motivation (e.g. a purely rational benefit-cost calculus) to the exclusion of other individual and group considerations. It largely ignores other actors like the government, the tax authorities, tax accountants, and all other taxpayers. It also neglects the psychological and social aspects of the interaction dynamics between these agents. Other research paradigms attempt to address these elements.

Paradigm (2): tax compliance behaviour as a social contribution dilemma

Taxpayers often recognize that their taxes are used for the community welfare, and most understand that taxes need to be paid to finance public goods. Nevertheless, individuals may also doubt whether the taxes that they pay are being spent efficiently. They may also suspect that some individuals may not pay their taxes while still enjoying the public goods. This raises a ‘social contribution dilemma’ (or a ‘free-rider problem’), where personal gains work against the collective good.

More precisely, Dawes (1980) defined a social dilemma as a situation in which an individual’s interests are opposed to those of the community. By acting selfishly, an individual can benefit. However, if most individuals similarly decide to maximize their own individual profit, then everyone is harmed because the public goods are not provided. In laboratory experiments, this social dilemma can be easily created (Davis and Holt 1993). Participants are endowed with money and are free to contribute any given amount to a collective account. The experimenter tells the participants that the collected sum will be increased by a fixed factor, and returned to the participants in equal proportions. If all players are uncooperative, then

nothing can be redistributed from the collective account, and everyone is left with only their original endowed money. If everyone cooperates, then the collected amount is increased by the fixed factor, and everyone is better off relative to the uncooperative outcome.

The crucial question is how to influence the willingness to cooperate. In the laboratory, the ‘experimenter’ is essentially the ‘government’, and can be assumed to act honestly. However, it cannot be assumed that the other players (e.g. the ‘taxpayers’) can be trusted, and typically they do not trust each other. Even so, there is some experimental evidence that cooperation increases when subjects are allowed to communicate, when they set the rules of the game themselves, and especially when any defection is announced in public (Wahl, Muehlbacher and Kirchler 2010).

These experimental results are also supported by empirical evidence in regionally limited areas with direct democracy. For example, the cantons in the east of Switzerland approach the highest level of tax honesty relative to other countries and regions (Feld and Matsusaka 2003; Muehlbacher *et al.* 2008). Similarly, Rothstein (2000) reported an encounter with a Russian tax official who argued, that although Russians cherish the public goods financed by tax payments, most of them do not want to pay taxes because of the high corruption and lax social norms to cooperate. To increase compliance, he argued that two conditions need to be fulfilled, both of which act broadly to increase ‘trust’: taxpayers need to believe that other taxpayers are paying their shares, and the tax authorities must ensure that the taxes are invested in the public welfare rather than filling the pockets of tax administrators or other government officials. Put differently, both *interpersonal* trust and *institutional* trust are of paramount importance for ensuring cooperation.

Overall, however, the social contribution dilemma research paradigm remains largely oriented toward an individual taxpayer as rational and maximizing, and the suspicion remains that an individual would not behave cooperatively if able to hide in the anonymity of the masses. Further, although taxpayer interactions with other taxpayers *via* the group are now recognized, other types of interactions – indeed, other actors – are not considered. Finally, much of this research continues to view all individuals as the same. The next research paradigm focuses largely on this last omission.

Paradigm (3): tax compliance behaviour as behaviour of many different taxpayers

The economics-of-crime approach tends to view each taxpayer as the same, motivated by the same type of utilitarian consequentialism that requires individuals to evaluate different states of the world purely on the financial outcomes. However, it is obvious that taxpayers cannot be perceived as a homogeneous group. Some individuals may be motivated only by financial outcomes, but others may have different preferences, including nonfinancial considerations like guilt, altruism, fairness, or reciprocity. Furthermore, the process by which a different outcome is attained often matters. In short, people exhibit great diversity in their behaviour, and a research paradigm must recognize this 'full house' of behaviours (Alm 2012).

For example, the opportunity for cheating has been shown to matter, and this opportunity differs across individuals. Employees in many countries have their taxes directly deducted from their salary with little opportunity to cheat. Even though self-employed individuals are also required to pay various taxes, the self-employed have a much greater opportunity to cheat because they are not subject to employer source-withholding and must, instead, pay taxes out of their own pockets. In fact, there is some evidence that there is more evasion on such out-of-pocket-payments (Kirchler, Maciejovsky and Weber 2005).

However, the general opinion that the self-employed are always unwilling to pay their taxes is false. Although the self-employed when young and inexperienced show a greater tendency towards evasion, this tendency decreases with work experience (Kirchler 1999). This behaviour may occur because increasing experience leads to the establishment of separate 'virtual' accounts for tax debts and own money.

This behaviour may also occur because of individual differences in morality. Such differences have been shown in a natural field experiment investigating the honesty of Austrian newspaper purchasers (Pruckner and Sausgruber 2012). Sunday newspapers in Austria are placed in plastic bags attached to street lanterns, and anyone who wishes to buy a paper is asked to put money into a fixed cashbox. However, there is no monitoring, so that individuals may pick up a newspaper without making any payment. Pruckner and Sausgruber (2012) found that approximately one-third of the (observed) customers paid at least part of the price, while the other two-thirds did not pay any-

thing at all. However, when a message thanking customers for their honesty was added to the plastic bag, they found that cooperation increased.

All of these results are consistent with work by Braithwaite (2009), who has argued that taxpayers differ strongly in their motivations. She distinguishes five 'motivational postures'. 'Commitment' and 'capitulation' both combine views that express a responsibility to cooperate. Other postures express a negative tendency to cooperate. 'Resistance' is characterized by doubt regarding the good intentions of the government; 'disengagement' refers to individuals who have abandoning the struggle for their own rights and see no sense in cooperating; 'game playing' denotes taxpayers who refuse to act according to the law, and see the law as something that can be used to their own advantage. Braithwaite (2009) uses this framework to argue for a differential approach by the authorities, and one that emphasizes that taxpayers should be dealt with according to their underlying motivational posture. A service orientation is needed for some taxpayer segments, while 'an iron fist in a velvet glove' should await those who repeatedly and deliberately violate the law.

However, the taxpayer remains the centre of attention, and other actors are more or less neglected. Furthermore, the tax authorities themselves are not questioned. The next research paradigm addresses these last limitations.

Paradigm (4): tax compliance behaviour as a psychological contract

A more recent research paradigm emphasizes that tax compliance behaviour can be broadly viewed as a 'psychological contract' between taxpayers, the tax authorities, and the government. Central to this contract is the broad notion of a 'social norm' of behaviour (Elster 1989).

There is no one single definition of a social norm. Even so, it is now widely accepted that a social norm can be distinguished by the feature that it is process-oriented, unlike the purely outcome-orientation of individual rationality. It also represents a pattern of behaviour that is sustained largely by social approval or disapproval: if others behave according to some socially accepted mode of behaviour, then the individual will behave appropriately, but if others do not behave in this way, then the individual will respond in

kind. This factor suggests that an individual will comply as long as s/he believes that compliance is the social norm (however defined); conversely, if non-compliance becomes pervasive, then the social norm of compliance disappears. More broadly, a social norm suggests that the nature of one's social interactions with others affects one's own compliance decision.

The presence of a social norm is also consistent with many other approaches, including those that rely upon social customs, intrinsic motivation, tax morale, civic duty, appeals to patriotism or conscience, or feelings of altruism, morality, guilt, and alienation. For example, Braithwaite (2009) argues that most people have an 'intrinsic motivation' to cooperate. Similarly, Schmolders (1960) and Frey (1997) define 'tax morale' as an intrinsic motivation to pay one's taxes, so that tax morale is anchored in the consciousness to be a citizen as a basis to accept one's tax duty and acknowledge the sovereignty of the state. Orviska and Hudson (2002) link tax morale to the concept of civic duty, proposing that people are motivated by a sense of responsibility and loyalty to society. Responsible citizens are said to be collaborative, even if the system would allow for non-compliance, because their behaviour is not externally regulated by controls and sanctions, but rather by a concern for society. This intrinsic motivation to cooperate can be 'crowded out' by exaggerated punishments for non-compliance or inadequate rewards for cooperation (Frey 1997), as shown by in experimental work by Gneezy and Rustichini (2000). In empirical work, Alm and Torgler (2006) find significant differences in tax morale across European countries.

Indeed, inspired by the concept of a 'psychological contract' between employees and management in organizations, Feld and Frey (2007) have argued for maintaining a good cooperative relationship between authorities and taxpayers, one that goes beyond legal regulations. Building on a norm of reciprocity, they suggest that the commitment of one party requires an equivalent commitment of the other party. By focusing on the reciprocity of commitments between authorities and taxpayers, the usual hierarchical and authoritarian structure often reflected in the formulation of tax laws seems obsolete, and the possibility of an adverse reaction to enforcement seems plausible. The psychological contract therefore implies that citizens will entrust their money to the government and the tax authorities to use it for sensible projects. As long as the tax authorities and elected politicians do

not disappoint the trusting citizens, taxpayers will cooperate to ensure the provision of public goods. If this psychological contract is violated, taxpayers will no longer cooperate by paying their taxes.

Of some relevance here is the dynamics of power and trust between the various actors. 'Power' can be defined as the potential and perceived ability of a party to influence another party in an intended way (Russell 1986). The most prominent psychological taxonomy stems from French and Raven (1959), who distinguish between 'coercive power', 'reward power', 'legitimate power', 'expert power', 'referent power', and 'information power'. Also useful here are two meta-factors: 'harsh power', which combines coercive and reward power, and 'soft power', which includes legitimate, expert, referent, and information power (Raven, Schwarzwald and Koslowsky 1998). There are also different notions of 'trust' (Castelfranchi and Falcone 2010). Most definitions distinguish trust based on automatic, intuitive, or affective processes (or implicit trust), from trust determined by the motivation, benevolence, goal achievement, and dependency on trustees (or reason-based trust).

Several studies in less applied fields of research have argued that exerting power leads to negative effects on trust, by evoking suspicion and mistrust (Gambetta 1988). This result is consistent with a crowding out of the intrinsic motivation to cooperate (Frey 1997; Feld and Frey 2007). However, some studies have suggested that power affects trust positively (Bachmann 2001). For example, depersonalized forms of power (e.g. technical standardization, trade associations) can be perceived as a necessary precondition for trust.

There are also some studies that examine the opposite question: how does trust affect power? There is some evidence that trust might decrease the perceived level of power (Nooteboom 2002). Trust can make measures directed at enforcing rule compliance unnecessary, thus making the exertion of power redundant (Gulati 1995). However, trust may also increase power. If one of the involved parties is assumed to be trustworthy and able to exercise legitimate power, then other party is more likely to be compliant, therefore increasing the power of the first party (Tyler 2006).

Overall, the evidence on the various interactions of trust and power remains somewhat murky, and requires additional research. Nevertheless, the assumption of a psychological contract shifts attention away from taxpayers acting alone to the relation-

ship between taxpayers (and their accountants), the government, and the tax authorities. All actors are now seen as partners in a cooperative relationship.

Towards a synthesis

How – if at all – can these various research paradigms be combined into a single framework? One promising approach has been labelled the ‘slippery slope framework’ (Kirchler, Hoelzl and Wahl 2008). This framework recognizes the relationship between all actors – taxpayers (including tax accountants), tax authorities, and the government – and it considers the many possible avenues of their interactions, all as a determining factor of taxpayer compliance behaviour. All actors and their relationships need to be taken into account, and all interactions need to be structured in a way that promotes cooperation. The government and the authorities are no longer assessed as superior agencies that force legal compliance in general and tax honesty in particular, but are seen as servants of the citizens acting for the well-being of the community. Instead of concentrating on the enforcement of compliance, importance is granted to shaping the interaction as to promote mutual trust and cooperation. This corresponds to the ‘trust paradigm’ that Alm and Torgler (2011) identify as one of the three paradigms of tax administration (in addition to the traditional ‘enforcement paradigm’ in which taxpayers are treated as potential criminals and the ‘service paradigm’ that acknowledges the necessity to ease tax honesty by way of service offerings). Tax authorities are to provide services to taxpayers that facilitate compliance with the law. The ‘trust paradigm’ emphasizes the importance of building trust between interacting parties, based on the expectation of taxpayers and tax authorities that the other party will act beneficially, rather than detrimentally (Gambetta 1988).

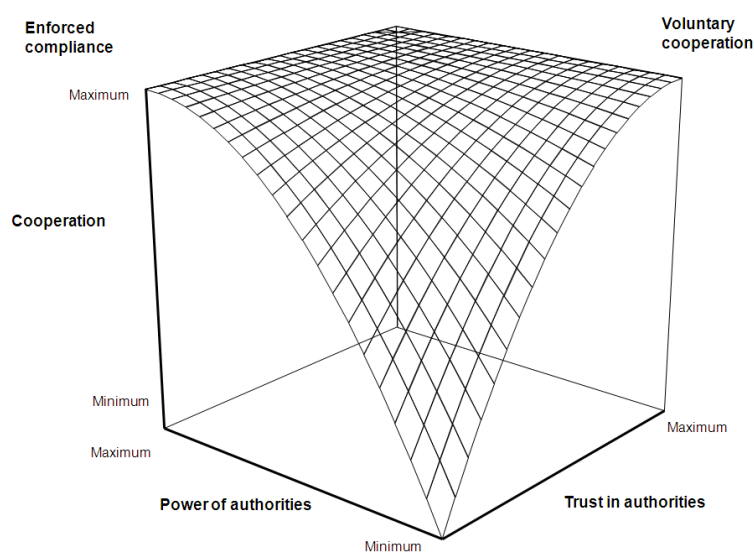
The slippery slope framework distinguishes between two types of tax honesty: *voluntary compliance* and *enforced compliance* (see Figure 1). These behaviours depend, in turn, on the power of the authorities and on the *trust*

that individuals have in the authorities. Voluntary compliance depends primarily on trust in the state and its authorities, which is influenced mainly by perceptions of fairness and social norms and therefore may be better entitled *voluntary cooperation* (as in Figure 1). If taxes are not paid voluntarily, tax honesty can also be ensured by enforcing citizens to pay under the precondition that the authorities have the power to exert sufficient deterrence pressure, including (perceived) audit frequency and severity of fines. It is assumed that tax payments are influenced by trust and power of authorities: if both trust and power are at a minimum level, tax payments are assumed to be low and taxpayers will act selfishly by maximizing their own gains through tax evasion. When trust in authorities increases, tax payments are also assumed to increase. Furthermore, if the power of authorities (including the ability to detect and punish tax fraud) increases, then tax payments are expected to increase as well.

Wahl, Kastlunger, and Kirchler (2010) empirically tested the basic assumptions of the slippery slope framework with a computer-aided experiment. Participants were randomly presented with one of four different descriptions of a fictitious country, in which the authorities were characterized as either trustworthy or untrustworthy on the one hand and as either powerful or powerless on the other hand. Their results showed that participants paid significantly

Figure 1

THE SLIPPERY SLOPE FRAMEWORK OF TAX COMPLIANCE BEHAVIOUR



Source: Kirchler, Hoelzl and Wahl (2008).

more taxes when power and trust were high compared to the other conditions, as suggested by the framework. They also found that voluntary compliance was highest when the authorities were presented as trustworthy and powerful, while enforced compliance was highest when authorities were portrayed as powerful, but not trustworthy. An online experiment by Wahl, Kastlunger, and Kirchler (2010) and two surveys of real-world taxpayers (Muehlbacher, Kirchler and Schwarzenberger 2011; Muehlbacher, Kogler and Kirchler 2011) have also confirmed the usefulness of the slippery slope framework. Even so, the power and the trust dimensions in the framework are likely to affect each other, and therefore may have complex interactions and dynamics. Furthermore, as suggested by Alm and Torgler (2011), it may be useful to explicitly add an additional dimension of action by the authorities, one that corresponds to their service paradigm. As noted earlier, all of these dimensions require additional research.

Conclusions

There is little doubt that we have learned much in our understanding of tax compliance behaviour. There is also little doubt that there are still major gaps in our understanding. The dominant trend in tax compliance behaviour research indicates a clear move from a paradigm whereby an individual taxpayer is seen as a selfish individual who maximizes his own financial gain, to paradigms that recognize the differences in individuals, their different motivations, the different actors, and the different climates in which all of these actors interact. These paradigms continue to rely on an economic framework, but they also recognize insights from other disciplines, especially psychology. Indeed, we believe that all research paradigms offer essential contributions to deepen understanding of tax compliance behaviour, and we also believe that an integration of all findings – although not easy to achieve – offers the most promising path ahead. It is especially important to recognize the insights offered by these different research paradigms in devising policies to combat tax evasion.

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Zweiter Beitrag: Steuern: Widerstand und Kooperation

Kirchler, E., & Gangl, K. (in Druck). Steuern: Widerstand und Kooperation. In Sedmak, C. (Hg.), *Erbschaftssteuern im Kontext*. Wiesbaden: Verlag für Sozialwissenschaften.

Steuern: Widerstand und Kooperation

Kirchler, E. & Gangl, K.

Nach dem Fall von Lehman Brothers in den USA, der weltweit diskutierten Finanz- und nachfolgenden Wirtschaftskrise, ist die Staatsverschuldung zum medialen Dauerbrenner geworden. Um die Verschuldung und Überschuldung europäischer Staaten zu entschärfen, werden Maßnahmen diskutiert, die von ausgabenseitigen Einsparungen bis zur Erhöhung bestehender und Einführung neuer Steuerarten reichen (Schlager 2011). Dass Steuern generell und neue Steuerarten speziell von Steuerzahlern allenfalls unwillig akzeptiert werden, überrascht nicht. Manche Steuerarten scheinen von der Bevölkerung aber ganz besonders vehement abgelehnt zu werden, besonders dann, wenn die Einkommens- und Vermögensarten mit starken Gefühlen verbunden sind. Beispielsweise war die Auseinandersetzung darüber, ob das in Österreich übliche 13. und 14. Monatsgehalt besteuert werden soll, für den Finanzminister verloren, als die Sachargumentation auf die emotionale Ebene der Besteuerung von Weihnachts- und Urlaubsgeld gehoben wurde (Kirchler 1997). Auch die Erbschafts- oder Schenkungssteuer dürfte vor allem emotional gefärbten Widerstand hervorrufen. Die Notwendigkeit neuer Steuerarten wird meist mit Argumenten der Fairness und sozialen Gerechtigkeit begründet. Die Wahrnehmung von Gerechtigkeit wird auch als eine der wichtigsten Determinanten der Steuerehrlichkeit bestätigt (Braithwaite 2003c; Kirchler 1998; Schmolders 1960; Taylor 2003). Bezüglich der Erbschafts- und Schenkungssteuer, argumentieren sowohl Befürworter als auch Gegner mit dem Verweis auf soziale Gerechtigkeit. Befürworter betonen, die Steuer würde zu einer gerechteren Lastenverteilung zwischen armen und wohlhabenden Bevölkerungsschichten führen. Vermögende Bürger sollen mehr zur Finanzierung von Staatsausgaben beitragen als einkommensschwache Gruppen (Berka & Thoman 2011; Schratzenstaller-Altzinger 2011). Die

Erbschafts- und Schenkungssteuer würde auch die „Startunterschiede“ zwischen Erben großer Vermögen und anderen nivellieren, was gerecht sei, nachdem die Erben vermögender Eltern nicht selbst das Vermögen geschaffen hätten und deshalb ohne Eigenleistung begünstigt werden. Gegner der Erbschafts- und Schenkungssteuer argumentieren, die Steuer sei ungerecht, weil sie den Substanzverzehr des Erbes forcieren (beispielsweise dann, wenn besteuerte Vermögensobjekte verkauft werden müssen, um Steuern zahlen zu können). Außerdem kommt die Erbschafts- und Schenkungssteuer einer Doppelbesteuerung gleich, da das vererbte oder verschenkte Vermögen bereits einmal versteuert worden war. Schließlich wird angeführt, dass mit der Erbschafts- und Schenkungssteuer nur kleine und mittlere Vermögen steuerlich erfasst werden könnten, da große Finanzvermögen flexibel von einem Land in ein anderes transferiert werden können und damit dem Fiskus entgehen (Schratzstaller-Altzinger 2011). Die Flucht vor der Steuer oder Hinterziehung verlangen seitens des Staates Maßnahmen, die nicht nur kostspielig sind, sondern auch den Staat zum Gegner der Bürger degradieren können.

Um die Steuerehrlichkeit zu fördern werden einerseits Kontrollen und Strafen bei illegalem Verhalten diskutiert, andererseits werden sozialpsychologische Bedingungen für Steuerehrlichkeit proklamiert. Die Effektivität von Zwang durch Kontrollen und Strafen wird zunehmend infrage gestellt und verlangt, Kooperation durch die Schaffung und Stabilisierung eines Vertrauensklimas zu fördern (Alm, Cherry, Jones, & McKee 2010; Alm & Torgler 2011; Kirchler, Hoelzl, & Wahl 2008; Rainey & Thompson 2006). Im vorliegenden Beitrag werden Determinanten der Steuerehrlichkeit beschrieben. Zuerst werden Zusammenhänge zwischen soziodemographischen Charakteristika und Steuerverhalten erörtert, anschließend werden ökonomische Variablen, wie Einkommen, Steuerrate, Prüfwahrscheinlichkeit und Strafhöhe diskutiert und schließlich werden Effekte psychologischer Variablen, wie Wissen über Steuergesetze, Einstellungen, Normen, Fairness und Verhaltensmotive beschrieben. Im nächsten

Teil der Arbeit werden Modellen der Steuerehrlichkeit vorgestellt: Das klassisch-ökonomische Rationalmodell, das Compliance-Model der Australian Tax Administration (ATO) und das Slippery Slope Framework (SSF).

1. Determinanten der Steuerehrlichkeit

Wir unterscheiden zwischen drei Gruppen von Determinanten: Soziodemographische, ökonomische und sozialpsychologische Determinanten.

1.1 Soziodemographische Determinanten

Die soziodemographischen Charakteristika, die in empirischen Studien mit Steuerehrlichkeit in Verbindung gebracht werden, sind vor allem das Geschlecht, Alter und der Beruf der Steuerzahler (Torgler 2006; Wenzel 2002). Trotz mancher inkonsistenter Befunde ist anzunehmen, dass Frauen, ältere Personen und Angestellte eher ihre Steuern ehrlich abführen als Männer, jüngere Personen und Selbstständige.

Frauen neigen wahrscheinlich dann zu höherer Steuerehrlichkeit als Männer, wenn sie sich mit ihrer sozialen Rolle identifizieren (Kastlunger, Dressler, Kirchler, Mittone, & Voracek 2010). Identifikation mit der traditionellen weiblichen Rolle bedeutet, dass pro-soziales Verhalten, hohe moralische Standards und damit auch Ehrlichkeit in Steuerangelegenheiten als bedeutsam angesehen werden (Fallan 1999; Kastlunger et al. 2010; Torgler 2006).

Ältere Personen werden häufig als steuerehrlicher beschrieben als jüngere. Dafür dürfte es mehrere Ursachen geben. Ältere Steuerzahler verfügen über mehr Wissen in Steuerangelegenheiten als jüngere Steuerzahler, verstehen Steuergesetze besser und sind deshalb weniger misstrauisch gegenüber der Finanzbehörde (Wenzel 2002). Fundiertes Wissen befähigt dazu, Steuern auf legalem Wege zu vermeiden (Wenzel 2002). Ältere Steuerzahler verfügen auch

über mehr Erfahrung in Steuerangelegenheit als jüngere. Sie werden von Steuervorschreibungen weniger häufig überrascht, antizipieren ihre Steuerschulden und nehmen vielleicht öfter eine „mentale Buchführung“ ihrer finanziellen Mittel vor als jüngere (Muehlbacher & Kirchler 2010). Insbesondere Selbstständige mit längerer Berufserfahrung dürften mental Buch und ein mentales Konto für Steuerschulden führen. Einnahmen werden dann nicht als „eigenes Geld“ gesehen, sondern Bruttobeträge werden differenziert in Umsatzsteuer, Einkommenssteuer, Nettoeinkommen etc. und nur über das Nettoeinkommen wird verfügt. Wenn Selbstständige ohne Berufserfahrung nicht mentale Buchführung betreiben und ihre Einnahmen insgesamt als ihnen zur Verfügung stehendes Geld betrachten, dann dürfte die Bezahlung der Steuern oft deshalb problematisch sein, weil das Gefühl besteht, Steuern aus der „eigenen Tasche“ zahlen zu müssen und finanzielle Reserven zur Bezahlung der Steuerschulden fehlen (Muehlbacher & Kirchler 2010). Ältere Steuerzahler könnten auch sensibler auf mögliche Strafen reagieren als jüngere (Torgler 2006). Wenn mit zunehmendem Alter der materielle Besitz steigt, könnten ältere Steuerzahler deshalb ehrlicher sein als jüngere, weil sie ihr Vermögen nicht durch risikoreiches Steuerverhalten gefährden wollen. Zudem könnten sie befürchten, dass Steuerhinterziehung und Strafen ihre Reputation in ihrem sozialen Netz gefährdet (Torgler 2006). Schließlich wird vermutet, dass ältere Steuerzahler eine positivere Einstellung zum Staat und der Gemeinschaft entwickelt haben als jüngere (Kirchler 2007; Torgler 2006).

Bezüglich der Unterschiede zwischen Angestellten und selbstständigen Steuerzahlern wird vermutet, dass Selbstständige eher zu Hinterziehung neigen, weil sie mehr Möglichkeiten dazu haben (Engström & Holmlund, 2009). Im Gegensatz zu Selbstständigen und Unternehmern erhalten Arbeiter und Angestellte ihr Einkommen netto ausbezahlt. Selbstständige und Unternehmer zahlen ihre Abgaben aus den Einnahmen und haben „Gestaltungsmöglichkeiten“ (Antonides & Robben 1995; Webley, Robben, Elffers, & Hessing 1991). Selbstständige gelten

deshalb auch als besondere Risikogruppe. Unterschiede zwischen Angestellten und Selbstständigen werden häufig anhand von Framing-Effekten und der Prospekt Theorie erklärt (Kahneman & Tversky 1979). Je nachdem ob ein Gewinn oder ein Verlust erwartet wird, neigen Menschen zu risikoaversen oder riskanten Entscheidungen. In Gewinnsituationen ist eher risikoscheues, in Verlustsituationen risikoreiches Verhalten zu beobachten. In Gewinnsituationen scheuen Individuen das Risiko, um einen sicheren Gewinn nicht zu gefährden. In Verlustsituationen gehen sie ein Risiko ein, mit dem Ziel, den Verlust auszugleichen oder zu minimieren (Kahneman & Tversky 1979). Auf den Steuerkontext bezogen bedeutet dies, dass Steuerzahler die sichere Option der ehrlichen Steuerentrichtung wählen, wenn sie Steuern nicht als Verlust erleben, aber zur Steuerverkürzung neigen, wenn sie einen Verlust wahrnehmen. Erscheinen Steuern nicht als Verlust, so dürften Steuerprüfwahrscheinlichkeit und gegebenenfalls Strafen effektiver sein, als im Falle eines Verlusterlebens. Beispielsweise konnte empirisch nachgewiesen werden, dass Steuerzahler ehrlicher sind, wenn sie periodisch erhöhte Steuervorschreibungen und am Ende des Jahres eine Steuerrückzahlung erhalten, als wenn die Vorschreibungen gering waren und eine Nachzahlung zu leisten war. Die Rückzahlung erscheint als Gewinn, der nicht mit riskanten Steuergestaltungen gefährdet wird, während eine Nachzahlung als Verlust erlebt wird, der durch Steuerhinterziehung reduziert werden könnte (Schepanski & Kelsey 1990).

Selbstständige erleben Abgaben, die sie „aus der eigenen Tasche zahlen“, eher als Verlust als Nettolohnempfänger. Sie dürften deshalb und aufgrund der größeren Möglichkeiten, Einkommen zu verschweigen beziehungsweise ungerechtfertigte Abgaben geltend zu machen, riskanter agieren. Selbstständige könnten Steuern auch als Einschränkung ihrer unternehmerischen Pläne und Freiheit wahrnehmen und daher mit Widerstand reagieren (Kirchler 1999).

1.2 Ökonomische Determinanten

Ökonomische Determinanten der Steuerehrlichkeit umfassen die Einkommenshöhe, Steuerrate, Prüfungswahrscheinlichkeit und Steuerstrafe (Allingham & Sandmo 1972). Aus theoretischer Sicht sind Steuerzahler umso ehrlicher je höher die Prüfungswahrscheinlichkeit und andgedrohte Strafe bei Hinterziehung sind. Bezüglich Einkommenshöhe und Steuerrate kommen die theoretischen Überlegungen und empirischen Studien zu unterschiedlichen Aussagen (Allingham & Sandmo 1972). Allerdings kann der postulierte Effekt der Prüfungswahrscheinlichkeit und der Steuerstrafe empirisch auch nicht überzeugend nachgewiesen werden (Alm, Sanchez, & de Juan 1995; Clotterfelter 1983; Fischer, Wartick, & Mark 1992; Park & Hyun 2003; Pommerehne & Weck-Hannemann 1996).

Bezüglich des Einkommens, kann angenommen werden, dass die Steuerehrlichkeit sinkt, wenn das Einkommen gering ist; es könnte auch vermutet werden, dass bei höherem Einkommen Steuerzahler unehrlicher sind (Andreoni, Erard, & Feinstein 1998). Bezüglich Steuerrate sind die Überlegungen ähnlich widersprüchlich: Zum einen kann angenommen werden, dass bei hohen Steuerraten der Druck auf Steuerzahler enorm ist und sie deshalb Steuern hinterziehen; zum anderen kann angenommen werden, dass bei geringen Steuerraten auch die Strafen bei Hinterziehung gering ausfallen und deshalb die Tendenz zur Unehrlichkeit steigt.

Kontrollen und Strafen werden in klassisch-ökonomischen Theorien über deviantes Verhalten als effektive Erziehungsmaßnahmen angesehen (Becker 1968). Effektive Kontrollen und Strafen verändern die Nutzenfunktion eines Steuerzahlers derart, dass das kurzfristig gewinnbringende deviante Verhalten, zum Beispiel Steuerhinterziehung, unterlassen wird (Becker 1968). Der ökonomische Ansatz, Steuerhinterzieher durch Kontrollen und Strafen vor Hinterziehung abzuschrecken, gilt auch gegenwärtig als brauchbare Strategie der Steuerbehörden, um Steuerhinterziehung einzudämmen (Alm et al. 2010; Kirchler 2007; Rainey & Thompson

2006). Die empirische Forschung bestätigt tatsächlich, dass Kontrollen und Strafen unter bestimmten Bedingungen wirken; allerdings sind die Effekte insgesamt gering und manchmal wurden gegenteilige als erwartete Effekte verzeichnet (Feld & Frey 2007; Fischer et al. 1992).

Die Wirkung von Kontrollen und Strafen scheint davon abhängig zu sein, zu welchem Zeitpunkt der Berufstätigkeit einer Person, beispielsweise eines Selbstständigen, Kontrollen und Strafen stattfinden. In Laborstudien konnte gezeigt werden, dass Kontrollen zu Beginn einer Berufstätigkeit dazu führen, dass die Steuerehrlichkeit steigt und auch bei Reduktion der Kontrollwahrscheinlichkeit im Lauf der Zeit hoch bleibt (Guala & Mittone 2002). Im Gegensatz dazu führen Kontrollen, die zu einem späteren Zeitpunkt eines „Steuerlebens“ stattfinden dazu, dass die Wahrscheinlichkeit kontrolliert und bestraft zu werden unterschätzt wird. Die Steuerehrlichkeit bleibt in diesem Fall auch dann niedrig, wenn die Prüfwahrscheinlichkeit ansteigt (siehe auch Kastlunger, Kirchler, Mittone, & Pitters 2009).

Kontrollen und Strafen dürften unterschiedlich effektiv sein. Häufig wird berichtet, dass die Prüfwahrscheinlichkeit effektiver sei als Strafen (Fischer et al. 1992). Dies könnte damit zusammenhängen, dass Steuerprüfungen als unangenehm empfunden werden, während Strafen unter Umständen als „Preis“ wahrgenommen werden, der für entdeckte Hinterziehung zu zahlen ist. In einer Umfragestudie unter mehr als 800 Unselbstständigen und über 1300 selbstständigen Steuerzahlern in den Niederlanden konnte gezeigt werden, dass die Prüfwahrscheinlichkeit positiv mit der Steuerehrlichkeit sowohl von Angestellten als auch Selbstständigen korreliert, während die Strafhöhe nur in der Gruppe der selbstständigen Steuerzahler einen positiven Effekt auf die berichtete Steuerehrlichkeit hatte (Gangl et al. in Arbeit).

In Laborexperimenten, in welchen sequenzielle Steuerzahlungen untersucht wurden, konnte gezeigt werden, dass die Teilnehmer nach einer erfolgten Prüfung vermehrt Steuern hinterzogen. Steuerprüfungen führten also nicht zu höherer Steuerehrlichkeit, sondern in den

nachfolgenden Steuerperioden zum Gegenteil (Mittone 2006). Nach einer Prüfung dürften die Teilnehmer in den Experimenten annehmen, dass die Wahrscheinlichkeit einer unmittelbar folgenden Prüfung gering ist und deshalb Hinterziehung mit großer Wahrscheinlichkeit unentdeckt bleibt (Mittone 2006). Zudem könnten Steuerzahler nach einer Prüfung und erfolgten Strafe versuchen, das Bußgeld in der nächsten Zukunft durch Hinterziehung zurückzuerhalten (Maciejovsky, Kirchler, & Schwarzenberger 2007). Schließlich besteht die Gefahr, dass Kontrollen und Strafen die intrinsische Motivation zur Kooperation von Steuerzahlern gefährden (Feld & Frey 2002, 2007; Kirchler et al. 2008).

1.3 Psychologische Determinanten

Psychologische Determinanten des Steuerverhaltens umfassen subjektives Wissen und Vorstellungen über Steuern, Einstellungen zu Steuern, Normen, Fairnessüberlegungen und die Motivation zur Kooperation (Kirchler 2007). Insgesamt zeigt sich, dass fundiertes Wissen über Steuern, eine positive Einstellung und Motivation gegenüber Steuern, klare Normen zur Ehrlichkeit und die Wahrnehmung eines gerechten Steuersystems positiv mit Steuerehrlichkeit korrelieren.

Menschen kooperieren umso eher mit den Behörden, je mehr sie subjektiv das Gefühl haben, über das Steuersystem Bescheid zu wissen (Lewis 1978; Niemirowski et al. 2002). Zahlreiche Studien deuten aber darauf hin, dass nur ein sehr geringer Prozentsatz der Steuerzahler meint, das Steuersystem wirklich zu verstehen. In einer Studie, die in Australien durchgeführt wurde, waren etwa nur 12 Prozent der Befragten der Meinung, die Gesetze zu kennen und zu verstehen (Sakurai & Braithwaite 2003). Um die ziemlich komplexen Steuergesetzestexte zu verstehen, ist ein hohes Leseniveau erforderlich (Lewis 1982). Für das Steuergesetz der USA und in UK war zum Zeitpunkt der Studien ein Leseniveau notwendig, dass

nach 12 bis 13 Jahren erreicht werden kann; für das australische Steuergesetz waren zumindest 17 Jahre notwendig (Lewis 1978). Obwohl die Komplexität des Steuersystems als Problem anerkannt wird, scheint es, dass die Steuergesetze an Umfang zu- statt abnehmen (Owens & Hamilton 2004). Ohne angemessenes Verständnis der Steuergesetze kommt es nicht nur zu Fehlinterpretationen und damit zu fehlerhaften Steuererklärungen, sondern auch zu Misstrauen gegenüber den Behörden und Ablehnung der Steuern (Kirchler 2007; Niemirowski et al. 2002). Abgesehen davon, dass eine Vereinfachung der Steuergesetze notwendig ist, könnten Schulungen für junge Selbstständige, eine gezielte Ausbildung in der Schule und zielgerichtete Unterstützung seitens der Steuerbehörden bei Steuerfragen die Einstellungen gegenüber Steuern und die Steuerehrlichkeit positiv beeinflussen (Alm et al. 2010; Niemirowski et al. 2002).

Einstellungen gegenüber Steuern beruhen auf den subjektiven Vorstellungen, Interpretationen oder Mythen über Steuern und den Staat. Einstellungen drücken aus, ob Steuerzahler Steuern akzeptieren oder ablehnen (Kirchler 2007). Wenn Steuerzahler frei zum Begriff „Steuern“ assoziieren, werden zahlreiche negative Meinungen geäußert (Kirchler 1998; Schmolders 1960). Ungefähr ein Drittel aller produzierten Assoziationen zu Steuern sind negativ und beziehen sich auf zu hohe Steuern oder zu viele Steuerarten (Schmolders 1960). Dabei scheinen bei Selbstständigen die negativen Vorstellungen über Steuern besonders ausgeprägt zu sein, während Beamte verhältnismäßig weniger negative Vorstellungen äußern (Kirchler 1998; Schmolders 1960). Besonders Selbstständige assoziieren zum Thema Steuern, dass diese ihre berufliche Freiheit einschränken, dazu dienen, die Finanzlöcher im Staat zu stopfen, keine faire Gegenleistung geboten wird, dass die Steuergesetze zu kompliziert sind, die bürokratische Arbeit enorm ist und die Arbeit als Selbstständige unattraktiv machen (Kirchler 1998). Steuerreduktion wird generell als Kavaliersdelikt gesehen: Ehrliche Steuerzahler werden zwar positiv wahrgenommen, aber Steuerhinterzieher werden positiver gesehen als „typische“,

durchschnittliche Steuerzahler. Steuerhinterzieher werden als intelligent und hart arbeitend bewertet (Kirchler 1998). Nach Fishbein und Ajzen (1975) führen Einstellungen zu Verhaltensintentionen und erklären einen erheblichen Teil des geäußerten Verhaltens.

Die persönlichen und sozialen Normen über adäquates Verhalten von Steuerzahlern zählen zu den wichtigsten Determinanten der Steuerehrlichkeit (Wenzel 2003). Normen können in persönliche, soziale und gesellschaftliche Normen unterschieden werden (Kirchler 2007; Wenzel 2003). Persönliche Normen sind internalisierte Wert- und Moralvorstellungen. Sie konstituieren einen stabilen Persönlichkeitsfaktor (Wenzel 2004). Persönliche Normen bestimmen, welches Verhalten eine Person als anstrebenswert oder ablehnungswürdig erachtet und determinieren maßgeblich das individuelle Verhalten. Generell sind Steuerzahler mit der internalisierten persönlichen Norm, dass ehrliches Steuerzahlen wichtig ist, auch ehrlicher als andere (Schmölders 1966; Wenzel 2004). Die Wirkung persönlicher Normen dürfte von antizipierten Schuld- oder Schamgefühlen bei Zuwiderhandeln abhängen (Andreoni et al. 1998). Je mehr sich Steuerzahler bei Steuerhinterziehung schuldig fühlen (würden) oder Scham bei Entdeckung von Hinterziehung antizipieren, desto eher werden sie sich kooperativ verhalten (Andreoni et al. 1998). Im Gegensatz zu persönlichen Normen, werden soziale Normen durch das soziale Umfeld vorgegeben (Frey & Torgler 2007; Wenzel, 2004). Je eher ein bestimmtes Verhalten in einer relevanten Vergleichsgruppe von Personen (z. B. Familie, Freunde, Berufsgruppe) akzeptiert wird, desto stärker ist die soziale Erwartung, dass sich eine Person auch danach verhält. Je stärker Steuerzahler den Eindruck haben, dass in ihrem relevanten Umfeld Steuerhinterziehung akzeptiert wird, desto eher werden sie auch selbst Steuern hinterziehen (Frey & Torgler 2007; Wenzel 2004). Gesellschaftliche Normen beziehen sich schließlich auf Verhaltensnormen, die auf gesellschaftlicher oder kultureller Ebene vorgegeben werden (Kirchler 2007). Normen, die von religiösen Institutionen wie der Kirche vorgegeben werden, können zu

gesellschaftlichen Normen gezählt werden. Je stärker auf gesellschaftlicher Ebene Steuerehrlichkeit gefördert wird und die Einhaltung der Steuergesetze seitens der Behörden sichergestellt werden kann, desto eher werden die Einzelnen ihre Steuern ehrlich abführen. Die Bedeutung der gesellschaftlichen Normen wird deutlich, wenn der Anteil der Schattenwirtschaft und damit verbundene Steuer(un)ehrlichkeit verschiedener Länder miteinander verglichen wird. In den USA und in Japan scheint beispielsweise die Steuerehrlichkeit höher zu sein als in Europa und in Europa wird ein starkes Nord-/Südgefälle nachgewiesen (Alm et al., 1995; Alm & Torgler 2006). Um gesellschaftliche Normen zur Kooperation zu fördern, ist es wichtig, die soziale Distanz zwischen Behörden und Bürgern zu reduzieren und das Interaktionsklima zu fördern (Alm & Torgler 2006; Feld & Frey 2002; Kirchler et al. 2008).

Neben persönlichen, sozialen und gesellschaftlichen Normen spielt die Gerechtigkeit des Steuersystems eine bedeutende Rolle (Braithwaite 2003c; Kirchler 1998; Schmolders 1960; Taylor 2003). Dabei werden vor allem drei Arten von Gerechtigkeit differenziert: distributive Gerechtigkeit, prozedurale Gerechtigkeit und retributive Gerechtigkeit (Wenzel 2003). Distributive Gerechtigkeit bezieht sich auf die empfundene Gerechtigkeit bei der Verteilung von Kosten und Nutzen. Wenn die Kosten und der Nutzen auf alle Beteiligten in fairem Verhältnis verteilt werden, resultiert Zufriedenheit und das Gefühl der Gerechtigkeit. Im Steuerkontext bedeutet dies, dass Steuerzahler das Verhältnis der eigenen Lasten und die eigene Partizipation an öffentlichen Gütern im Vergleich zu den Kosten und dem Nutzen anderer Steuerzahler beurteilen (Wenzel 2003). Jene Steuerzahler, die annehmen, dass sie im Verhältnis zu anderen höhere Steuern entrichten, neigen eher zu Hinterziehung als andere (Spicer & Becker 1980). Tatsächlich sind viele Steuerzahler der Ansicht, selbst höhere Steuern zu zahlen als andere vergleichbare Personen (Dean, Keenan, & Kenny 1980). Die Mehrheit der australischen Steuerzahler (etwa drei Viertel) geht zudem davon aus, dass Manager von Großkonzernen weniger Steuern zahlen als es

einer fairen Belastung entsprechen würde (Braithwaite 2003c). Im Gegensatz zur distributiven Gerechtigkeit bezieht sich die prozedurale Gerechtigkeit auf Steuerverfahren. Wenn die Betroffenen über die Verteilung von Kosten und Nutzen in der Bevölkerung mitentscheiden können, die Möglichkeit haben, in Steuerverfahren, die ihrer Meinung nach nicht korrekt verlaufen, Einspruch zu erheben, wenn Gesetze konsistent und neutral angewandt, Fehler korrigiert werden und generell Steuern und Verfahren ethischen Standards entsprechen, dann wird prozedurale Gerechtigkeit erlebt (Wenzel 2003). Prozedurale Gerechtigkeit dürfte wesentliche Voraussetzung dafür sein, dass Steuerbehörden vertraut wird und die Einstellung zum Staat positiv ist (Tyler 2001; Wahl et al. 2010). Studien aus der Schweiz zeigen, dass die Steuerehrlichkeit höher ist, wenn die Steuerzahler ein Mitbestimmungsrecht wahrnehmen können (Pommerehne & Weck-Hannemann 1996) und in Laborstudien wird ebenfalls bestätigt, dass die Steuerehrlichkeit steigt, wenn die Teilnehmer über die Höhe der Steuerstrafen oder die Verwendung der Steuergelder abstimmen können (Feld & Tyran 2002; Wahl et al. 2010). Schließlich, bezieht sich retributive Gerechtigkeit darauf, wie diejenigen, die gegen die geltenden Regeln verstoßen, bestraft werden (Wenzel 2003). Retributive Gerechtigkeit wird dann empfunden, wenn die Verantwortlichen für den Regelbruch auf nachvollziehbare Weise ausfindig gemacht werden und eine angemessene Sanktionierung oder Wiedergutmachung erfolgt. Die Angemessenheit von Strafen bei Hinterziehung sowie die Qualität und Art von Steuerprüfungen beeinflussen die Wahrnehmung retributiver Gerechtigkeit (Wenzel 2003). Im Zusammenhang mit retributiver Gerechtigkeit werden auch Steueramnestien diskutiert. Steueramnestien werden erlassen, um die Steuereinnahmen zu erhöhen. Sie werden auch als Maßnahme gesehen, unehrliche Steuerzahler wieder in das soziale und politische System zurückzuholen (Kirchler 2007). Amnestien dürften sich aber negativ auf die zukünftige Steuerehrlichkeit auswirken (Alm, McKee, & Beck 1990; Andreoni 1991). Zum einen kann die Durchführung von Steueramnestien

bei Steuerzahlern den Eindruck erwecken, dass Ehrlichkeit nicht notwendig ist, weil zukünftig eine Amnestie beansprucht werden kann und keine Strafen zu erwarten sind. Weiter können Steueramnestien in der Gesamtbevölkerung das Gefühl erzeugen, dass die „großen“ Steuerhinterzieher ohnehin nicht bestraft werden und es sich „richten können“ (Alm et al. 1990; Andreoni 1991). In der Folge könnten soziale und gesellschaftliche Normen negativ beeinflusst werden.

Die Motivation Steuern zu zahlen resultiert aus dem Gesamteindruck der Steuerzahler über das Steuersystem (Kirchler 2007). Dieser Eindruck konstituiert sich aus dem subjektiven Wissen und den Vorstellungen über Steuern, aus der Wahrnehmung von sozialen und gesellschaftlichen Normen, aus Fairnessüberlegungen und aus der Art und Weise wie Steuerzahler von Steuerbehörden behandelt werden. Weil Steuerzahler unterschiedliche Erfahrungen machen, kann davon ausgegangen werden, dass sich ihre Motivation, Steuern zu bezahlen, unterscheidet. Braithwaite (2003a) unterscheidet fünf motivationale Grundhaltungen: Verbindlichkeit, Kapitulation, Widerstand, Loslösung und Spiel. Verbindlichkeit und Kapitulation bezeichnen Motivationshaltungen, die von einer generell positiven Einstellung gegenüber der Steuer gekennzeichnet sind. Im Gegensatz dazu sind die Motivationshaltungen Widerstand, Loslösung und Spiel durch eine generell negative Einstellung gekennzeichnet. Verbindlichkeit beschreibt eine kooperative Haltung gegenüber dem Staat. Das Steuersystem, die Behörden, die Art der Steuereintreibung und die Gesetzgebung werden als fair angesehen. Verbindliche Steuerzahler bezahlen ihre Steuern, weil sie sich moralisch dazu verpflichtet fühlen und ihren fairen Beitrag zur Gemeinschaft leisten wollen. Kapitulation beschreibt ebenfalls eine positive Einstellung, allerdings wird das Steuersystem akzeptiert, weil keine andere Möglichkeit gesehen wird. Die herrschenden Verhältnisse werden nicht hinterfragt und es besteht die Meinung, dass das Steuersystem sinnvoll ist. Die Steuerzahler mit der Motivationshaltung

Kapitulation zahlen ihre Steuern, weil sie davon ausgehen, dass die Steuerbehörde kooperativ ist, wenn auch sie selbst sich kooperativ verhalten. Die Motivationshaltungen Widerstand, Loslösung und Spiel beschreiben Haltungen, die von Widerstand und Zweifel gegenüber den Intentionen der Steuerbehörde gekennzeichnet sind. Die Steuerbehörde wird als dominant und kontrollierend wahrgenommen. Steuerzahler mit der Motivationshaltung Widerstand zahlen ihre Steuern, wenn sie unbedingt müssen. Loslösung resultiert, wenn die soziale Distanz zu den Behörden groß und das Interesse am Staat gering ist, so dass auch ein Beitrag für die Gemeinschaft nicht als sinnvoll angesehen wird und Steuern so weit wie möglich vermieden werden. Spiel beschreibt eine motivationale Haltung mit dem Ziel, dass Steuergesetz zu seinen eigenen Gunsten zu interpretieren, Gesetzeslücken zu nutzen und Spielraum für legale oder fraglich-legale Steuergestaltung zu schaffen. Grauzonen im Gesetz werden im „Wettbewerb“ mit den Behörden clever genutzt, um das „Spiel“ zu gewinnen (Braithwaite 2003a). Der Großteil der Steuerzahler weist Motivmuster auf, die Kooperation fördern. Diese sollten von den Behörden in entsprechender Weise kontaktiert, geprüft und belehrt werden. Steuerzahler mit negativen Motivmustern sollten hingegen mit allen zur Verfügung stehenden Maßnahmen zur Kooperation gezwungen werden, damit sichergestellt ist, dass jene, die dem Staat vertrauen und mit den Behörden kooperieren nicht von wenigen „Trittbrettfahrern“ ausgenutzt werden.

2. Modelle der Steuerehrlichkeit: Vom Widerstand zur Kooperation

Im Folgenden werden drei Modelle zur Erklärung und Förderung der Steuerehrlichkeit vorgestellt: Das klassisch-ökonomische Modell, das ATO Compliance-Model und das Slippery Slope Framework (SSF).

2.1 Das klassisch-ökonomische Modell

Das klassisch-ökonomische Modell zur Steuerehrlichkeit beruht auf den ökonomischen Determinanten des Steuerverhaltens, wie sie von Allingham und Sandmo (1972) sowie Srinivasan (1973) definiert wurden. In diesem Modell wird davon ausgegangen, dass Steuerzahler rationale Nutzenmaximierer sind. Demnach sind Steuerzahler unabhängig von ihren Emotionen und von sozialen Einflüssen fähig, die für sie finanziell optimale Entscheidung zu treffen. Nutzenmaximierende Steuerzahler treffen eine Entscheidung unter Risiko und wählen zwischen zwei Optionen. Die erste und sichere Option besteht darin, die Steuern ehrlich abzuführen. Dadurch ergibt sich für die Steuerzahler ein sicheres (Netto)Einkommen, welches aus dem Bruttoeinkommen minus der Steuer besteht. Die zweite und unsichere Option ist, Steuern zu hinterziehen. Diese Option ergibt ein unsicheres Einkommen, welches aus dem Bruttoeinkommen minus Steuernachzahlung und Strafe mit einer bestimmten Wahrscheinlichkeit besteht oder dem - bei unentdeckter Hinterziehung - Bruttoeinkommen. Kommt es zu keiner Steuerprüfung, so bietet die zweite Option einen höheren Nutzen als die erste Option. Kommt es jedoch zu einer Steuerprüfung, wäre die erste Option ehrlichen Steuerzahlens optimaler. Steuern ehrlich abzuführen oder zu hinterziehen ist im klassisch-ökonomischen Modell das Ergebnis logisch-mathematischer Überlegungen (Allingham & Sandmo 1972; Srinivasan 1973).

Um die Steuerehrlichkeit zu fördern, haben daher Steuerbehörden die Möglichkeit, die Kontrollwahrscheinlichkeit zu erhöhen und bei Hinterziehung hohe Strafen zu verhängen (Allingham & Sandmo 1972). Bei hoher Kontrollwahrscheinlichkeit und hohen drohenden Strafen ist anzunehmen, dass Steuerzahler die sichere Option der Ehrlichkeit wählen. Die Überlegungen aus dem klassisch-ökonomischen Modell stellen einen der wichtigsten Eckpfeiler für die Steuerbehörden dar, um Steuerehrlichkeit zu erreichen (Allingham & Sandmo 1972; Becker, 1968).

Kontrollen und Strafen tun ihre Wirkung (Alm et al. 1995; Clotterfelter 1983; Fischer et al. 1992; Park & Hyun 2003; Pommerehne & Weck-Hannemann 1996). Dennoch wirft diese Zwangs- und Abschreckungstaktik einige Fragen auf. Zum einen ist es aus praktischen und finanziellen Gründen nicht möglich, dichte und effiziente Prüfungen durchzuführen und Strafen entsprechend durchzusetzen. Tatsächlich ist die Prüfwahrscheinlichkeit in vielen Ländern relativ niedrig und trotzdem ist die allgemeine Steuerehrlichkeit viel höher, als theoretisch zu erwarten. Deshalb liegt der Schluss nahe, dass es weitere andere Faktoren der Kooperation gibt. Zum anderen wird angezweifelt, dass Steuerzahler zu rein rationalem Verhalten in der Lage sind (Kirchler 2011). Menschen sind nicht in der Lage alle verfügbaren Informationen zu verarbeiten, ändern immer wieder ihrer Präferenzen, sind von Emotionen getrieben, vom sozialen Umfeld beeinflusst und versuchen häufig eine zufriedenstellende und nicht notwendigerweise perfekte Lösung zu finden (Kirchler 2011). Mit Verweis auf psychologische Einflussfaktoren werden die Annahmen des klassisch-ökonomischen Modells kritisiert und vermutet, dass Kontrollen und Strafen auch gegenteilige Wirkung erzielen können, als theoretisch postuliert (Feld & Frey 2002, 2007; Kirchler et al. 2008). Kontrollen und Strafen können die intrinsische Motivation zur Kooperation zerstören (Feld & Frey 2007). Wenn Steuerzahler den Eindruck haben, dass sie die Steuerbehörden ohnehin als Verbrecher ansehen und entsprechend behandeln, entsteht ein antagonistisches Klima der Interaktion, in welchem das wechselseitige Vertrauen zwischen Bürgern und Behörden gering ist (Kirchler et al. 2008). Ein antagonistisches Klima provoziert Widerstand und führt dazu, dass Steuerzahler bestrebt sind, dem Zwang zu entkommen. Misstrauen von Seiten der Steuerbehörde gegenüber den Steuerzahlern schürt auch das Misstrauen der Steuerzahler gegenüber den Behörden und reduziert die Kooperationswilligkeit (Feld & Frey 2002, 2007; Kirchler et al. 2008).

2.2 Das ATO Compliance-Model

Das australische Compliance-Model zu Steuerehrlichkeit beruht auf den Überlegungen zu den Motivationshaltungen von Braithwaite (2003b) und verlangt je nach Motivationsmuster der Steuerzahler entsprechende Vorgehensweisen seitens der Behörden. Im Gegensatz zum klassisch-ökonomischen Modell, sieht das ATO Compliance-Model neben Kontrollen und Strafen eine Reihe weiterer Strategien vor, um Steuerehrlichkeit zu fördern. Wie bereits beschrieben, unterscheidet Valerie Braithwaite Steuerzahler nach fünf Motivationshaltungen (Braithwaite 2003a). Auf Basis dieser Betrachtung von Steuerzahlern geht das ATO Compliance-Model davon aus, dass seitens der Behörden unterschiedliche Strategien anzuwenden sind. Dieser Zugang wird auch als „responsive regulation strategy“ bezeichnet (Braithwaite & Braithwaite 2001; Freiberg 2010). Die „responsive regulation strategy“ fordert von den Steuerbehörden, dass sie (a) ihre „diagnostischen“ Fähigkeiten ausbilden, was die Einschätzung von Steuerzahlern betrifft; (b) ihr Handlungsrepertoire nicht nur auf strenge Kontrollen und Strafen beschränken. Die Strategien sollen vielmehr von unterstützender Selbstregulation bis zu erzwungener Regulation, von Hilfe zu freiwilliger Kooperation bis zu erzwungenem regelkonformen Verhalten, variieren. Gegebenenfalls sind harte Strafen anzuwenden. (c) Weiter wird gefordert, dass die Steuerbehörde den Motivationshaltungen entsprechende Strategien anwendet. Jene Steuerzahler, die aus einer persönlichen moralischen Verpflichtung heraus ihre Steuern ehrlich bezahlen, sind mit hilfreichen Maßnahmen dabei zu unterstützen, dem Steuergesetz Folge zu leisten. Jene Steuerzahler, die hingegen wiederholt und willentlich die Steuergesetze missachten, sind mit Zwangsmaßnahmen zur Steuerehrlichkeit zu zwingen. In Abbildung 1 ist das ATO Compliance-Model dargestellt.

Abbildung 1: ATO Compliance-Model der Steuerehrlichkeit (nach Braithwaite, 2003b, p. 3).



2.3 Das Slippery Slope Framework

Das Slippery Slope Framework (SSF) zielt auf Maßnahmen zur Förderung eines kooperativen Interaktionsklimas zwischen Behörden und Steuerzahlern ab (Kirchler 2007; Kirchler et al. 2008). Ausgehend von Erkenntnissen aus Studien über Determinanten der Steuerehrlichkeit einzelner Steuerzahler, bezieht sich das SSF auf der Makroebene, auf das Kooperationsklima, die spezifische Atmosphäre, die zwischen Steuerbehörden und Steuerzahlern vorherrscht (Gangl, Hofmann, Pollai, & Kirchler submitted; Kirchler et al. 2008). Die Aktivitäten der Behörden können zu drei verschiedenen Klimaqualitäten führen: dem antagonistischen Klima, dem Serviceklima und dem Vertrauensklima. Jede Qualität beeinflusst das Steuerverhalten und kann freiwillige Steuerehrlichkeit verhindern oder fördern. Nach dem SSF sind die unterschiedlichen Qualitäten des Interaktionsklimas durch die Dynamik der Macht der Steuerbehörden und dem Vertrauen in die Steuerbehörden bestimmt. Dabei wird zum einen zwischen Zwang und Legitimation als Formen von Macht und zwischen implizitem und überlegtem Vertrauen unterschieden. Zwangsmacht und implizites Vertrauen schwächen einander

wechselseitig, während sich legitime Macht und überlegtes Vertrauen verstärken (Gangl et al. submitted).

Unter einem antagonistischen Klima herrscht Zwang vor. Die Steuerbehörden üben strenge Kontrollen aus und verhängen harte Strafen, um Steuerzahler zur Steuerehrlichkeit zu zwingen. Im antagonistischen Klima kommt es zu einem Teufelskreis zwischen Zwangsmaßnahmen der Behörde und Misstrauen der Steuerzahler. Steuerzahler werden als potenzielle Kriminelle wahrgenommen, die bestrebt sind, der Steuer zu entkommen. Dementsprechend, versuchen die Steuerbehörden die Steuerzahler mit strengen Kontrollen und Strafen zur Entrichtung der Steuern zu zwingen. Steuerzahler wiederum nehmen die Steuerbehörde als dominant und unterdrückend wahr, mit dem Interesse, Fehlverhalten zu entdecken. Dementsprechend gering ist das Vertrauen in das Wohlwollen der Behörden und entsprechend intensiv der Versuch, dem Zwang zu entkommen. Die Tendenz, gegenüber Steuern Widerstand zu zeigen, bestätigt die Behörden in ihrer Ansicht über das Verhalten der Steuerzahler und entsprechend intensiv müssen weitere Zwangsmaßnahmen gesetzt werden. Unter einem antagonistischen Klima kommt es zu erzwungener Steuerehrlichkeit, weil die Steuerzahler nur dann bereit sind, Steuern ehrlich zu zahlen, wenn ihnen keine andere Wahl gelassen wird. Die Annahmen im klassisch-ökonomischen Modell erklären das Verhalten unter einem antagonistischen Klima gut. Die Nachteile des antagonistischen Klimas sind hohe finanzielle und personelle Ressourcen, um genügend effiziente Kontrollen durchführen zu können. Sobald die Behörden Macht einbüßen oder Kontrollen wenig effizient sind, geht die Steuerehrlichkeit massiv zurück. Schließlich verhindert die Behandlung der Steuerzahler als verantwortungslose und egoistische Bürger, die nur durch Zwang zur Kooperation bewegt werden können, dass Bürger Verantwortung für die Gemeinschaft übernehmen und sich mit den demokratischen Institutionen identifizieren.

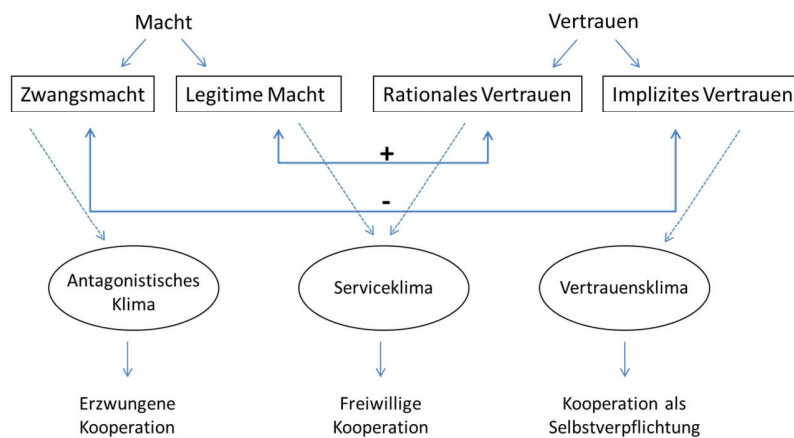
Das Serviceklima wird durch legitime Macht und rational-überlegtes Vertrauen bestimmt. Die Behörden bieten effiziente Dienstleistungen nach professionellen Standards. Die Mitarbeiter in den Finanzämtern sind als Experten ausgebildet, die Steuerzahler korrekt und verständlich darüber informieren, wie sie ihrer Steuerpflicht nachkommen sollen (Alm & Torgler 2011). Steuerzahler nehmen die Steuerbehörde deshalb als wohlwollende Organisation wahr, die nicht versucht, Fehler zu entdecken und Strafen zu verhängen, sondern informiert und belehrt. Der Behörde kann vertraut werden; rationalen Überlegungen über die Aufgaben der Behörde und das Verhalten der Mitarbeiter stärken das Vertrauen. Steuerzahler verfolgen dieselben Ziele, wie die Steuerbehörde; Steuern werden als Notwendigkeit erachtet, um gesellschaftliche Güter zu finanzieren. In einem Serviceklima zahlen die Steuerzahler ihre Steuern freiwillig, weil sie die Behörde als legitime Macht respektieren und deren Ziele teilen. Der Vorteil des Serviceklima ist, dass es durch festgelegte Standards und Regeln Konsistenz und Stabilität gibt. Die Steuerehrlichkeit ist relativ stabil und bricht auch dann nicht ein, wenn vorübergehend Dienstleistungen nicht den Erwartungen entsprechen. Der Nachteil des Serviceklimas ist, dass komplexe bürokratische Prozesse hohen Administrationsaufwand auf Seiten der Behörden verlangen und auch der Aufwand für Steuerzahler hoch sein kann, alle Regeln genau zu beachten.

Das Vertrauensklima ist durch implizites Vertrauen der Steuerzahler in die Behörden bestimmt. Die Interaktionspartner sehen sich als Gesellschaft, in welcher Wert- und Moralvorstellungen geteilt werden. Steuerbehörden und Steuerzahler begegnen einander mit Verständnis. Die Steuerbehörden sehen sich selbst im Dienst der Steuerzahler und sind in deren Namen und Auftrag tätig. Die Steuerzahler wiederum, sehen die Steuerbehörde als Institution, die für das Wohl der Gesellschaft arbeitet und zahlen ihre Steuern intrinsisch motiviert, aus einer moralischen Überzeugung heraus, freiwillig. Steuerzahler überlegen nicht, wie sie ihre Steuerlast minimieren könnten, sondern gehen davon aus, dass Steuerehrlichkeit die geltende Norm ist.

Ehrlichkeit entspringt der Selbstverpflichtung. Im Vertrauensklima behandeln die Steuerbehörden die Steuerzahler als selbstbestimmte und verantwortungsbewusste Bürger und die Steuerzahler übernehmen diese Verantwortung. Dementsprechend werden Steuern nicht nur freiwillig, sondern aus innerer Überzeugung entrichtet. Der Vorteil des Vertrauensklimas ist, dass die Steuerzahler nicht dem Wortlaut, sondern dem Sinn von Gesetzen und Regeln folgen. Aufwändige Kontrollen und komplizierte Gesetze sind nicht notwendig, weil die Steuerzahler nicht spezifischen Anordnungen folgen, sondern generellen moralischen Standards (Ripperger 2007). Nach Sloterdijk (2010) führt die Möglichkeit den Steuerbeitrag nach eigenen moralischen Vorstellungen festlegen zu können dazu, dass Bürger aus einer Position der Passivität und Unterdrückung in eine Position der Aktivität und Großzügigkeit gebracht werden. Im Steuersystem partizipieren zu können ist nach Sloterdijk für eine vitale Demokratie notwendig, in der selbstbestimmte Bürger die Verantwortung über ihre Gesellschaft übernehmen. Nichts destotrotz, ist der Nachteil des Vertrauensklimas, dass jene, die keinen fairen Beitrag zur Gesellschaft leisten wollen, lange ungehindert ihre Steuern nicht bezahlen können, weil kaum Kontrollen und Strafen bestehen, die dies verhindern (Ouchi 1979). Entsteht der Eindruck bei den Steuerzahlern, dass andere sich ihrer Verantwortung, ehrlich Steuern zu entrichten, entziehen, so kann das Vertrauensklima instabil werden und die allgemeine Steuerehrlichkeit sinken.

In Abbildung 2 ist die Dynamik zwischen verschiedenen Qualitäten von Macht und Vertrauen dargestellt, sowie die daraus resultierenden Kooperationsklimas mit ihren jeweiligen Formen der Kooperation.

Abbildung 2: Dynamik zwischen Macht und Vertrauen, Kooperationsklima und Kooperation.



Aus der Sicht des SSF sollten Steuerbehörden auf der Klimaebene versuchen, service-beziehungsweise vertrauensförderliche Schritte zu unternehmen, um freiwillige Steuerehrlichkeit aus moralischer Überzeugung heraus zu fördern (Gangl et al. submitted). Dies kann dadurch gewährleistet werden, dass Behörden weniger als Zwangsmacht und mehr als legitime Macht wahrgenommen werden, die das Vertrauen der Steuerzahler gewinnen können. Je länger die positiven Erfahrungen mit der legitimierten Steuerbehörde andauern, desto wahrscheinlicher entsteht auf Seiten der Steuerzahler implizites Vertrauen und spontane Kooperation (Castelfranchi & Falcone 2010; Nooteboom 2002). Zusätzlich können die Behörden die Steuermoral dadurch steigern, dass sowohl im direkten Kontakt mit den Steuerzahlern als auch über Information und Öffentlichkeitsarbeit Steuernormen kommuniziert werden (Alm & Torgler 2011; Gangl et al. submitted).

3. Zusammenfassung und Ausblick

Wenn neue Steuern eingeführt werden, stellt sich die Frage, ob die neuen Steuerarten akzeptiert werden und ob auch Steuerehrlichkeit gewährleistet werden kann. Aus klassisch-ökonomischer Sicht ist die Frage, wie Steuerehrlichkeit gewährleistet werden kann, einfach zu

beantworten: Prüfen und Strafen. Steuerprüfungen und Strafen bei Zuwiderhandeln als Zwangsmaßnahme können sicher nicht alle Steuerzahler, dazu bringen, ihre Steuern ehrlich zu entrichten. Wohl aber steigt der Widerstand gegen und das Misstrauen in die Behörden und die negativen Ressentiments gegenüber dem Steuersystem nehmen zu. Aus diesem Grund müssen Maßnahmen zur Erhöhung der Steuerehrlichkeit gesetzt werden, die den Fokus auf die Kooperation zwischen Steuerbehörden und Steuerzahlern legen. Die verschiedenen ökonomischen, psychologischen und soziologischen Theorien bieten Möglichkeiten, strategisch die Steuerehrlichkeit zu steigern. Die Einführung neuer Steuern, wie der Erbschafts- und Schenkungssteuer, sollte auf der Basis der verschiedenen theoretischen und empirischen Erkenntnisse erfolgen. Maßnahmen, die auf Kooperation basieren, könnten gesetzt werden. Um freiwillige Steuerehrlichkeit aus moralischer Verpflichtung zu fördern, könnte zum Beispiel eingeführt werden, dass die Steuerzahler selbst bestimmen, ob sie ihre Steuern direkt abführen oder seitens des Staates geplante Projekte für die Gemeinschaft finanzieren wollen. Die Steuerbehörde könnte eine Reihe an Projektplänen vorlegen, wie zum Beispiel kleinere und größere Infrastrukturprojekte, die von Steuerzahlern durch die neue Erbschafts- und Schenkungssteuer finanziert werden. Dabei könnten die Steuerzahler nicht nur die Finanzierung dieser Projekte übernehmen, sondern sich auch in der Umsetzung der Projekte beteiligen. Es kann angenommen werden, dass gerade Steuerzahler, die von einer Erbschafts- oder Schenkungssteuer betroffen wären, älter sind und über wirtschaftliche Erfahrung und Netzwerke verfügen, die sie in solche Projekte zum Vorteil aller einbringen könnten. Indem die Steuerzahler nicht nur passiv ihre Steuern abführen, sondern sich auch aktiv an der Umsetzung von gesellschaftlichen Projekten beteiligen, würde bei ihnen das Engagement für die Finanzierung und Realisierung der Projekte steigen. Steuern in Form von Finanzierung und Umsetzung von bestimmten gesellschaftlich notwendigen Projekten könnte Steuerehrlichkeit als freiwillige Kooperation und

als moralische Selbstverpflichtung fördern. Kooperation zwischen Steuerbehörden und Steuerzahler anzustreben und damit Steuerzahler aktiv im Steuersystem einzubinden und sie als mündige Bürger zu behandeln würde auch das Vertrauen in die demokratischen Institutionen steigern.

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Dritter Beitrag: From mistrusting taxpayers to trusting citizens. Empirical evidence and further developments of the slippery slope framework

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

Y.M. Zhabrodin
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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

Erich Kirchler, Eva Hofmann & Katharina Gangl
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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.

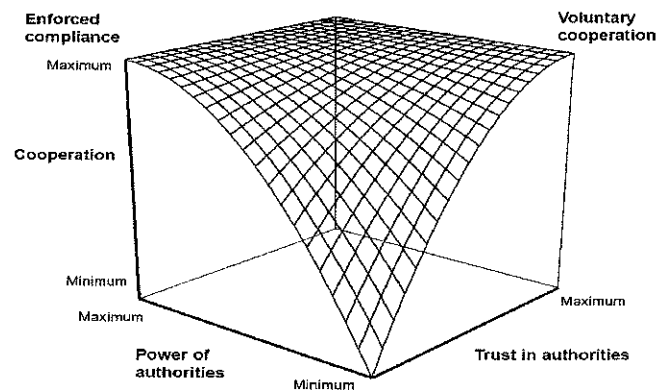


Figure 1. The Slippery Slope Framework (Kirchler et al., 2008, p.212).

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 an-

tagonistic 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; Niemiowski, 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 (Schmölders, 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).

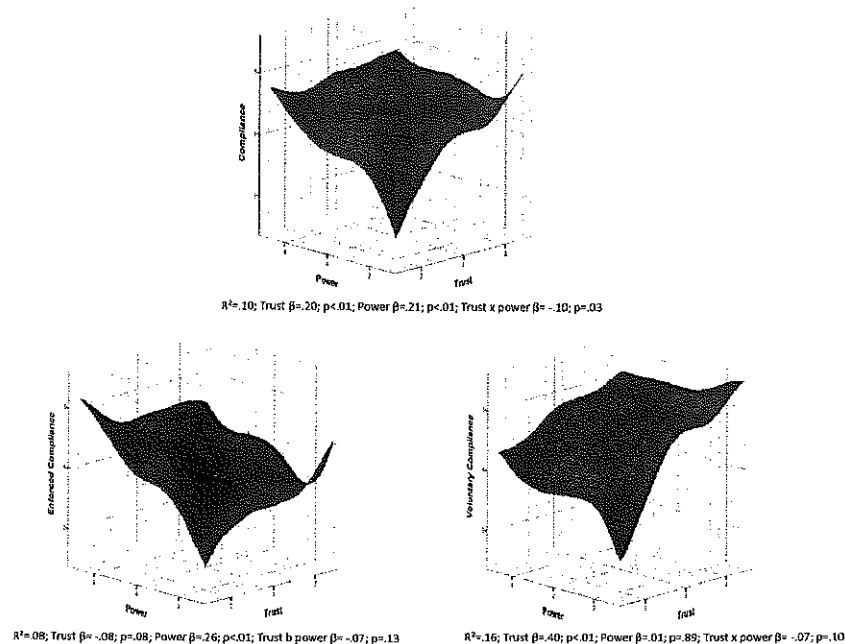


Figure 2. Power and trust on tax compliance, enforced compliance and voluntary compliance (Muehlbacher & Kirchler, 2010, p.609, top graphs; Kogler et al., 2011, bottom graphs)

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.

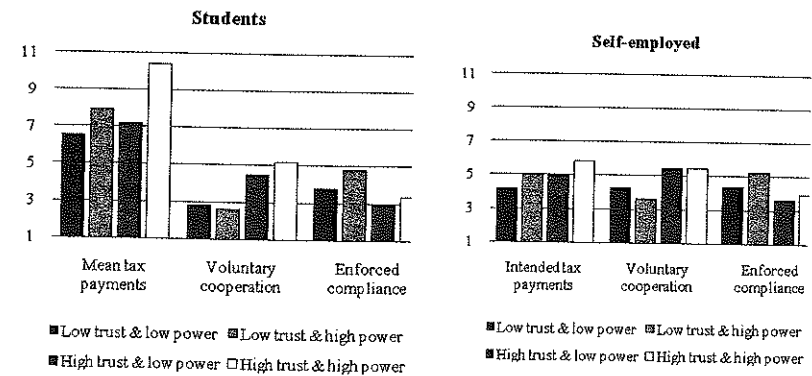


Figure 3. The impact of power of authorities and trustworthiness of authorities on tax payments, enforced compliance, and voluntary cooperation (Wahl, Kastlunger, et al., 2010)

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.

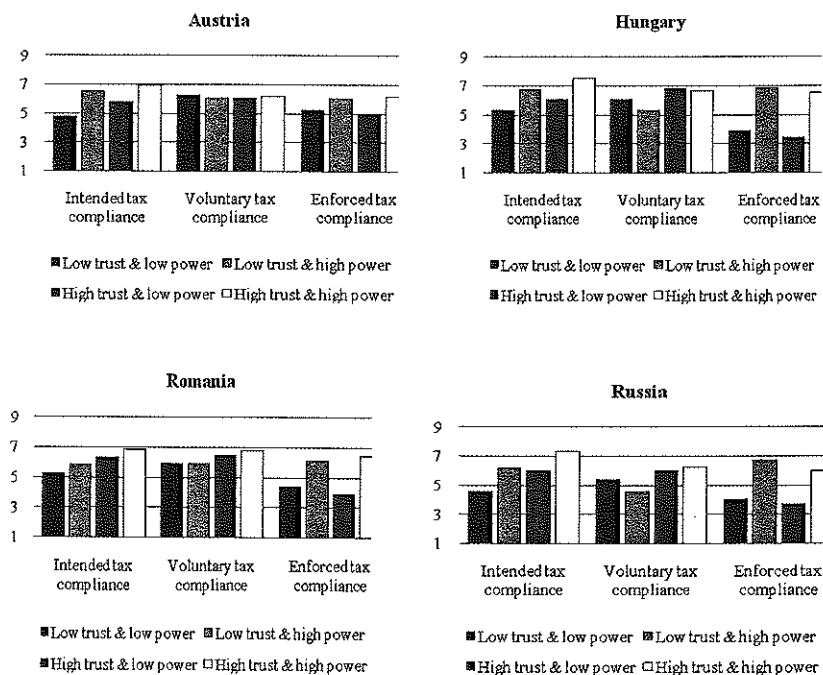


Figure 4. The impact of power of authorities and trustworthiness of authorities on intended tax payments, enforced compliance, and voluntary cooperation for the Austrian, Hungarian, Romanian, and Russian samples (Kogler, et al., submitted).

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.

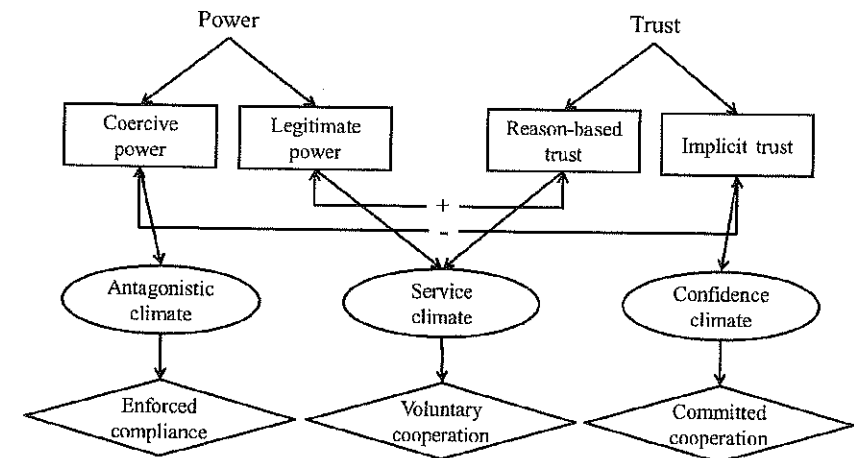


Figure 5. Extended Slippery Slope Framework (Gangl, et al., 2011).

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 (Nooteboom, 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; Nooteboom, 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; Nooteboom, 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 ГРАЖДДАНАМ. ПРАКТИЧЕСКОЕ ОБОСНОВАНИЕ И ДАЛЬНЕЙШЕЕ РАЗВИТИЕ КОНЦЕПЦИИ МЯГКОГО УКЛОНЕНИЯ ОТ НАЛОГОВ

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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.

Vierter Beitrag: Tax authorities' interaction with taxpayers: Compliance by power and trust

Gangl, K., Hofmann, E., & Kirchler, E. (eingereicht). Tax authorities' interaction with taxpayers: Compliance by power and trust.

Tax authorities' interaction with taxpayers: Compliance by power and trust

Gangl, K., Hofmann, E., & Kirchler, E.

Abstract

According to the Slippery Slope Framework (SSF; Kirchler, Hoelzl, and Wahl, 2008), tax compliance depends on power of tax authorities and trust in tax authorities. The framework, however, remains silent on the dynamics between power and trust and how these affect the interaction climate between authorities and taxpayers. The aim of the present paper is to differentiate between coercive and legitimate power and between reason-based and implicit trust in order to clarify the dynamics between power and trust. Insights into these dynamics may be utilized to change the interaction climate from an antagonistic climate into a service or confidence climate

Keywords: coercive power, legitimate power, reason-based trust, implicit trust, tax compliance

1. Introduction

Insuring high tax compliance among citizens is essential for a nation-state. In theory, two measures of tax authorities seem to be promising for reaching this goal. Power measures such as audits and fines and trust measures such as fair procedures (e.g., Allingham and Sandmo, 1972; Feld and Frey, 2007; Srinivasan, 1973). In research, the positive impact of both measures on tax compliance received empirical support (e.g., Muehlbacher and Kirchler, 2010; Wahl, Kastlunger, and Kirchler, 2010). It suggests that power and trust are in a dynamic relationship, mutually destroying or mutually fostering each other and in turn influencing tax compliance (e.g., Wahl et al., 2010). However, distinct theoretical assumptions about the dynamics between power and trust are missing. The purpose of the present theoretical paper is to conceptualize these dynamics and to elaborate on how they might influence tax compliance. This conceptualization serves as the theoretical basis for empirical research and conclusions how to increase tax compliance.

There is little doubt that audits and fines are necessary to levy taxes, however, they are not the only determinants to ensure contribution. Experiments on tax behavior in the laboratory have consistently supported the positive impact of audits and fines on compliance (Blackwell, 2007). Nonetheless, the effects are rather weak. Field studies and surveys have yielded effects that are lower than, and sometimes the opposite of the predicted effects (e. g., Andreoni, Erard, and Feinstein, 1998). Besides rather weak effects revealed in empirical investigations, Feld and Frey (2007) question whether audits and fines may destroy trust, as they crowd out the intrinsic motivation to cooperate among committed and cooperative citizens. Thus, besides “economic” determinants such as audits and fines, “psychological” determinants such as the motivation to comply, the attitudes of taxpayers towards the nation-state, the government and taxation, transparency and understanding of tax laws, personal and social norms, and fairness perceptions were shown to impact tax compliance (Braithwaite, 2003; Kirchler, 2007; Torgler, 2003).

Kirchler (2007) and Kirchler, Hoelzl and Wahl (2008) endeavored to integrate the economic and psychological factors into a comprehensive two-dimensional framework, the Slippery Slope Framework (SSF). The dimension power of authorities aggregates economic determinants and is defined by taxpayers' perception of authorities' capacity to detect and punish tax evaders. The dimension trust in authorities covers psychological variables and results from taxpayers' general opinion that the tax law and regulations are clear and easy to follow, and that the tax authorities operate fairly and benevolently in the interests of the community. The SSF asserts that both the power of authorities and the trust in authorities are related to tax compliance.

On the individual taxpayer level, the framework differentiates between two motivations to comply with tax law, enforced compliance and voluntary cooperation. Enforced compliance results from the power of tax authorities, whereas voluntary cooperation is driven by the taxpayers' trust in tax authorities. On the aggregate level, the SSF postulates that power and trust define different interaction climates between tax authorities and taxpayers: while the exertion of strong power by the authorities in a low-trust environment fosters an antagonistic climate, high trust is the prerequisite of a synergistic climate (Kirchler, 2007; Kirchler, Hoelzl, and Wahl, 2008; Figure 1; p. 212).

Figure 1

The Slippery Slope Framework (Kirchler, Hoelzl, and Wahl, 2008, p. 212)

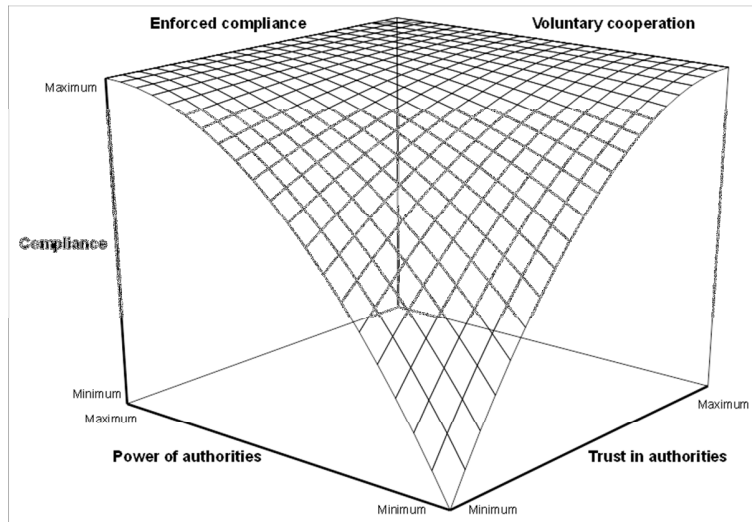


Figure 1 depicts power and trust as independent dimensions, positively related to enforced compliance and voluntary cooperation, respectively, and to an antagonistic and synergistic climate, respectively. Empirical evidence generally supports the relevance of power and trust as determinants of compliance (Muehlbacher and Kirchler, 2010; Muehlbacher, Kirchler, and Schwarzenberger, 2011; Wahl, Endres, Kirchler, and Böck, 2011; Wahl et al., 2010). For instance, in a representative sample of self-employed taxpayers, trust and power co-varied with tax compliance (Muehlbacher and Kirchler, 2010).

Wahl et al. (2010) found that compliance is highest if both power *and* trust are perceived as high. This result suggests an additive effect of power and trust. Moreover, a dynamic relationship between power and trust can be assumed. In the conceptualization of the SSF, Kirchler et al. (2008) speculate about a dynamic relationship but they offer no elaboration of the possible interaction effects between power and trust. They assume that power and trust might not only enforce but also weaken each other. So far, empirical studies in the tax behavior context suggest

that power and trust are influencing each other but the direction of influence is unclear (Muehlbacher et al., 2011; Wahl et al., 2010).

In various research fields the theoretical conceptualization and the empirical evidence for the mutual effects of power and trust are inconsistent, which suggests that there is both a fostering as well as an eroding influence of power on trust (Adler, 2001; Bijlsma-Frankema and Costa, 2005; Das and Teng, 1998; Kumlin and Rothstein, 2005; Möllering, 2005). This inconsistency may originate from different conceptualizations of power and trust and from diverse operationalizations in empirical investigations. Therefore, we propose to distinguish between coercive power and legitimate power. We also propose to differentiate between reason-based trust and implicit trust and are confident that these distinctions will provide an explanation of the dynamics between power and trust.

The aim of the present theoretical paper is to shed light on the effects of the mutual interaction of coercive and legitimate power on the one hand, and reason-based and implicit trust on the other hand, as well as to formulate assumptions about the consequences on cooperation at the individual level. Additionally, we show how these elaborations on the dynamics between the different qualities of power and trust can be integrated into the SSF. Consequently, we extend the SSF by distinguishing between three types of interaction climates at the aggregate level: an antagonistic climate, a service climate, and a confidence climate. In an antagonistic climate compliance can be enforced by authorities auditing taxpayers and punishing evasion. In the service climate taxpayers are expected to cooperate voluntarily on the basis of written down rules whereas in the confidence climate taxpayers cooperate spontaneously on the basis of common values.

In the remainder of this paper we first introduce the concepts of coercive power and legitimate power, and reason-based trust and implicit trust. Second, we speculate on the dynamics

between the different qualities of power and trust. Third, we discuss the three forms of interaction climates and the respective motivations to comply. The paper concludes with some observations on the transformation from one type of interaction climate to another.

2. Qualities of Power

Power has received much attention in various scientific disciplines. Although specific perspectives on power are taken by different disciplines, there is considerable agreement on a general definition of power. Power is consistently defined as the potential and perceived ability of a party to influence another party's behavior (e.g., Freiberg, 2010; French and Raven, 1959; Molm, 1994).

In research on the regulation mechanisms of citizens' behavior, two competing theories of power are widely recognized, reflecting conceptualizations of coercive or legitimate power. The perspective on coercive power is based on Becker's (1968) economic approach which argues for strict control and punishment to influence individuals' utility functions and in turn, their behavior. The second and more recently developed approach by Tyler (2006) argues that legitimate power, i.e., the power of an accepted authority, is more appropriate and effective in shaping individuals' behavior than severe controls and punishment.

We seek to integrate both perspectives of power and refer to the social-psychological theory of "the bases of social power" developed by French and Raven (1959) and Raven (1965). The bases of social power were initially conceptualized to explain relations between supervisor and employee, i.e. individuals. It can, however, be assumed that people's behavior in organizations, public institutions, and the nation-state is shaped by the same perceptions and judgments of the dominant party as in bilateral relationships or small group settings (Tyler, 2006). French and Raven's approach distinguishes between coercive power, reward power,

legitimate power, expert power, referent power, and information power. The different bases of power can be integrated into a two-dimensional structure (Raven, Schwarzwald, and Koslowsky, 1998): the six bases of power fall into the two independent categories of harsh and soft forms of power. To be consistent with the terminology in the context of the regulation of citizens' behavior (Turner, 2005), we use the term coercive power for harsh power and legitimate power for soft power. In the following discussion, the terms coercive power and legitimate power refer to our conceptualization and not to French and Raven's terminology.

Perceived coercive power originates from the pressure applied through either punishment or remuneration. Our concept incorporates the two harsh forms of social power bases, i.e., coercive power and reward power. Whereas coercive power is based on the expectations of the influenced party that non-cooperative behavior will be punished (e.g., through monetary penalties or imprisonment), reward power operates through the expectations of the influenced party that obeying the rules of the powerful party will be rewarded (e.g., through awards or gratuities; Raven, 1992, 1993). Our concept of coercive power is consequently based on compulsion. Individuals who do not obey the rules of the authority will face monetary, physical, social, or psychological costs (e.g., being fined or not receiving a reward, being excluded from future transactions).

Perceived legitimate power originates from legitimization, knowledge, skills, access to information, and identification with the powerful party, and comprises French and Raven's (1959) soft forms of power, namely legitimate power, expert power, information power, and referent power. Legitimate power operates through the accepted right to influence others by means of, for instance, agreed election rules (Raven, 1992, 1993), the norm of reciprocity (Gouldner, 1960), social responsibility, and equity norms (Berkowitz and Daniels, 1963). Expert power operates through the attribution of knowledge and skills to influence which leads to the

perception that the expert has a high capacity to lead (Raven, 1992, 1993). Information power is based on sharing of valued information (Raven, 1965, 1992, 1993). Referent power results from the dependent party's identification with the influencing party (Brehm, 1966; Raven, 1992, 1993). Our concept of legitimate power is founded on other bases than compulsion and pressure; the legitimate authority uses information, charisma, legitimization, and expertise to convince taxpayers that it is the right course of action to voluntarily cooperate.

3. Qualities of Trust

The importance of trust in social systems is broadly recognized. Despite notable differences in approaching the phenomenon of trust, there is wide agreement on defining trust as the willingness of a party to take a risk (Lewis and Weigert, 1985a) and “to be vulnerable to the actions of another party based on the expectation that the other will perform a particular action important to the trustor, irrespective of the ability to monitor or control that other party” (Mayer, Davis, and Schnorrmann, 1995, p. 712).

Two qualities of trust need to be distinguished: trust based on cognitive-rational processes and trust based on automatic-affective processes (Castelfranchi and Falcone, 2010; Lewis and Weigert, 1985a; McAllister, 1995; Nooteboom, 2002; Tyler, 2003). We draw on Castelfranchi and Falcone's (2010) conceptualization of trust and differentiate between reason-based and implicit trust. Reason-based trust corresponds to concepts of calculative trust (Coleman, 1994; Fehr, 2009), rational trust (Rippperger, 1998), and knowledge-based trust (Lewicki and Bunker, 1996). Implicit trust corresponds to concepts of identification-based trust (Tyler, 2001), habitus trust (Miształ, 1996), social trust (Welch et al., 2005), and affective trust as conceptualized by Jones (1996).

Reason-based trust results from a deliberate (rational) decision grounded on four criteria: goal achievement, dependency, internal factors, and external factors (Castelfranchi and Falcone, 2010). First, the trustor evaluates whether the other party is pursuing a goal that is important to the trustor. Second, it is evaluated whether the trustor depends on the other party. Third, a positive evaluation of internal factors of the other party, i.e., competence, willingness, and harmlessness, is required. Fourth, the external factors in decision-making include the perception of opportunities and dangers. In this sense, reason-based trust corresponds to trust developed by a rational agent who trusts that there are good reasons to expect the other will forgo opportunistic goals (Coleman, 1994; Fehr, 2009; Mayer et al., 1995).

Implicit trust is defined as an automatic, unintentional, and unconscious reaction to stimuli (Castelfranchi and Falcone, 2010). The automatic reaction originates from associative and conditioned learning processes and memory and is expected to emerge in situations in which shared social identities are activated (Castelfranchi and Falcone, 2010; Coulter and Coulter, 2002). Social categories or groups serve as stimuli which provoke the perception that certain social practices and norms can be relied on and that every person, organization, or authority that falls into this category can be trusted (Castelfranchi and Falcone, 2010; Lewis and Weigert, 1985b; Messick and Kramer, 2001). Consequently, it can be expected that an authority perceived as belonging to the same category like the taxpayer will be evaluated positively and implicit trust should be higher when compared to trust in authorities perceived as belonging to another category (Tanis and Postmes, 2005).

4. Dynamics between Qualities of Power and Trust

Depending on the quality of power and the way power is exerted and perceived, trust in the powerful party can either be strengthened or weakened (e.g., Castelfranchi and Falcone, 2010;

Choudhury, 2008; Korczynski, 2000; Kumlin and Rothstein, 2005). Also the quality of trust can affect the perception of authorities' power. In the SSF, Kirchler et al. (2008) conclude that tax authorities which coercively enforce tax compliance run the risk of losing trust, whereas tax authorities perceived as legitimate may gain trust and the voluntarily cooperation of trustors. Also, the SSF proposes that if the authorities gain trust they also enhance their legitimate power (Kirchler et al., 2008). In this vein, we assume that coercive power and implicit trust in authorities mutually reduce each other, whereas legitimate power and reason-based trust mutually increase each other. Other relations between qualities of power and qualities of trust are possible (e.g., coercive power and reason-based trust decreasing each other), but to our knowledge no research on such relations exists, therefore they are not included in the proposed model. In the following, our assumptions about the dynamics between power and trust are presented.

Coercive power decreases implicit trust. If coercive power is made manifest by strict controls and fines, it provokes deliberate reasoning about possible gains and losses and the risk of non-compliance and it may weaken affective and social bonds (Balliet, Mulder, and Van Lange, 2011; Castelfranchi and Falcone, 2010; Kramer, 1999; Nooteboom, 2002; Tenbrunsel and Messick, 1999). Coercive power damages implicit trust because asymmetrically established control mechanisms indirectly convey the message that the other is not trusted (Das and Teng, 1998; Nooteboom, 2002). As the installation of coercive power breaks affective bonds, it hinders the development of the commitment to collaboration (Inkpen and Currall, 2004). Accordingly, coercive power is assumed to inhibit the emergence of implicit and automatic trust reactions and instead is assumed to lead to reactance and deliberate and strategic reasoning (Balliet et al., 2011; Kirchler, 1999; Kirchler et al., 2008).

Implicit trust is incompatible with coercive power. People who trust implicitly base their trust on shared norms, values, and moral standards. Accordingly, audits and fines, which are

expressions of coercive power, are not perceived as necessary, except to ensure that others will not misuse opportunities and free-ride (Cummings and Bromiley, 1996; Dekker, 2004; Yamagishi, 1988). Implicit trust activates social control mechanisms and relational governance (Dekker, 2004), and it fosters spontaneous, unreflected cooperation (Castelfranchi and Falcone, 2010). Willingness to spontaneously cooperate with another party reduces the complexity of the social world (Luhmann, 2000), because control is not necessary (Das and Teng, 1998; Inkpen and Currall, 2004).

Legitimate power increases reason-based trust. Parties with legitimate power are perceived as competent guardians and protectors against exploitation by free-riders, and as monitoring agencies that provide assistance and support. Legitimate power provides reasons to trust the tax authority (Bijlsma-Frankema and van de Bunt, 2002; Das and Teng, 1998; Malhotra and Murnighan, 2002; Mulder et al., 2006). Accordingly, legitimate power is hypothesized to strengthen reason-based trust. Legitimate power fosters reason-based trust for at least three reasons: first, legitimate power might be perceived as punishing rule breakers and in turn as a safeguard for cooperation (Mulder et al., 2006); second, it might be perceived as a form of assistance and support that monitors the fairness of procedures rather than just emphasizing outcomes (e.g., tax accounting procedures rather than tax revenues; Bijlsma-Frankema and van de Bunt, 2002; Castelfranchi and Falcone, 2010); and third, monitoring mechanisms can provide a “track record” of the behavior of the parties involved and thereby build up a positive reputation (Das and Teng, 1998).

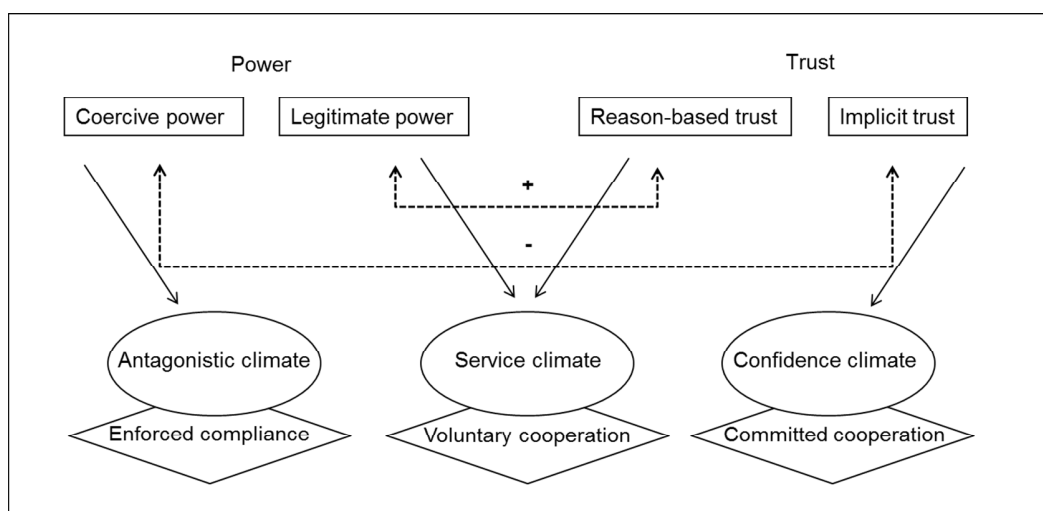
Reason-based trust increases legitimate power. Reason-based trust both emerges from and leads to the recognition of the expertise and legitimacy of the authority and the acceptance of the authority (Castelfranchi and Falcone, 2010). If the rules of collaboration are well defined and the perception of shared goals prevails, it is likely that the party perceived as legitimized to lead is

also accepted as the leader. If the authorities are perceived as sharing one's own goals, are judged to be sufficiently capable and skilled to guide and set up accepted rules of collaboration, then the levels of reason-based trust can be expected to be high. High reason-based trust, in turn, is assumed to strengthen the legitimate power of the authority (Inkpen and Currall, 2004). Reason-based trust and commitment to rules both permit and require the powerful party to exert effective control of free-riders (Cullen, Johnson, and Sakano, 1995; Das and Teng, 1998).

The assumed relations between the different qualities of power and the qualities of trust are depicted in Figure 2. Moreover, as shown in Figure 2 and discussed in Section 5, power and trust relate to climates of interaction and motivation patterns of compliance. We assume that coercive power favors an antagonistic climate and enforced compliance, whereas legitimate power and reason-based trust are the antecedents of a service climate and voluntary cooperation. Implicit trust should be the base of a confidence climate and committed cooperation.

Figure 2

Dynamics between Power and Trust Affecting Climates of Cooperation and Motivations to Comply



5. Antagonistic, Service, and Confidence Interaction Climates

Based on the assumptions regarding the dynamics between power and trust, we extend the SSF and distinguish on the aggregated level between three interaction climates similar to Alm and Torgler (2011; cf. also in the organizational context Adler, 2001; Bradach and Eccles, 1989; Ouchi, 1979): an antagonistic climate, a service climate, and a confidence climate. The different interaction climates lead, in the long run, to different tax cultures and to corresponding forms of cooperation by taxpayers: enforced tax compliance, voluntary tax cooperation, and committed tax cooperation. The relations between qualities of power and trust on the one hand and interaction climates and respective motivations of compliance on the other hand are depicted in Figure 2.

In the antagonistic climate coercive power prevails and a “cops and robbers” attitude is predominant with taxpayers and tax authorities working against each other (Kirchler et al., 2008). Tax authorities perceive taxpayers as “robbers” who try to evade and escape the tax authorities. In turn, taxpayers may feel prosecuted and harassed by the tax authorities (“cops”) and may feel the necessity to “hide”. The antagonistic climate is characterized by mistrust and resentment and leads to a vicious circle in which coercive power and mistrust mutually reinforce each other. Thus, compliance is at best enforced. Enforced compliance is characterized, for instance, by the feeling that the tax authority is interested in catching taxpayers making mistakes, independent of whether the wrongdoing is intended or not. The assumptions underlying an antagonistic climate that taxpayers can only be forced to comply with the tax law by dint of controls and fines fit with the standard economic paradigm of tax behavior (Allingham and Sandmo, 1972). The disadvantage of an antagonistic climate is — besides costly audits — that taxpayers are likely to develop motives of opposition and reactance (Braithwaite, 2009; Kirchler, 2007) which cause instability in tax behavior and tax collection: when the tax authority loses power, taxpayers lacking the intrinsic motivation to comply are expected to engage in evasion.

The service climate bases on legitimate power and reason-based trust. It is characterized by a “service and client” attitude which means that taxpayers and tax authorities collaborate on the basis of well-defined rules and standards. Tax authorities perceive taxpayers as clients who expect and deserve professional, fair, and supportive services. Taxpayers reciprocate this attitude by contributing their tax share. Taxpayers who perceive the authorities as being supportive and competent are likely to cooperate voluntarily. Voluntary tax compliance reflects the view of taxpayers that paying taxes is an accepted obligation as well as a necessity if the state is meant to provide public goods (Kirchler and Wahl, 2010; Wahl et al., 2010). The advantage of the service climate lies in its stability — a single event of inappropriate services provided by the tax authorities will not lead to reduced taxpayers’ cooperation, because the taxpayers themselves want the tax system to work smoothly. A disadvantage of a service climate may be the bureaucracy entailed in producing elaborate written rules as well as complex procedures to treat taxpayers fairly, which results in substantial administrative overheads (Ouchi, 1979).

In a confidence climate implicit trust prevails. Tax authorities and taxpayers perceive each other as sharing the same identity and values. Both parties will act and respond to each other with empathy and will reinforce a circle of mutual affective trust (Feld and Frey, 2002). Tax authorities perceive themselves as working in the name of the taxpayers; they show empathy and feel obliged to offer support. Taxpayers perceive the tax authorities as working for the good of the community and reciprocate by contributing their share because they feel intrinsic motivation as members of the same community. For taxpayers, tax compliance is a personal and socially shared norm that is binding. Shared perceptions and values prevail and taxpayers are personally committed to the tax system. Committed cooperation is characterized by taxpayers’ feelings that paying taxes is a moral obligation also followed by fellow citizens. Also, taxpayers feel committed to the tax system as a whole and actively engage to make the system work. The main

advantage of a confidence climate is that taxpayers do not follow the letter of the law, but comply with the spirit of the law. Specific and complicated tax legislation is not needed because taxpayers follow shared moral standards instead of specific tax rules. According to Sloterdijk (2010), the main benefit of a confidence climate, which allows taxpayers to contribute their share voluntarily, is that taxpayers are in a position of self-determination and generosity where they actively participate in a vital democracy and take responsibility for their society (Sloterdijk, 2010). Undoubtedly, a disadvantage of a confidence climate is its vulnerability to free-riders because tax authorities avoid controls and punishment (Ouchi, 1979). Adler (2001) adds that such a confidence climate should be reflective and grounded in open dialogue among the interacting parties to avoid blind and traditionalistic loyalty.

6. Conclusions

The dynamics between power and trust can be explained by differentiating coercive power from legitimate power and reason-based trust from implicit trust. Based on the literature, two strong mechanisms determine the dynamics between power and trust: coercive power and implicit trust mutually erode each other, whereas legitimate power and reason-based trust mutually reinforce each other. As a result of the dynamics between different qualities of power and trust, the SSF can be extended. Rather than distinguishing between enforced compliance and voluntary cooperation, in the extended SSF, we distinguish between an antagonistic climate, a service climate, and a confidence climate as well as between three motivations to comply: enforced compliance, voluntary cooperation, and committed cooperation.

The antagonistic climate is based on coercive power. Accordingly, it inhibits the emergence of trust. To break the vicious circle of mistrust and consequently stronger coercive power, which is responded to by even more mistrust, coercive power has to be replaced with legitimate power

(Nooteboom, 2002). In a situation of low trust, power mechanisms can be a starting point to build trust so that power is perceived as legitimate (Inkpen and Currall, 2004; Nooteboom, 2002). The measures of coercive power, such as controls and punishments, have to be transformed into accepted forms of monitoring and regulation. Once legitimate power is established, reason-based trust is likely to increase and, as a result, a service climate emerges. Tax authorities can improve their legitimacy by improving their services such as establishing professional and comprehensible tax procedures or web and telephone services in order to be perceived as motivated, competent and benevolent (Alm and Torgler, 2011).

A service climate is theoretically based on legitimate power and reason-based trust. It can be assumed that a service climate changes into a confidence climate over the course of time. Cooperation founded on reason-based trust, which is initially based on careful consideration of one's own risks and other's intents, becomes automatic with routine and repeated positive experiences (Castelfranchi and Falcone, 2010; Dekker, 2004; Misztal, 1996, Nooteboom, 2002). Repeatedly positive experiences lead to the expectation that the other party respects agreed norms and practices. Accordingly, reason-based trust decreases in the longer run while, correspondingly, implicit trust increases over time (Castelfranchi and Falcone, 2010). To promote a confidence climate, tax authorities could, for instance, establish contracts of fair play and long-term relationships with committed taxpayers (Adler, 2001; Alm and Torgler, 2011; Ouchi, 1979). The generation of fair play with enterprises and the guarantee of mutual collaboration on the basis of mutual trust are existing examples (e.g., Schepers, 2010; see also <http://www.nltaxinternational.com/index.php/taxadvice/10>; retrieved April 10, 2012). Nevertheless, it can be argued that relying on trust is far too optimistic in a social dilemma context since there will always be citizens tempted to engage in egoistic profit maximizing

activities, so that trusting authorities will miss taking the necessary measures to enforce compliance.

Building a climate of confidence requires an arsenal of well-defined measures and courageous steps to be taken by both tax authorities and taxpayers. However, a climate of confidence is easily destabilized by the emergence of suspicion caused by power mechanisms (Kramer, 1999; Nooteboom, 2002). Depending on the severity of applied coercive power measures, a confidence climate can be assumed to change into a service climate or an antagonistic climate.

The attempt to describe the prerequisites of voluntary and committed cooperation is a worthwhile approach assisting the transformation from an antagonistic climate to a climate of suitable services and confidence. Thus, this might convince recalcitrant taxpayers, whose compliance is enforced, to become responsible and self-determined taxpayers committed to the moral obligation of contributing to the common good.

Although the proposed model allows for several theoretical predictions and practical implications, it has some boundaries. It could be argued, that legitimate power and reason-based trust represent the same concept with two different names. We see them as the two sides of one coin, i.e., both concepts are strongly related. However, legitimate power is the perception of influence whereas reason-based trust is an evaluation of the influencing entity and its environment, therefore they are not the same, but similar.

In the presented model the focus is on the conceptualizations and the dynamics of power and trust, the resultant interaction climates, as well as the respective types of motivation to comply. Individual differences between taxpayers and different interaction styles between tax authorities and subgroups of taxpayers are not taken into consideration. A differential approach requires, on the one hand, that tax authorities coercively enforce tax compliance when facing

particular groups of taxpayers who intentionally try to evade paying their share and, on the other hand, that they support taxpayers who are committed and willing to cooperate (Braithwaite and Braithwaite, 2001; Braithwaite, 2009; Freiberg, 2010).

The present paper is the basis for several directions regarding future research. The presented conceptualizations on the dynamics between power and trust as well as subsequent tax climates and motivations to comply serve as a theoretical basis for empirical studies. As an example, surveys among taxpayers could be conducted relating power perceptions and trust in authorities with perceived tax climates and motivations to comply. Experiments manipulating different qualities of power and trust could be run to test the proposed relationships between the different qualities of power, trust, tax climates, and motivations to comply.

Future research also needs to clarify the extent of influence that different strategies adopted by tax authorities have in different interaction climates. Also, it is expected that the different interaction climates in a real life setting will never appear as sharply delineated as in theory. Therefore, future research should investigate the prevalence and overlaps of the different interaction climates. Additionally, the fact that the proposed dynamics, interaction climates, and qualities of cooperation relate predominantly to vertical trust (interaction between authorities and taxpayers) and ignore horizontal trust (in the sense of trust in fellow citizens' willingness to cooperate) should also be taken into consideration in future research (Eek and Rothstein, 2005). Eventually, as the present conceptualization on power and trust is comprehensive for all contexts relating to cooperation, an introduction to other fields, such as relationships between other governmental administrations and citizens, in business organisations, schools, or even families is applicable.

The presented extension of the SSF explains the interaction between tax authorities and taxpayers as a dynamic relationship of power and trust and elaborates on how this influences tax

compliance. Thus, this conceptualization allows not only predictions on tax compliance but also offers assumptions on cooperative behavior in general.

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Fünfter Beitrag: Enhancing tax compliance through coercive and legitimate power of authorities

Hofmann, E., Gangl, K., Kirchler, E., & Stark, J. (eingereicht). Enhancing tax compliance through coercive and legitimate power of authorities.

Enhancing tax compliance through coercive and legitimate power of authorities

Hofmann, E., Gangl, K., Kirchler, E., & Stark, J.

Abstract

Strict enforcement and supportive procedures by tax authorities are often discussed as means of enhancing tax compliance. However, it is still not clear how these strategies influence tax compliance. The extended “slippery-slope framework” postulates that coercive power and legitimate power lead to tax compliance, albeit by leading the taxpayer along different motivational paths. The exercising of coercive power reduces citizens’ implicit trust in the authorities and increases the need for enforced compliance and perceptions of an antagonistic climate between tax authorities and taxpayers. Legitimate power is assumed to increase reason-based trust, voluntary cooperation and perceptions of a service climate. Two experimental studies that have manipulated qualities of power either separately or simultaneously have suggested that legitimate power affects intended tax compliance in line with theoretical predictions, whereas the effect of coercive power is less clear.

Keywords: tax compliance; coercive power; legitimate power; trust; “slippery-slope framework”

1. Introduction

Tax collection is a major endeavor for governmental authorities. Authorities need to apply different measures to respond to citizens' reluctance to pay taxes in order to collect sufficient tax revenues (Schmölders, 1960). In the past, authorities relied mainly on enforcement strategies such as strict audits and the levying of severe fines (cf., Becker, 1968; Srinivasan, 1973). Recently, strategies of good governance, such as adopting a "customer-service orientation", and investment in cooperative interaction with taxpayers have been discussed as being potentially more efficient than coercive force (cf., Turner, 2005; Tyler, 2006). Both a strict enforcement regime and the adoption of cooperative procedures are assumed to be able to — and, in some cases, have received empirical support for their ability to — enhance honesty in tax reporting and to induce honest and truthful tax payments (e.g., Gangl et al., submitted; Park and Hyun, 2003). Given the divergence of these two strategies, the question that arises is: How do these two strategies influence tax compliance? This basic question is essential to tax researchers as well as to practitioners if they are to determine strategies that will be effective at increasing tax compliance.

The impact of these two strategies on tax compliance and the related psychological processes have been broadly discussed in the realm of theory (e.g., Gangl et al., 2012; Kirchler, Hoelzl, and Wahl, 2008; Kirchler, Hofmann, and Gangl, 2012). It is assumed that coercive power and legitimate power affect trust in tax authorities, which is an influential factor in shaping the climate that exists between tax authorities and taxpayers and which impacts on the issue of tax compliance. Factors related to trust, such as considerations of fairness, social and cultural norms, political voice and participation in political decisions, were frequently shown to be positively related to tax compliance (e.g., Feld and Frey, 2002; Gangl, et al., submitted; Hartner et al., 2008;

Hartner et al., 2011; Stalans and Lind, 1997; van Dijke and Verboon, 2010; Wahl, Muehlbacher, and Kirchler, 2010; Wenzel, 2003, 2004).

Empirical studies that have investigated the influence of coercive and legitimate power on trust, on tax compliance and on the perceived interaction climate are largely absent from the extant literature. The current paper aims to contribute to the closing of this gap by undertaking an empirical investigation of the impact of coercive power and legitimate power on taxpayer compliance.

In the following section, we present the theoretical assumptions that concern coercive power and legitimate power. Sections 3 and 4 report on experiments in which low versus high amounts of coercive power and legitimate power, respectively, were manipulated either separately or in combination. Section 5 summarizes the results and discusses the findings.

2. Theoretical background

The “slippery-slope framework” (SSF; Kirchler, 2007; Kirchler, et al., 2008) postulates that the power of authorities and the taxpayers’ trust in those authorities, leads to tax compliance. The perception of authorities as powerful and able to efficiently detect and punish tax evasion is assumed to determine enforced compliance, while trust in the authorities in the sense of believing they will act benevolently and for the common good leads to voluntary cooperation in a synergistic climate of mutual cooperation. Enforced tax compliance originates from the motivation to pay taxes only if the authorities apply pressure to taxpayers. Voluntary tax cooperation originates from the good relationship between the authorities and taxpayers and the mutual recognition of their shared goals, and assures tax contributions are made on a voluntary basis. An antagonistic climate is often characterized by a “cops and robbers” attitude between the tax authorities and taxpayers (Kirchler, et al., 2008). Tax authorities are perceived as “cops”,

eager to catch tax evaders and punish them, while taxpayers are perceived as “robbers”, unwilling to contribute to the common good and hiding from the authorities. By way of contrast, in a situation in which trust prevails, tax authorities and taxpayers cooperate in a synergistic climate of interaction that is reflective of a “customer service” attitude — essentially, authorities and taxpayers work together for the benefit of the community and the authorities are well respected for their expertise in applying fair and transparent procedures.

Survey studies and experiments have confirmed the assumption that access to and the exercising of power determines enforced compliance and trust, respectively, leads to a greater degree of voluntary cooperation (Kogler et al., 2013; Kogler, Muehlbacher, and Kirchler, 2011; Muehlbacher and Kirchler, 2010; Muehlbacher, Kirchler, and Schwarzenberger, 2011; Wahl, Kastlunger, and Kirchler, 2010). However, some of these same studies (e.g., Kogler, et al., 2013; Wahl, Kastlunger, et al., 2010) have also revealed that it is neither power nor the trustworthiness of authorities that produces high degrees of tax compliance but rather it is power and trust combined that contribute to the highest levels of tax honesty. These findings suggest that power and trust are not independent determinants of tax compliance but that it is in fact the interaction between the two that is relevant. Moreover, the shape of mutual interaction between power and trust depends on the qualities of that power and trust.

Scholars in the field of social psychology have often sought to explicitly distinguish between different qualities of power and trust. Turner (2005) and Tyler (2006), for instance, have assumed that there are two qualities, or types, of power — i.e., power exercised by authorities based on their application of pressure through control and punishment and power exercised through expertise, legitimization and acceptance. The available empirical evidence has indicated that this latter, legitimate, form of power is more efficient and effective than the former, coercive, form of power (Braga and Weisburd, 2012). The differentiation is in line with two major

independent factors of social power originally identified by French and Raven (1959; Raven, 1965, 1992, 1993) — namely, harsh power and soft power (Raven, Schwarzwald, and Koslowsky, 1998). These concepts were developed in the context of leadership-employee relations but are applicable to relations in the tax arena, as well. In line with earlier research on governmental regulations and taxation (Turner, 2005), the term coercive power has come to be used in lieu of harsh power, which includes coercive power as well as reward power. The term legitimate power is here preferred to soft power, which comprises legitimate power, expert power, referent power and information power. While coercive power is wielded through negative and positive reinforcements, such as through the imposition of sanctions and the granting of benefits, legitimate power is characterized by the legitimacy of the position of the powerful institutions, their knowledge and skills, their capacity to be figures for identification and their willingness to offer and provide relevant information. Each of these two aspects or types of power is assumed to be related to trust and to influence tax behavior.

Based on the theoretical work of Castelfranchi and Falcone (2010), trust can be distinguished as being either or both reason-based trust and implicit trust. Reason-based trust develops through a rational decision-making process that encompasses four distinct aspects: (a) whether the trustee shares similar goals to the trustor, (b) whether the trustor is dependent on the trustee, (c) whether there are internal factors that act to foster or hinder the development of trust (i.e., the trustee's competence, harmlessness or motivation to achieve a specific goal), and (d) external factors such as external opportunities realized as a result of, and dangers posed as a result of, the fostering or hindering of goal achievement. Implicit trust, on the other hand, is established automatically and unconsciously. Based on learning processes in which interactions with the trustee are perceived as valuable, cues such as shared social identities trigger implicit

trust. Whereas reason-based trust implies elaborate considerations, implicit trust occurs rapidly and automatically, without contemplation.

The extended “slippery-slope framework” (eSSF; Gangl et al., 2012; Kirchler et al., 2012) builds on the distinct qualities of power and trust and distinguishes both between coercive power and legitimate power and between reason-based trust and implicit trust. Coercive power is assumed to reduce implicit trust, to stimulate enforced compliance and to generate an antagonistic climate. Legitimate power, on the other hand, is seen to foster reason-based trust, to incite voluntary cooperation and to generate a service climate.

The eSSF assumes that power can both undermine as well as stipulate trust. A negative impact of power prevails if the implementation of power breeds suspicion and mistrust, which leads to a negative cycle: Mistrust on the part of one party provokes mistrust on the part of a second party, which is used to justify and deepen the mistrust the original party already had exhibited of their counterpart party (Kramer, 1999; Nooteboom, 2002). It is predicted that coercive power and implicit trust are negatively related to or inhibit one another, which should lead to less cooperation. On the contrary, if legitimate sanctioning systems lead to the perception that rule-breakers will be punished, there is reason to trust the authorities; consequently, power increases trust (Mulder et al., 2006). It is assumed that legitimate power and reason-based trust are positively interrelated and are drivers of cooperation.

In addition, coercive power is assumed to be positively related to enforced compliance and to foster an antagonistic interaction climate, as was assumed in the original SSF. However, legitimate power in the eSSF is positively related to voluntary cooperation, which is prevalent in a service climate. In a service climate, taxpayers comply with tax law because they believe that cooperation will be reciprocated by the authorities. The interaction is characterized by clearly

defined fair-play rules. Both enforced compliance and voluntary cooperation are assumed to lead to honest tax contributions, albeit through different motivational paths.

Distinction between the qualities of power and trust can explain the empirically identified interaction effect (Kogler, et al., 2013; Wahl, Kastlunger, et al., 2010), which is in contradiction to the assumptions of the SSF. High power in combination with a low degree of trustworthiness on the part of authorities may be interpreted as coercion, while high power in combination with trust is likely to be perceived as legitimate, expert power, producing the highest degree of tax compliance. A high degree of trustworthiness among the authorities combined with low power may produce some reason-based trust but can also breed the suspicion that the authorities are unable to guarantee tax compliance by fellow citizens and are thus unable to combat free riders. We conducted two experiments to examine the impact of coercive and legitimate power on intended tax compliance, trust, the underlying motivation to pay taxes and the perceived interaction climate (Study 1); and, to investigate the types of interactions that occur between coercive power and legitimate power (Study 2).

3. Study 1

Study 1 is comprised of two parts, Study 1a and Study 1b, which together allow us to examine the impact of coercive and legitimate power, respectively. Study 1a investigated whether high coercive power led to high intended tax compliance, low implicit trust, enforced compliance and to the perception of an antagonistic interaction climate. Study 1b examined the positive influence of legitimate power on intended tax compliance, reason-based trust, voluntary cooperation and the perception of a service climate.

3.1 Study 1a

3.1.1 Participants

A convenience sample of 62 taxpayers took part in the study (53% female; $M(\text{age}) = 31.81$ years, $SD(\text{age}) = 12.09$, range 18–69). Most participants held final general qualifications for university entrance (47%) or a university degree (47%). About three-quarters of participants (74%) were employed; an additional 16% were self-employed.

3.1.2 Procedure and instrument

We used scenarios in an online questionnaire in which the tax authority of a fictitious country was presented as having either high or low coercive power. All of the scenarios considered are included in full in Appendix A. Tax authorities in scenarios with high coercive power, for instance, were described as being strict as opposed to lenient toward tax evaders. Participants were asked to imagine living in a country in which authorities had either high or low coercive power (1st Government) and then experiencing a radical change of government (2nd Government), to one in which the power of the tax authorities was either comparatively expanded or diminished. The experimental design was a 2 (low coercive power versus high coercive power) by 2 (1st Government versus 2nd Government) repeated measures ANOVA-design.

After reading each scenario, participants responded to two items that assessed their intended tax compliance and 87 statements that assessed eSSF constructs on a 6-point Likert scale (1 = totally disagree to 6 = totally agree). While scales from the TAX-I (Kirchler and Wahl, 2010) were applied for enforced compliance and the perception of an antagonistic climate, respectively, the items used to assess voluntary cooperation were adapted from the scale capitulation described in Braithwaite's (2003) inventory of motivational postures. The items for intended tax compliance, coercive power, legitimate power, implicit trust, reason-based trust and

the perception of a service climate were newly developed based on the respective concepts (Castelfranchi and Falcone, 2010; Gangl, et al., 2012; Raven, et al., 1998). All scales were analyzed with principal component analysis and adapted if reliability, as measured via Cronbach- α , was low. All items are presented in Appendix B. Descriptive statistics of the scales are presented in Table 1.

3.1.3 Manipulation check

To examine the success of the manipulation of coercive power, a 2 (low coercive power versus high coercive power) by 2 (1st Government versus 2nd Government) repeated measures ANOVA was conducted, in which perceived coercive power (Cronbach- α = .76) was the dependent variable. The results revealed a main effect of coercive power manipulation ($F(1, 60) = 33.24, p < .001, \eta^2 = .36$). Neither the sequence of governments ($F(1, 60) = 0.43, p = .51$) nor the interaction between coercive power and the sequence of governments reached significance ($F(1, 60) = 0.04, p = .84$). Low coercive power (1st Government: $M = 3.41, SD = 1.35$; 2nd Government: $M = 3.24, SD = 1.25$) and high coercive power (1st Government: $M = 4.71, SD = 1.05$; 2nd Government: $M = 4.78, SD = 1.17$) were perceived in accordance with the effects of manipulation.

3.1.4 Results

3.1.4.1 Impact of low coercive power versus high coercive power on intended tax compliance

In the following, we investigated the hypothesis that high coercive power leads to higher intended tax compliance. A 2 (low coercive power versus high coercive power) by 2 (1st Government versus 2nd Government) repeated measures ANOVA revealed an effect of coercive power on intended tax compliance ($F(1,60) = 20.08, p < .001, \eta^2 = .25$). There was no significant

main effect of the sequence of governments ($F(1, 60) = 0.11, p = .74$), nor was there an interaction effect ($F(1, 60) = 0.25, p = .62$). Hence, high coercive power was seen to have prompted higher intended tax compliance. The respective means are displayed in Table 1.

Table 1: Scales for eSSF variables for coercive power conditions (N=62)

Conditions	Coercive power		Coercive power		α
	1 st gov't	2 nd gov't	1 st gov't	2 nd gov't	
	Low	High	High	Low	
N	30		32		
Scale	M (SD)	M (SD)	M (SD)	M (SD)	
Intended tax compliance	4.13 (1.57)	4.88 (1.35)	5.08 (1.09)	4.14 (1.55)	.83
Implicit trust	2.17 (1.10)	2.23 (1.19)	1.88 (0.98)	1.90 (1.24)	.86
Reason-based trust	3.57 (0.72)	3.70 (0.63)	3.41 (0.63)	3.20 (0.75)	.78
Enforced compliance	2.90 (1.28)	3.99 (1.44)	4.01 (1.36)	2.97 (1.22)	.83
Voluntary cooperation	3.19 (1.01)	3.31 (1.10)	2.93 (1.05)	2.72 (1.32)	.72
Antagonistic climate	3.07 (1.09)	3.42 (0.95)	3.49 (0.96)	3.10 (1.23)	.62
Service climate	3.47 (1.20)	3.55 (1.09)	3.31 (1.07)	2.94 (1.16)	.45

Notes: α) Cronbach- α for standardized items.

3.1.4.1 Impact of low coercive power versus high coercive power on implicit trust, enforced compliance and antagonistic climate

A 2 (low coercive power versus high coercive power) by 2 (1st Government versus 2nd Government) repeated measures MANOVA — with implicit trust, enforced tax compliance and the perception of an antagonistic climate as dependent variables — revealed a main effect of coercive power ($F(3, 58) = 8.62, p < .001, \eta^2 = .31$), no significant effect as a result of the

sequence of governments ($F(3, 58) = 0.49, p = .70$) and no interaction effect ($F(3, 58) = 0.07, p = .97$).

Specifically, the univariate analyses revealed significant main effects of coercive power intensity for enforced compliance ($F(1, 60) = 24.98, p < .001, \eta^2 = .29$) and for the antagonistic climate ($F(1, 60) = 5.98, p < .05, \eta^2 = .09$). However, there was no main effect of coercive power on implicit trust ($F(1, 60) = 0.08, p = .83$). The respective means are displayed in Table 1.

3.2 Study 1b

3.2.1 Participants

A convenience sample of 78 taxpayers took part in the study (44% female; $M(\text{age}) = 31.67$ years, $SD(\text{age}) = 10.88$, range 18–64). Most participants held final general qualifications for university entrance (42%) or a university degree (39%). More than half of all participants (53%) were employed; an additional 14% were self-employed.

3.2.2 Procedure and instrument

The procedure and instrument used in Study 1b were identical to those used in Study 1a except for the scenarios that manipulated high and low degrees of legitimate power. Tax authorities with low legitimate power as opposed to high legitimate power were described, for instance, as being incompetent versus competent professionals. The experimental design was a 2 (low legitimate power versus high legitimate power) by 2 (1st Government versus 2nd Government) repeated measure ANOVA-design. All scenarios are included in Appendix A and all items are presented in Appendix B. Descriptive statistics of the scales are presented in Table 2.

3.2.3 Manipulation check

The manipulation check for legitimate power was undertaken with a 2 (low legitimate power versus high legitimate power) by 2 (1st Government versus 2nd Government) repeated measures ANOVA, in which perceived legitimate power (Cronbach- α = .93) was the dependent variable. The analysis revealed a main effect of legitimate power ($F(1, 76) = 230.31, p < .001, \eta^2 = .75$), a significant effect as a result of the sequence of governments ($F(1, 76) = 6.30, p < .05, \eta^2 = .08$) and no interaction effect ($F(1, 76) = 1.34, p = .25$). The manipulation worked well, as low legitimate power (1st Government: $M = 2.85, SD = 0.62$; 2nd Government: $M = 3.22, SD = 0.61$) and high legitimate power (1st Government: $M = 4.60, SD = 0.64$, 2nd Government: $M = 4.45, SD = 0.61$) were both seen to have been manipulated. The effect of high legitimate power seemed to continue to have an effect when power was reduced in the second government.¹

3.2.4 Results

3.2.4.1 Impact of low versus high legitimate power on intended tax compliance

In the following, we investigate the hypothesis that high legitimate power leads to higher intended tax compliance. Results of a 2 (low legitimate power versus high legitimate power) by 2 (1st Government versus 2nd Government) repeated measures ANOVA revealed that legitimate power ($F(1, 76) = 19.49, p < .001, \eta^2 = .20$) and the sequence of governments ($F(1, 76) = 11.97, p < .001, \eta^2 = .14$) both had significant effects on intended tax compliance. No significant interaction effect was found, however ($F(1, 76) = 2.11, p = .15$). High legitimate power led to

¹ As analyses conducted with additional control groups in which power did not change from the first to the second government have shown, the contrast between high legitimate power and low legitimate power had an impact on the perception of legitimate power. After a change from high to low legitimate power, legitimate power was perceived to be higher ($M = 3.22, SD = 0.61$) as compared to that in the scenario in which power was low under both the first and the second government ($M = 2.81, SD = 0.61$). This indicates that high legitimate power might have continued to have an effect even after said power had been reduced.

higher intentions of tax compliance than did low legitimate power and intended tax compliance under the second government was lower than under the first. The respective means are displayed in Table 2.

Table 2: Scales for eSSF variables for legitimate power conditions (N=78)

Conditions	Legitimate power		Legitimate power		α
	1 st gov't	2 nd gov't	1 st gov't	2 nd gov't	
	Low	High	High	Low	
N	42		36		
Scale	M (SD)	M (SD)	M (SD)	M (SD)	
Intended tax compliance	4.38 (1.22)	5.26 (0.89)	4.28 (1.24)	3.83 (1.35)	.67
Implicit trust	1.26 (0.73)	2.51 (1.05)	2.83 (1.47)	1.54 (0.60)	.89
Reason-based trust	2.76 (0.46)	3.64 (0.58)	3.70 (0.58)	2.85 (0.54)	.94
Enforced compliance	3.51 (1.42)	3.40 (1.56)	3.56 (1.27)	3.92 (1.35)	.92
Voluntary cooperation	2.41 (0.82)	4.18 (1.14)	4.06 (1.20)	2.09 (0.85)	.88
Antagonistic climate	4.59 (1.09)	2.33 (0.97)	2.73 (1.25)	4.53 (1.38)	.95
Service climate	2.38 (1.09)	4.48 (1.07)	4.25 (1.08)	2.58 (1.03)	.80

Notes: α) Cronbach- α for standardized items.

3.2.4.2 Impact of low legitimate power versus high legitimate power on reason-based trust, voluntary cooperation and service climate

The results of a 2 (low legitimate power versus high legitimate power) by 2 (1st Government versus 2nd Government) repeated measures MANOVA showed a main effect of legitimate power ($F(3, 74) = 71.83, p < .001, \eta^2 = .74$), no significant main effect as a result of the sequence of governments ($F(3, 74) = 1.22, p = .31$) and no interaction effect ($F(3, 74) = 1.10, p = .35$).

Univariate analyses revealed that legitimate power had a significant impact on reason-based trust ($F(1, 76) = 118.90, p < .001, \eta^2 = .61$), voluntary cooperation ($F(1, 76) = 175.20, p < .001, \eta^2 = .70$) and perceptions of a service climate ($F(1, 76) = 126.65, p < .001, \eta^2 = .63$). The respective means are displayed in Table 2.

3.3 Discussion

Study 1a and Study 1b have shown that high coercive power can lead to higher intended tax compliance, feelings of enforced compliance and to the perception of an antagonistic climate. Implicit trust did not vary with variations in the amount of coercive power. High legitimate power resulted in high intended tax compliance, high reason-based trust, voluntary cooperation and the perception of the service climate. Coercive and legitimate power influenced intended tax compliance through the predicted processes, with the exception that coercive power had no impact on implicit trust. In Study 1, coercive power and legitimate power were tested separately. The effects of the two forces in combination remain to be investigated.

4. Study 2

Study 2 tested the impact of coercive power and legitimate power combined on intended tax compliance. It was assumed that high coercive power and high legitimate power exercised in combination would generate the highest degree of intended tax compliance because they result in the tax authority being perceived as a legitimate, expert power holding ample trustworthiness. Such authorities are legitimized professionals protecting honest taxpayers from the free riders who look to exploit other citizens. Thus, coercive power is applied toward tax evaders but is not perceived as being applied toward oneself. This approach resembles a “carrot and stick” policy (Braithwaite, 2001), in which authorities recognize those taxpayers worthy of prosecution and

those deserving of encouragement and support. If high legitimate power is yielded but with low coercive power, high trustworthiness is perceived and fairly high intended tax compliance can be expected. Such authorities are perceived as benevolent toward taxpayers but probably without sufficient measures at their disposal to restrain free riders from exploitation. Tax authorities holding high coercive power but low legitimate power are perceived as untrustworthy and, because of the effect of coercion, less intended tax compliance can be expected. In such a country, taxpayers would perceive authorities as dictatorial and authoritarian, as applying arbitrary measures, as threatening all taxpayers and as spreading fear. The combination of low coercive power and low legitimate power is assumed to produce the lowest degree of intended tax compliance because such authorities are perceived as being highly untrustworthy. Such *laissez-faire* authorities are seen as incapable of effectively levying and collecting taxes. Study 2 will also attempt to replicate the results of Study 1 that distinguished the impact of coercive and legitimate power combined on reason-based and implicit trust, motivations of enforced compliance and voluntary cooperation and the perception of an antagonistic and/or a service climate.

4.1 Participants

A convenience sample of 121 taxpayers (50.4% females; $M(\text{age}) = 38.77$ years, $SD(\text{age}) = 12.15$, range 20–68) participated in the study. Most participants held a university degree (47.9%) or final general qualifications for university entrance (28.1%). More than half of the participants (61.2%) were employed; an additional 38.4% were self-employed.

4.2 Procedure and instrument

The procedure and instrument were similar to those used in Study 1, except that tax authorities in this exercise held either low coercive power or high coercive power combined with either low legitimate power or high legitimate power and only one fictitious country was presented, which underwent no change from one government to another. Tax authorities holding low coercive power and high legitimate power were described, for instance, as being lenient toward tax evaders and as competent, whereas tax authorities holding high coercive power and low legitimate power were described, for instance, as being strict toward tax evaders and as incompetent. Tax authorities wielding low coercive power and low legitimate power were referred to, for instance, as being lenient toward tax evaders and as incompetent. Tax authorities holding high coercive power and high legitimate power were presented, for instance, as being strict toward tax evaders and as competent. The respective scenarios are presented in Appendix A. The experiment employed a 2 (low coercive power versus high coercive power) by 2 (low legitimate power versus high legitimate power) design. The questionnaire consisted of 72 items that resembled the scales used in Study 1 but, in order to achieve improved reliability, some items were changed and the number of total items was reduced. Scale statistics are presented in Table 3 and the wording of the items is presented in Appendix B.

4.2.1 Manipulation check

For the manipulation check, a 2 (low coercive power versus high coercive power) by 2 (low legitimate power versus high legitimate power) MANOVA was conducted with perceived coercive power (Cronbach- α = .67) and perceived legitimate power (Cronbach- α = .95) as dependent variables. The results of univariate analyses showed a significant main effect of coercive power on the perception of coercive power ($F(1, 117) = 22.07, p < .001, \eta^2 = .16$; low

coercive power & low legitimate power: $M = 4.30$, $SD = 1.33$; low coercive power & high legitimate power: $M = 3.28$, $SD = 1.16$; high coercive power & low legitimate power: $M = 4.77$, $SD = 1.16$; high coercive power & high legitimate power: $M = 4.78$, $SD = 0.94$). Also, the perception of legitimate power corresponded with the manipulation ($F(1, 117) = 74.12$, $p < .001$, $\eta^2 = .39$; low coercive power & low legitimate power: $M = 3.31$, $SD = 1.18$; low coercive power & high legitimate power: $M = 4.79$, $SD = 0.84$; high coercive power & low legitimate power: $M = 3.07$, $SD = 1.03$; high coercive power & high legitimate power: $M = 4.68$, $SD = 0.87$).

Regarding the perception of coercive power, there was a significant interaction effect of coercive power and legitimate power ($F(1, 117) = 5.93$, $p < .05$, $\eta^2 = .05$); there was no interaction effect, however, as it pertains to the perception of legitimate power ($F(1, 117) = 0.11$, $p < .74$). The manipulation was successful, as low and high coercive power and low and high legitimate power were each perceived as having been manipulated in the scenarios.

4.3 Results

4.3.1 Impact of coercive power and legitimate power on intended tax compliance

A 2 (low coercive power versus high coercive power) by 2 (low legitimate power versus high legitimate power) ANOVA with intended tax compliance as the dependent variable showed no main effect of coercive power ($F(1, 117) = 1.00$, $p = .32$) but did reveal an effect of legitimate power ($F(1, 117) = 23.67$, $p < .001$, $\eta^2 = .17$). No interaction effect of coercive and legitimate power is found ($F(117, 1) < 0.01$, $p = .998$). The respective means are displayed in Table 3.

Table 3: Scales for eSSF constructs for conditions (N=121)

Conditions	Low coercive & low legitimate power	Low coercive & high legitimate power	High coercive & low legitimate power	High coercive and high legitimate power	
N	29	31	31	30	
Scale	M (SD)	M (SD)	M (SD)	M (SD)	α
Intended tax compliance	3.71 (1.45)	4.90 (1.28)	3.95 (1.67)	5.15 (0.88)	.89
Implicit Trust	1.75 (1.17)	1.84 (0.91)	1.48 (0.77)	1.89 (0.96)	.85
Reason-based trust	2.77 (1.20)	4.36 (1.03)	2.64 (0.95)	4.47 (0.87)	.95
Enforced compliance	3.30 (1.21)	2.81 (1.43)	4.43 (1.22)	4.16 (1.44)	.85
Voluntary cooperation	3.14 (1.13)	4.17 (0.77)	3.34 (1.43)	4.39 (0.92)	.58
Antagonistic climate	4.09 (1.24)	2.27 (1.29)	4.52 (1.05)	2.44 (1.33)	.86
Service climate	2.57 (1.36)	4.78 (1.23)	2.49 (1.12)	4.56 (1.37)	.88

Notes: α) Cronbach- α for standardized items.

4.3.2 Impact of coercive and legitimate power on trust, motivations and climates

A 2 (low coercive power versus high coercive power) by 2 (low legitimate power versus high legitimate power) MANOVA revealed a significant main effect of coercive power ($F(4, 114) = 6.78, p < .001, \eta^2 = .19$) and of legitimate power ($F(4, 114) = 24.27, p < .001, \eta^2 = .46$) but no interaction effect ($F(4, 114) = 0.43, p = .78$) on the dependent variables implicit trust, reason-based trust, enforced compliance, voluntary cooperation, perception of an antagonistic climate and perception of a service climate.

The univariate analyses showed no main effects of coercive power ($F(1, 117) = 0.37, p = .54$) and legitimate power ($F(1, 117) < 2.02, p = .16$) on implicit trust. For reason-based trust, there was no main effect of coercive power ($F(1, 117) < 0.01, p = .95$), although a main effect of legitimate power ($F(1, 117) = 86.02, p < .001, \eta^2 = .42$) was found. Coercive power had a main effect on enforced compliance ($F(1, 117) = 26.29, p < .001, \eta^2 = .18$) but legitimate power ($F(1, 117) = 2.51, p = .12$) did not. Similarly, legitimate power affected voluntary cooperation ($F(1,$

117) = 27.47, $p < .001$, $\eta^2 = .19$) but coercive power ($F(1, 117) = 1.14$, $p = .29$) had no effect.

There was no impact of coercive power on the perception of an antagonistic climate ($F(1, 117) = 1.80$, $p = .18$) but there was an impact related to legitimate power ($F(1, 117) = 75.86$, $p < .001$, $\eta^2 < .39$) — high legitimate power led to low perceptions of an antagonistic climate. High legitimate power also led to higher perceptions of a service climate ($F(1, 117) = 84.93$, $p < .001$, $\eta^2 = .42$) but there was no effect of coercive power ($F(1, 117) = 0.45$, $p = .51$). The respective means are displayed in Table 3.

4.4 Discussion

Study 2 expands and partly confirms the findings of Study 1. Unlike Study 1a, coercive power had no significant impact on intended tax compliance but, similar to Study 1b, legitimate power was found to have had a significant impact. Specifically, high coercive power and high legitimate power combined generated the highest intended tax compliance. Also, if high legitimate power and low coercive power were wielded in combination, intended tax compliance was high. Tax authorities holding high coercive power but low legitimate power induced less intended tax compliance. The results indicate that the wielding of coercive and legitimate power in combination can lead to the perception of legitimate, expert power and diminished feelings of coercion.

5. General discussion

The aim of the present paper was to examine the impact of coercive and legitimate power on intended tax compliance. In the experimental studies presented here, coercive power and legitimate power are shown to affect intended tax compliance if applied separately. However, if both types of power were applied in combination, legitimate power but not coercive power was

found to have an impact on intended tax compliance. Legitimate power seems to be more relevant than coercive power, as predicted by Tyler (2006) and Braga and Weisburd (2012). Legitimate power and coercive power in combination are perceived as legitimate, expert power, inducing trust by creating the impression that exploitative free riders will be penalized but honest taxpayers will be supported. They produce the highest intended tax compliance. In cases in which only legitimate power is applied, authorities are perceived as benevolent but without sufficient measures at their disposal to prosecute free riders; this induces intended tax compliance but at a lesser degree than was seen when the two types of power were exercised in combination. Authoritarian leadership — in this scenario, the application of only coercive power — resulted in lower intended tax compliance. Nevertheless, laissez-faire authorities that wield neither coercive power nor legitimate power are incapable of levying taxes and so generate the least intended tax compliance.

A secondary aim of this research was to test the assumptions of the eSSF as to how coercive power and legitimate power influence trust, motivations to comply and perceptions of the interaction climates. Coercive power was not seen to have had the expected negative impact on implicit trust in either study (c.f., Kramer, 1999; Nooteboom, 2002), nor the predicted positive effect on the antagonistic climate in Study 2, but its effects were in line with the assumptions regarding enforced compliance. The absence of a negative impact of coercive power on implicit trust could stem from a manipulation and an assessment problem. As implicit trust is a concept that develops over time through learning processes and one that occurs automatically, the authorities described in the fictitious scenarios might not have been able to establish or destroy implicit trust. In future research, scenarios should take into account the fact that the development of implicit trust requires positive past experiences with tax authorities. The absence of an impact of coercive power on perceptions of an antagonistic climate and the fact that legitimate power

effected this perception positively in Study 2 suggest that the climate is not stimulated by coercive power but is, in fact, inhibited by legitimate power. This is also supported by the results of Study 1b, which showed that high legitimate power led to significantly lower perceptions of an antagonistic climate ($F(1, 60) = 5.98, p < .05, \eta^2 = .09$; note that coercive power was not manipulated in this study). Again, the reason could be that as soon as legitimate power is wielded, coercive power and legitimate power exercised in combination are perceived as legitimate, expert power, and thereby act to reduce any potential feelings of coercion. Future research should seek to investigate and confirm this hypothesis. As predicted, legitimate power affected reason-based trust in both studies, supporting the earlier finding that legitimate sanction systems stimulate trust (Mulder et al., 2006). It was also confirmed in both studies that legitimate power had a positive impact on voluntary cooperation and on perceptions of a service climate. For the impact of legitimate power, the assumptions of the eSSF were confirmed; however, assumptions surrounding the impact of coercive power require modification. The perceptions of coercive power and the respective behavioral intentions are dependent on the presence of legitimate power.

In addition to its merits, this paper also has certain limitations. It can be argued that, in both Study 1 and Study 2, the descriptions of coercive and legitimate power differ slightly: the coercive power scenario is a bit shorter than the legitimate power scenario. In future studies, coercive power and legitimate power will have to be phrased comparably investigating whether researchers can successfully replicate the results of Study 2. However, the current results are plausible, support the assumptions of Tyler (2006) and back up existing findings (e.g., Kogler, et al., 2013; Kogler, et al., 2011; Muehlbacher and Kirchler, 2010; Muehlbacher, et al., 2011; Wahl, Kastlunger, et al., 2010) by showing that legitimate power with both high and low degrees of

coercive power is more effective at inducing tax compliance than is coercive power with low legitimate power.

For practitioners, the results of Study 1 and Study 2 are interesting and applicable to their work. They show that coercive power and legitimate power have an impact on intended tax compliance but, if exercised in combination, legitimate power is able to alter perceptions of coercive power. Authorities should concentrate on strategies of good governance while simultaneously seeking to protect honest taxpayers from tax evaders. In doing so, they would establish a service climate, reduce antagonistic interactions and increase voluntary cooperation, so that tax revenues are secured and the societal climate is characterized by good and respectful relations between tax authorities and taxpayers. Neither authoritarian leadership nor good governance alone will be able to produce these results. Authoritarian leadership generates less tax revenues and a climate of mistrust in society; good governance contributes to a friendly climate but cannot deliver comparable tax revenues.

As for the question of how strict enforcement and supportive procedures influence tax compliance, we can say that supportive procedures have an impact on taxpayers' trust in tax authorities and that strict enforcement is important so long as it is directed toward free riders. If strict enforcement or supportive procedures are applied in isolation, some tax revenues can be secured but, if the two types of procedures are applied in combination, increasing and voluntary contributions can be expected.

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Appendix A

Scenarios

Scenarios are translated from the original German into English.

English	German
Introduction	
Imagine you are a citizen of the country Tovland.	Stellen Sie sich vor, Sie sind Bürger in dem Staat
Tovland is situated in Europe, covers an area of about 85.000 km ² and its official language is German. The population census of January 2010 showed that	Tovland. Tovland liegt in Europa, hat eine Fläche von ca. 85.000km ² und die Amtssprache ist Deutsch. Bei der Volkszählung im Januar 2010 hatte Tovland ca.
Tovland had 8.5 million inhabitants.	8,5 Mio Einwohner.
You are self-employed and file your taxes independently with the tax authority of Tovland. The tax authority regularly executes tax audits, whereby the probability that you personally are audited is in line with the European standard.	Sie sind selbständig tätig und führen Ihre Steuern daher eigenständig bei der Steuerbehörde in Tovland ab. Die Steuerbehörde führt regelmäßig Steuerprüfungen durch, wobei die Wahrscheinlichkeit, dass Sie persönlich geprüft werden, dem europäischen Durchschnitt entspricht.
Coercive Power [high/low]	
<i>Coercive power [high/low]:</i>	
The sanctions for tax evasion in Tovland are very high [low]. If tax evasion is discovered, you [do not] have to anticipate severe sanctions. The tax authority is [not] lenient toward tax evaders.	Die Strafen für Steuerhinterziehung in Tovland sind sehr hoch [niedrig]. Wenn Steuerhinterziehung aufgedeckt wird, muss [nicht] mit harten Strafen gerechnet werden. Die Steuerbehörde lässt gegenüber SteuerhinterzieherInnen [keine] Milde walten.
<i>Reward power [high/low]:</i>	
On the contrary, after tax audits, there are major [minor] financial rewards for correct tax filing independent of the amount of your income. This	Im Gegenzug gibt es allerdings nach Steuerprüfungen größere [kleinere] finanzielle Belohnungen für korrekte Steuererklärungen unabhängig vom

considerable [*moderate*] amount is credited to the following year's tax return.

Einkommen. Dieser ansehnliche [*bescheidene*] Betrag wird der Steuererklärung im darauffolgenden Jahr gutgeschrieben.

Legitimate Power (high/low)

Legitimate power of position [high/low]:

The current government was formed after a democratic election, whereby independent observers report a regular [*irregular*] procedure. The government provides the tax authority with a consistently [*inconsistently*] worded law to prosecute tax evaders.

Die derzeitige Regierung wurde nach einer demokratischen Wahl gebildet, wobei unabhängige Beobachter von einem regelmäßigen [*unregelmäßigen*] Ablauf berichten. Die Regierung stellt der Steuerbehörde einen lückelosen [*lückenhaften*] Gesetzestext zur Verfolgung von Steuerhinterziehern zur Verfügung.

Legitimate power of reciprocity [high/low]:

It is known that the tax authority makes [*no*] allowances with taxpayers regarding small errors and is also [*not*] forthcoming at audits.

Es ist bekannt, dass die Steuerbehörde bei kleinen Fehlern [*keine*] Nachsicht mit den Steuerzahlern walten lässt und auch bei Kontrollen [*nicht*] entgegenkommend ist.

Expert power [high/low]:

The tax authority in Tovland proves to be [*little*] efficient. The competence of its employees regarding their advice for taxpayers and the processing of audits is well known [*questioned*].

Die Steuerbehörde in Tovland erweist sich auch als [*wenig*] effizient. Die Kompetenz ihrer Mitarbeiter bei der Beratung der Steuerzahler und der Durchführung von Kontrollen wird sehr geschätzt [*bezweifelt*].

Information power [high/low]:

In addition, the tax authority of Tovland offers ample [*very little*] information to support the preparation of the tax return. Similarly, the audit and sanctions procedure for tax evaders are very transparent [*nontransparent*].

Außerdem bietet die Steuerbehörde von Tovland den Steuerzahlern [*sehr wenige*] Informationen, um sie bei der Erstellung der Steuererklärung zu unterstützen. Und auch der Ablauf von Kontrollen und die Bestrafung von Steuerhinterziehern sind sehr

transparent [*intransparent*].

Referent power [high/low]:

In general, the tax authority of Tovland has a good
[*bad*] reputation and is [*not*] respected for its work.

Im Allgemeinen genießt die Steuerbehörde von
Tovland einen guten [*schlechten*] Ruf und wird für
ihre Arbeit [*nicht*] respektiert.

Legitimate power of dependency [high/low]:

It has been shown that citizens, based on the degree of
their cooperation with the tax authority, have great
[*little*] influence on the functioning of the tax authority
and therefore on the State.

Es hat sich gezeigt, dass Bürger durch ihre
Kooperation mit der Steuerbehörde einen großen
[*geringen*] Einfluss auf das Funktionieren der
Steuerbehörde und damit des Staates haben.

Change of scenarios^a

It has been four years now and you still live in
Tovland. In recent months, there has been a change of
government. With the change in government there
have also been changes to the tax authority. As a
taxpayer in Tovland you can expect the following
from now on.

Es sind nun vier Jahre vergangen und Sie leben immer
noch in Tovland. In den vergangenen Monaten ist es
zu einem Regierungswechsel gekommen. Mit dem
Regierungswechsel ist es auch zu Änderungen bei der
Steuerbehörde gekommen. Als Steuerzahler in
Tovland können Sie ab sofort Folgendes erwarten.

Notes: a) applied only in Study 1.

Appendix B

Items

Items are translated from the original German into English. Each item was answered on a 6-point Likert scale, ranging from 1 = totally disagree to 6 = totally agree unless otherwise indicated.

English	German
Coercive power	
<i>I believe that the tax authority ...</i>	<i>Ich glaube, dass die Steuerbehörde ...</i>
enforces its demands through audits and penalties. ^a	ihre Forderungen durch Kontrollen und Strafen durchsetzt.
can cause taxpayers inconvenience.	SteuerzahlerInnen Unannehmlichkeiten bereiten kann.
severely punishes tax evaders.	SteuerhinterzieherInnen streng bestraft.
persecutes taxpayers with audits and fines. ^b	SteuerzahlerInnen mit Kontrollen und Strafen verfolgt.
grants taxpayers tax abatements. ^c	SteuerzahlerInnen Steuererleichterungen gewährt.
can provide advantages to taxpayers. ^c	SteuerzahlerInnen Vorteile verschaffen kann.
enforces its demands with incentive schemes, i.e., the tax deductibility of company cars and business meals. ^{a, c}	ihre Forderungen mit Anreizsystemen, z.B.: der Möglichkeit Geschäftsessen, Firmenwagen, etc. als Aufwendungen abzuschreiben, durchsetzt.
rewards taxpayers. ^{b, c}	SteuerzahlerInnen belohnt.

Notes: a) only applied in Study 1; b) only applied in Study 2; c) not included in the final scale.

Items (continued)

English	German
Legitimate power	
<i>I believe that the tax authority ...</i>	<i>Ich glaube, dass die Steuerbehörde ...</i>
has the right to persecute tax evasion.	das Recht hat, Steuerhinterziehung zu verfolgen.
has the legal obligation to collect taxes.	die rechtliche Pflicht hat, Steuern einzuheben.
is legally obligated to advise taxpayers on tax-related matters.	rechtlich verpflichtet ist, SteuerzahlerInnen bei Steuerangelegenheiten zu beraten.
cannot conduct efficient audits without taxpayers' cooperation.	ohne die Mithilfe der SteuerzahlerInnen keine effizienten Kontrollen durchführen kann.
can only provide good advice and information if taxpayers are honest.	nur durch die Ehrlichkeit der SteuerzahlerInnen gut beraten und informieren kann.
needs taxpayers' cooperation to fulfill its duties properly.	die Kooperation der SteuerzahlerInnen benötigt, um ihre Aufgaben ordnungsgemäß ausführen zu können.
should receive a timely declaration if past tax returns were seldom delivered on time.	eine zeitgerechte Steuererklärung bekommen sollte, wenn in der Vergangenheit die Steuererklärung selten rechtzeitig abgegeben wurde.
deserves an honest tax return if tax obligations have often not been met in the past.	eine ehrliche Steuererklärung verdient hat, wenn in der Vergangenheit sehr oft der Steuerpflicht nicht nachgekommen wurde.
should receive a diligently completed tax return if past tax returns were often carelessly or erroneously completed.	eine gewissenhaft ausgefüllte Steuererklärung bekommen sollte, wenn in der Vergangenheit die Steuererklärung oft fehlerhaft ausgefüllt wurde.
is an institution that taxpayers feel obliged to because it has accommodated them in past audits.	eine Institution ist, der sich die SteuerzahlerInnen verpflichtet fühlen, weil sie ihnen in der Vergangenheit bei Kontrollen entgegengekommen ist.
is an institution taxpayers feel obliged to cooperate with because it has rendered good service to them in	eine Institution ist, bei der sich die SteuerzahlerInnen zur Kooperation verpflichtet fühlen, weil sie ihnen in

the past.	der Vergangenheit gute Dienste erwiesen hat.
is an institution taxpayers feel obliged to because it	eine Institution ist, der sich die SteuerzahlerInnen
has considered their concerns in the past.	verpflichtet fühlen, weil sie ihre Anliegen in der
	Vergangenheit berücksichtigt hat.
efficiently collects taxes.	die Steuereinhebung effizient gestaltet.
provides taxpayers with professional advice.	für eine professionelle Beratung der SteuerzahlerInnen
	sorgt.
audits thoroughly and penalizes specifically.	sehr gründlich prüft und gezielt bestraft.
is respected by taxpayers for only imposing justified	von SteuerzahlerInnen dafür respektiert wird, dass sie
penalties.	nur berechnigte Strafen verhängt.
is valued by taxpayers for the high standards it sets	von den SteuerzahlerInnen dafür geschätzt wird, dass
itself regarding the collection of taxes.	sie sich für die Steuereinhebung hohe Standards setzt.
is appreciated by taxpayers for providing	von den SteuerzahlerInnen dafür gewürdigt wird, dass
comprehensive information and advice.	sie umfangreich informiert und berät.
supplies comprehensive information that helps	ein übersichtliches Informationsangebot hat, das
taxpayers orient themselves as to how to pay their	SteuerzahlerInnen hilft, sich zurechtzufinden, wie sie
taxes correctly. ^a	ihre Steuern richtig abführen.
accurately explains to tax evaders why they are being	den SteuerhinterzieherInnen genau erklärt, warum sie
penalized and how they can avoid errors in the future.	eine Strafe bekommen, wodurch sie in Zukunft Fehler
	vermeiden können.
holds counseling sessions, at which the correct way to	in Beratungsgesprächen genau darstellt, wie die
file tax returns is demonstrated in minute detail so that	Steuererklärungen ausgefüllt werden müssen, damit
taxpayers can learn.	die SteuerzahlerInnen daraus lernen können.
arranges comprehensible procedures for the collection	für nachvollziehbare Abläufe bei der Einhebung von
of taxes. ^b	Steuern sorgt.

Notes: a) only applied in Study 1; b) only applied in Study 2.

Items (continued)

English	German
Reason-based trust	
<i>I trust in the tax authority ...</i>	<i>Ich vertraue der Steuerbehörde ...</i>
because it pursues the important aim of comprehensively advising taxpayers.	weil sie das wichtige Ziel verfolgt, umfangreich und gut zu beraten.
because it pursues the important aim of detecting tax evaders through audits and penalties. ^a	weil sie das wichtige Ziel verfolgt, SteuerhinterzieherInnen mit Kontrollen und Strafen aufzuspüren.
because it pursues the important aim of providing fair tax collection.	weil sie das wichtige Ziel verfolgt, für eine faire Steuererhebung zu sorgen.
because it pursues the important aim of providing competent counseling for taxpayers. ^b	weil sie das wichtige Ziel verfolgt, kompetente Beratung zu bieten.
because I am not well-versed in tax matters. ^a	weil ich mich mit Steuern nicht auskenne.
because I have no other choice.	weil ich keine andere Wahl habe.
because I rely on it.	weil ich darauf angewiesen bin.
because I depend on it. ^b	weil ich davon abhängig bin.
because it has employees who endeavor to audit and fine only those who really deserve it. ^a	weil sie MitarbeiterInnen hat, die bemüht sind, nur jene zu kontrollieren und zu bestrafen, die es wirklich verdient haben.
because it has dedicated employees who strive to collect taxes fairly.	weil sie engagierte MitarbeiterInnen hat, die sich um eine gerechte Einhebung der Steuern bemühen.
because it has employees who are motivated to offer taxpayers good service.	weil sie MitarbeiterInnen hat, die motiviert sind, guten Service zu bieten.
because it has motivated employees who advise taxpayers comprehensively. ^b	weil sie motivierte MitarbeiterInnen hat, die umfangreich beraten.
because it has employees who answer questions competently.	weil sie MitarbeiterInnen hat, die Fragen kompetent beantworten.

because it is good at assessing when audits and penalties are necessary. ^a	weil sie sehr gut abschätzen kann, wann Kontrollen und Strafen wirklich notwendig sind.
because it acts professionally in collecting taxes. ^a	weil sie beim Einheben der Steuern professionell vorgeht.
because it advises me competently. ^b	weil sie mich kompetent berät.
because it employs competent civil servants who conduct tax proceedings professionally. ^b	weil sie kompetente MitarbeiterInnen beschäftigt, die Steuerverfahren professionell bearbeiten.
because it does not prejudge taxpayers during audits. ^a	weil sie beim Kontrollieren die SteuerzahlerInnen nicht vorverurteilt.
because its employees hold benevolent attitudes toward taxpayers.	weil ihre MitarbeiterInnen gegenüber den SteuerzahlerInnen wohlwollend eingestellt sind.
because it addresses taxpayers with respect.	weil sie den SteuerzahlerInnen mit Respekt begegnet.
because it benevolently advises taxpayers on their tax issues. ^b	weil sie SteuerzahlerInnen in Steuerbelangen wohlwollend berät.
<i>in no way</i> because doing so bears the risk of paying more than other taxpayers.	<i>nicht</i> , weil dadurch das Risiko entstehen würde, mehr zu bezahlen als andere SteuerzahlerInnen.
<i>in no way</i> because doing so bears the risk of financial disadvantages.	<i>nicht</i> , weil es das Risiko finanzieller Nachteile in sich birgt.
<i>in no way</i> because that could endanger my competitiveness.	<i>nicht</i> , weil die Gefahr besteht, dass meine Wettbewerbsfähigkeit eingeschränkt wäre.
<i>in no way</i> , because it lacks the necessary political support to conduct its work properly.	<i>nicht</i> , weil die benötigte politische Unterstützung fehlt, um ihre Arbeit auszuführen.
<i>in no way</i> because, due to the overall economic and political situation, it is impossible for it to contain tax evasion.	<i>nicht</i> , weil es für sie aufgrund der wirtschaftlichen und politischen Gesamtsituation unmöglich ist, die Steuerhinterziehung einzudämmen.
<i>in no way</i> because it has insufficient financial means to offer necessary counseling. ^a	<i>nicht</i> , weil sie unzureichende finanzielle Mittel hat, um nötige Beratungen anzubieten.
<i>in no way</i> because it is politically undesired that it	<i>nicht</i> , weil es politisch unerwünscht ist, dass sie

advises taxpayers properly.^b

SteuerzahlerInnen ausreichend berät.

Notes: a) only applied in Study 1; b) only applied in Study 2.

English	German
Implicit trust	
<i>I trust the tax authority ...</i>	<i>Ich vertraue der Steuerbehörde ...</i>
blindly.	blind.
automatically.	automatisch.
absolutely.	absolut.
without thinking about it. ^b	ohne darüber nachzudenken.
<i>I believe that the tax authority ...</i>	<i>Ich glaube, dass die Steuerbehörde ...</i>
shares my values. ^{a, c}	meine Werte teilt.
acts on the same principles as I do. ^{a, c}	nach denselben Grundsätzen wie ich handelt.
operates in my interest. ^{a, c}	in meinem Sinne arbeitet.
has employees who support me. ^{a, c}	MitarbeiterInnen hat, die mich unterstützen.
has employees who treat me courteously. ^{a, c}	MitarbeiterInnen hat, die mich zuvorkommend behandeln.
meets taxpayers at eye level. ^{a, c}	den SteuerzahlerInnen auf gleicher Augenhöhe begegnet.
is an important institution. ^{a, c}	eine wichtige Einrichtung ist.
is a good organization. ^{a, c}	eine gute Organisation ist.
is a valuable public authority. ^{a, c}	eine wertvolle Behörde ist.
has employees I can openly speak with about my tax problems, just as I can with friends. ^{a, c}	MitarbeiterInnen hat, mit denen ich so wie mit Freunden offen über alle Steuerprobleme sprechen kann.
and I can discuss mistakes that happen in a friendly manner. ^{a, c}	und ich es freundlich besprechen können, wenn einmal Fehler passieren.
fosters an unbureaucratic intercourse. ^{a, c}	einen unbürokratischen Umgang pflegt.
has employees who can put themselves in my position. ^{a, c}	MitarbeiterInnen hat, die sich in meine Situation hineinversetzen können.
understands that it is not easy to fill out the tax	Versteht, dass es nicht so leicht ist die Steuererklärung

forms.^{a, c}

auszufüllen.

has employees who really listen to me and want to understand me when I explain my tax situation to them.^{a, c}

MitarbeiterInnen hat, die mir wirklich zuhören und die wirklich verstehen wollen. wenn ich ihnen meine Steuersituation erkläre.

The tax authority ...

has employees whom I have been acquainted with for a long time.^{a, c}

hat MitarbeiterInnen, mit denen ich schon lange vertraut bin.

has employees who have often given me good advice.^{a, c}

hat MitarbeiterInnen, die mich schon oft gut beraten haben.

has employees with whom I have shared positive experiences.^{a, c}

hat MitarbeiterInnen, mit denen ich gute Erfahrungen gemacht habe.

Notes: a) only applied in Study 1; b) only applied in Study 2; c) not included in the final scale.

Items (continued)

English	German
Antagonistic climate	
<i>Between the tax authority and the taxpayers there exists a climate ...</i>	<i>Zwischen der Steuerbehörde und den SteuerzahlerInnen herrscht ein Klima...</i>
of mutual distrust.	des gegenseitigen Misstrauens.
that is pervaded by prejudice.	das von Vorurteilen geprägt ist.
of intolerance.	der Intoleranz.
Service climate	
<i>Between the tax authority and the taxpayers there exists a climate ...</i>	<i>Zwischen der Steuerbehörde und den SteuerzahlerInnen herrscht ein Klima...</i>
of clearly defined and comprehensible rules.	in dem verständliche Regeln und Vorschriften festgeschrieben sind.
in which taxpayers are the tax authority's customers. ^a	in dem SteuerzahlerInnen KundInnen der Steuerbehörde sind.
which is characterized by bureaucracy. ^{a,c}	das durch Bürokratie geprägt ist.
in which taxpayers are correctly treated as customers of the tax authority. ^b	in dem SteuerzahlerInnen korrekt als KundInnen der Steuerbehörde behandelt werden.
of clarity. ^b	der Klarheit.

Notes: a) only applied in Study 1; b) only applied in Study 2; c) not included in the final scale.

Items (continued)

Enforced compliance	
<i>When I pay my taxes as required by the regulations I do so ...</i>	<i>Wenn ich meine Steuern vorschriftsmäßig zahle, dann tue ich das, ...</i>
because I know that I will be audited.	weil ich weiß, dass ich kontrolliert werde.
because a great many tax audits are carried out.	weil viele Steuerprüfungen stattfinden.
because the tax office often carries out audits. ^a	weil die Steuerbehörde häufig kontrolliert.
because the punishments for tax evasion are very severe. ^b	weil Steuerhinterziehung streng bestraft wird.
Voluntary cooperation	
<i>When I pay my taxes as required by the regulations, I do so ...</i>	<i>Wenn ich meine Steuern vorschriftsmäßig zahle, dann tue ich das, ...</i>
because the tax authority will probably reciprocate my cooperation. ^a	weil die Steuerbehörde meine Kooperation wahrscheinlich erwidern wird.
because the tax authority supports taxpayers who have difficulties in paying their taxes through no fault of their own.	weil die Steuerbehörde SteuerzahlerInnen unterstützt, die unverschuldete Schwierigkeiten haben ihre Steuern zu zahlen.
because the tax authority is not perfect but works well for most taxpayers. ^a	weil die Steuerbehörde zwar nicht perfekt ist, aber für die meisten SteuerzahlerInnen gut funktioniert.
because the tax authority treats me correctly as long as I act correctly. ^b	weil die Steuerbehörde mich korrekt behandelt, solange ich mich korrekt verhalte.
because it is the best strategy to always cooperate with the tax authority, no matter how cooperative or uncooperative it is. ^b	weil es die beste Strategie ist immer mit der Steuerbehörde zu kooperieren, egal wie kooperativ oder unkooperativ sie ist.

Notes: a) only applied in Study 1; b) only applied in Study 2.

Items (continued)

English	German
Intended tax compliance	
Last year, you earned a gross income of EUR 75,000 through your self-employed work. According to the legal regulations in Tovland, you must pay EUR 30,000 of your income as taxes to the tax authority. As a self-employed individual, you have several options to make expense claims, which are not necessarily able to be written off of the taxes, or to not declare certain income. However, in this case, you would face consequences at a tax audit.	Sie haben vergangenes Jahr mit Ihrer selbständigen Arbeit ein Bruttoeinkommen in Höhe von 75.000,- EUR erwirtschaftet. Nach den gesetzlichen Bestimmungen in Tovland müssen Sie davon 30.000,- EUR als Steuern an die Steuerbehörde abführen. Als Selbständiger haben Sie verschiedene Möglichkeiten Ausgaben geltend zu machen, die nicht unbedingt von der Steuer abzuschreiben sind, beziehungsweise manche Einnahmen nicht zu deklarieren. Allerdings würden Sie in diesem Fall bei einer Steuerprüfung mit Konsequenzen rechnen müssen.
Would you, as a citizen of Tovland, declare all of your income and expenses entirely accurate? ^a	Würden Sie als Bürger von Tovland alle Ihre Einnahmen und Ausgaben völlig korrekt angeben?
Would you, as a citizen of Tovland, try to evade taxes? ^a	Würden Sie als Bürger von Tovland versuchen Steuern zu hinterziehen?

Notes: a) answered on a 6-point Likert scale ranging from 1 = very unlikely to 6 = very likely.

Sechster Beitrag: “How can I help you?” Perceived service orientation of tax authorities and tax compliance

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“How can I help you?”

Perceived service orientation of tax authorities and tax compliance

Gangl, K., Muehlbacher, S., de Groot, M., Goslinga, S., Hofmann, E.,

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Abstract

Research on tax behavior has recognized the necessity of changing tax authorities' approach from enforcement to service orientation. However, empirical investigations of the impact of perceived service orientation on tax compliance are scarce. The present study draws conclusions from survey data of representative samples of 807 Dutch private taxpayers and 1377 entrepreneurs. Perceived service orientation was found strongly related to tax compliance. Furthermore, the link between perceived service orientation and tax compliance is mediated by perceived trustworthiness of authorities. We are confident that taxpayers who perceive a greater service orientation will be more willing to contribute their taxes.

Key words: Service orientation; good governance; tax administration; trust; tax compliance

JEL: H21, H26, H30

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1. Introduction

The paradigm for approaching taxpayers is changing. Tax authorities are treating taxpayers no longer as potential criminals but as clients (Alm, Cherry, Jones, and McKee, 2010; Frey 1997; Kirchler, 2007; Rainey and Thompson, 2006). Instead of creating a climate of deterrence and distrust that causes negative attitudes towards paying taxes, tax authorities should treat taxpayers with respect, provide services, and allow participation (Alm and Torgler, 2011; Braithwaite, 2003b; Kirchler, Hoelzl, and Wahl, 2008; Rainey and Bozeman, 2000). However, does a change of approach by tax authorities really increase tax compliance intentions?

A shift towards greater service orientation is also recommended in several approaches to reforming public administration in general, for instance in “new public management” (Lane, 2000; Osborne, 1993) and in “good governance” (Bovaird and Löffler, 2003; Gemma Martinez, 2011; Graham, Amos, and Plumptre, 2003; Job and Honaker, 2002; Lane, 2000; Osborne, 1993). Whereas “new public management” implies customer-friendly services as part of a market-oriented business strategy (Job and Honaker, 2002; Lane, 2000; Osborne, 1993), the “good governance” approach seeks to empower citizens, invites them to participate in public decision processes, and, more generally, aims at improving the quality of citizens’ life (Bovaird and Löffler, 2003; Graham, Amos, and Plumptre, 2003). Perceived service orientation is not only seen as a possibility to facilitate cooperation with citizens but also as a chance to increase trust and confidence in public administration, politicians, and governance (Bouckaert and van de Walle, 2003; Heintzman and Marson, 2005). This aspect seems crucial, as levels of trust and confidence in the government are steadily decreasing in Western democracies (Putnam, 1995). As with other areas of public administration, tax administration in many countries has also undergone changes towards a more service-oriented approach, for instance in Australia (Job and Honaker, 2002), Singapore (Alm et al., 2010), and the USA (Rainey and Bozeman, 2000).

Although service orientation has gained a great deal of attention and reception in tax administration (OECD, 2010), research on its actual effects is rare. It focused mainly on cost-efficiency (Bird, 2004; Harris, Hoffman, and Saunders, 1987; Pieterse, 2009), the usage rates of services (OECD, 2010) and satisfaction with the services provided (Smith and Stalans, 1991; Stalans and Lind, 1997). Surprisingly, the effects of service-oriented administration on citizens' behavior, such as tax compliance, have hardly been studied empirically. One exception is an experiment conducted by Alm et al. (2010). However, additional studies are needed to show the ecological validity and robustness of the proposed positive relation between service orientation and tax compliances and to shed light on possible psychological mechanisms determining this relation (Hasseldine and Zhuhong, 1999). Therefore, in the present paper we pursue two aims. The first aim is to gain ecological valid and robust evidence for the positive relation between perceived service orientation and tax compliance intentions. Accordingly, we will test our assumptions with a representative sample (private taxpayers and entrepreneurs) of the Dutch Fiscal Monitor and examine whether perceived service orientation still explains a significant portion of the variance in tax compliance when controlling for several well-known socio-demographic, economic, and psychological factors. The second aim is to propose a mechanism whereby service orientation affects tax compliance by analyzing whether trust is a mediator of this effect.

In the following, the theoretical background and the hypotheses of the study are outlined. First, conceptual frameworks for tax behavior, incorporating perceived service orientation as a tool to achieve compliance, are reviewed and hypothesis 1 regarding the impact of perceived service orientation on tax compliance intentions is derived. Second, the role of trust in the predicted relation of compliance intentions and authorities' perceived service orientation is

discussed, resulting in hypothesis 2, which proposes perceptions of authorities' trustworthiness as a potential mediator in this relation.

2. Theoretical Background and Hypotheses

In research about tax behavior various conceptual frameworks that emphasize the importance of a service-oriented tax administration have been proposed. The responsive regulation approach (Braithwaite, 2003a, 2003b; Braithwaite and Braithwaite, 2001), the multi-faceted approach (Alm and Torgler, 2011), and the slippery slope framework (Kirchler, Hoelzl, and Wahl, 2008) suggest service orientation as a promising strategy for tax authorities to increase tax compliance.

Although all three frameworks share the main idea of strengthening tax compliance by supporting those taxpayers who are willing to pay their fair share, they also differ in particular respects. In the following each framework is briefly discussed with an emphasis on its assumptions about tax authorities' service orientation.

The responsive regulation approach (Braithwaite, 2003b, 2007, 2009; Braithwaite and Braithwaite, 2001) focuses on taxpayers' individual differences and proposes to adapt tax authorities' compliance strategies accordingly. Tax authorities are required to employ different regulation tools ranging from strict tax auditing and imposing fines on persistent tax evaders to service, support, and assistance of those taxpayers who feel morally obliged to pay their due, but fail to do so due to the complexity of tax laws. According to Braithwaite (2003a), taxpayers differ in their motivational postures towards the tax system and its authorities. Motivational postures are conglomerates of beliefs, feelings, or preferences and describe either negative or positive attitudes towards paying taxes (Braithwaite, Murphy, and Reinhart, 2007). Taxpayers with the motivational postures of commitment and capitulation in general have a positive attitude towards paying taxes, whereas the postures of resistance, disengagement, and game-playing reflect a

negative attitude (Braithwaite, 2003a, 2009; Braithwaite, Murphy, and Reinhart, 2007).

Responsive regulation requires tax authorities to assess the motivational posture of an individual taxpayer before choosing an appropriate compliance strategy. Tax compliance should be enforced with full rigor of the law when dealing with intended and repeated tax evasion, but on the other hand, tax authorities should educate, assist, and support compliance-minded taxpayers (Braithwaite, 2009). As most taxpayers hold motivational postures reflecting a rather positive attitude (Braithwaite, 2003a), the tax authorities' major task is to be perceived as service oriented through e.g., educating their clients, assisting them in record keeping, enhancing convenience in tax reporting, giving access to information, and explaining choice options (Braithwaite, 2009).

The multi-faceted approach (Alm and Torgler, 2011) distinguishes three different paradigms in tax administration: the traditional enforcement paradigm, the trust paradigm, and the service paradigm. In the enforcement paradigm the "classical" tools of deterrence, such as frequent audits, high penalties, and the use of third-party information, are applied. The trust paradigm suggests addressing taxpayers' norms through mass media communication or highlighting the link between tax payments and public goods and services. The trust paradigm should be applied together with the other two paradigms to take into account those taxpayers who pay their taxes for moral reasons and to promote this kind of moral taxpaying. In the service paradigm Alm and Torgler (2011) propose to educate taxpayers by providing services to assist them, e.g., by a phone advice service or a website, and to simplify the tax law and tax procedures. This paradigm should be effective for taxpayers who are willing to pay the tax due but have difficulties acting in accordance with the law. It is suggested that such a service-oriented approach would reduce the administrative burden for taxpayers and in turn would reduce their costs of complying with the tax law (Alm et al., 2010; Eichfelder and Kegels, 2010).

The slippery slope framework (Kirchler, 2007; Kirchler, Hoelzl, and Wahl, 2008) postulates that the power of authorities and the trust in authorities define the interaction climate between the tax authority and the taxpayers and in turn lead to enforced or voluntary compliance. The empirical evidence supports the notion that tax authorities' power and trustworthiness affect the different forms of compliance (Muehlbacher and Kirchler, 2010; Muehlbacher, Kirchler, and Schwarzenberger, 2011; Wahl, Kastlunger, and Kirchler, 2010). On a macro-level the specific mix of power instruments and trust-building measures applied by tax authorities can be summarized as a cooperative climate between citizens and their authorities. In an extension of the original slippery slope framework (Gangl, Hofmann, Pollai, and Kirchler, 2012) three different climates are distinguished: a service climate, an antagonistic climate, and a confidence climate. It is hypothesized that a service climate requires legitimate power of tax authorities (i.e., power based on expertise and the communication of valuable standards and information), which leads to reason-based trust of taxpayers (i.e., the reason-based belief that authorities pursue important goals with competence, motivation, and benevolence) and in turn increases voluntary tax compliance (Gangl et al., 2012). The service climate is characterized by a general positive atmosphere of mutual respect and cooperation between authorities and taxpayers. By contrast, in an antagonistic climate the coercive power of tax authorities (i.e., power based on coercion through strict controls and fining) prevails, leading to the enforced form of compliance and an atmosphere in which tax authorities and taxpayers seem to work against each other. Finally, the confidence climate is characterized by implicit trust between tax authorities and taxpayers (i.e., an unintentional and automatic form of trust), which should result in the perception of tax compliance as a moral obligation and, again, the voluntary cooperation of taxpayers (Gangl et al., 2012). To summarize, the slippery slope framework implies that authorities that are perceived as

service-oriented would yield a higher degree of voluntary compliance among taxpayers, and suggests cooperating with taxpayers rather than forcing them to comply.

Besides these conceptual frameworks, an experiment conducted by Alm et al. (2010) provides evidence that information provision on tax-related issues, as one aspect of perceived service orientation, increases tax compliance. The participants in this experiment earned taxable income and were offered the opportunity to claim an allowable deduction to reduce their tax liability. The exact level of the deduction, however, was uncertain to them. In one experimental treatment the participants were offered the possibility to resolve this uncertainty and to receive information on the true level of the deduction. They were more honest in reporting their income than the participants in a second experimental treatment who were not provided with information about their true tax liability. In this experiment the introduction of a simple information service increased participants' compliance.

On the basis of the propositions in the tax compliance frameworks mentioned above, as well as the sparse empirical evidence for a positive effect of a perceived service-oriented tax administration, we derive our first prediction:

Hypothesis 1: Perceived service orientation is positively related to tax compliance intentions.

Hypothesis 1 will be tested twice. First we will look for a simple correlation between the two variables, and second we will test for the potential impact of perceived service orientation on compliance intentions under more restrictive conditions, i.e., we will control for several socio-demographic, economic, and psychological variables, which are frequently found to affect tax behavior. We aim to analyze whether perceived service orientation is important enough to

explain some variance in addition to these well-known factors. The socio-demographic control variables are the sex and age of the respondents, because females (e.g., Kastlunger, Dressler, Kirchler, Mittone, and Voracek, 2010; Webley, Robben, Elffers, and Hessing, 1991) and older taxpayers (e.g., Cloterfelter, 1983; Torgler, 2006) are reported in the literature to be more compliant. To capture the potential effects of economic variables (Allingham and Sandmo, 1972), we will control for the perceived audit probability and the perceived severity of fines in our analyses. From a standard economics point of view, high audit probabilities and severe fines are the most effective measures to combat tax evasion (for a review of the inconsistent effects of these variables see Kirchler, Muehlbacher, Kastlunger, and Wahl, 2010). Regarding the psychological factors of tax compliance, taxpayers' norms are among the variables that have been studied most (e.g., Cialdini and Goldstein, 2003; Cialdini, Kallgren, and Reno, 1991; Cialdini and Trost, 1998; Torgler, 2002; Wenzel, 2003, 2004b). Our analysis includes the personal norms of respondents, which refer to internalized values, morals, or ethics and constitute a stable personality factor (c.f. Antonides and Robben, 1995; Schmölders, 1966; Wenzel, 2004a), social norms, which refer to the perceived frequency or acceptability of tax evasion in the social group to which the taxpayer feels attached (c.f. Frey and Torgler, 2007; Wenzel, 2004a), and societal norms, which refer to tax compliance on the collective level and are commonly termed the tax morale of a particular society (c.f. Kirchler, 2007). These socio-demographic, economic, and psychological factors of tax compliance will be included in our analysis to determine whether perceived service orientation is able to explain a significant additional portion of the variance when including the control variables. It could be argued that a sufficient compliance strategy for tax authorities would be to focus on strict audits and fines and to address taxpayers' norms, so an improvement in services would be an unnecessary waste of resources. By contrast, Alm and Torgler's (2011) multi-faceted approach suggests that service orientation is only one of three

important approaches in regulation, and should therefore be of equal value to the other two in combating tax evasion.

In the second hypothesis to be tested in this paper a mechanism is proposed that explains *how* perceived service orientation in tax administration could affect tax compliance intentions. In terms of the slippery slope framework (Kirchler, 2007; Kirchler, Hoelzl, and Wahl, 2008), services provided by tax authorities are meant to support voluntary compliant taxpayers in paying their dues, and the degree of voluntary compliance depends mainly on taxpayers' trust in the authorities. Many scholars argue that, among other variables, trust in an authority depends on its expertise and benevolence (e.g., Tyler, 2003) and that valid information, protection, assistance, and support provide reasons for the followers to trust their authority (e.g., Bijlsma-Frankema and van de Bunt, 2002; Das and Teng, 1998; Mulder, van Dijk, De Cremer, and Wilke, 2006). Hence, it is reasonable to assume that service-oriented authorities are also perceived to be more trustworthy than authorities that are perceived to talk down to their clients and try to regulate by coercion. Furthermore, it seems obvious that taxpayers are willing to follow an authority that is considered as trustworthy (Castelfranchi and Falcone, 2010; Feld and Frey, 2002, 2007; Kirchler, Hoelzl, and Wahl, 2008; Nooteboom, 2002; Tyler, 2006).

Since, to the best of our knowledge, the impact of service orientation on citizens' behavior has rarely been studied before, empirical testing of the postulated mediation by citizens' perceived trustworthiness of their authorities has not been performed yet. However, trust has been shown to mediate another effect, which is argued to be related to the issue of service orientation (e.g., Sparks and McColl-Kennedy, 2001): the impact of procedural fairness on tax compliance. Procedural fairness refers to the procedures, ways, and modes for reaching a decision (Leventhal, 1980; Lind and Tyler, 1988; Thibaut and Walker, 1975; Wenzel, 2003). A decision procedure is perceived to be fair when the parties involved are treated equally, consistently, and accurately,

and when they have opportunities for participation or for correcting the decisions made (Leventhal, 1980; Wenzel, 2003). Procedural justice can therefore be seen as one specific aspect of perceived service orientation in tax administration, and has attracted a relatively large amount of attention in the literature (Alm, Jackson, and McKee, 1993; Feld and Tyran, 2002; Hartner, Rechberger, Kirchler, and Schabmann, 2008; Murphy, 2004; Tyler and Huo, 2002; Wahl, Muehlbacher, and Kirchler, 2010; Wenzel, 2002). Research indicates that procedural fairness in an organization increases the acceptance of decisions and the compliance with rules (Grimes, 2006; Lind and Tyler, 1988; Murphy and Tyler, 2008; Tyler, 2000; Tyler and Huo 2002). Regarding tax compliance, survey data and experimental findings show that the opportunity to participate in governmental decisions by casting a vote – as one important aspect of procedural fairness – increases compliance (Feld and Frey, 2002; Feld and Tyran, 2002; Wahl, Muehlbacher, and Kirchler, 2010). Similarly, the perception of being treated fairly by the authorities results in higher tax compliance (Murphy, 2004). Because procedural fairness has also been found to be positively related to trust (Murphy, 2004; Wahl, Muehlbacher, and Kirchler, 2010) and trust is known to determine tax compliance (Muehlbacher, Kirchler, and Schwarzenberger, 2011; Scholz and Lubell, 1998; Wahl, Kastlunger, and Kirchler, 2010), it stands to reason that trust is a mediator of the effect of procedural fairness on tax compliance. The latter has also been demonstrated empirically with survey data and with experiments (Murphy, 2004; Wahl, Muehlbacher, and Kirchler, 2010). Based on the assumptions of the slippery slope framework and the positive relations between tax compliance, trust, and procedural fairness reported in the literature, we generalize the mediating role of perceived trustworthiness in the effect of procedural fairness to the broader concept of perceived service orientation and its potential effects on compliance intentions. Therefore the second prediction to be tested here is:

Hypothesis 2: The perceived trustworthiness of tax authorities mediates the impact of the perceived service orientation on tax compliance intentions.

3. Method

3.1. Sample

Two samples of taxpayers were drawn from a research panel of a marketing agency which is representative for the Dutch population. A sample of 807 private taxpayers was drawn, stratified with respect to sex and age (50.4% men, 49.6% women; average age was 50.45 years, SD = 16.88). A sample of 1,377 entrepreneurs was drawn, stratified with respect to number of employees and starting vs. existing companies (68.3% men, 31.7% women; average age was 48.67 years, SD = 11.22). Detailed sample descriptions regarding the respondents' education, occupation (for private taxpayers), income (for private taxpayers), number of employees (for entrepreneurs), and turnover (for entrepreneurs) are provided in Table 1. Table 1 also shows the frequency of respondents' usage of the various services provided by the Netherlands Tax and Customs Administration (NTCA). The majority of private taxpayers (58.9%) and the majority of entrepreneurs (83.5%) indicated that they had used at least one type of service in the 12 months preceding data collection, e.g., the website, the general tax telephone line, or the opening hours at the tax office. The service that has been used most is the NTCA's website, with a usage level of 41.5% among private taxpayers and 62.8% among entrepreneurs. All the participants had filed a tax return in the past 12 months, indicating that both samples have experience with taxpaying and the NTC

Table 1*Descriptives for Private Taxpayers and Entrepreneurs and Their Usage of Different Services*

Services Used			Website	General Tax Line	Tax Office	Objection	Mail Contact	Other	No Contact
		<i>n</i> (%)	%	%	%	%	%	%	%
Private Taxpayers			807	41.5	25.3	2.6	5.0	4.7	2.2
Sex	Male	407 (50.4)	47.7	24.1	3.9	5.7	6.9	2.5	38.1
	Female	400 (49.6)	35.3	26.5	1.3	4.3	2.5	2.0	44.3
Age	18–34 years	170 (21.1)	62.9	24.1	2.9	7.1	4.7	1.8	27.6
	35–54 years	310 (38.4)	47.7	29.7	1.6	3.2	3.5	1.6	35.5
	55+ years	327 (40.5)	24.5	21.7	3.4	5.5	5.8	3.1	53.5
Education	Low	107 (13.3)	25.2	25.2	1.9	2.8	0.9	0.0	55.1
	Medium	439 (54.4)	38.3	26.0	3.0	4.6	3.2	1.8	42.8
	High	261 (32.3)	53.6	24.1	2.3	6.5	8.8	3.8	32.6
Occupation	Part-time self-employed	29 (3.6)	65.5	37.9	6.9	17.2	13.8	6.9	20.7
	Employed	402 (49.8)	50.2	23.1	1.7	5.2	5.2	2.2	36.6
	Fully disabled	40 (5.0)	55.0	42.5	7.5	7.5	2.5	0.0	22.5
	Unemployed	14 (1.7)	42.9	50.0	0.0	21.4	0.0	0.0	21.4
	Retired	217 (26.9)	21.7	21.2	3.2	2.3	4.6	1.4	56.7
	Studying	23 (2.9)	47.8	8.7	0.0	0.0	0.0	0.0	52.2
	Housewife/husband	62 (7.7)	29.0	32.3	3.2	1.6	3.2	3.2	43.5
	Other	20 (2.5)	50.0	40.0	0.0	10.0	0.0	10.0	25.0
Income (€/month)	0–1,500	292 (36.2)	37.7	32.2	2.7	2.7	1.7	2.1	40.8
	1,501–3,000	316 (39.2)	46.5	21.5	3.5	5.1	5.4	1.9	39.6
	3,001+	49 (6.1)	46.9	20.4	2.0	14.3	18.4	6.1	34.7
	No answer	150 (18.6)	36.7	21.3	0.7	6.0	4.7	2.0	47.3
Entrepreneurs			1377	62.8	39.1	3.3	21.6	20.9	7.5
Sex	Male	940 (68.3)	60.5	38.3	3.7	22.4	21.4	7.2	18.0
	Female	437 (31.7)	67.7	40.7	2.3	19.7	19.9	8.0	13.3
Age	18–34 years	141 (10.3)	75.2	51.8	5.7	18.4	23.4	6.4	13.5
	35–54 years	808 (58.7)	65.5	39.7	2.6	21.3	21.2	8.4	13.7
	55+ years	428 (31.1)	53.7	33.6	3.7	23.1	19.6	6.1	22.7
Education	Low	105 (7.6)	34.3	34.3	4.8	12.4	15.2	16.2	28.6
	Medium	576 (41.8)	57.3	36.8	2.4	20.1	17.9	6.6	20.0
	High	696 (50.5)	71.7	41.7	3.7	24.1	24.3	6.9	11.8
Employees including oneself	1	714 (51.9)	62.7	36.1	3.6	16.4	17.6	5.6	18.8
	2–4	363 (26.4)	57.3	38.6	3.0	24.2	19.3	7.2	17.1
	5–49	263 (19.1)	68.8	45.6	3.0	30.8	28.5	11.8	11.4
	50+	37 (2.7)	75.7	54.1	0.0	29.7	45.9	16.2	2.7
Turnover (€/year)	0–25,000	392 (28.5)	63.5	37.5	5.4	17.1	18.1	6.4	17.1
	25,000–100,000	322 (23.4)	61.5	36.0	3.1	17.7	18.3	4.7	21.1
	100,001–1,000,000	407 (29.6)	58.7	41.5	2.5	26.3	22.1	8.6	15.0
	1,000,000+	149 (10.8)	72.5	45.0	1.3	33.6	32.2	10.7	11.4
	Missing	107 (7.8)	66.4	36.4	1.9	15.0	18.7	11.2	13.1

Note: Socio-demographic characteristics were summarized into fewer categories for presentation in this table

3.2. Material

The NTCA developed a questionnaire for the Dutch Fiscal Monitor 2010 consisting of a total of 263 items addressing various tax-related issues. These items were screened by the authors and items relevant to the research question were selected to form scales measuring the following concepts: the perceived service orientation of tax authorities, trustworthiness of tax authorities, tax compliance intentions, perceived audit probability, perceived severity of fines, personal, social, and societal norms regarding taxes, and several socio-demographic characteristics of the respondents. After selecting and grouping the items into scales, factor analysis and reliability analysis were run for each scale and each sample separately. The final scales were constructed by taking the average answers to the constituting scale items. Next, each measure is described in detail, including the factor loadings and measures of internal validity for both samples.

Perceived service orientation. The respondents assessed the service orientation of tax authorities on five items overall: *The Tax Administration (1) does everything possible to serve people, (2) treats people with respect, (3) keeps its promises, (4) treats everybody fairly, and (5) takes people's circumstances sufficiently into account (1 – completely disagree; 5 – completely agree)*. All items loaded on one single factor with an eigenvalue of 3.03 for private taxpayers and 2.84 for entrepreneurs. All factor loadings were higher than .73 and .68, respectively. The reliability analysis suggested good internal consistency with $\alpha = .83$ and $\alpha = .81$, respectively.

Perceived trustworthiness. According to various theoretical concepts, reason-based trust is based on the evaluation of such attributes as the consistency, plausibility, transparency, or competence of the trusted party (Castelfranchi and Falcone, 2010; Gärling, Kirchler, Lewis, and van Raaij, 2009; Pirson and Malhotra, 2008). Six items in the questionnaire captured similar attributes of tax authorities and formed a scale to measure the perceived trustworthiness of authorities: *To what extent do you think the following feature applies to the Tax Administration:*

(1) reliable, (2) careful, (3) credible, (4) responsible, (5) transparent, and (6) competent (1 – absolutely not; 5 – absolutely). The factor analysis revealed one single factor with an eigenvalue of 4.08 in the sample of private taxpayers and 3.79 in the sample of entrepreneurs. All the factor loadings were higher than .67 and .68, respectively. Reliability was high with $\alpha = .90$ and $\alpha = .88$.

Tax compliance intention. The tax compliance intentions of the respondents were assessed according to the OECD (2001) definition, differentiating two aspects of tax compliance: administrative compliance (e.g., paying in time) and technical compliance (e.g., paying the correct amount). The scale for tax compliance intentions consisted of five items; an additional sixth item was answered only by entrepreneurs. The five items to which both samples responded were: *To what extent do you think it is important that the Tax Administration receives the tax return (for entrepreneurs: the tax return of your company) in time?*; *To what extent do you think it is important that the Tax Administration receives an accurate as possible tax return from you (for entrepreneurs: correct and complete tax returns)?*; *To what extent do you think it is important that in case you must pay extra money (for entrepreneurs: in case money has to be paid) the Tax Administration receives the money before the deadline?*; *To what extent can you imagine that there are circumstances in which you will enter too many or non-existent deductions in your tax return? (reverse coding)*; *To what extent can you imagine that there are circumstances in which you will not state all earnings in your tax return? (reverse coding)* (1 – very important or absolutely not; 5 – very unimportant or absolutely). The additional item for the sample of entrepreneurs was: *To what extent can you imagine that you keep cash payments out of records? (reverse coding, 1 – absolutely not; 5 – absolutely)*. As suggested by the OECD definition of tax compliance, the factor analysis resulted in a two-factor solution with one factor corresponding to administrative compliance ($\lambda = 1.78$ for private taxpayers and $\lambda = 2.00$ for entrepreneurs) and the second to technical compliance ($\lambda = 1.66$ and $\lambda = 2.34$, respectively). All

factor loadings on the administrative compliance factor were higher than .65 and .76, respectively; all factor loadings on the technical compliance factor were higher than .88 and .84. Despite the two underlying factors, all items were combined into one single scale indicating respondents' tax compliance intentions. The reliability of the scale was $\alpha = .69$ for private taxpayers and $\alpha = .74$ for entrepreneurs.

Perceived audit probability. The respondents indicated their subjective probability of being audited by authorities on two items; the scale for the sample of entrepreneurs included one additional item. The two items to which both samples responded were: *According to you, what is the chance that the Tax Administration discovers that someone (for entrepreneurs: a company) has entered too many or non-existent deductions in a tax return?*; *According to you, what is the chance that the Tax Administration discovers that someone (for entrepreneurs: a company) has not stated all revenues in a tax return? (1 – very small; 5 – very high)*. The additional item for entrepreneurs was: *According to you, what is the chance that the Tax Administration discovers that a company has kept cash payments out of the records? (1 – very small; 5 – very high)*. The factor analysis revealed a single underlying factor with eigenvalues of 1.62 for private taxpayers and 2.48 for entrepreneurs. All the factor loadings were above .90 and .88, respectively. The reliabilities of the perceived audit probability scales were $\alpha = .77$ and $\alpha = .89$.

Perceived severity of fines. How severe respondents consider the legal consequences of evading taxes to be was captured by one item: *When the Tax Administration discovers that someone (for entrepreneurs: a company) has deliberately filled out his (for entrepreneurs: its) tax return incorrectly, how severe do you think the consequences are for that person (for entrepreneurs: company)? (1 – absolutely not severe; 5 – very severe)*.

Personal norms. Personal norms were assessed by one item: *I would feel guilty if I would not pay my full share of taxes (1 – completely disagree; 5 – completely agree)*.

Social norms. Social norms were assessed by one item: *People in my environment would strongly disapprove if I would not meet my tax obligations (1 – completely disagree; 5 – completely agree).*

Societal norms. Societal norms were also assessed by one item: *Generally, the Dutch do not accept tax evasion (1 – completely disagree; 5 – completely agree).*

Socio-demographic characteristics. In both samples information about the respondents' sex, age, and education (categorized into three levels: (1) *low – no education, comprehensive school, lower vocational training*; (2) *intermediate – lower general secondary education, intermediate vocational training, higher general secondary education, pre-university education*; (3) *high – higher vocational education, bachelor's degree, master's degree*) was collected. In addition, private taxpayers indicated their occupation and income, and entrepreneurs indicated their number of employees and annual turnover.

The means, standard deviations, and inter-correlations for all scales and the socio-demographic variables are depicted in Table 2.

Table 2
Descriptives and Intercorrelations of Scales and Socio-demographic Variables

Private Taxpayers	<i>N</i>	<i>M</i>	<i>SD</i>	1 ¹	2	3 ²	4 ²	5	6	7	8	9	10	11
1. Sex ¹ (0 = male; 1 = female)	807													
2. Age	807	50.45	16.88	-.04										
3. Education ² (1 = low; 2 = medium; 3 = high)	807			-.11**	-.14***									
4. Income ² (1 = 0–1,500; 2 = 1,501–3,000; 3 = 3,001+)	807			-.45***	.08	.30***								
5. Perceived severity of Fines	807	3.76	0.84	.03	.09*	-.08*	.02							
6. Perceived audit probability	807	3.43	0.88	-.00	.09*	-.08*	-.03	.31**						
7. Personal norms	807	3.40	1.15	.11**	.08	.04	.01	.07	.10**					
8. Social norms	807	3.42	1.06	.04	-.08*	.04	.01	.00	.05	.37***				
9. Societal norms	807	3.97	1.01	.10**	-.06	-.05	-.07	.05	.07	.31***	.32***			
10. Perceived service orientation	807	3.22	0.68	-.07	.10*	.10**	.08	.02	.09**	.23***	.10*	.06		
11. Perceived trustworthiness	807	3.37	0.69	-.11**	.05	.09*	.13**	.04	.13**	.23***	.17***	.09*	.76***	
12. Tax compliance intentions	807	3.87	0.64	.09*	.10*	.01	.05	.09*	.12**	.35***	.23***	.22***	.24***	.26***
Entrepreneurs	<i>N</i>	<i>M</i>	<i>SD</i>	1 ¹	2	3 ²	4 ²	5 ²	6	7	8	9	10	11
1. Sex ¹ (0 = male; 1 = female)	1377													
2. Age	1377	48.67	11.22	-.17***										
3. Education ² (1 = low; 2 = medium; 3 = high)	1377			-.08**	.05									
4. Employees ² (1 = 1; 2 = 2–4; 3 = 5–49; 4 = 50+)				.11***	-.20***	-.14***								
5. Turnover ² (1 = 0–25,000; 2 = 25,000–100,000; 3 = 100,001–1,000,000; 4 = 1,000,000+)	1377			-.03	-.14***	-.10***	.70***							
6. Perceived severity of fines	1377	4.10	0.80	.04	-.02	-.02	.03	-.01						
7. Perceived audit probability	1377	3.54	0.92	-.03	.01	-.10***	.03	.03	.25***					
8. Personal norms	1377	3.82	1.04	.02	.02	.02	-.06*	-.04	.10***	.11***				
9. Social norms	1377	3.82	1.02	.03	-.02	-.01	-.00	-.02	.18***	.16***	.44***			
10. Societal norms	1377	4.12	0.98	.04	.00	-.01	.01	.02	.15***	.13***	.35***	.42***		
11. Perceived service orientation	1377	3.18	0.67	-.03	.09**	.00	-.06*	-.09**	.05*	.07*	.12***	.12***	.08**	
12. Perceived trustworthiness	1377	3.37	0.69	-.08**	.07**	.02	-.05	-.06	.09**	.14***	.12***	.17***	.11***	.73***
13. Tax compliance intentions	1377	4.07	0.60	-.01	.06*	.04	.01	.00	.24***	.18***	.40***	.33***	.28***	.22***

Note: Asterisks denote significance at the 0.1% (***), 1% (**), and 5% (*) levels. The superscript 1 refers to a point biserial correlation, the superscript 2 refers to a Spearman correlation and no superscript refers to a Pearson correlation

3.3. Procedure

The data was collected in 2010 by a market research agency on behalf of the NTCA. The data was collected online, via telephone interviews, and through paper-and-pencil questionnaires. A representative sample of private taxpayers was selected from a research panel consisting of 125,000 respondents. The panel was screened regarding whether each taxpayer had submitted a tax return in the last 12 months. The selected private taxpayers with Internet access were invited to participate via an e-mail containing a link to the online questionnaire. Private taxpayers without Internet access received a letter of invitation and the paper version of the questionnaire. Of the 807 private taxpayers, 710 (88%) participated via the online questionnaire and 97 (12%) participated via the paper-pencil questionnaire.² Companies with up to five employees received a letter with a link to the online version of the questionnaire. Those respondents who had not filled out the online questionnaire received a reminder letter after two weeks. Companies with five or more employees were contacted by telephone and asked to be directed to the person responsible for tax issues in the enterprise. This person was asked to participate in the survey via the Internet. In the case that a potential study participant did not respond online the respondents were contacted again with the aim of conducting a telephone interview. Of the 1377 entrepreneurs, 1347 (97.8%) participated via the online questionnaire, and 30 (2.2%) participated via the telephone interview.¹ Finally, the response rate of the contacted taxpayers was between 88% (Internet) and 90% (letter) for the sample of private taxpayers and between 7% (letter) and 11% (telephone) for the sample of entrepreneurs. Note that the much higher response rate among private taxpayers was due to the fact that all private taxpayers were part of a research panel (for

² The different data collection modes were included in all analyses as a dummy variable and did not change the results significantly.

which the members had agreed to participate in research). In other words, the private taxpayers had committed themselves to participation.

3. Results

To test hypothesis 1, tax compliance intentions were regressed on perceived service orientation.

As expected, perceived service orientation predicted tax compliance intentions in both samples ($\beta = .22$, $SE = .03$, $t(805) = 6.31$, $p < .001$ for private taxpayers; $\beta = .22$, $SE = .03$, $t(1375) = 8.20$, $p < .001$ for entrepreneurs).

The next step was to analyze whether the perceived service orientation of tax authorities adds a significant portion of explained variance in tax compliance intentions when controlling for several socio-demographic variables (sex, age), economic factors (perceived severity of fines, perceived audit probability), and psychological factors (personal norms, social norms, societal norms). For this purpose a hierarchical multiple regression model was estimated, in which socio-demographic variables and economic and psychological factors were consecutively included as predictor variables in Blocks 1 to 3. In Block 4 perceived service orientation was added to the regression model to test whether it accounted for additional variance in the tax compliance intentions. All variables were standardized for the regression analysis, except for sex, which was dummy-coded. Table 3 shows the results of the hierarchical regression analysis separately for the sample of private taxpayers and for the sample of entrepreneurs. Socio-demographic variables (Block 1) accounted for about 2% of the variance in the sample of private taxpayers, with older and female taxpayers being more compliant. The explained variance in the sample of entrepreneurs was only 0.3% (Block 1), with a similar age effect but no effect of sex. Including economic factors (Block 2) in the regression model increased the explained variance to about 4% for private taxpayers and 8% for entrepreneurs. Whereas in the sample of private taxpayers only

subjective audit probability affected compliance intentions, among the entrepreneurs the perceived severity of fines also had an effect. Regarding the psychological factors (Block 3), all three types of norms affected compliance in both samples, and further increased the variance explained by the regression model to about 16% and 24%. Finally, including perceived service orientation to the model (Block 4) added about 2% of explained variance in both samples, summing up to 18% of explained variance in the sample of private taxpayers and 26% in the sample of entrepreneurs. The regression coefficient for perceived service orientation was the second highest (following personal norms as the highest) regression coefficient, pointing out the importance of this variable.

Table 3*Hierarchical Multiple Regression Analysis with Tax Compliance Intentions as Criterion*

Private taxpayers	Block 1		Block 2		Block 3		Block 4		<i>r</i>
	β	<i>SE</i>	β	<i>SE</i>	β	<i>SE</i>	β	<i>SE</i>	
Sex (0 = male; 1 = female)	.09**	.07	.09*	.07	.04	.07	.06	.07	.09**
Age	.09**	.03	.08*	.03	.07*	.03	.06	.03	.09**
Perceived severity of fines			.06	.04	.04	.03	.04	.03	.11**
Perceived audit probability			.11**	.04	.08*	.03	.07*	.03	.14***
Personal norms					.26***	.04	.23***	.04	.35***
Social norms					.09*	.04	.09*	.04	.23***
Societal norms					.11**	.03	.11**	.03	.22***
Perceived service orientation							.14***	.03	.22***
R^2	.017		.037		.164		.181		
ΔR^2			.020		.127		.017		
<i>F</i>	6.92**		7.70***		22.35***		21.98***		
ΔF			8.36***		40.38***		16.37***		
max. VIF	1.00		1.11		1.26		1.32		
Entrepreneurs	Block 1		Block 2		Block 3		Block 4		
	β	<i>SE</i>	β	<i>SE</i>	β	<i>SE</i>	β	<i>SE</i>	
Sex (0 = male; 1 = female)	-.00	.06	.01	.06	-.02	.05	-.02	.05	-.01
Age	.06*	.03	.06*	.03	.05*	.03	.04	.03	.06*
Perceived severity of fines			.21***	.03	.15***	.03	.15***	.02	.24***
Perceived audit probability			.13***	.03	.08**	.03	.07**	.02	.18***
Personal norms					.29***	.03	.28***	.03	.40***
Social norms					.13***	.03	.12***	.03	.33***
Societal norms					.09**	.03	.09**	.03	.28***
Perceived service orientation							.15***	.02	.22***
R^2	.003		.077		.237		.257		
ΔR^2			.073		.160		.020		
<i>F</i>	2.31		28.46***		60.65***		59.16***		
ΔF			54.43***		95.70***		37.44***		
max. VIF	1.03		1.07		1.40		1.41		

Note: All variables were standardized except sex, which was dummy-coded (0 = male; 1 = female), The *r* values refer to a zero-order (Pearson) correlation, ΔR^2 and ΔF refer to a change in R^2 and *F* statistics, Max. VIF refers to the largest variance inflation factor, Asterisks denote significance at the 0.1% (***), 1% (**), and 5% (*) levels.

To test hypothesis 2 on the mediation effect of the perceived trustworthiness of authorities on the relationship of service orientation and tax compliance, we followed the traditional approach of Baron and Kenny (1986). Accordingly, three regression models were estimated to test for mediation: i) tax compliance intentions were regressed on perceived service orientation, ii) the perceived trustworthiness of authorities was regressed on perceived service orientation, and iii) tax compliance intentions were regressed on the perceived service orientation and perceived trustworthiness of authorities. Mediation is shown when the impact of perceived service orientation is weaker (or non-significant) in the third equation than in the first. Additionally, the indirect effect was tested by means of a Sobel test. Again, all variables were standardized for the regression analyses and all regressions were estimated separately for the sample of private taxpayers and the sample of entrepreneurs.

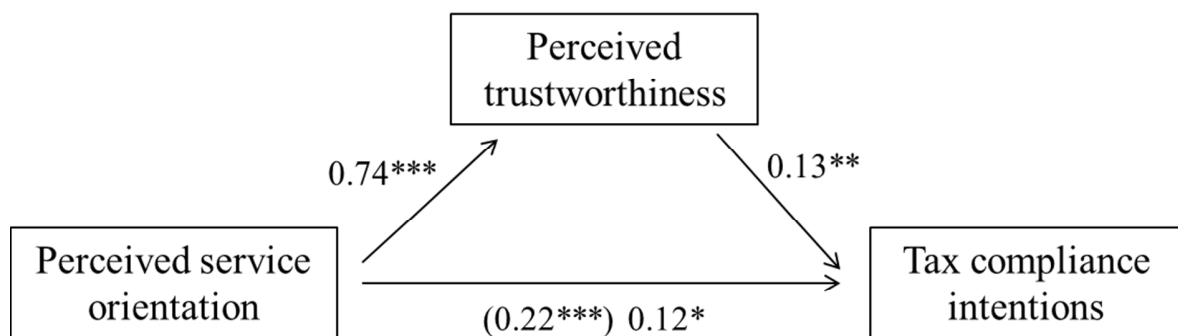
As shown before when testing hypothesis 1, perceived service orientation predicted tax compliance intentions in both samples ($\beta = .22$, $SE = .03$, $t(805) = 6.31$, $p < .001$ for private taxpayers; $\beta = .22$, $SE = .03$, $t(1375) = 8.20$, $p < .001$ for entrepreneurs). Also, the second condition for establishing mediation holds, i.e., the perceived trustworthiness of authorities was predicted by perceived service orientation ($\beta = .74$, $SE = .02$, $t(805) = 30.91$, $p < .001$ for private taxpayers; $\beta = .73$, $SE = .02$, $t(1375) = 39.23$, $p < .001$ for entrepreneurs). Finally, in the third equation, the perceived service orientation ($\beta = .12$, $SE = .05$, $t(804) = 2.36$, $p < .05$ for private taxpayers; $\beta = .11$, $SE = .04$, $t(1374) = 2.95$, $p < .01$ for entrepreneurs) and trustworthiness of authorities ($\beta = .13$, $SE = .05$, $t(804) = 2.61$, $p < .01$ for private taxpayers; $\beta = .14$, $SE = .04$, $t(1374) = 3.73$, $p < .001$ for entrepreneurs) both predicted tax compliance intentions. As required in Baron and Kenny's (1986) approach, the impact of service orientation on compliance was weaker in the third equation, when the potential mediator trustworthiness was included in the model, than in the first equation, although it did not completely disappear. A Sobel test further

confirmed the mediational effect of authorities' trustworthiness on the impact of perceived service orientation and compliance intentions (*Sobel test statistic* = 2.57, $p < .01$ for private taxpayers; *Sobel test statistic* = 3.72, $p < .001$ for entrepreneurs).

Furthermore, the mediation effect of trustworthiness can still be observed when controlling for socio-demographic variables and economic and psychological factors in all equations (*Sobel test statistic* = 2.20, $p < .05$ for private taxpayers; *Sobel test statistic* = 1.80, $p < .05$ for entrepreneurs). The results from our mediation analyses are summarized in Figure 1 for private taxpayers and Figure 2 for entrepreneurs.

Figure 1

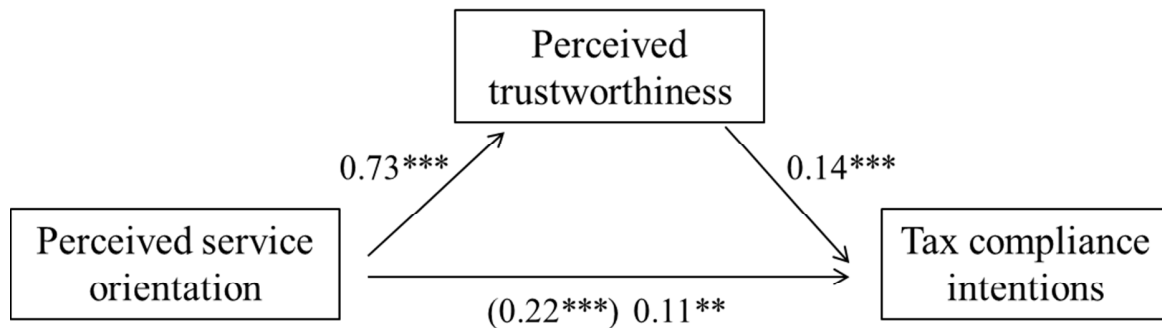
Mediation of the Effect of Perceived Service Orientation on Tax Compliance Intentions by Perceived Trustworthiness of Authorities for Private Taxpayers



Note: Numbers indicate standardized regression coefficients. The number between brackets is the coefficient excluding the mediator variable. Asterisks denote significance at the 0.1% (***), 1% (**), and 5% (*) levels.

Figure 2

Mediation of the Effect of Perceived Service Orientation on Tax Compliance Intentions by Perceived Trustworthiness of Authorities for entrepreneurs



Note: Numbers indicate standardized regression coefficients. The number between brackets is the coefficient excluding the mediator variable. Asterisks denote significance at the 0.1% (***), 1% (**), and 5% (*) levels.

4. Discussion

The importance of providing good services and of a customer-oriented self-concept of tax authorities has been emphasized in several theoretical frameworks, and tax offices around the world have extended their range of services and support for taxpayers. The results from the present survey with representative samples of private taxpayers and entrepreneurs show that the services offered by the tax office are accepted and employed by a majority of taxpayers, and show that their perceptions about authorities' service orientation are related to their tax compliance intentions. We have proposed trust as a mechanism to explain the observed relation and demonstrated that authorities' perceived service orientation is indeed positively related to judgments of their trustworthiness, which in turn are distinctive for taxpayers' compliance intentions. Besides the mediated effect by trust, service orientation still has direct influence on compliance. This indicates that service orientation facilitates tax compliance and is also a relevant means for trust building, which also strengthens compliance. Our findings are in line with the propositions made in the slippery slope framework (Kirchler, Hoelzl, and Wahl, 2008), the multi-faceted approach (Alm and Torgler, 2011), and the notion of responsive regulation

(Braithwaite, 2007). Related findings are reported in an experiment by Alm et al. (2010), in which computer assistance for taxpayers increased their compliance. Hence, it seems that the relation between taxpayers' perceived service orientation and tax compliance intentions is a robust and ecologically valid phenomenon.

The impact of perceived service orientation on compliance intentions still prevailed when we controlled for an array of variables that are known to affect taxpayers' behavior. Perceived service orientation was the second-strongest predictor of tax compliance intentions. The control variables affected compliance intentions as described in the literature, i.e., females and older taxpayers were more compliant; a higher perceived audit probability and perceived severity of fines resulted in more compliance, and perceptions of personal, social, and societal norms were positively related to behavioral intentions. The observations regarding the control variables are not new, but indicate the validity of the survey and its scales. It seems, however, that gender is not relevant to tax compliance intentions of entrepreneurs, which may be grounded in less stereotypical gender roles among female entrepreneurs. In fact, psychological gender is frequently measured by occupational preferences (c.f., Kastlunger et al., 2010; Lippa, 2002). Conversely, the subjective severity of fines was non-significant among private taxpayers. It is likely that this group of taxpayers has fewer experiences of being fined, or has less to fear due to restricted opportunities for evasion. Another explanation could be that entrepreneurs are trained in economic thinking and therefore are more likely to base their behavior on the expected value of evasion, which, in part, depends on the level of fines. The present study also confirms research on the importance of tax norms for tax compliance. In particular, the personal norm to cooperate was the most important predictor of tax compliance intentions in both samples.

Although the data from the Dutch Fiscal Monitor are undoubtedly of high value – being representative of Dutch taxpayers and covering a whole array of important tax-related issues – they bear several constraints, which are somewhat limiting our findings.

First of all, the cross-sectional nature of the data allows no clear identification of causality for the relation of perceived service orientation and tax compliance intentions. Nonetheless, we like to emphasize that the causal relation between service orientation and tax compliance was shown with the laboratory experiment conducted by Alm et al. (2010) and in laboratory experiments on procedural fairness, which is similar to perceived service orientation (e.g., Wahl, Muehlbacher, and Kirchler, 2010). However, laboratory experiments have the limitation of not being representative for real taxpayers and for real tax decisions (Elffers, Weigel, and Hessing, 1987). Therefore, the present survey study adds to our understanding as it shows that the causal relation found in the experiments is applicable to real taxpayers. Moreover, the relation is robust, as perceived service orientation is positively related to tax compliance intentions over and above the variance explained by other determinants. We believe that to understand tax compliance it is necessary to apply a multi-method approach balancing the disadvantages and advantages of each approach (Hasseldine and Zhuhong, 1999). Nonetheless, future research should replicate our findings on the basis of variations in real rather than laboratory-induced or perceived service orientation, for instance by comparing the behavior of clients from tax offices that differ in the number of services provided or whose degree of service orientation has been judged by an external group of experts.

Second, the present data is based on a non-incentivized survey which is subject to criticism as self-reporting might imply little or nothing about real tax behavior (Elffers et al., 1987, Elffers, Robben, and Hessing, 1992). Answers in surveys might only reflect respondents' efforts to gain social approval, might be biased due to respondents' lack of awareness of their

actual behavior, or might be used by respondents as a tool to communicate suggestions to the researchers or the tax authorities (Elffers et al., 1987, Elffers, Robben, and Hessing, 1992). In the present study we tried to circumvent these problems through several measures. Questions assessing tax compliance were not related to actual behavior but to hypothetical statements concerning the importance or likelihood of specific tax behavior (Orviska and Hudson, 2002). The data collection was not administered by the tax authorities themselves or the researchers but by an independent research agency. Both measures are argued to increase the probability of participants to make correct statements on their behavior or to reduce participant suspicion (Orviska and Hudson, 2002).

Third, the survey questions were not initially designed for the purpose of our research. Hence, all scales applied in our analyses were built ad hoc without any possibility for pretesting or validating our measures in different data sets. For example, the perceived trustworthiness scale is a combination of different existing definitions of reason-based trust, not perfectly reflecting a unique trust definition a (e.g., Castelfranchi and Falcone, 2010; Gärling et al., 2009; Pirson and Malthotra, 2008). As such, the scale is based on a conscious evaluation of a number of specific trust-related qualities of the trusted party such as reliability or competence. However, the scale has a reliability of $\alpha = .88$ and thus, it can be argued that the concept of perceived trustworthiness was consistently assessed. Also, the other scale reliabilities ranged from $\alpha = .69$ to $\alpha = .90$ indicating their acceptable to good psychometric quality. Finally, effects of well-studied variables such as personal and social norms, perceived audit probabilities, etc. were replicated, confirming the validity of the scales to some degree.

For the practice of tax administration our findings demonstrate that, besides the traditional enforcement tools of deterrence, providing high quality services and treating taxpayers as clients rather than as criminals is a promising compliance enhancement strategy. The majority of

respondents indicated that they had contacted tax authorities at least once in the year before the survey. The most frequently used services were the tax office's website and the general tax telephone line. Hence these seem to be the most important communication channels and should be improved first if a tax administration wants to move towards greater service orientation. By sharing expertise with their clients, tax authorities will be perceived as supportive and trustworthy partners, inducing compliance-minded taxpayers to cooperate.

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Confidence in the economy in times of crisis: Social representations of experts and laypeople

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ABSTRACT

This study investigates experts' and laypeople's social representations of the financial and economic crisis, as widely discussed in the media after the fall of Lehman Brothers in 2008. Financial experts ($n=156$) and laypeople ($n=153$) with low versus high confidence in the economic recovery spontaneously associated thoughts and beliefs about the crisis and to economic and political stakeholders. Following a mixed-methods approach, they evaluated economic stakeholders with regard to six trust items. The study was conducted in March 2010 in Austria, which was moderately affected by the crisis. The results indicate that economic variables (e.g., unemployment) were central to the social representations of the crisis, while underlying feelings of unfairness and egoism surfaced during the ongoing process of association. The social representation did not comprise a general criticism of the economic system. The differences between the subgroups depended on identification-based self-protection and economic knowledge. Experts and laypeople tended to attribute the economic crisis to specific stakeholders in a self-protecting way: experts blamed the media, laypeople blamed the managers, and both blamed the politicians. Interestingly, the subgroups tended to evaluate the banks as being relatively neutral. Expertise and differentiated economic knowledge was related to confidence in the economic recovery. Thus, the perceived capability of politicians in terms of competence and morality seems crucial for regaining public confidence in the economy.

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1. Introduction

The financial crisis – widely discussed in the media since the fall of Lehman Brothers in 2008 – caused a fundamental shock in the economy worldwide, alarming economists, politicians, and citizens in general (Arup, 2010). Although the financial crisis of 2008 was only the most recent large-scale economic shock in a series of several cases of financial and economic crises (e.g., the Great Depression of 1929, the crises caused by oil shocks in 1973 and 1979, the European Monetary System crisis in 1993, the Mexican economic crisis in 1994, the Asian economic crisis in 1997, the Russian economic crisis in 1998, and the Argentine economic crisis in 2002), to most individuals it was unexpected and it became the source of intense public discussions. The public discourse about the causes of and measures to combat the crisis included discussion of the roles of economists, politicians, business managers, and consumers. Neither financial experts nor consumers had a clear understanding of

the causes of the crisis, the capabilities of economic and political stakeholders to take efficient measures, or what the future developments might be (de Rosa and Bulgarella, 2009). However, there was broad consensus that the crisis weakened confidence and eroded trust in market economies in general, and in economic as well as political stakeholders in particular (Earle, 2009).

Unlike crises in the past, the financial and economic crisis of 2008 fostered research not only into the economic aspects of the crisis, but also into social and psychological aspects, which include how the public tried to make sense of the crisis and the circumstances surrounding it. Insights into how the psychological processes of sense making of the crisis have been seen as being necessary to understand why the financial and economic crisis emerged and how it can be conquered (Akerlof and Shiller, 2009). Initial empirical evidence about public sense making of the phenomenon has indicated that laypeople either explain the crisis as a natural development of economic cycles or favor attributing the crisis to stakeholders' myopic strategies and moral corruption (Leiser et al., 2010). Laypeople also seem to focus on unemployment when they think about the crisis and differ in their notions of the crisis depending on whether they are afraid or unafraid of its consequences (Roland-Lévy et al., 2010). On the other hand, the media seems to represent the economy as an accused or sick person, and

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represents the crisis as consequence of “bad finance”, erroneous financial mathematics, the virtualization of the economy, exaggerated deregulation activities, or unscrupulous ethics (de Rosa and Bulgarella, 2009). Studies of public sense making of the crisis allow initial conclusions about how individuals perceive and understand the crisis. However, various relevant questions still need clarification. Firstly, it can be assumed that different subgroups in the population have their own notions of the crisis. Secondly, although confidence and trust are crucial in the crisis, empirical studies have rarely addressed this aspect up to now. Finally, the results from former studies indicate that there might not only be issues about public sense making of the crisis in general, but also about the role of different stakeholders in the crisis (e.g., managers, politicians).

The general purpose of the present study is to expand insights into the psychological processes of sense making of the crisis by considering the theory of social representations (Moscovici, 1961/1976) as an analytical framework and a mixed-methods approach for data gathering. Based on the theory of social representations and a mixed-methods approach, the present study has three specific aims. The first is to compare the social representations of four relevant participant subgroups: experts versus laypeople and participants with low versus high confidence in the economic recovery. The second aim is to investigate not only the social representations of the financial and economic crisis in general, but also the social representations of relevant stakeholders: financial institutions/banks, managers/entrepreneurs, politicians/government, and consumers/customers. Finally, it aims to analyze trust in the relevant stakeholders by experts and laypeople with low versus high confidence in the economic recovery. The study was conducted in Austria, which was affected by the crisis on a moderate level.

In what follows, we first present the theory of social representations as a tool for researching public sense making. Secondly, we outline the importance of analyzing the social representations of experts and laypeople with low or high confidence separately in order to gain an accurate understanding of the process of sense making of the financial and economic crisis. Thirdly, we present the research framework of this study.

1.1. Social representations theory as a means of exploring representations of the crisis

Unknown and unexpected social phenomena often fuel discussions among citizens about the unknown and stimulate a search for information needed in order to understand the new phenomenon, communicate successfully about it and to develop strategies to cope with it. Media reports, discussions, and debates in society serve the purpose of familiarizing the public with the unknown and of developing shared representations of phenomena (Rouquette, 1996; Wagner et al., 1999).

In general, social representations are defined as shared notions, knowledge, ideas, thoughts, and myths about a relevant phenomenon in a social environment. Social representations represent a form of conventional knowledge (Moscovici, 1961/1976, 2001a). As organizing principles of the individual and joint knowledge, they allow individuals to orient themselves within their social environments (Doise et al., 1993, 1999). The development of social representations includes two processes: anchoring and objectification (Doise et al., 1993; Wagner et al., 1999). Anchoring marks the process of linking knowledge about new phenomena to already existing knowledge. The embedding of new phenomena with particular properties and qualities into existing knowledge leads to the familiarization of the formerly unfamiliar phenomenon. Through the process of objectification, an abstract phenomenon is translated into concrete and comprehensible entities (Doise et al., 1993; Wagner et al., 1999). Eventually, a common reality in the form of

familiar names, verbs, or metaphors emerges, which is mutually understandable and apt for describing and communicating about social phenomena (Doise et al., 1993; Wagner et al., 1999). Thus, a formerly unfamiliar phenomenon, with its attributed features and meanings, becomes part of the social world of a social group and coordinates its actions (Wagner et al., 1999). Social representations might become constitutional if they bear the foundational myth of a social group, define rights and obligations, endow others with status and position, and legitimize social and political arrangements (Liu and Hilton, 2005). They are strongly linked to the social identities of individuals (Lo Monaco and Guimelli, 2011; Turner, 1987). Based on individuals' social self-categorizations, individuals will form social representations that protect their own identities, define their relations with other individuals, and eventually determine their behavior (Akerlof and Kranton, 2000; Howarth, 2002; Joffe, 2003; Liu and Hilton, 2005).

Social representations are conceptualized with core and peripheral elements (Abric, 1993). Core elements are constituted by names, verbs, or metaphors that are often and immediately associated with a social object. They tend to be stable and resistant to change. By contrast, peripheral elements are constituted by names, verbs, or metaphors that are more loosely associated with a particular social object; they are less stable and less resistant to change (Abric, 1993).

Free association tasks are a popular method of investigating social representations (Nelson et al., 2000; Vergès, 1992). Associations that emerge when people are presented with a social object such as the financial and economic crisis summarize information about individuals' thoughts and beliefs about the social object at stake. In a free association task, participants are asked to produce spontaneous associations to a stimulus, which are then evaluated either as positive, neutral, or negative. The analysis of associations allows detection of the content of social representations as well as the identification of core and peripheral elements (Vergès, 1992). Evaluations of associations also allow us to assess positive and negative attitudes toward a respective social object (de Rosa, 1995). Moreover, the sequence of associations of a social object can be analyzed in order to gain insight into the cognitive processes occurring when confronted with a stimulus (Voracek et al., 2001). Social representations include not only “cold” cognitive knowledge structures, but also “hot” emotional evaluations (Joffe, 2003). Analyses of the sequence of associations allow for detection of situations when cognitive and emotional aspects arise. Kirchler and de Rosa (1996) and Ravenna et al. (1998) show in their studies of the social representations of Benetton advertisements and animals respectively that individuals are likely to start their association processes with emotionally loaded words, continue by mentioning cognitive aspects, and end by referring to behavioral aspects. In the case of shocking stimuli (e.g., particularly the Benetton ads), associations remain highly emotion-charged during the association process, indicating that no “cooling off” takes place during this period. The production processes of associations are highly interesting, although it is not entirely clear what information they convey. Primary affective reactions may serve as a cue for the later cognitive evaluation of a stimulus (Slovic et al., 2002; Zajonc, 1980), and emotionally loaded associations that are found at the end of associative processes may serve as affective evaluations of the earlier produced associations (Pfister and Böhm, 2008).

1.2. Experts and laypeople with low versus high confidence in the economic recovery

When Moscovici (1961/1976) investigated laypeople's social representations of Sigmund Freud's theory of psychoanalysis, substantial differences between the original theory and public representations were found. Experts are expected to have

different representations of a particular phenomenon compared with laypeople (e.g., [Leiser and Aroch, 2009](#); [Leiser and Drori, 2005](#)). Experts discussing social issues on the bases of their theoretical knowledge and experiences may develop a more elaborate understanding of a phenomenon compared to laypeople ([Moscovici, 2001b](#)). Lay thinking often seems to be invalid and irrational, reflecting general norms and values ([Ernst-Vintila et al., 2011](#)). For instance, [Haferkamp et al. \(2009\)](#) found that experts mainly base their acceptance of economic and political reform measures on efficiency judgments, which are important criteria in economic theory, whereas laypeople primarily focus on perceived social fairness. Economic experts, in particular financial consultants and employees in banks that handle customers' savings and investments, and who hold elaborate and abstract theoretical knowledge, may link the financial and economic crisis to empirically proven theories whereas laypeople get their notion of the crisis mainly from the media ([Lo Monaco and Guimelli, 2011](#)). To sum up, experts usually hold a more structured, complex, differentiated, and internally consistent understanding of a particular issue, whereas laypeople with superficial knowledge lack abstract theories and they are likely to refer to concrete aspects, such as specific names of individuals or places related to a particular phenomenon, or metaphors ([Ernst-Vintila et al., 2011](#); [Moscovici, 2001b](#)).

Besides expertise, we assume that confidence in the recovery of the economy is also related to social representations of the crisis. The social representations of experts and laypeople may differ in terms of sentiments concerning economic developments ([Roland-Lévy et al., 2010](#)). Confidence in the economy can be conceptualized as a form of "trust in the system" ([Luhmann, 2000](#); [Nooteboom, 2002](#)) or a conviction that the economy will be able to regulate itself through the actions of relevant stakeholders. We can assume that depending on confidence, experts and laypeople will result in different representations of the crisis and stakeholders.

1.3. Research framework

The research was carried out in early 2010 in Austria, when the crisis was still of paramount interest in the media. A two-part study was conducted, including a qualitative and quantitative approach. In the first part, experts and laypeople with low versus high confidence in the economic recovery freely associated around five stimuli (financial/economic crisis, financial institutions/banks, managers/entrepreneurs, politicians/government, and consumers/customers). In the second part, trust in economic stakeholders (financial institutions/banks, managers/entrepreneurs, politicians/government, and consumers/customers) was assessed by measuring their trustworthiness, competence, fairness, honesty, transparency, and value congruence. Trust in a stakeholder requires a positive assessment of these trust related qualities ([Castelfranchi and Falcone, 2010](#); [Gärting et al., 2010](#); [Pirson and Malhotra, 2008](#)). Based on the literature and the few former studies of peoples' sense making of the crisis, our research is mainly explorative. However, our mixed-methods approach allows us to formulate some general hypotheses:

- (a) Experts and laypeople with low versus high confidence in the economic recovery have different social representations of the financial and economic crisis.

Experts with low versus high confidence in the economic recovery were expected to have similar social representations. Experts in general were assumed to hold abstract, theory-based concepts, which should be less influenced by personal sentiments such as confidence in the economic recovery or by media reports (e.g., [Lo Monaco and Guimelli, 2011](#)). In contrast, we assumed that laypeople, in particular those with low confidence in the economic recovery, hold superficial social

representations of the crisis related to media reports. We assumed that laypeople's associations would refer to negative personal and collective economic consequences, such as the fear of rising unemployment as reported by [Roland-Lévy et al. \(2010\)](#), failures in the (free) market economy ([Kotz, 2009](#)), and the profit maximization strategies of financial stakeholders that lacked ethical standards ([Ernst-Vintila et al., 2011](#); [Leiser et al., 2010](#)).

- (b) Experts and laypeople with low versus high confidence in the economic recovery have different social representations of the economic stakeholders (financial institutions/banks, managers/entrepreneurs, politicians/government, and consumers/customers).

Once again, we assumed that experts would have abstract social representations less influenced by media reports, which would lead experts to have less negative evaluations of economic and political stakeholders than laypeople. However, because of identification processes we expected financial experts to evaluate banks and managers more positively than laypeople ([Jones and George, 1998](#); [Kramer and Wei, 1999](#); [Tanis and Postmes, 2005](#)). In contrast, laypeople, especially those with low confidence in the economic recovery, would have basic and concrete social representations of economic stakeholders related to media reports. As the media reported intensely on the role of banks in the course of the crisis, we expected that financial institutions/banks would be evaluated negatively and blamed for causing the crisis. In addition, we expected that managers/entrepreneurs and politicians/government would be blamed for not having efficiently regulated financial transactions or for lacking efficient strategies to combat the crisis and for lacking ethical standards ([Leiser et al., 2010](#)). Concerning laypeople's social representation of consumers/customers, we hypothesized that laypeople would identify with consumers, leading to positive evaluations of this stakeholder.

- (c) Experts and laypeople with low versus high confidence in the economic recovery differ in their trust in the economic stakeholders (financial institutions/banks, managers/entrepreneurs, politicians/government, and consumers/customers).

Trust in economic and political stakeholders was expected to be low, particularly when confidence in the economic recovery was low. Since trust in economic stakeholders originates from perceiving them as being competent (i.e., being able to regulate the economy efficiently to benefit people; [Anderson, 1995](#); [Gärting et al., 2010](#)), low trust was expected to co-vary with low confidence in the recovery. Financial experts were assumed to trust more than laypeople, because experts should have more insights into the role each economic stakeholder plays in the crisis and thus have the perception of transparency, which fuels trust ([Castelfranchi and Falcone, 2010](#); [King-Casas et al., 2005](#)). In contrast, laypeople, in particular those with low confidence in the economic recovery, were expected to have less knowledge about the role of each economic stakeholder and thus lower trust in the economic stakeholders than experts.

2. Method

2.1. Sample

Overall, 156 employees of Austrian financial institutions and 153 Austrian laypeople participated in an online survey. The employees of the financial institutions were first approached and, according to their demographic characteristics, a parallel sample of citizens not employed in financial institutions (i.e., laypeople) was selected. The employees of the financial institutions were

considered experts in the field of investment and well informed about financial and economic issues. When asked about their personal knowledge of economics on a four-point scale ranging from 1 = *very good knowledge* to 4 = *very poor knowledge*, experts indicated having good knowledge ($M = 1.81$, $SD = 0.56$), whereas laypeople indicated modest knowledge ($M = 2.23$, $SD = 0.63$; $t(307) = -6.20$, $p < .001$, $d = 0.70$).

Samples were successfully matched: experts ($M = 40.90$, $SD = 10.21$) and laypeople ($M = 41.07$, $SD = 9.97$) had similar ages ($t(307) = -0.14$, $p = 0.89$), similar sex distributions (53.2% male experts, 46.8% female experts, 56.9% male laypeople, 43.1% female laypeople; $\chi^2(1, N = 309) = 0.42$, $p = 0.52$), similar educational backgrounds (0.3% basic education, 26.9% vocational training, 53.7% high school, 19.1% university; $\chi^2(1, N = 309) = 1.35$, $p = 0.72$), and similar employment situations (0.3% self-employed, 14.2% managerial, 52.4% middle management, 30.7% white-collar employee, 0.6% vocational training; 1% parental leave, 0.3% unemployed; $\chi^2(1, N = 309) = 8.82$, $p = 0.27$). Furthermore, the amount of individuals living in the household was distributed equally in both samples (17.2% one individual, 33% two individuals, 25.6% three individuals, 18.8% four individuals, 5.5% five or more individuals; $\chi^2(1, N = 309) = 10.04$, $p = 0.12$). Therefore, experts and laypeople in this sample only differed with regard to their knowledge about financial and economic issues, but not in other aspects.

2.2. Materials

Participants completed an online questionnaire comprised of four sections. In the first section, participants were introduced to the study, presented with the stimulus about the financial/economic crisis, and asked to take note of their spontaneous associations. After having written down their associations, participants were asked to evaluate each association as being positive, neutral, or negative. On the completion of this task, four additional stimuli were presented in a randomized order: financial institutions/banks, managers/entrepreneurs, politicians/government, and consumers/customers. Participants were asked to proceed in the same manner as with the first stimulus. The second section served to assess trust in economic stakeholders. Participants were asked to evaluate financial institutions/banks, managers/entrepreneurs, politicians/government, and consumers/customers (presented in a random order) by rating their trustworthiness, competence, fairness, honesty, transparency, and value congruence. They answered on a scale ranging from 1 = *totally agree* to 7 = *totally disagree*. Four explanatory factor analyses (principal components analyses) were computed on these six items, separately for each stakeholder. Each analysis yielded a single factor, which explained 58% to 68% of the variance as well as factor loadings greater than 0.50 for each item. Internal consistency (Cronbach alpha) varied between 0.81 and 0.91. Consequently, an index of trust was calculated by averaging ratings on the six items.

In the third section, confidence in the economic recovery was assessed by the following items: "I think that the economy will recover soon from the financial crisis"; "I'm confident in a strong economy in future years"; "I believe that the economy will recover by itself"; and "Regarding the economic crisis, I'm looking with optimism toward the future". Answer scales ranged from 1 = *totally agree* to 7 = *totally disagree*; while the Cronbach alpha of the four items reached $\alpha = .81$. Answers were combined into a single confidence index, which was used to split the sample on the median into subsamples of participants with low versus high confidence in the economic recovery. The term "confidence in the economic recovery" will henceforth be referred to as "confidence" for the sake of brevity. Average confidence was $Mdn = 4.00$ ($M = 3.96$, $SD = 1.24$). A total of 159 participants (51.5%) held low confidence and 150 participants (48.5%) held high confidence. A total of 76 experts held

low confidence and 80 held high confidence; 83 laypeople held low confidence and 70 held high confidence. In the last section, socio-demographic characteristics were collected.

2.3. Procedure

An Austrian market research institute was employed to collect data in March 2010. The request to fill out an online questionnaire was sent out via to the employees of financial institutions in Austria. Immediately after collecting data from the experts, laypeople were approached, using address lists of the market institute and selecting participants in accordance with the experts' gender and age distribution. During the period of data collection, the news in the national media was dominated by the financial and economic crisis. For example, at the beginning of February 2010, the unemployment rate in Austria had risen to its highest since World War II. This rise was attributed to the crisis (Oswald, 2010). The Greek government's budget was controlled by European Union dictates (Mayer, 2010), and the financial sector was blamed for dramatically challenging the real economy (Brändle, 2010).

3. Results

The social representations of the financial/economic crisis and then those of the political and economic stakeholders were investigated in detail. Finally, levels of trust in economic and political stakeholders were assessed.

3.1. Social representations of the financial/economic crisis

3.1.1. Semantic content of the social representations of the financial/economic crisis

The social representations of the financial/economic crisis were investigated by calculating the frequency (i.e., the frequency of an association being mentioned with regard to a stimulus) and mean rank of associations in the association process (i.e., whether the association was mentioned first, second, third, or at a later stage of the associative process) in order to capture the core elements of the representation. Associations were then categorized and the frequencies of categories of associations by experts and laypeople with low versus high confidence were analyzed using correspondence analysis.¹ A second correspondence analysis considered the ranked order of associations for both experts and laypeople and assessed their levels of confidence.

The stimulus "financial/economic crisis" evoked 1743 associations, of which 688 were different. The three most frequently mentioned terms in regard to the financial/economic crisis were, as depicted in Table 1, unemployment, banks, and the USA. These associations can be interpreted as the core of the social representation of the financial/economic crisis.

All associations were categorized into a category system that was developed inductively by the authors in cooperation with five psychologists. Subsequently, two independent raters were presented with the category system and individuals were asked to categorize the single associations deductively. The associations were categorized into 29 categories; inter-rater agreement reached $\kappa = .75$.² The categories and frequencies of the associations for each

¹ Correspondence analysis attempts to detect the structure of a data set (i.e., a frequency table) by identifying dimensions that comprise a maximum of information. The resulting dimensions allow us to draw a map that represents the specific structure and relations between categories. In principle, correspondence analysis functions like a principal components analysis for categorical data (Greenacre, 2007).

² According to Landis and Koch (1977), κ values between 0.70 and 0.90 indicate substantial agreement among raters.

Table 1
Core elements of the social representations.

	Number of evoked associations	Number of different associations	Three most frequent associations	Frequency of association	Mean rank of association
Financial/economic crisis	1743	688	Unemployment Bank USA	107 65 43	2.87 2.17 3.38
Stakeholders					
Financial institutions/banks	1434	747	Interest Credit Account book	39 38 26	3.33 2.87 3.50
Managers/entrepreneurs	1434	747	Responsibility High salaries Salaries too high	63 55 46	2.35 1.96 2.20
Politicians/government	1534	798	Election Incompetence Dishonesty	35 27 25	2.97 3.15 3.44
Consumers/customers	1306	711	Consumer protection Rising prices Buying	43 36 27	2.67 2.78 2.22

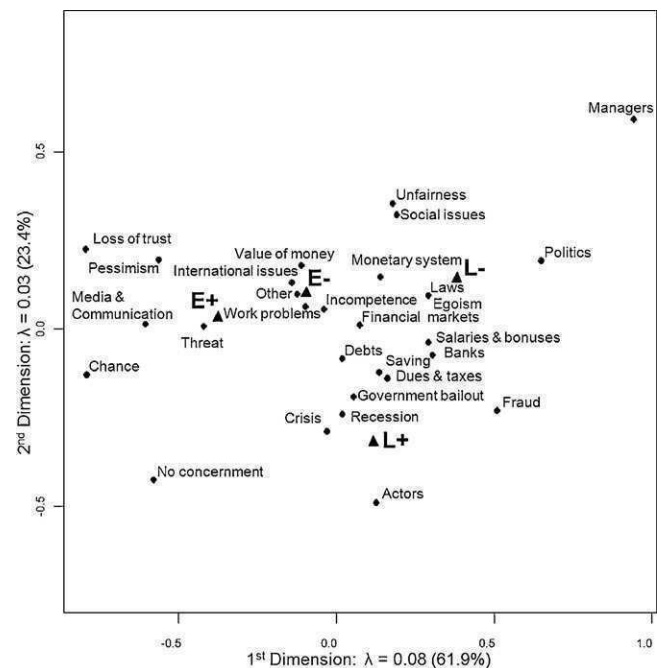
Note: The number of evoked associations refers to the total number of associations mentioned to stimuli. The number of different associations refers to the number of different associations mentioned to stimuli. The three most frequent associations refer to those three associations mentioned most frequently. Frequency of association refers to the frequency of an association being mentioned with regard to a stimulus. Mean rank of association refers to the mean rank of an association in the sequence of the associative process to a stimulus (i.e., whether the association was mentioned first, second, third, or at a later stage of the associative process).

subsample are displayed in Table 2. The most frequent associations with the crisis were the categories financial markets (e.g., speculation, loss in the stock market, real estate), work problems (e.g., unemployment, rising unemployment, short-time work), and debts (e.g., bankruptcy, loss, debts).

The frequency of association categories being developed by experts and laypeople with low versus high confidence was examined through correspondence analysis, using the Statistical Package CA in program R (Nenadic and Greenacre, 2007). The analysis yielded two dimensions, which explained 61.90% and 23.40% of the inertia,³ respectively. Fig. 1 shows the two-dimensional solution. When presented with the stimulus financial/economic crisis, experts with low confidence expressed the possibility of a decrease in the value of money (e.g., inflation, rising prices, less money) and associated terms related to international issues and global developments (e.g., USA, Greece, globalization). Experts with high confidence used associated terms related to the loss of trust (e.g., loss of trust, distrust, image loss of banks). They perceived the crisis as a chance for a change for the better, but also as a threat (e.g., threat, fear, insecurity) and related these categories to media and communication (e.g., media panic, bad publicity, information scarcity). The differences between laypeople with low versus high confidence were more pronounced: laypeople with low confidence associated the crisis with managers (e.g., managers, financial managers, managers in banks), unfairness (e.g., unfairness, exploitation, “poor pay”), and politics (politics, politicians, ministers). Laypeople with high confidence associated specific economic actors (e.g., AWD, Lehman Brothers, Bernie Madoff) with synonyms of the crisis (e.g., crisis of banks, real estate crisis, stock market crash). Laypeople generally associated banks (banks, bank scandal, bank crisis) and fraud (fraud, corruption, criminals). Laypeople addressed more terms referring to economic actors when thinking about the crisis than the experts did. Experts and laypeople with high confidence frequently expressed hope of there being no serious long-term effects.

The second correspondence analysis included the sequence of association categories (i.e., the frequencies of associations mentioned first, second, third, or at a later stage of the associative

process) produced by experts and laypeople with low versus high confidence. The corresponding frequencies are displayed in Table 2. The aim was to analyze changes in the content of the associations during the associative process. The correspondence analysis yielded two dimensions, which explained 24.50% and 21.30% of the inertia. The third dimension contributed 10.80%, but did not contribute to a better understanding of the semantic space. Fig. 2 shows that the people in the four subsamples started the associative process with heterogeneous thoughts related to banks, work problems, media and communication, as well as the loss of trust, and moved to more homogeneous associations during the process.



Note: E- = Experts low confidence (n = 76), E+ = Experts high confidence (n = 80), L- = Laypeople low confidence (n = 83) and L+ = Laypeople high confidence (n = 70).

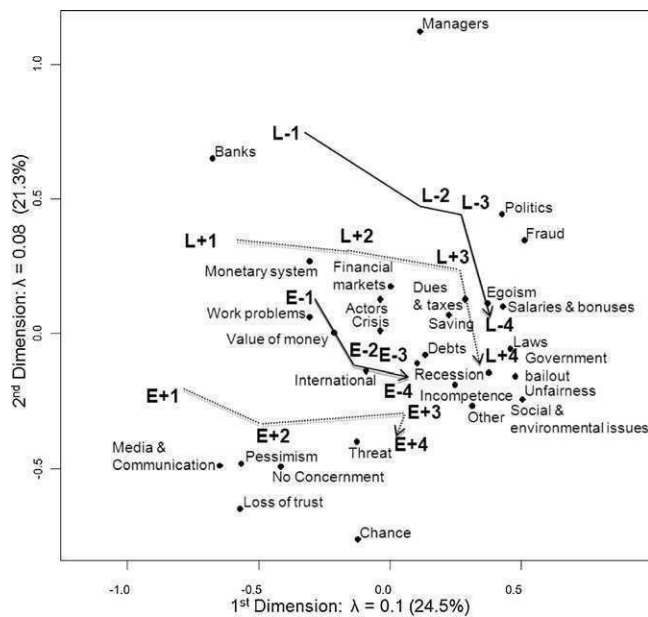
Fig. 1. Results of the correspondence analysis of associations with the financial/economic crisis by experts and laypeople with low versus high confidence in the economy.

³ Inertia is similar to the concept of explained variance.

Table 2Frequencies of categorized associations to the stimulus *financial/economic crisis* by experts and laypeople with low versus high confidence in the economy.

Categories	Experts										Laypeople										Total
	Low confidence <i>n</i> = 76					High confidence <i>n</i> = 80					Low confidence <i>n</i> = 83					High confidence <i>n</i> = 70					
	1	2	3	4	<i>f</i>	1	2	3	4	<i>f</i>	1	2	3	4	<i>f</i>	1	2	3	4	<i>f</i>	
Actors	2	3	3	3	11	2	0	1	2	5	1	0	2	3	6	3	5	1	8	17	39
Banks	5	3	1	6	15	8	3	0	2	13	14	4	1	8	27	11	6	1	3	21	76
Chance	0	0	2	2	4	3	2	4	12	21	0	0	0	1	1	1	0	0	5	6	32
Crisis	2	3	1	7	13	6	3	5	3	17	3	1	3	5	12	1	4	6	10	21	63
Debts	2	5	7	21	35	5	4	1	17	27	4	1	7	15	27	4	5	5	17	31	120
Dues and taxes	2	1	1	9	13	0	1	5	11	17	5	4	3	10	22	2	3	6	10	21	73
Egoism	3	2	2	4	11	0	1	2	4	7	1	3	4	8	16	1	0	1	7	9	43
Financial markets	13	12	11	21	57	11	8	14	35	68	13	25	13	26	77	9	14	18	16	57	259
Fraud	1	1	0	5	7	0	0	0	3	3	3	4	2	6	15	0	1	4	9	14	39
Government bailout	1	0	1	8	10	0	1	4	5	10	0	5	0	5	10	2	0	1	10	13	43
Incompetence	2	2	3	7	14	0	3	3	6	12	1	3	1	6	11	0	1	1	7	9	46
International issues	5	5	6	21	37	5	8	2	16	31	6	2	3	12	23	3	3	3	8	17	108
Laws	0	0	0	6	6	1	0	1	2	4	1	0	1	7	9	0	1	0	4	5	24
Loss of trust	2	2	0	9	13	7	4	2	7	20	0	0	1	0	1	0	0	0	2	2	36
Managers	0	0	1	1	2	0	0	0	1	1	4	2	4	3	13	1	0	0	0	1	17
Media and communication	1	3	3	4	11	5	4	1	4	14	0	0	0	1	1	2	1	0	2	5	31
Monetary system	2	2	0	3	7	3	2	0	2	7	2	3	2	3	10	2	0	1	2	5	29
No concernment	1	0	0	2	3	2	2	2	3	9	0	0	0	0	0	2	0	0	4	6	18
Pessimism	0	2	1	1	4	2	1	0	2	5	0	0	0	1	1	0	1	0	0	1	11
Politics	0	1	0	2	3	0	0	0	1	1	0	1	3	4	8	1	1	0	1	3	15
Recession	0	0	1	1	2	1	4	3	6	14	2	1	1	7	11	2	2	0	8	12	39
Salaries and bonuses	1	2	5	9	17	0	1	1	3	5	1	2	6	7	16	0	3	2	9	14	52
Savings	3	2	3	10	18	1	2	2	6	11	3	2	4	7	16	1	3	4	10	18	63
Social issues	0	3	1	5	9	0	0	0	5	5	0	0	0	10	10	0	1	0	2	3	27
Threat	3	5	5	11	24	2	6	4	16	28	0	1	1	5	7	4	2	2	5	13	72
Unfairness	1	1	3	6	11	0	1	2	8	11	1	2	1	14	18	0	0	0	4	4	44
Value of money	4	6	5	15	30	4	7	4	13	28	8	7	2	6	23	4	2	1	6	13	94
Work problems	16	6	7	21	50	11	11	8	23	53	10	6	8	17	41	14	8	4	7	33	177
Other	4	4	1	7	16	1	0	3	12	16	0	1	1	10	12	0	0	4	5	9	53
Total	76	76	74	227	453	80	79	74	230	463	83	80	74	207	444	70	67	65	181	383	1743

Note: Column *f* refers to the absolute frequency of associations produced within an associative category and column 1 (2, 3, 4) refers to the frequency of associative categories for the first (second, third, 4–8) association produced within the associative task.



Note: E- = Experts low confidence ($n = 76$), E+ = Experts high confidence ($n = 80$), L- = Laypeople low confidence ($n = 83$) and L+ = Laypeople high confidence ($n = 70$). The numbers refer to the position of a category within the sequence of the associative task: 1 = category was the first association, 2 = category was the second association, 3 = category was the third association and 4 = category was the fourth and further associations.

Fig. 2. Results of the correspondence analysis of associations to the financial/economic crisis by experts and laypeople with low versus high confidence in the economy and sequence of associations.

The ongoing production of associations led toward concrete emotionally threatening thoughts, such as unfairness, threat, egoism, and the incompetence of economic and political actors.

3.1.2. Evaluation of the financial/economic crisis

Evaluations of the associations as positive, neutral, or negative were used to compute and analyze polarity indices. A polarity index results from the difference between the frequency of positive and negative associations related to the total frequency of associations produced by a participant. It ranges from -1 (negative attitude) to $+1$ (positive attitude).

A 2×2 analysis of variance with experts and laypeople and confidence⁴ as independent factors and the polarity index as a dependent variable was calculated. No significant interaction effect was found ($F(1, 305) = 0.25$, $p = 0.62$). However, both main effects were significant (Table 3): experts evaluated the crisis less negatively than laypeople ($F(1, 305) = 4.48$, $p = 0.04$, $\eta_p^2 = 0.01$), and respondents with low confidence evaluated the crisis more negatively than participants with high confidence ($F(1, 305) = 8.91$, $p = 0.003$, $\eta_p^2 = 0.03$).

3.2. Social representations of economic stakeholders

3.2.1. Semantic content of the social representations of economic stakeholders

The content of the social representations of the stimuli financial institutions/banks, managers/entrepreneurs, politicians/government, and consumers/customers was analyzed in the same way as the social representations of the financial/economic crisis. Firstly, the frequency and mean rank of associations was calculated. Secondly, the associations were categorized and the frequencies of categories were analyzed by correspondence analysis.

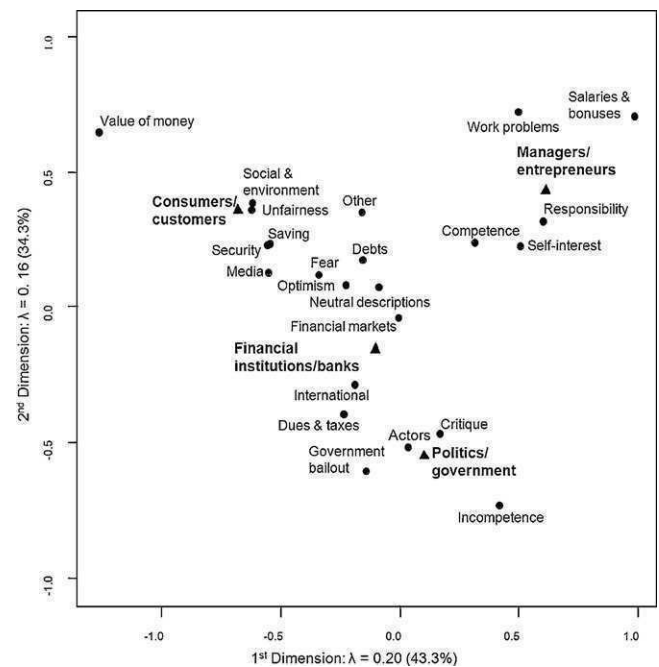


Fig. 3. Results of the correspondence analysis of associations to economic stakeholders.

The frequency of associations and the mean rank of associations in the association process were calculated for every stimulus. The stimulus of financial institutions/banks evoked 1533 associations, of which 737 were different. The most frequently mentioned associations were interest, credit, and account books (Table 1). The stimulus managers/entrepreneurs evoked 1434 associations, of which 747 were different: responsibility, high salaries, and salaries too high were the three most frequently mentioned terms. The stimulus politicians/government evoked 1534 associations of which 798 were different. The three most frequently associated terms were election, incompetence, and dishonesty. For the stimulus consumers/customers, 1306 associations were counted, of which 711 were different. The three most frequent associations were consumer protection, rising prices, and buying. These associations can be interpreted as the core of the social representations of the respective stakeholders.

The associations with economic stakeholders were categorized into a category system that was developed inductively by the authors in cooperation with five psychologists. Subsequently, two independent raters were presented with the category system and asked to categorize the single associations deductively. The category system for associations to the stimuli financial institutions/banks, managers/entrepreneurs, politicians/government, and consumers/customers consisted of 23 categories; inter-rater agreement amounted to $\kappa = .56$.⁵ The categories and frequencies of the associations of the four subsamples are displayed in Table 4. The frequencies of the association categories of experts and laypeople and confidence (for the four stakeholder stimuli) were analyzed by correspondence analysis, which yielded a two-dimensional solution resulting in levels of 43.3% and 34.3%, respectively, of explained inertia (Fig. 3).

Financial institutions/banks were represented by government bailout (e.g., government support, nationalization, aid package), rising dues and taxes (e.g., interest rate, charges, low interest

⁴ To be consistent with the correspondence analyses, we used the dichotomized confidence scale for this analysis as well.

⁵ According to Landis and Koch (1977), κ values between 0.40 and 0.60 indicate moderate agreement among raters.

Table 3
Evaluation of the stimuli.

	Experts		Laypeople		Low confidence		High confidence	
	<i>M</i>	<i>SD</i>	<i>M</i>	<i>SD</i>	<i>M</i>	<i>SD</i>	<i>M</i>	<i>SD</i>
Financial/economic crisis	−0.62	0.42	−0.72	0.41	−0.74	0.37	−0.60	0.45
Stakeholders								
Financial institutions/banks	−0.08	0.61	−0.40	0.58	−0.38	0.56	−0.09	0.64
Managers/entrepreneurs	−0.21	0.63	−0.37	0.60	−0.41	0.59	−0.16	0.62
Politicians/government	−0.41	0.58	−0.52	0.52	−0.56	0.49	−0.37	0.59
Consumers/customers	−0.16	0.63	−0.11	0.67	−0.24	0.62	−0.02	0.67

Note: *M* = mean polarity index (negative sign indicates a negative evaluation, positive sign indicates a positive evaluation), *SD* = standard deviation.

rates for savings), and international issues (e.g., Eastern Europe, globalization, USA). Managers/entrepreneurs were represented as receiving high salaries and bonuses (high salaries, too high salaries, bonuses) and were seen as having work problems (e.g., stress, burnout, unemployment) and particular responsibilities (e.g., high responsibility, no sense of responsibility). They were also represented as pursuing their own self-interest (e.g., greed, egoism, profit seeking) and as being competent (e.g., executive, effort, power). Politicians/government were criticized (e.g., dishonesty, quarrels, cronyism) and seen as incompetent (incompetence, overstrained, big talk, no action). Furthermore, specific actors were mentioned (e.g., the political parties in Austria). Consumers/customers were represented as facing a loss of money value (e.g., rising prices, price comparison, inflation). Moreover, they were related to unfairness (e.g., exploitation, sufferer, payer) and social as well as environmental issues (e.g., quality, poverty, organic food).

3.2.2. Evaluation of economic stakeholders

The polarity indices were computed based on the associations with the four stakeholders. A $2 \times 2 \times 4$ analysis of variance was computed with experts versus laypeople and confidence⁶ as between-subject factors, the four stimuli as within-subject factors,⁷ and the polarity index as the dependent variable. No significant three-way interaction effect ($F(2.93, 892.15) = 0.47, p = 0.70$), no significant two-way interaction effect for confidence and the four stimuli ($F(2.93, 892.15) = 0.40, p = 0.75$), and no significant two-way interaction effect for experts and laypeople and confidence ($F(1, 305) = 1.75, p = 0.19$) resulted. However, a significant two-way interaction effect for experts and laypeople and the four stimuli was found ($F(2.93, 892.15) = 7.21, p < 0.001, \eta_p^2 = 0.02$). Experts evaluated financial institutions/banks ($F(1, 305) = 21.55, p < 0.001, \eta_p^2 = 0.07$) and managers/entrepreneurs ($F(1, 305) = 4.55, p = 0.001, \eta_p^2 = 0.02$) less negatively than laypeople did (Table 3). No differences were confirmed for experts' and laypeople's evaluations of politicians/government ($F(1, 305) = 2.36, p = 0.13$) and consumers/customers ($F(1, 305) = 0.69, p = 0.41$).

All three main effects achieved significance: participants with high confidence evaluated stakeholders less negatively than participants with low confidence did ($F(1, 305) = 24.34, p < 0.001, \eta_p^2 = 0.07$). The main effects for experts and laypeople ($F(1, 305) = 6.79, p = 0.01, \eta_p^2 = 0.02$) and the four stimuli ($F(2.93, 892.15) = 24.20, p < 0.001, \eta_p^2 = 0.07$) were also statistically significant, but because of the significant two-way interaction between experts and laypeople and the four stimuli, these effects were not interpreted.

3.3. Trust in economic stakeholders

The following section presents an analysis of trust in economic stakeholders by experts and laypeople with low versus high confidence, with the aim of exploring the relationship of stakeholders' trustworthiness and confidence in economic recovery.

A $2 \times 2 \times 4$ analysis of variance with experts and laypeople and confidence⁸ as between-subject factors, the four stakeholders as within-subject factors,⁹ and the index of trust as a dependent variable yielded no significant three-way interaction effect ($F(2.91, 887.44) = 0.84, p = 0.47$) and no two-way interaction effect between experts and laypeople and confidence ($F(1, 305) = 1.20, p = 0.27$). The two-way interaction effects between experts and laypeople and the four stakeholders ($F(2.91, 887.44) = 52.27, p < 0.001, \eta_p^2 = 0.15$) and between confidence and the stakeholders ($F(2.91, 887.44) = 5.86, p = 0.001, \eta_p^2 = 0.02$) achieved some significance. Laypeople evaluated financial institutions/banks, managers/entrepreneurs, and politicians/government as being less trustworthy than the experts did (Table 5), and consumers/customers as being more trustworthy than the experts did. Participants with low confidence evaluated financial institutions/banks, managers/entrepreneurs, and politicians/government as less trustworthy than participants with high confidence did, and consumers/customers as equally trustworthy. Three main effects also reached significance (experts versus laypeople: $F(1, 305) = 45.52, p < 0.001, \eta_p^2 = 0.13$; confidence: $F(1, 305) = 28.58, p < 0.001, \eta_p^2 = 0.09$; four stakeholders: $F(2.91, 887.44) = 130.13, p < 0.001, \eta_p^2 = 0.30$). Owing to significant interaction effects, the main effects were not interpreted.

4. Discussion

The aim of the present study was to map the social representations of the financial and economic crisis and economic stakeholders. The study contributes to the understanding of the processes of psychological sense-making of an unfamiliar event by considering experts' and laypeople's associations with the crisis and the related stakeholders, and by taking their confidence in the economic recovery into account. Prior research has shown that experts hold different representations of economic topics and evaluate intervention strategies based on different criteria than laypeople (Haferkamp et al., 2009). Also, confidence in terms of economic optimism seems to be relevant to understanding people's representations of economic phenomena (Akerlof and Shiller, 2009; Earle, 2009).

The free association method used, focuses on spontaneous associations with relevant stimuli. The method allows participants great

⁶ To be consistent with the correspondence analyses, we used the dichotomized confidence scale for this analysis as well.

⁷ As sphericity could not be assumed, we used the Greenhouse–Geisser adjustment.

⁸ To be consistent with the correspondence analyses, we used the dichotomized confidence scale for this analysis as well.

⁹ As sphericity could not be assumed, we used Greenhouse–Geisser adjustment.

Table 4
Frequencies of categorized associations to economic stakeholders.

Categories	Financial institutions/banks					Managers/entrepreneurs					Politicians/government					Consumer/costumer				
	E–	E+	L–	L+	f	E–	E+	L–	L+	f	E–	E+	L–	L+	f	E–	E+	L–	L+	f
Actors	49	37	34	43	163	11	18	12	12	53	40	31	62	61	194	11	11	8	13	43
Competence	29	31	7	12	79	40	50	17	28	135	18	15	13	14	60	13	8	19	11	51
Critique	50	53	73	39	215	72	46	71	39	228	166	145	175	116	602	31	39	37	25	132
Debts	6	3	8	11	28	7	5	6	3	21	10	1	2	1	14	11	5	5	5	26
Dues and taxes	22	15	48	37	122	5	1	2	1	9	14	14	17	14	59	9	9	11	5	34
Fear	9	11	5	3	28	6	5	2	2	15	2	7	6	2	17	13	17	1	2	33
Financial markets	48	52	42	40	182	13	13	11	9	46	1	0	0	0	1	6	4	2	3	15
Government bailout	8	10	10	12	40	0	1	0	0	1	6	10	6	1	23	2	2	0	1	5
Incompetence	2	0	1	0	3	6	0	8	3	17	19	13	16	7	55	2	0	0	0	2
International	8	11	3	4	26	0	1	1	4	6	10	4	1	3	18	3	4	5	0	12
Media and communication	25	15	6	7	53	1	5	4	3	13	5	10	4	2	21	17	13	13	18	61
Neutral descriptions	83	85	57	63	288	49	51	53	48	201	52	66	40	72	230	78	70	81	104	333
Optimism	5	6	0	1	12	7	8	1	2	18	12	5	0	4	21	9	7	0	6	22
Responsibility	18	19	10	5	52	34	45	30	29	138	11	15	8	13	47	7	7	6	1	21
Salaries and bonuses	12	9	10	15	46	62	66	70	63	261	8	6	4	5	23	2	5	2	1	10
Savings	13	7	10	10	40	6	7	3	0	16	5	4	3	6	18	22	21	11	7	61
Security	10	4	3	4	21	2	3	1	0	6	2	1	0	1	4	3	11	5	3	22
Self-interest	9	1	18	7	35	19	6	34	20	79	14	8	8	5	35	7	3	4	2	16
Social and environment	2	6	2	0	10	8	3	5	4	20	7	10	4	6	27	25	21	21	8	75
Unfairness	3	7	19	9	38	14	4	9	9	36	9	4	20	2	35	28	23	50	29	130
Value of money	4	5	6	6	21	1	0	0	0	1	4	2	0	0	6	38	37	34	28	137
Work problems	7	7	0	1	15	24	27	15	21	87	3	3	1	2	9	13	9	3	6	31
Other	4	7	3	2	16	6	7	6	8	27	4	5	1	5	15	8	10	6	10	34
Total	426	401	375	331	1533	393	372	361	308	1434	422	379	391	342	1534	358	336	324	288	1306

Note: Column *f* refers to the absolute frequency of a category per stimuli (see Table 1). E– = Experts low confidence (*n* = 76), E+ = Experts high confidence (*n* = 80), L– = Laypeople low confidence (*n* = 83) and L+ = Laypeople high confidence (*n* = 70).

Table 5
Trust in the economic stakeholders.

Stakeholders	Experts		Laypeople		Low confidence		High confidence	
	M	SD	M	SD	M	SD	M	SD
Financial institutions/banks	3.21	1.09	4.72	1.05	4.32	1.31	3.57	1.19
Managers/entrepreneurs	4.36	1.08	4.99	1.11	4.90	1.13	4.43	1.10
Politicians/government	4.97	1.04	5.19	1.05	5.28	1.01	4.87	1.05
Consumers/customers	4.01	0.83	3.78	0.94	3.93	0.91	3.86	0.88

Note: M = mean trust in stakeholders (1 = trust, 7 = no trust; SD = standard deviation).

freedom to express their thoughts about the issues of interest rather than confronting them with a structured questionnaire or interview that directs respondents in a predetermined direction. Since our interest was in investigating a novel social phenomenon, the choice of the research method was highly relevant and the criteria of least structure and maximum individual freedom to express one's own thoughts was crucial. While the method has its undisputed advantages, its disadvantage lies in not confirming hard facts and leaving space for interpretation and speculation.

Nonetheless, we believe that this study provides important insights not only of the representations of the crisis, but of economic analyses of crises in general. Firstly, the present study, conducted at a certain historical moment, could be referred to in future research on social representations of the current crisis to gain insights into how social representations of the crisis develop over the course of time. Secondly, the results of this study will be useful for researchers in the future who want to analyze the way the public makes sense of economic crises. Thirdly, the mixed-methods approach of the present study allows more robust conclusions than studies which use only a qualitative or quantitative approach. Fourthly, insights into the social representations of the crisis contribute to a better understanding of individuals' interpretations of what happened and in turn to a better understanding of individuals' economic decision-making and behavior in the context of an economic crisis. Finally, the understanding of individuals' sense making can be used to derive measures to increase public confidence in the economy.

The present study shows what financial experts and laypeople associate with the financial and economic crisis, which core concepts define their representations, and how they evaluate the crisis and economic stakeholders. Although financial experts and laypeople share specific social representations, they also differ in specific aspects of their social representations of the crisis and the role of economic stakeholders in the crisis.

Similarly to a study on the social representations of the crisis, conducted in France one year prior to ours (Roland-Lévy et al., 2010), we found that, above all, individuals are concerned about the deteriorating development of the labor market, particularly the risk of losing their own jobs. Another crucial element comprises the financial market, its malfunctioning, and the negative consequences for the real economy. The understanding of the crisis with the means of economic variables (unemployment, the influence of the financial market on the real market) defines the core of the social representation of the crisis and seems to reflect the media coverage (de Rosa and Bulgarella, 2009). This core social representation of the crisis does not vary between experts and laypeople with low versus high confidence.

Interestingly, no social representation of the crisis of experts and laypeople with low versus high confidence has criticism of the economic system in general at its core. Although criticism of the economic system, in particular neoliberalism, was part of the public discourse and of media coverage (Kotz, 2009), we rarely found such views in the data.

The concept of the financial crisis as the result of economic incompetence and moral failings was important in experts' and laypeople's social representations and confidence in the economic

recovery (Leiser et al., 2010). However, experts and laypeople differ in who they represent as incompetent and immoral. While laypeople with low confidence associate managers, politicians, and unfairness with the crisis, laypeople with high confidence thought of specific actors and fraud. This result suggests that laypeople with low confidence lack specific knowledge related to the crisis and adopt the generalized conviction of managers and politicians. In contrast, laypeople who know specific names and therefore can be seen as more informed, do not seem to have the impression that the whole population of managers and politicians is incompetent or immoral. Consequently, laypeople with a differentiated view on the role of managers and politicians are those with high confidence in the economic recovery. Experts with high confidence judged the crisis as hype provoked by media journalists, whereas experts with low confidence also referred to international developments and economic variables (i.e., the volatility of money). This result suggests – given the fact that the crisis of 2008 was one of the largest economic crisis of the past – that experts with high confidence in the economy are not recognizing the biggest problems in the economy and are willing to see the crisis solely as media hype. In contrast, experts with low confidence in the economy are less focused on finding somebody to blame. They concentrate on the larger picture related to future economic relevant developments, namely international developments and possible inflation.

As expected, experts associated more abstract terms (e.g., value of money, loss of trust) with the crisis than laypeople, who predominantly mentioned concrete aspects (e.g., stakeholders, names of personalities in politics and in the economy) and moral issues (e.g., unfairness, egoism, fraud; Ernst-Vintila et al., 2011; Leiser et al., 2010). The less abstract associations of laypeople and the high degree of personalization resemble to a great extent the populist explanations of the origins of the crisis forwarded by the media. Because experts hold less negative representations of the crisis than laypeople and also because of the non-significant interaction effects between experts and laypeople and confidence, it can be assumed that expertise and the knowledge of economic issues are fundamental for confidence in the economic recovery (Castelfranchi and Falcone, 2010; Leiser et al., 2010). The social representation of the crisis of experts and laypeople with low versus high confidence can thus be seen as robust. As displayed in Fig. 1, the structure presented explains about 85% of the variability in the data.

Despite the differences mentioned between experts and laypeople, the analysis of the sequences of associations revealed that the subgroups only mentioned heterogeneous terms at the beginning of the associative process. The longer they were confronted with the stimulus of the financial/economic crisis, the more often subgroups expressed similar terms related to negative emotions, such as unfairness, egoism, and threat. As depicted in Fig. 2, the tendency of all subgroups to end their associative process with unfairness, egoism and threat explains about 45% of variability in the data and therefore can be interpreted as being relatively strong.

At the time the present study was carried out, the financial and economic crisis was still dominating the media but opinions about how to cope with the crisis as well as opinions about its further development were far from consistent. The uncertainty among experts and laypeople might have first led to descriptive

concepts of the crisis and only during the ongoing associating process did their underlying emotional concerns surface. Since all of our participants, including experts and laypeople with low and high confidence alike, ended their associative process with highly loaded emotional expressions related to unfairness and egoism, it can be assumed that this reflects the general emotional social representation of the crisis. We believe that this pattern, displayed in Fig. 2, provides additional evidence that emotional judgments about morality and competence play a more important role than economic variables in the social representations of the crisis (Akerlof and Shiller, 2009; Leiser et al., 2010). Future studies of the subject may show if the outcomes of this study are prototypical or if social representations differ because of country specifications, the specifications of the sample, or the specifications of the crisis.

Regarding the social representations of economic stakeholders, we found that, contrary to our assumptions, financial institutions/banks were represented neutrally. Only in comparison with other stakeholders did 'negative' terms such as bailout, rising dues and taxes, and international issues appear. Moreover, experts and participants with high confidence rated financial institutions/banks as being more positive and trustworthy than other stakeholders did. The positive evaluations of financial institutions/banks by the experts stem from identifications with their employers (Jones and George, 1998; Kramer and Wei, 1999; Tanis and Postmes, 2005). Experts belong to the same in-group as the evaluated stakeholder and thereby may have been motivated to protect their identities through positive representations of the own social group (Joffe, 2003; Howarth, 2002). Managers/entrepreneurs were represented as having high salaries and bonuses, but also responsibility (positive and negative) and work problems. Experts and participants with high confidence rated managers/entrepreneurs as being more positive and trustworthy than laypeople and participants with low confidence did. Laypeople – particularly those with low confidence – represented financial institutions/banks and managers/entrepreneurs as self-interested and unfair. Politicians/government were represented by criticisms, in particular by incompetence and unfairness, which was related to political parties. Compared with other stakeholders, politicians/government were represented most negatively and as being the least trustworthy. However, experts and participants with high confidence rated them as more positive, more trustworthy, and less unfair than laypeople and participants with low confidence did. Finally, consumers/customers were represented as powerless (needing protection, and being affected by rising prices and unfairness). Overall, this stakeholder group received the least amount of negative associations. Owing to possible identification processes, laypeople saw consumers/customers as more trustworthy than experts did and rated them as being more trustworthy, honest, transparent, value congruent, fair, and competent than experts did. As Fig. 3 shows, the structure of the social representations of economic stakeholders explains about 77% of variability in the data and can be seen as robust. The high η^2 of 0.15 indicates that experts and laypeople differ strongly in their trust in economic stakeholders. Accordingly, the results about the social representations of economic stakeholders help to understand the social representations of the crisis in a more elaborated way.

Three important psychological determinants seem to shape the social representation of the crisis: an identification-based self-serving bias, economic knowledge, and strong threatening emotions and negative attitudes. All these processes seem to interact with each other in shaping the social representations of experts' and laypeople with low versus high confidence. Laypeople in particular, even more so than experts, tend to attribute the economic crisis to those economic stakeholders who are not perceived as being in-group members. Laypeople predominantly blame managers, while experts predominantly blame the media and both

blame the politicians. The blamed stakeholder is perceived as incompetent, immoral and thus not trustworthy. This indicates that experts as well as laypeople tend to attribute economic shocks to external factors, in particular to economic stakeholders which are perceived as an out-group. This strong tendency of making sense of economic developments as a way of protecting the self from threats needs to be investigated in future research (Campbell and Sedikides, 1999; Joffe, 2003; Howarth, 2002). We can assume that this identification-based self-protection bias is a reason why it is difficult to motivate individuals to accept economic measures to combat the crisis in a way that could also affect their daily routine.

Secondly, expertise and differentiated economic knowledge seem to play an important role in terms of having confidence in the economic recovery. Experts in general had more confidence in the economic recovery than laypeople. Laypeople with a differentiated view on the crisis not only avoided generalized convictions of specific stakeholders, but also had more confidence in the economic recovery. This highlights the importance of economic knowledge for having confidence in the economy. Accordingly, this result suggests that measures to increase public knowledge on economics would increase general confidence – which is an essential aspect for economic prosperity (Akerlof and Shiller, 2009; Earle, 2009).

Thirdly, threatening emotions and negative attitudes such as the opinion that the economy is strongly related to unfairness and egoism are predominant in all subgroups' social representations. The sequences of associations showed that all subgroups irrespectively of expertise and confidence have strong threatening emotions and attitudes underlying the surface of the social representation of the crisis. This indicates that experts as well as laypeople are highly concerned and insecure about the crisis. It also suggests that the economic stakeholders, in particular the politicians, should convince the public that they are able to establish a fair economic system in which the egoism of an individual cannot endanger the entire economy.

The results of the present study indicate that economic variables are without a doubt important for maintaining current confidence (e.g., unemployment) but not for regaining confidence. Instead, differentiated economic knowledge should be provided to the public and the emotions of the public concerning the crisis should be addressed to regain public confidence. The more individuals know about the economy, the more they have confidence that the economy will recover. The less individuals perceive that unfair and egoistic practices are the main driver in the economy, the more they will trust specific stakeholders and the more they will have confidence in the economy. The perception of competent and moral political leaders seems essential, in particular for laypeople, to regain confidence in the economy. It seems that, in conditions affected by fundamental economic shocks, trust in political leaders becomes the core factor, determining public confidence in the economy and creating optimism about long-term investments and economic recovery.

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**Achter Beitrag: Finanzkrisen, Wirtschaftskrisen, Schuldenkrisen: Der
psychologische Blick auf die Vertrauenskrise**

Gangl, K., & Kirchler, E. (in Druck). Finanzkrisen, Wirtschaftskrisen, Schuldenkrisen: Die Vertrauenskrise aus psychologischer Perspektive. In E. Hammer, & N. Tomaschek (Hgs.), *University – Society – Industry, Band 2: Vertrauen*. Berlin: Waxmann.

Finanzkrisen, Wirtschaftskrisen, Schuldenkrisen:
Die Vertrauenskrise aus psychologischer Perspektive
Gangl, K., & Kirchler, E.

1. Einleitung

Die aktuelle Finanz- und Wirtschaftskrise – die als weltweite Finanzkrise vor allem nach dem Fall der Investmentbank Lehman Brothers 2008 die Medien füllte – wird als massive Vertrauenskrise diskutiert. Mit dem Verlust des Vertrauens in die Finanzwelt wurde auch das Vertrauen in die Realwirtschaft und in die politischen Regulationsmöglichkeiten weitgehend eingebüßt. Die Negativspirale des Vertrauensverlustes wird durch ineffiziente wirtschaftspolitische Maßnahmen zur Kriseneindämmung und durch die Verzögerung und Verwässerung der Versprechen, Maßnahmen zur Regulation seitens der Finanzinstitutionen und Politik zu setzen, weiter befeuert. Mangelndes Vertrauen verstärkt das Zögern der Konsumenten, Ausgaben zu tätigen und schürt die Tendenz zu sparen als Maßnahme gegen die Unsicherheit zukünftiger Entwicklungen. Geldgeschäfte zwischen Geldinstituten erscheinen unsicher, Kredite an Unternehmen werden als hoch riskantes Geschäft eingestuft, was die Basis für Investitionen in Wirtschaftswachstum untergräbt (Earle 2009).

Wirtschaftskrisen sind häufig auch Vertrauenskrisen in die Politik und schüren Zweifel an der Effizienz der Maßnahmen der Regierungen. Der Wunsch der Bevölkerung nach effizienten Lösungen verstärkt sich. Wirtschaftskrisen gefährden die Höhe der Steuereinnahmen des Staates, nicht nur weil es durch die wirtschaftlichen Probleme zu Steuerausfällen kommt, sondern auch, weil der Widerstand der Bürger, ihre Steuern ehrlich abzuführen, aufgrund mangelnden Vertrauens in die Politik und die demokratischen Institutionen steigt (Brondolo 2009). Steigende Ausgaben zur Krisenbewältigung und gleichzeitig reduzierte Einnahmen durch Steuerausfälle

können schließlich die Finanzschulden des Staates in die Höhe treiben und das Vertrauen weiter untergraben.

Die Finanz- und Wirtschaftskrise hat nicht nur tiefe Ängste in der Bevölkerung geschürt, sondern auch Experten oft ratlos zurückgelassen. Selbst Ökonomen äußerten Zweifel an der praktischen Valenz ihrer klassischen Theorien und brachten zunehmend psychologische Erklärungen ins Spiel. Im vorliegenden Beitrag werden Ursachen, Auswirkungen und vielleicht Lösungen für Vertrauenskrisen beschrieben.

Im ersten Abschnitt wird Vertrauen definiert und beschrieben, wie sich Vertrauen entwickelt und stabilisiert werden kann. Im zweiten Abschnitt wird eine Studie über Ursachen und Lösungen des Vertrauensverlustes in der Finanz- und Wirtschaftskrise vorgestellt. Im dritten Abschnitt geht es um Maßnahmen, welche das Vertrauen in die Steuerbehörden und damit die Steuerehrlichkeit erhöhen. Zur Stabilisierung und zum Wiederaufbau des Vertrauens ist ein effizienter Staat notwendig, allerdings einer, der seine Macht in legitimer Weise zum Wohle aller professionell einsetzt. Wenn dadurch längerfristig Stabilität erzielt wird, kann sich ein Klima des Vertrauens und der wechselseitigen Kooperation zwischen den Akteuren im Staat entwickeln.

2. Vertrauen

Vertrauen ist zukunftsgerichtet. Es ist das Gefühl von Sicherheit, obwohl keine Sicherheit existiert (Luhmann 2000). In der Wirtschaft bedeutet Vertrauen, sich darauf verlassen, dass zukünftige wirtschaftliche Entwicklungen den Erwartungen entsprechend verlaufen oder sich darauf verlassen, dass das Verhalten von anderen Personen, Institutionen oder generell von anderen Akteuren den eigenen Erwartungen entspricht.

Vertrauen ist in Geschäftsbeziehungen von essenzieller Bedeutung. Ohne wechselseitiges Vertrauen darauf, dass ein Geschäftspartner Abmachungen einhält, sind Geschäftsbeziehungen kaum möglich. Die Geschäftspartner können sich nicht gegen alle Eventualitäten absichern und wenn dies möglich wäre, wären die Kosten in den meisten Fällen zu hoch. Hohes wechselseitiges Vertrauen ist nötig, um profitable Wirtschaftsbeziehungen zu knüpfen (Ripberger 1998).

Vertrauen wird im Zusammenhang mit Wirtschaftswachstum, sozialem Engagement in einer Gemeinschaft und Lebenszufriedenheit gesehen und als Bedingung für wirtschaftliche Prosperität (Beugelsdijk, de Groot & van Schaik 2004; Putnam 1995).

Mayer, Davis und Schoorman (1995) definieren Vertrauen als „the willingness of a party to be vulnerable to the actions of another party based on the expectation that the other party will perform a particular action important to the trustor, irrespectively of the ability to monitor or control the other party“ (S. 712).

Vertrauen bedeutet also, das Risiko einzugehen, sich gegenüber einer Institution oder einer Person verletzbar zu machen. Dieses Risiko geht eine Partei entweder ein, weil sie gut überlegt hat, ob die andere Partei ihre Situation zu ihren Gunsten ausnutzen wird oder nicht, oder weil eine Person spontan, ihren Gefühlen entsprechend, vertrauensvoll agiert (Castelfranchi & Falcone 2010). In unbekannten Situationen und in Interaktionen mit Fremdem wird häufig extensiv überlegt, ob es ratsam ist, dem Anderen zu vertrauen. In bekannten Situationen und in Interaktionen mit Freunden und Bekannten verlassen sich viele Personen hingegen auf ihre spontanen Gefühle.

Wer sachlich-rational überlegt, wie ratsam es wohl ist zu vertrauen, kann verschiedene Eigenschaften der Partei, welcher vertraut werden soll, sowie der Gesamtsituation und der Konsequenzen von Vertrauen berücksichtigen (Castelfranchi & Falcone 2010). Bevor eine Partei einer anderen vertraut, wird überlegt, ob der Andere dasselbe Ziel verfolgt oder ein anderes, oder

egoistische Ziele vor Augen hat. Wer beispielsweise eine sichere Veranlagung seines Geldes überlegt, aber bemerkt, dass der Berater in einer Geldinstitution vor allem an seiner Provision in Geldgeschäften interessiert ist und vielleicht deshalb riskante Anlagen empfiehlt, wird schwer zu bewegen sein, dem Berater zu vertrauen. Auch personen-interne Eigenschaften, wie Kompetenz, Motivation und Wohlwollen des Vertrauensnehmers werden überlegt. Verfügt der Andere über die notwendige Erfahrung und Kompetenz, um das Ziel des Vertrauensgebers zu erreichen, so wird eher vertraut als dann, wenn die Fähigkeiten gering sind oder die Motivation, das Ziel zu verfolgen, niedrig erlebt oder wenn am Wohlwollen, sich für den Vertrauensgeber einzusetzen, gezweifelt wird. Externe Eigenschaften, das sind Merkmale der Situation, sind besondere Chancen oder Gefahren, die situativ bedingt vermutet werden (Castelfranchi & Falcone 2010). Im Fall der Überlegungen über die Veranlagung von erspartem Geld, kann beispielsweise das aktuelle Wirtschaftswachstum oder die Befürchtung einer Rezession das Vertrauen in den Berater, unabhängig von dessen persönlichen Eigenschaften, beeinflussen.

Im Gegensatz zum reflektierten Vertrauen wird in der Vertrauensliteratur das emotionale, spontane, unbewusste oder implizite, manchmal auch „blinde“ Vertrauen beschrieben. In Fall impliziten Vertrauens reagiert eine Person automatisch auf ein Signal, welches nicht bewusst sein muss und dazu führt, dass einer Partei vertraut wird (Castelfranchi & Falcone 2010). Spontanes Vertrauen ist dann wahrscheinlich, wenn die andere Partei große Ähnlichkeiten mit dem Vertrauensgeber hat oder Werte und Normen teilt. Beispielsweise wird Familienmitgliedern oder dem langjährigen Bankberater meist automatisch vertraut, sowie Personen in vergleichbarem Alter, gleichen Geschlechts, mit ähnlichen Interessen und Weltanschauungen. Auch in gewohnten Situationen wird oft automatisch vertraut, wie beispielsweise an der Kassa im Lebensmittelladen, wo das Wechselgeld nicht immer kontrolliert wird. In stabilen

wirtschaftlichen Bedingungen ist spontanes Vertrauen eher gegeben, als in instabilen und in Zeiten der Krise.

Reflektiertes und automatisches Vertrauen basieren auf einigen relevanten Kriterien, welche von Gärling, Kirchler, Lewis und van Raaij (2009) zusammengefasst wurden. Die Kriterien sind notwendig, um Vertrauen aufzubauen und zu stabilisieren. Im Folgenden werden diese Kriterien aufgelistet und mit Beispielen aus der Finanz- und Unternehmenswelt erläutert:

- a) Kompetenz wird durch die Wahrnehmung von Erfahrung und Fachkompetenz bestimmt.

Im Falle von Bankangestellten kommt noch das Wissen über das Risiko verschiedener Finanzprodukte hinzu. Kompetenz muss auch kommuniziert werden, damit sie wahrgenommen wird.

- b) Stabilität entsteht durch die Wahrnehmung von Kontinuität und Vorhersagbarkeit. Einer Institution, wie einer Bank oder einem Unternehmen, wird dann eher vertraut, wenn erwartet wird, dass diese Institution auch noch in ferner Zukunft existieren wird und dementsprechend ihre Versprechen auch einhalten kann.

- c) Integrität ist die Wahrnehmung von Ehrlichkeit und Umsicht im Umgang mit Mitarbeitern, Kunden oder anderen Partnern. Integrität bedeutet, sich nicht nur an die allgemeinen Gesetze zu halten sondern auch, gewisse Standards im Umgang mit Kunden einzuhalten oder Verantwortung gegenüber der Gesellschaft zu übernehmen.

- d) Wohlwollen entsteht durch die Wahrnehmung, dass das Gegenüber nicht nur egoistisch die eigenen Ziele verfolgt, sondern auch an die Ziele des Anderen denkt. Indem beispielsweise eine Bank die Perspektive des Kunden übernimmt, und im Sinne des Kunden berät, vor möglichen Risiken oder Änderungen im Markt informiert sowie Interesse an einer langfristigen Zusammenarbeit zeigt, entsteht die Wahrnehmung von Wohlwollen.

- e) Transparenz bedeutet, dass alle Abläufe, Entscheidungen oder mögliche Konsequenzen von Entscheidungen offen und nachvollziehbar dargestellt werden. Transparenz ist wichtig für Vertrauen, kann aber auch dazu führen, dass weniger vertraut wird. Ist ein Kunde über die Provisionszahlungen an seinen Bankberater informiert, stärkt das zwar die Verhandlungsbasis des Kunden kann aber das Vertrauen in den Berater abschwächen.
- f) Gemeinsame Werte bedeuten die Übereinstimmung in wichtigen Werten, Zielen oder Normen. Gemeinsame Werte stärken die Identifikation und sind eine wichtige Basis für Vertrauen, Loyalität und langfristige Zusammenarbeit.
- g) Reputation ist der positive Eindruck der durch persönliche Erfahrung oder durch Mundpropaganda entsteht. Bei Wirtschaftsakteuren ist Reputation häufig mit der eigenen Positionierung gleichgesetzt. Eine Bank kann sich beispielsweise als kundenorientiert, innovativ oder preisgünstig positionieren. Billig wird allerdings häufig mit schlechter Qualität gleichgesetzt und kann das Vertrauen verringern.

Kompetenz, Stabilität, Integrität und Wohlwollen werden als Basisvoraussetzungen angesehen, ohne die Vertrauen nicht möglich ist. Wenn diese Faktoren gegeben sind, führen zusätzliche Transparenz, gemeinsame Werte und Reputation dazu, dass Vertrauen wächst und stabilisiert wird.

3. Finanz- und Wirtschaftskrise

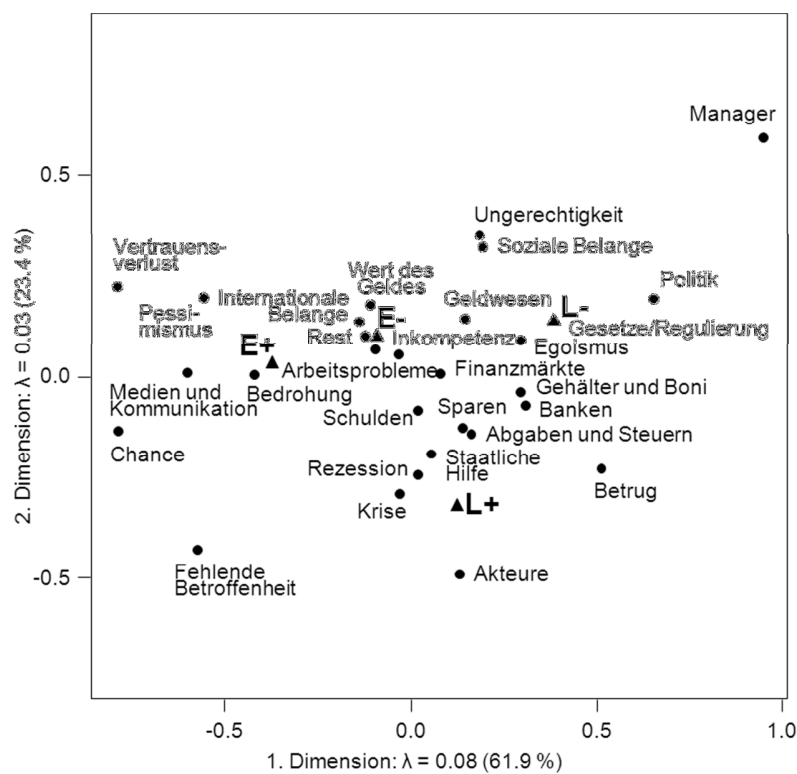
Die Finanzkrise, die 2007 in den USA begann, hat sowohl das Vertrauen in die Finanzinstitutionen als später auch in die Wirtschaftstreibenden insgesamt erschüttert. Nicht nur unter der Bevölkerung sondern auch unter Experten war die Unsicherheit über die Entwicklung der Krise groß. Ökonomische Theorien wurden als unzulänglich kritisiert, Krisen zu antizipieren und Zweifel über geeignete Gegenmaßnahmen wurden lautstark geäußert. Neben ökonomischen

wurden auch psychologische Erklärungen der Krise verlangt und wissenschaftlich untersucht. Psychologische Studien verfolgten das Ziel, die Wahrnehmung der Krise in der Bevölkerung zu untersuchen und Ursachen des allgemeinen Vertrauensverlustes zu entdecken (Gangl, Kastlunger, Kirchler & Voracek 2012; Leiser, Bourgeois-Gironde & Benita 2010; Roland-Lévy, Pappalardo Moumelki & Guillet 2010). Gangl et al. (2012) befragten insgesamt 156 Finanzexperten und 153 Laien in Wien über Vertrauen im Zusammenhang mit der Krise. Ziel der Studie war es, durch einen qualitativen wie auch quantitativen Ansatz, jene sozialen Wahrnehmungen zur Krise zu erfassen, die sich durch die mediale Vermittlung und durch Alltagsdiskussionen in der Bevölkerung gebildet hatten. Anhand der Ergebnisse dieser Studie lassen sich Charakteristika und Ursachen für den allgemeinen Vertrauensverlust, insbesondere in Österreich, nachzeichnen und mögliche Ansatzpunkte für den Wiederaufbau von Vertrauen festlegen.

Die Ergebnisse zeigen, dass die Angst vor drohender Arbeitslosigkeit oder Massenarbeitslosigkeit die Bevölkerung genauso verunsicherte wie Finanzexperten. Die aus dieser Angst resultierende Unsicherheit war noch bedeutender für den Vertrauensverlust in die wirtschaftliche Situation, als die Wut auf die zügellosen Finanzmärkte und die Finanzakteure und Manager von Unternehmen, die als unfair hoch besoldet wahrgenommen wurden. Die Befragten äußerten sich emotional stark betroffen von der als ungerecht empfunden und auf Eigennutz basierenden Wirtschaft. Entgegen den Erwartungen zeigte die Studie außerdem, dass nicht die Banken und Manager sondern besonders die Politik und die Politiker für die Krise verantwortlich gemacht wurden. Banken und Manager wurden eher neutral beschrieben und mit Bankprodukten oder hoher Verantwortung gleichgesetzt – nur die hohen Gehälter der Finanzakteure und Manager wurden stark kritisiert. Finanzexperten sahen auch die Medien und deren zugespitzte Berichterstattung für die Verschlimmerung der Krise mitverantwortlich. Verschärfend zeigte sich, dass die Politiker zwar als Hauptverantwortliche, aber als wenig vertrauenswürdige Akteure

gesehen wurden. In Abbildung 1 sind die häufigsten, spontanen Assoziationen der Befragten zur Finanz- und Wirtschaftskrise dargestellt.

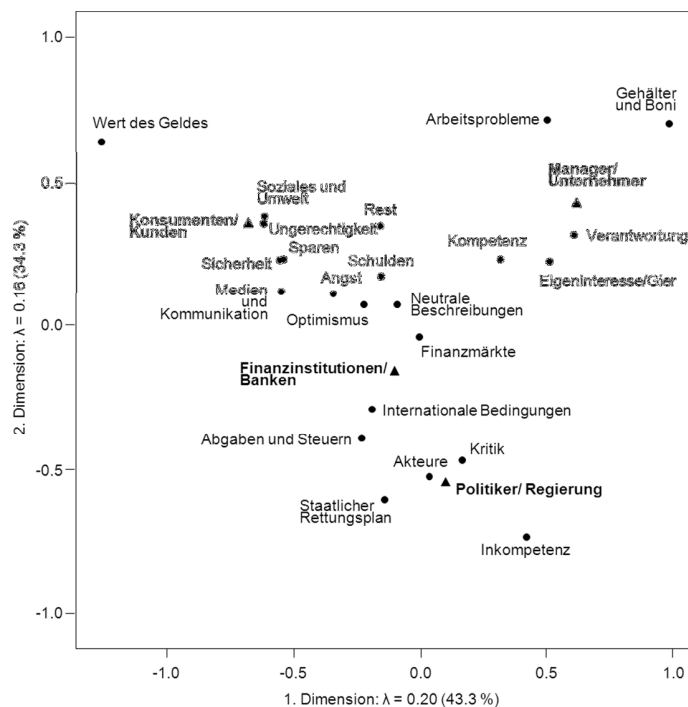
Abbildung 1: Assoziationen zur Finanz- und Wirtschaftskrise von Experten mit geringem (E-) beziehungsweise hohem Vertrauen in die wirtschaftliche Zukunft (E+) und Laien mit geringem (L-) beziehungsweise hohem Vertrauen in die wirtschaftliche Zukunft (L+, Gangl et al. 2012, S. 607)



Politikern wurde vor allem die Kompetenz, effiziente Maßnahmen gegen die Finanz- und Wirtschaftskrise zu setzen, aberkannt. Obwohl der Politik Verantwortung und Macht zugeschrieben wurde, wurde das Wissen der Politiker über wirtschaftliche Zusammenhänge im Verhältnis zu Managern in Geldinstituten und Unternehmen als mangelhaft bewertet. Zudem

wurde der Politik vorgeworfen, gar nicht oder zu spät auf die Wirtschaftskrise reagiert zu haben. Schließlich wurden Politiker kritisiert, weil sie unehrlich und unglaubhaft, in zwischenparteiliche Konflikte verstrickt und als korrupt wahrgenommen wurden. Gleichzeitig wurde der Wunsch deutlich, dass die Politik mehr zum Schutz der Bürger unternehmen müsse und Konsumenten gegen steigende Preise und Steuern schützen soll. Steigende Steuern wurden vor allem im Zusammenhang mit den verschiedenen Überlegungen zu Rettungsaktionen in der Krise befürchtet. Es wurde deutlich, dass sich die Bevölkerung selbst als eher hilflos einschätzt und Schutz von der Politik gegenüber Arbeitslosigkeit, steigenden Kosten sowie gegenüber mächtigen Wirtschaftsakteuren erwartet, gleichzeitig aber, aufgrund der wahrgenommenen Inkompetenz und der parteipolitischen Konflikte stark verunsichert ist. In Abbildung 2 sind die häufigsten spontanen Assoziationen der Befragten zu den Stimuli Banken, Politik, Manager und Konsumenten dargestellt. Neben externen Ursachen des Vertrauensverlustes, wie drohende Arbeitslosigkeit, drohende Kosten oder dem Gefühl, „der Wirtschaft“ ausgeliefert zu sein, zeigten sich auch individuelle Unterschiede bei den Befragten, wie unterschiedlicher Wissensstand und Identifikation mit unterschiedlichen Akteuren, die das Vertrauen in die Wirtschaft beeinflussen.

Abbildung 2: Assoziationen zu den Wirtschaftsakteuren (Gangl et al. 2012, S. 609)



Finanzexperten und jene Befragten, die über differenziertes eigenes Wissen in wirtschaftlichen Angelegenheiten verfügen, haben im Vergleich zu Laien, die ihr wirtschaftliches Wissen gering einschätzen, größeres Vertrauen in die wirtschaftliche Zukunft. Dies macht deutlich, dass subjektives Wissen und Verständnis über wirtschaftliche Zusammenhänge gerade in Zeiten wirtschaftlicher Turbulenzen das Vertrauen in die Zukunft stützen können. Personen mit solidem Wissen sahen die Wirtschaftskrise eher als internationales Problem, welches von den Medien aufgebläht wurde, fühlten sich selbst weniger betroffen und konnten die Finanz- und Wirtschaftskrise auch als Chance wahrnehmen. Abgesehen davon, dass Wirtschaftswissen das Vertrauen in die Wirtschaft zu stärken scheint, scheint es auch vor Verallgemeinerungen zu schützen und das Vertrauen in die Politik positiv zu beeinflussen.

Die Identifikation mit einem bestimmten politischen oder wirtschaftlichen Akteur sowie die Wahrnehmung von gemeinsamen Werten war der wichtigste Erklärungsfaktor für das Vertrauen in die Politik und in die Wirtschaft. Je mehr sich die Befragten mit einem Akteur identifizierten und je mehr sie der Meinung waren, dass die Politik, die Banken, die Manager

oder die Konsumenten ihre Werte teilen, desto mehr vertrauten sie den jeweiligen Akteuren. Dieses Ergebnis zeigt auch, dass die Krise stark selbstwertschützend interpretiert wird. Alle Befragten empfanden jeweils jene Akteure, denen sie sich nicht zugehörig fühlen beziehungsweise mit denen sie sich nicht identifizierten, als besonders wenig vertrauenswürdig und in besonderem Maße verantwortlich für die Krise. So sehen beispielsweise die Finanzexperten die Rolle der Banken und Manager weit positiver als Laien es taten. Umgekehrt sahen die befragten Laien die Rolle der Konsumenten wohlwollender als die der Finanzexperten. Dies erklärt auch die besonders negative Bewertung der Politiker, da sich beide Gruppen von Befragten wenig mit Politikern identifizierten und nicht das Gefühl hatten, dass diese ihre Werte vertreten.

Welche Maßnahmen lassen sich aus den gewonnenen Erkenntnissen ableiten, um für die jetzige aber auch für zukünftige Wirtschaftskrisen das Vertrauen zu stabilisieren beziehungsweise wieder aufzubauen? Sowohl ökonomische als auch psychologische Faktoren sind für Vertrauen relevant. Insgesamt lassen sich drei wesentliche Faktoren identifizieren:

- a) Erstens ist für Vertrauen in die Wirtschaft, die Einschätzung der zukünftigen persönlichen finanziellen Möglichkeiten ausschlaggebend. Vorhersehbarkeit der eigenen finanziellen Möglichkeiten wirkt sich positiv auf das Vertrauen in die Wirtschaft und auf Konsum und Investitionen aus. Die Einschätzung der eigenen finanziellen Möglichkeiten basiert dabei auf der Einschätzung von zukünftigen Verdienstmöglichkeiten, Lebenserhaltungskosten und schließlich der Steuerbelastungen. Dementsprechend sind dies jene Faktoren, die von wirtschaftspolitischen Maßnahmen besonders zu berücksichtigen wären, um das Vertrauen in die Wirtschaft zu stärken.
- b) Zweitens ist für das Vertrauen in die Wirtschaft hohes Vertrauen in die Politik wichtig. Die Wirtschaft wird allgemein als von Unfairness und Egoismus geprägt erlebt, wobei

nicht der Wirtschaft selbst, sondern der Politik die Verantwortung dafür zugeschrieben wird, Regeln wirtschaftlichen Verhaltens zu definieren, die Wirtschaft also gewissermaßen zu „bändigen“. Politiker können das Gefühl, dieser Aufgabe gerecht zu werden, dadurch stärken, dass sie Kompetenz in wirtschaftlichen Belangen und Handlungsfähigkeit, beziehungsweise legitime Macht und Professionalität demonstrieren. Legitime Macht bedeutet Schutz für die Bürger. Die Politik soll kompetent vor Arbeitslosigkeit und Teuerungen schützen sowie sich generell für den Schutz der Konsumenten einsetzen. Schließlich sind gemeinsame Werte zwischen politischen Akteuren und Bürgern ein wichtiger Aspekt. Die Politik könnte versuchen, Werte und Normen zu kommunizieren und zu vertreten, die vom Großteil der Bevölkerung als wichtig angesehen werden. Gleichzeitig ist es zielführend, gegen das weitverbreitete Gefühl der Bevölkerung, selbst machtlos und den Mächten der Wirtschaft und Politik ausgeliefert zu sein, vorzugehen. Beispielsweise könnten Modelle der partizipativen und direkten Demokratie oder die Stärkung von Bürgerinitiativen dazu dienen, dass Bürger eigene Handlungsfähigkeit und damit Vertrauen gewinnen.

- c) Schließlich ist Wirtschaftswissen von fundamentaler Bedeutung für Vertrauen in die Wirtschaft und auch in die Politik. Je mehr und je differenzierter die Befragten über wirtschaftliche Zusammenhänge Bescheid wissen und je mehr sie auch selbst glauben, wirtschaftliche Zusammenhänge zu verstehen, desto weniger verunsichert sind sie und desto mehr Vertrauen haben sie. Aus diesem Grund wäre es wünschenswert, bereits in den Grundschulen, aber auch in der Erwachsenenbildung das Verständnis über Wirtschaft zu verbessern.

Für die Stabilisierung und den Wiederaufbau von Vertrauen in Krisenzeiten scheinen also die positive Einschätzung der eigenen finanziellen Möglichkeiten, das Vertrauen in die Politik,

insbesondere in deren Macht, das wirtschaftliche System kompetent zum Wohle aller zu gestalten, und differenziertes wirtschaftliches Wissen von Vorteil zu sein.

Die Daten aus dem Eurobarometer vom Herbst 2012 zeigen, dass die Bürger in Europa die wirtschaftliche Situation noch immer negativ wahrnehmen (European Commission 2012). Dabei sind rund 40 Prozent der Befragten der Meinung, dass sich die wirtschaftliche Situation in Zukunft weiter verschlechtern wird. Damit in Zusammenhang stehend meinen fast 50 Prozent der Befragten, besonders die Befragten aus Spanien (78 Prozent), Zypern (73 Prozent) und Irland (65 Prozent), dass die Arbeitslosigkeit das größte Problem im eigenen Staat ist. In Österreich geben die Befragten an, dass steigende Preise das wichtigste Problem seien (36 Prozent); steigende Arbeitslosigkeit wird von 26 Prozent als wichtigstes Problem gesehen. Schließlich hat sich das Vertrauen in die Europäische Union von seinem Tiefpunkt im Frühling 2012 (31 Prozent) leicht auf ein noch immer niedriges Niveau erholt (33 Prozent). Auch das Vertrauen in die nationalen Regierungen ist stabil auf einem niedrigen Niveau (28 Prozent), wobei besonders in Ländern wie Griechenland (sieben Prozent), Spanien (elf Prozent) oder Tschechien (elf Prozent) das Vertrauen in die Regierung äußerst gering ist. In Österreich gaben immerhin 49 Prozent der Befragten an, dass der Regierung eher vertraut werden kann, nur Finnern (62 Prozent), Luxemburger (57 Prozent) und Schweden (59 Prozent) vertrauen ihren Regierungen noch mehr (European Commission 2012).

Einige Jahre nach Beginn der Finanz- und Wirtschaftskrise, im Jahr 2013, kann gesagt werden, dass die Krise sowie die damit zusammenhängende hohe Arbeitslosigkeit insbesondere in den südlichen europäischen Ländern nach wie vor ein besonders aktuelles Thema darstellt und dementsprechend gerade in diesen Ländern auch das Vertrauen in die nationalen Regierungen besonders gering ist. In Österreich scheinen die Verhältnisse zwar besser, aber dennoch geben auch hier nach wie vor mehr als die Hälfte der Befragten an, dass der Regierung kaum vertraut

werden kann. Neben dem Wirtschaftswissen ist gerade das Vertrauen in die wirtschaftliche Macht und Kompetenz der Politik ausschlaggebend für Vertrauen in die Wirtschaft. Vertrauen in die Politik hängt auch mit dem Vertrauen in die staatlichen Institutionen, wie den Steuerbehörden, zusammen und bedingt die Kooperation der Bürger und Steuerzahler, die notwendig ist, um die Wirtschaftskrise beziehungsweise Schuldenkrise zu bekämpfen. Die Befunde aus der vorgestellten Studie lassen erkennen, wie wichtig Vertrauen ist, wie leicht es ist, Vertrauen zu verlieren und wie schwer und langwierig es ist, Vertrauen wieder aufzubauen.

4. Steuern und der Staat

Mit der Bekämpfung der Folgen der Finanz- und Wirtschaftskrise, ist auch die Staatsverschuldung zum „medialen Dauerbrenner“ geworden. Während Sparmaßnahmen und zusätzliche Steuereinnahmen je nach wirtschaftspolitischer Ideologie als Notwendigkeit oder Stolperstein zur wirtschaftlichen Erholung gesehen werden, wird die fehlende Steuermoral in einigen Ländern oder von bestimmten Personengruppen als zentraler Teil des Staatsschuldenproblems diskutiert. Das Thema Steuern erhitzt jedenfalls die Gemüter und führt, wie meist wenn es um Steuern geht, zu Gerechtigkeitsdiskussionen. In Österreich und Deutschland wurde beispielsweise die fehlende Steuermoral der Griechen zu einem populären Thema. Weltweit empfanden es viele als ungerecht, für die „Fehler“ der Finanzwirtschaft durch höhere Steuern „zahlen zu müssen“ und forderten Finanztransaktionssteuern oder eine sogenannte „Reichensteuer“. Die adressierten Betroffenen zusätzlicher Steuern reagierten, nicht überraschend, mit Widerwillen und argumentieren mit Vorwürfen der Ungerechtigkeit wegen Wettbewerbsnachteilen oder damit, dass die Superreichen weiteren Steuern ohnehin durch

Steuerflucht entkommen könnten. Schließlich erschütterten zahlreiche Fälle von Wirtschaftskriminalität und Korruption das Vertrauen ehrlicher Steuerzahler. Die allgemein empfundene Ungerechtigkeit, unverschuldet selbst mehr als andere an Steuern zahlen zu müssen, verstärkt den Widerstand gegen Steuern und gefährdet die allgemeine Steuermoral.

Der Verlust des Vertrauens seitens der Steuerzahler, der Widerstand gegen Steuern und die mehr oder minder legale Vermeidung von Steuerzahlungen sind gerade in Krisenzeiten problematisch, weil dem Staat nötige finanzielle Mittel zur Krisenintervention fehlen und damit die Situation weiter verschärft wird (Brondolo 2009). Maßnahmen zur Erhöhung der Steuermoral sind deshalb von besonderer Bedeutung. Dabei ist nicht auf abschreckende Kontrollen und Strafen zu setzen, um die Bürger zur Ehrlichkeit zu zwingen, sondern darauf, Vertrauen aufzubauen. Nur wenn die Bürger als Kooperationspartner gesehen werden, kann sich Vertrauen entwickeln, was die freiwillige Steuerehrlichkeit fördert.

Steuerbehörden haben verschiedene Möglichkeiten, die allgemeine Steuerehrlichkeit zu gewährleisten. Zu den klassischen Instrumenten zählen Kontrollen und Strafen, um die Steuerzahler zur Ehrlichkeit zu zwingen. Untersuchungen haben gezeigt, dass diese Maßnahmen zwar die Ehrlichkeit fördern können, aber, dass die Effekte eher gering sind und oftmals sogar das Gegenteil dessen erzielt wird, was intendiert wird (Andreoni, Erard & Feinstein 1998; Blackwell 2002; Fischer, Wartick & Mark 1992; Park & Hyun 2003). Der Grund dafür ist, dass Kontrollen und Strafen die Motivation Steuern ehrlich zu zahlen, untergraben (Feld & Frey 2007). Der Widerstand der Steuerzahler steigt gerade in Zeiten von Wirtschaftskrisen und Staatsschuldenkrisen, wenn kriminelle Machenschaften der wirtschaftlichen und politischen Eliten wahrgenommen werden. In der Steuerverhaltensforschung wird dementsprechend angenommen, dass klassische ökonomische Faktoren, wie Kontrollen und Strafen und psychologische Faktoren, wie distributive und prozedurale Gerechtigkeit, Transparenz der

Steuergesetze, persönliche und soziale Normen sowie persönliche Einstellungen das Steuerverhalten beeinflussen. Im „Slippery Slope Framework“ des Steuerverhaltens wird versucht, sowohl die ökonomischen als auch die psychologischen Determinanten des Steuerverhaltens zusammenzufassen und zu zeigen, auf welche Art sie das Steuerverhalten bestimmen (Kirchler, Hoelzl & Wahl 2008). Das „Slippery Slope Framework“ geht davon aus, dass Macht und Vertrauen sowie ihre Wechselwirkungen die Kooperation der Steuerzahler beeinflussen.

Das Ziel des „Slippery Slope Framework“ ist es, Maßnahmen naheulegen, die zur Förderung eines partnerschaftlichen und kooperativen Interaktionsklimas zwischen Behörden und Steuerzahlern führen (Kirchler 2007; Kirchler et al. 2008). Ausgehend von Erkenntnissen aus Studien über ökonomische und psychologische Faktoren der Steuerehrlichkeit, bezieht sich das „Slippery Slope Framework“ auf der Makroebene, auf das Kooperationsklima, die spezifische Atmosphäre, die zwischen Steuerbehörden und Steuerzahlern vorherrscht (Gangl, Hofmann & Kirchler zur Veröffentlichung eingereicht; Kirchler 2007). Je nachdem welche Maßnahmen die Behörden setzen, kann es zu drei verschiedenen Klimaqualitäten kommen:

- a) dem antagonistischen Klima,
- b) dem Serviceklima und
- c) dem Vertrauensklima.

Im „Slippery Slope Framework“ wird angenommen, dass die unterschiedlichen Qualitäten des Interaktionsklimas durch die Dynamik zwischen der Macht der Steuerbehörden und dem Vertrauen in die Steuerbehörden bestimmt wird. Die Macht kann dabei als Zwang oder als legitimes Mittel, die allgemeine Steuerehrlichkeit sicherzustellen, wahrgenommen werden. Das Vertrauen basiert entweder auf rationalen Überlegungen der Steuerzahler oder auf impliziten, automatischen, emotionalen Prozessen. Während Macht durch Zwang und implizites Vertrauen

einander wechselseitig ausschließen, verstärken sich legitime Macht und rationales Vertrauen wechselseitig (Gangl, Hofmann & Kirchler zur Veröffentlichung eingereicht).

In einem antagonistischen Klima herrscht Zwang vor. Durch strenge Kontrollen und Strafen zwingen die Behörden die Steuerzahler zur Ehrlichkeit. Die Steuerbehörden behandeln die Steuerzahler als potentielle Kriminelle und diese wiederum versuchen sich dem Zugriff der Steuerbehörde zu entziehen, weshalb die Behörden vermehrte Kontrollen und Strafen als notwendig erachten. In diesem Teufelskreis verstärken sich der Druck der Steuerbehörden und das Misstrauen der Steuerzahler wechselseitig. Das implizite Vertrauen in die Behörden aufgrund von gemeinsamen Werten ist gering und die Steuerzahler zahlen ihre Beiträge weil sie dazu gezwungen werden. Erzwungene Steuerehrlichkeit erhöht zwar die Steuerabgaben, aber nur weil den Steuerzahlern keine andere Wahl gelassen wird. Sobald Kontrollen und Strafen nachlassen, kommt es zu geringerer Steuerehrlichkeit, weil intrinsische Motivation, seine Steuern zu bezahlen, nicht gegeben ist. Die Behandlung der Steuerzahler als eigennützig führt also dazu, dass Steuerehrlichkeit nur durch Zwang sichergestellt werden kann und sich die Bürger nicht mit den demokratischen Institutionen identifizieren.

Das Serviceklima wird durch legitime, professionelle Machtausübung und rationales Vertrauen bestimmt. Die Steuerbehörden verstehen sich selbst als Serviceeinrichtung, die durch professionelle Standards die Steuerzahler bei ihren Steuerangelegenheiten unterstützt (Alm & Torgler 2011). Die Steuerzahler wiederum nehmen die Finanzbeamten als motivierte Experten wahr, denen sie vertrauen können. Das Ziel der Steuerbehörden, die Steuereinnahmen für öffentliche Güter sicher zu stellen wird respektiert. Maßnahmen gegen jene, die das System ausnutzen und gefährden, werden als notwendig und legitim erachtet. Die Steuerzahler akzeptieren ihre Verpflichtung und zahlen ihre Steuern freiwillig. Als Vorteil des Serviceklimas und der daraus resultierenden freiwilligen Kooperation der Steuerzahler resultiert Stabilität im

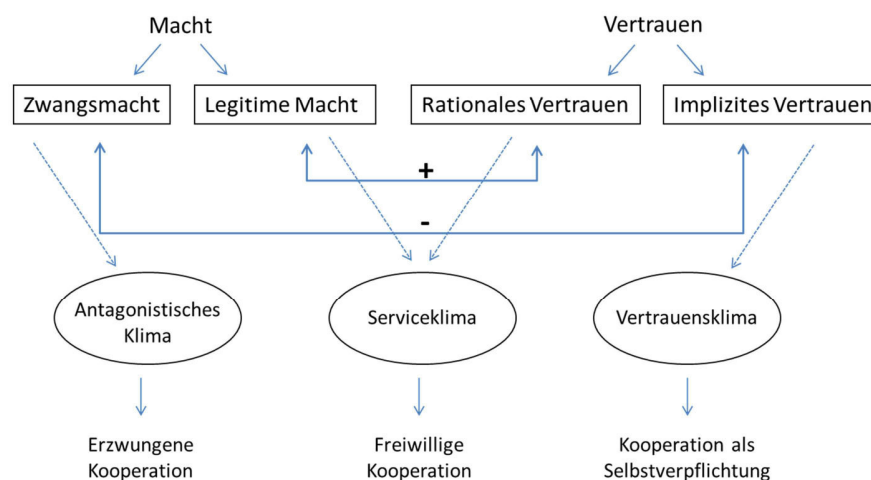
Zusammenwirken zwischen Behörden und Bürgern. Die Abgaben sind auch dann gesichert, wenn die Behörden nicht jeden Steuerzahler kontrollieren. Die Steuerzahler halten sich an die festgesetzten Regeln, weil sie freiwillig ihren Beitrag zur Finanzierung der öffentlichen Güter leisten wollen. Ein Nachteil des Serviceklimas ist der hohe bürokratische Aufwand, sowohl auf Seiten der Behörden als auch auf Seiten der Steuerzahler.

Im Vertrauensklima herrscht wechselseitiges implizites Vertrauen vor. Steuerbehörden und Steuerzahler nehmen sich als Partner mit ähnlichen Werten und Normen wahr. Die Steuerbehörde vermittelt das Bild, dass sie im Dienst der Steuerzahler tätig ist, in deren Auftrag arbeitet und deshalb Zwangsmaßnahmen nicht notwendig sind. Die Steuerzahler wiederum fühlen sich für das Steuersystem verantwortlich und möchten selbst, dass die Steuerbehörde als wichtige gesellschaftliche Institution ihrer Arbeit effizient nachkommen kann. Die Steuerzahler zahlen freiwillig, aus einem Gefühl der Verantwortung und moralischen Überzeugung heraus und sind davon überzeugt, dass auch die meisten anderen Bürger ihre Steuer ehrlich abführen. Der Vorteil des Vertrauensklimas ist, dass die Steuerzahler dem Prinzip und nicht dem Wortlaut des Steuergesetzes Folge leisten. Lücken im Gesetzestext werden nicht ausgenutzt. Nach Sloterdijk (2010) führt die Möglichkeit, den Steuerbeitrag nach eigenen moralischen Vorstellungen festlegen zu können dazu, dass Bürger aus einer Position der Passivität und Unterdrückung in eine Position der Aktivität und Großzügigkeit gebracht werden. Im Steuersystem partizipieren zu können, ist nach Sloterdijk für eine vitale Demokratie notwendig, in der selbstbestimmte Bürger die Verantwortung über ihre Gesellschaft übernehmen. Das Vertrauensklima ist instabil, weil jene die ihre Steuern nicht zahlen wollen, dies ungehindert tun können und damit unter Umständen schon auf kurze Sicht, die Steuermoral der ehrlichen Steuerzahler aushöhlen.

Auf Basis der Wechselwirkung zwischen Macht und Vertrauen können Maßnahmen abgeleitet werden, wie ein antagonistisches, auf Zwang basierendes System zu einem

Serviceklima oder Vertrauensklima umgebaut werden kann. Dabei kann ein Vertrauensklima nicht schnell eingesetzt werden, sondern sich nur dann entwickeln, wenn das Serviceklima über längere Zeit als positiv und gut funktionierend wahrgenommen wird. Zusammengefasst bedeutet dies, dass legitime, professionelle Macht der Behörden aufgebaut werden muss, welcher die Steuerzahler aus guten Gründen vertrauen können. Erst wenn dieses System über längere Zeit funktioniert, können sich zunehmend implizites Vertrauen und spontane Kooperation entwickeln. In Abbildung 3 ist die Dynamik zwischen verschiedenen Qualitäten von Macht und Vertrauen dargestellt, sowie die daraus resultierenden Kooperationsklimata mit ihren jeweiligen Formen der Kooperation.

Abbildung 3: Dynamik zwischen Macht und Vertrauen, Kooperationsklima und Kooperation



Untersuchungen zum „Slippery Slope Framework“ belegen, dass die Zwangsmacht nur zu erzwungener, aber nicht zu freiwilliger Steuerehrlichkeit führen kann, während legitime Macht die freiwillige Steuerehrlichkeit fördert (Hofmann, Gangl, Stark & Kirchler in Arbeit; Muehlbacher, Kirchler & Schwarzenberger 2011; Wahl, Kastlunger & Kirchler 2010). Macht durch Zwang reduziert Vertrauen und führt zu einem antagonistischen Klima. Im Gegensatz dazu

führt legitime Macht dazu, dass die Steuerzahler der Behörde aus guten Gründen vertrauen und ihre freiwillige Steuerehrlichkeit steigt. Die verschiedenen empirischen Studien lassen vermuten, dass legitime Macht nicht nur Vertrauen und die positive Motivation, sondern auch die Steuerabgaben selbst stärker beeinflusst als Zwang (Hofmann et al. in Arbeit). Legitime, professionelle Macht bedeutet Macht und Vertrauen. Dies dürfte zu den höchsten Steuerzahlungen führen (Kogler et al., in Druck). Untersuchungen an über 1300 Unternehmen und über 800 privaten Steuerzahlern aus den Niederlanden lassen den Schluss zu (Gangl, Muehlbacher, et al. zur Veröffentlichung eingereicht), dass unabhängig von bereits gesetzten Maßnahmen der Steuerbehörden, die Kombination von legitimer Macht und rationalem Vertrauen zu freiwilliger Steuerehrlichkeit führt.

Aufgrund der Annahmen im „Slippery Slope Framework“ kann Steuerbehörden empfohlen werden, legitime Macht zur Förderung von Vertrauen und freiwilliger Steuerehrlichkeit auszuüben. Sicherlich scheint es notwendig, auch Zwangsmaßnahmen zu setzen, wenn diese im Kampf gegen notorische Steuersünder unbedingt nötig sind. Um aber Vertrauen und die freiwillige Kooperation der Steuerzahler zu fördern, sollten die Steuerbehörden in der Öffentlichkeit weniger Zwang und Druck, als vielmehr ihre Legitimation und Professionalität betonen und ein Serviceklima fördern. Legitimation und Professionalität bedeuten, dass der Staat und die Steuerbehörde als legitime Experten auftreten, indem sie ihre Aufgaben offen darstellen und kompetent agieren. Eine als legitim wahrgenommene Behörde kann dann auch gezielte Kontrollen und Strafen einsetzen, die nicht als Zwangsmaßnahmen wahrgenommen werden, sondern als legitime Mittel, das System vor jenen zu schützen die es gefährden. Gleichzeitig können die Behörden Vertrauen dadurch stärken, dass sie vermehrt als Serviceeinrichtung agieren und Steuerzahlern die ehrliche Entrichtung von Abgaben erleichtern. Je länger und stabiler die positiven Erfahrungen der Steuerzahler mit Steuerbehörden sind, desto eher kann sich

ein Vertrauensklima entwickeln, in welchem Steuerzahler sich selbst als verantwortlich für die Gemeinschaft erleben und spontan kooperieren (Castelfranchi & Falcone 2010; Nooteboom 2002). Zusätzlich können die Behörden das öffentliche Vertrauen und die Steuermoral im direkten Kontakt mit den Steuerzahlern als auch über Information und Öffentlichkeitsarbeit steigern (Alm & Torgler 2011; Gangl, Muehlbacher, et al. zur Veröffentlichung eingereicht). Aus der Wahrnehmung, dass die meisten Steuerzahler ihren staatsbürgerlichen Pflichten nachkommen, entsteht eine soziale Norm, die Kooperation zur Selbstverständlichkeit macht. Ein auf Bürgernähe, Legitimation und Vertrauen basierendes Steuersystem wirkt sich auch positiv auf das Vertrauen in die Politik aus. Dies scheint besonders in Zeiten von Wirtschaftskrisen als relevant, nicht nur um den Widerstand gegenüber Steuern zu verringern sondern auch um das allgemeine Vertrauen zu fördern.

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Neunter Beitrag: Trust (Enzyklopädie Eintrag)

Kirchler, E., & Gangl, K. (in Druck). Trust. In M. Altman (Ed.), *Real world decision making: An encyclopedia of behavioral economics*. Santa Barbara, CA: Praeger.

Trust

Kirchler, E., & Gangl, K.

Trust is a means to reduce complexity of the social world (Luhmann, 2000) that facilitates and enhances cooperation in general and in the economy in particular. It is related to future behaviour of persons and institutions which bases on the experience of certainty where no real certainty exists. It is defined as “willingness of a party to be vulnerable to the actions of another party based on the expectation that the other party will perform a particular action important to the trustor, irrespectively of the ability to monitor or control the other party” (Mayer, Davis, & Schnorrmann, 1995, p. 712). Trust as readiness to undertake a risky action is based on the expectation that the other party is trustworthy. This expectation can either be reason-based (explicit) or implicit.

Reason-based trust origins from (a) the perception to depend on another party to achieve a specific goal, (b) the trustor’s evaluation of the trustee’s willingness and ability to achieve the specific goal, that is, the trustee’s motivation and competence as well as benevolence in taking actions which are not to the disadvantage of the trustor. Additionally, situational conditions such as specific opportunities or hindrances to achieve the goal are evaluated. Based on reflective processes the trustor decides whether or not to trust the other party. In contrast, implicit trust results from automatic and unintentional processes and is based on the perception of similarity between the trustor and trustee, shared social identity, and shared values (Castelfranchi & Falcone, 2010).

Perception of trustworthiness and trust also depend on biological factors, dispositional and personality traits. For instance, high levels of the hormone oxytocin appear to facilitate trust (Koslowsky, Heinrichs, Zak, Fischbacher, & Fehr, 2005). Regarding the disposition to trust,

cultural characteristics (e.g., power distance between authorities and subordinates, masculinity versus femininity), early developmental experiences and socialization (e.g., affective bonds and attachment between children and parents), and personality traits (e.g., dominance, Machiavellianism) are related to trust. Trait based disposition to trust is stable across situations, and mediates the influence of explicit and implicit determinants of trust. On the extreme, the disposition to trust and mistrust lead to blind trust or the incapacity to trust at all (Mayer et al., 1995).

Trust can be directed towards people, towards an authority or institution or (depending on the use of terms trust and reliance) towards a machine or technology. Trust in others is positively associated to general well-being, to social capital in organizations and the society, to well-functioning democratic processes in the society, and also to economic success and growth (e.g., Putnam, 1995). Trust in an authority fosters acceptance and commitment to rules and laws. It is positively related to perceived fairness of procedures and distribution of resources, and fosters successful leadership in organizations and policy of governmental authorities (Tyler & Kramer, 1996). Trust in technology is essential for the acceptance of a technology and determines, for instance, well-functioning human-computer interaction in work settings, multi-agent systems and networked-computer systems, and also virtual collaboration of work teams, e-commerce, e-learning, or tele-medicine.

Research methods to study trust are surveys and panel studies as well as observation of behaviour in laboratory experiments. Panels, such as the Eurobarometer, periodically survey people's trust in the economy, government and public institutions or fellow citizens.

Questionnaires to assess reason-based and implicit trust as well as perceived trustworthiness of others or authorities are presented by Dietz and Den Hartog (2006). Laboratory experiments on antecedents and consequences of trust are frequently conducted in behavioural economics and

economic psychology. They are often conceptualized within game theory and addressed as “social dilemma games”, “ultimatum game”, “prisoner dilemma game”, “public good game”, “investment game”, and “trust game” (Güth, Ockenfels, & Wendel, 1997; Kreps, 1990).

While trust is easily destroyed, establishing or re-establishing trust is difficult and protracted. Gärling, Kirchler, Lewis and van Raaij (2010) reflect about how trust in financial institutions originates, and if it is gone, how it can be regained. They identify seven factors: competence, stability, integrity, benevolence, transparency, value congruence, and reputation. While the first four are necessary preconditions or “dissatisfiers” that bring trust from negative to neutral, the last three are “satisfiers” that bring trust from neutral to positive.

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Zehnter Beitrag: Finanzpsychologie (Enzyklopädie Eintrag)

Kirchler, E., & Gangl, K. (in Druck). Finanzpsychologie. In M. A. Wirtz, *Dorsch Psychologisches Wörterbuch*. Bern: Hans Huber Verlag.

Finanzpsychologie

Kirchler, E., & Gangl, K.

Finanzpsychologie wird von manchen Autoren mit ökonomischer Psychologie oder Wirtschaftspsychologie (Verweis Wirtschaftspsychologie Verweis ökonomische Psychologie) gleichgesetzt (Schulz-Hardt, Vogelsang, & Mojzisch, 2007), während andere eine engere Begriffsabgrenzung vorschlagen und Finanzentscheidungen im Haushalt (Geldmanagement, Ausgaben, Sparen, Kredit, Schulden, Investitionen), vor allem an der Börse, sowie die Psychologie des Geldes und des Steuerverhaltens (Verweis Steuerpsychologie) als zentrale Themen der Finanzpsychologie ansehen (Schmolders, 1966). Kernthemen betreffen das Erleben und Verhalten an der Börse (Kirchler, 2011).

An der Börse werden systematische Abweichungen des menschlichen Verhaltens vom ökonomischen Rationalmodell (Verweis Homo-Oeconomicus-Modell) untersucht. Ökonomische Entscheidungen (Verweis Entscheidungstheorie) von Händlern und Investoren sind aufgrund begrenzter Informationsverarbeitungskapazität, geringer Motivation und Zeitknappheit manchmal suboptimal (Verweis bounded rationality). Emotionen (Verweis Stimmung; Verweis Affekt) trüben den Blick, Heuristiken (Verweis Heuristik) werden angewandt und der Einfluss anderer Marktteilnehmer auf die eigenen Entscheidungen führen häufig zu fehlerhaften Entscheidungen, zu sogenannten Biases (Verweis Fehler). Montier (2010, S. 57) teilt Urteilsfehler und – verzerrungen an der Börse in drei Kategorien.

Selbstüberschätzung aufgrund von Überoptimismus, Kontrollillusion, Wissensillusion, übersteigertem Selbstvertrauen oder dem Rückschaufehler sind Ursachen von Urteilsfehlern aus der ersten Kategorie des Selbstbetruges. Anleger können bezüglich ihrer Investitionen weit optimistischer sein, als es sachlich gerechtfertigt ist, meinen, die Entwicklungen an der Börse

antizipieren und ihre Investitionen kontrollieren zu können, überschätzen ihr Wissen im Verhältnis zu anderen Akteuren und die Richtigkeit ihrer Entscheidungen und glauben im Nachhinein, die eingetretenen Ereignisse vorhergesehen zu haben. Selbstbetrug kann die Handelsaktivitäten anheizen. Viele Käufe und Verkäufe an der Börse sind aber mit Transaktionskosten verbunden, die nicht entsprechend berücksichtigt werden, den Gewinn jedoch schmälern. Über- und Unterreaktionen treten häufig auf und je nach Trend, dem die Börsenkurse folgen, kann es zu übermäßigen Kauf oder Verkauf von Wertpapieren kommen.

Der zweiten Kategorien wurden Heuristiken, Framingeffekte und die Verlustaversion (Verweis Prospekt Theorie) zugeordnet. Der sogenannte Home-Bias ist ein Beispiel für die Verfügbarkeitsheuristik (Verweis Verfügbarkeitsheuristik): Vor allem Papiere aus dem eigenen Land werden bevorzugt gekauft, was eine ungünstige Risikostreuung im Portfolio eines Anlegers zur Folge haben kann. Die Rekognitionsheuristik wird als Ursache dafür angeführt, dass Aktien von bekannten Unternehmen gegenüber jenen von unbekannten bevorzugt werden. Die Repräsentativitätsheuristik (Verweis Repräsentativitätsheuristik) kann Anleger dazu verführen, die Eintrittswahrscheinlichkeit von Ereignissen falsch einzuschätzen. Die Ankerheuristik (Verweis Ankerheuristik) beschreibt den Effekt, wonach Investments auf unterschiedliche Größen, wie dem Ankaufswert oder höchsten erzielten Wert in der Vergangenheit, bezogen werden und je nach Referenzwertsetzung eine Veränderung des Wertes als Gewinn oder Verlust wahrgenommen wird. Aus der in der Prospekt Theorie beschriebene Risikoaversion in Gewinnsituationen und Risikoneigung in Verlustsituationen resultiert der Dispositionseffekt, wonach Aktien je nach Wertveränderung zu früh verkauft oder zu lange gehalten werden: Verliereraktien werden oft zu lange gehalten, um einen Verlust nicht zu realisieren, während Gewinneraktien vorzeitig verkauft werden.

In der dritten Kategorie finden sich Urteilsfehler aufgrund sozialer Dynamik am Markt. „Soziale Ansteckung“, Informationskaskaden und Herdenverhalten können nicht nur zu suboptimalen Entscheidungen von Einzelnen führen, sondern das gesamte Marktgeschehen negativ beeinflussen. Wenn Gerüchte – auch von unzuverlässigen Quellen – gestreut werden oder Massenmedien selektive Information verbreiten, können soziale Ansteckung und Herdenverhalten die Folgen sein. Anleger haben Schwierigkeiten, sich gegensätzlich zum Verhalten von Mehrheiten zu entscheiden. Die eigene Reputation ist besonders gefährdet, wenn individuell Entscheidungen im Kontrast zu anderen gefällt werden und weniger gefährdet, wenn die „Herde“ in eine Entscheidungsfalle läuft. Prozesse der Informationsweitergabe und Aneignung von Informationen im Sozialkontakt werden als Informationskaskaden bezeichnet. Herdenverhalten bezeichnet das Phänomen, dass dem Verhalten anderer Investoren (blindlings) gefolgt wird. Auswirkungen von Fehlern aus Sozialkontakten sind eine der Ursachen für spekulative Blasen, wo es aufgrund sozialer Ansteckung und Herdenverhalten zu einer deutlichen Differenz zwischen Fundamentalwert und Marktpreis eines Wertpapiers kommt. Wenn eine Spekulationsblase platzt und der Großteil der Anleger verkauft, verfallen Preise oft innerhalb kurzer Zeit und Verluste sind die Folge. Beispiele spekulativer Blasen sind die „Dotcom-Blase“ der 2000er Jahre und die „Immobilien-Blase“ des Jahres 2008.

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Elfter Beitrag: Glück

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Christoph Steinebach • Daniel Jungo • René Zihlmann (Hrsg.)

Positive Psychologie in der Praxis

**Anwendung in Psychotherapie, Beratung und
Coaching**

BELTZ

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4 Glück

Erich Kirchler • Katharina Gangl

Was ist Glück? Ist Glück der ersehnte Gewinn am Roulettetisch oder sind es die eigene Leistung und die förderlichen Umstände, die im Wettbewerb den Sieg bringen, oder ist es der wünschenswerte Zufall, gerade noch dem Schlimmsten entkommen zu sein?

In diesem Beitrag versuchen wir eine Definition des Glücks, stellen Methoden zur Glücksforschung dar und fassen Ursachen des Glücks zusammen. Abschließend wird versucht, eine Formel des Glücks aufzustellen.

4.1 Was ist Glück?

Glück ist weder einfach zu definieren, noch einfach zu erlangen: Auch die akribische Suche nach einem Glücksrezept verspricht längst nicht für jeden Menschen Aussicht auf Erfolg. Glück ist ein subjektives Erleben und die Ursachen dafür sind es zum Großteil auch. In der Forschung haben sich allerdings in den letzten Jahren auch einige objektive Kriterien herauskristallisiert, die das subjektive Glück fördern können (s. Abschn. 4.3).

Frey (2008) und Nettle (2005) führen das Gefühl des Glücks auf die aktuelle Stimmung, die Lebenszufriedenheit und die Lebensqualität zurück. Unter der aktuellen Stimmung werden positive und negative Affekte wie Freude, Dankbarkeit, Vergnügen, aber auch Ärger, Angst oder Unlust verstanden. Die Affekte werden im Alltag häufig als Wohlbefinden oder Unbehagen bezeichnet.

Unter Lebenszufriedenheit wird die Zufriedenheit mit dem Leben allgemein verstanden. Für die Lebensqualität werden mehr oder minder objektiv gegebene Umstände verantwortlich gemacht, welche die Erfüllung oder Frustration der eigenen Wünsche erlauben (z. B. Wohnsituation, Einkommen, Arbeitssituation).

Komponenten des Glücks. Für Diener (1984, 2000) besteht das subjektive Glücksempfinden aus einer emotionalen und einer rationalen Komponente (Kahneman, Diener & Schwartz, 1999). Während die emotionale Komponente als momentaner positiver oder negativer Affekt stark von der jeweiligen Situation abhängt, aber auch über die Zeit relativ konstant sein kann, beschreibt die rationale, bewertende Komponente eine anhaltende und spezifische Zufriedenheit, beispielsweise mit der Partnerschaft oder der Arbeit.

Gewöhnung. Wohlbefinden, Zufriedenheit und Lebensqualität hängen positiv zusammen. Allerdings müssen momentanes Befinden und länger anhaltende Zufriedenheit nicht immer direkt miteinander zusammenhängen. Die allgemeine Zufriedenheit korreliert nicht notwendigerweise mit der Stimmung. Aufgrund von Gewöhnungsprozessen wird manch angenehmer Zustand zur Selbstverständlichkeit, sodass nach intensi-

veren Erfahrungen gestrebt wird. Wäre die allgemeine Zufriedenheit ausschließlich das Aggregat der momentanen Befindlichkeiten, so müsste die Lebenszufriedenheit jener Menschen, die häufig angenehme Erlebnisse haben, höher sein, als die Lebenszufriedenheit jener, die unangenehme Erfahrungen machen. Studien über das aktuelle Wohlbefinden ergaben jedoch, dass zum Beispiel geschiedene Frauen seltener Tätigkeiten nachgehen, die sie als unangenehm empfinden und häufiger gut gelaunt sind als verheiratete. Allerdings sind Frauen in einer stabilen Beziehung zufriedener als geschiedene (Kahneman, Diener & Schwarz, 1999). Angenehme Erfahrungen wirken sich also vor allem dann auf die allgemeine Lebenszufriedenheit positiv aus, wenn sie für die betroffene Person einzigartig bleiben. Gewöhnung muss in der Glücksforschung berücksichtigt werden, weil Adaptationsprozesse stattfinden und, entsprechend der hedonistischen Adaptation, das Befinden nach einiger Zeit an die Veränderungen angepasst wird.

Anspruchsniveau. Neben Gewöhnungsprozessen spielt das Anspruchsniveau eine bedeutende Rolle. Ansprüche sind variabel, werden erhöht oder reduziert, sodass manchmal das, was gerade noch glücklich machte, nicht mehr reicht oder Menschen sich resignativ mit dem abfinden, was tatsächlich oder scheinbar nicht zu ändern ist. Zufriedenheit hängt von den eigenen Ansprüchen und Erwartungen ab. Wenn Ansprüche realisiert und Erwartungen erfüllt werden, ist auch die Zufriedenheit hoch. Das Niveau der eigenen Ansprüche kann unmittelbar nach Erreichen der gesetzten Ziele erhöht werden, sodass zwischen der aktuellen Lebenslage und den Ansprüchen und Erwartungen (wieder) Diskrepanzen entstehen und Menschen nach mehr streben. In diesem Sinne schreibt Thomä (2003, S. 269):

»Das moderne Konzept selbstbestimmten Lebens hadert mit dem glücklichen Lebensvollzug, dem glücklichen Eingelassensein in das Leben, und so gleitet ihm das Glück durch die Finger. Diejenigen, die ihm dann umso hartnäckiger nachjagen, bemerken nicht, daß sie es nur weiter vor sich her und von sich weg treiben. Wenn man sich stattdessen in die Unverfügbarkeit des Glücks findet, so heißt dies auch, daß man die Tatsache dieser Unverfügbarkeit selbst zu genießen bereit ist. Sie gehört geradewegs zum Glücke selbst. Das Glück hängt an dem Selbst, das sich dessen erfreut und damit im reinen ist, sich nicht vollends im Griff zu haben.«

Das erfolglose Bemühen um Erfüllung der eigenen Ansprüche kann dazu führen, dass diese herabgesetzt werden, um anfängliche Erfüllungsdiskrepanzen zu verringern. Veenhoven (1991) spricht zum einen davon, dass Vergleichsstandards angepasst werden. Das Anspruchsniveau wird an die wahrgenommene Situation angepasst und damit erscheint die eigene Lebenssituation verbessert. Zum anderen spricht er von einer Insensitivität der Zufriedenheit bezüglich der aktuellen Lebenslage, was bedeutet, dass die Wahrnehmung der Diskrepanz zwischen der aktuellen Lage und dem Anspruchsniveau subjektiv ist und Menschen unter objektiv schlechten Lebensumständen durchaus glücklich sein können.

Soziale Vergleiche. Schließlich beurteilen Menschen ihre Lebenslage nicht anhand absoluter Standards, sondern suchen in sozialen Vergleichen Informationen darüber, ob ihre Lebenslage gut oder schlecht ist. Zufriedenheit oder Glück wird häufig dann erlebt, wenn die eigene Lage im Vergleich zur Lage anderer relevanter Menschen als

gleich gut oder besser erscheint. Ob die eigene finanzielle Lage als gut oder schlecht, zufriedenstellend oder unbefriedigend erlebt wird, hängt wesentlich davon ab, wie hoch das Einkommen der vergleichbaren anderen ist.

4.2 Das Glück messen

Die Messung von Glück ist nicht einfach. Zum einen wird argumentiert, dass Glück rein subjektiv und damit relativ sei, zum anderen ist die Messung von Glück von zahlreichen Fehlerquellen beeinträchtigt (Kirchler, 2011). Besonders wenn Glück mit strukturierten Fragebogen gemessen werden soll und Antwortalternativen vorgegeben sind, kann es zu Messproblemen kommen. Menschen konstruieren ihre Realität subjektiv, sollen aber ihr Erleben in vorgegebene Fragestrukturen pressen. Außerdem sind sie oft kaum in der Lage, ihr generelles Glück anzugeben, denn die Erinnerung an Erfahrungen ist nicht perfekt (Kahneman, Diener & Schwarz, 1999). Im Nachhinein bleiben besonders angenehme oder unangenehme Erfahrungen in Erinnerung und das Urteil über die Zufriedenheit mit einem Lebensbereich hängt wesentlich von den jüngsten Erfahrungen ab. Die Angaben über das eigene Glück werden auch von der momentanen Stimmung gefiltert. Häufig reagieren Menschen auf die Frage, wie glücklich sie sind, auch mit sozial erwünschten Antworten.

Eine Möglichkeit, Messprobleme zu reduzieren, bieten Befindenstagebücher. Dabei werden die Befragten instruiert, über einen längeren Zeitraum, zu vorgegebenen Zeiten oder wenn besondere Ereignisse eintreten in einem Tagebuch ihr aktuelles Befinden und die momentanen Erfahrungen zu protokollieren. Befindenstagebücher sind frei von Erinnerungsfehlern und ermöglichen die Analyse des Einflusses von persönlichen und situativen Faktoren auf das eigene Befinden (Kirchler, 2011).

4.3 Was macht uns glücklich?

Das Glück hängt von Persönlichkeitsfaktoren, soziodemografischen Charakteristika, ökonomischen Bedingungen, situationsspezifischen und institutionellen Gegebenheiten ab (Frey, 2008; Stutzer, 2003).

Persönlichkeit und soziale Unterstützung. Persönlichkeitsfaktoren wie Selbstwert, Wahrnehmung von Kontrolle, Optimismus, Extraversion und stabile emotionale Grundstimmung sind mit Zufriedenheit und Glück positiv korreliert, während psychische Krankheit, Ängstlichkeit, Feindseligkeit und Impulsivität in negativem Zusammenhang mit Zufriedenheit stehen. Die physische Gesundheit korreliert nicht sehr stark mit Zufriedenheit, dafür scheint jedoch die Genetik eine große Rolle zu spielen. Zwillingsstudien zufolge soll Zufriedenheit zu 40 Prozent angeboren sein. Wichtig für hohe Zufriedenheit ist ein stabiles soziales Netzwerk, das angenehme Erfahrungen und Unterstützung garantiert. Schließlich scheinen Menschen, die einen »Sinn« im Leben sehen, zufriedener und glücklicher zu sein als andere (Stutzer, 2003).

Soziodemografische Faktoren. Auch soziodemografischen Faktoren wie Alter, Geschlecht, Familienstand und Bildung beeinflussen die Zufriedenheit (Stutzer, 2003). Laut Dolan, Peasgood und White (2008) ist das Alter mit dem Wohlbefinden u-förmig verbunden. So sollen jüngere und ältere Menschen am glücklichsten sein. Bezüglich des Familienstandes geben sowohl verheiratete Frauen als auch Männer an glücklicher zu sein als geschiedene, verwitwete oder unverheiratete; obwohl alleinstehende Personen scheinbar seltener Tätigkeiten nachgehen (müssen), die sie als unangenehm empfinden (Kahneman, Diener & Schwarz, 1999). Ein wichtiger Einflussfaktor für das Wohlbefinden ist der tägliche kleine Ärger, sogenannte »daily hassles«. Dies mag auch der Grund dafür sein, warum Paare, deren Kinder noch zu Hause wohnen und die dementsprechend mehr Aufwand mit Kindererziehung und Haushalt erleben, geringere Zufriedenheitswerte angeben als Paare, deren Kinder schon außer Haus sind (Kirchler et al., 2000).

Ökonomische Bedingungen. Ökonomische Faktoren wie Einkommen und materieller Besitz, Arbeitslosigkeit sowie die Höhe der Inflation stehen ebenfalls mit Zufriedenheit in Zusammenhang. Aus der ökonomischen Perspektive wurden vor allem zu Beginn der Glücksforschung Konsummöglichkeiten durch das Einkommen mit Glück gleichgesetzt.

*Es stimmt, dass Geld nicht glücklich macht.
Allerdings meint man damit das Geld der anderen.
George Bernard Shaw*

Easterlin (1974), der die Veränderungen der nationalen Zufriedenheit der Amerikaner mit den Wirtschaftsdaten über Jahre hinweg verglich, konnte feststellen, dass die Zufriedenheit bis zu einem bestimmten Einkommen ansteigt, aber dann mit weiteren materiellem Zugewinn stagniert. Während das reale Bruttoinlandsprodukt in den USA zwischen 1946 bis 1991 stark gestiegen ist, blieb die durchschnittliche Zufriedenheit etwa gleich (Stutzer, 2003; vgl. Abb. 4.1). Easterlin (2001) untersuchte außerdem das Glückserleben innerhalb von Einkommensgruppen in den USA im Jahr 1994. In der untersten Einkommenskategorie gaben 16 Prozent an glücklich zu sein, während es in der oberen Einkommenskategorie 44 Prozent waren. Glück und Geld hängen also tatsächlich zusammen, allerdings nur bis zu einem gewissen Grad. Nach Kahneman und Deaton (2010) liegt aktuell der jährliche Einkommensbetrag, bis zu dem Glück ansteigt, für US-Amerikaner bei US\$ 75.000; ab diesem Betrag führt eine weitere Einkommenssteigerung nicht zu einer Erhöhung des Glücksgefühls. Laut Stutzer (2003) ist die Korrelation zwischen Einkommen und Zufriedenheit mit $r = 0.20$ relativ gering. Geld allein macht also doch nicht glücklich.

Aufgrund des relativ geringen Zusammenhanges zwischen materiellem Wohlstand und Zufriedenheit, besonders in einer postmaterialistischen Welt, werden die klassischen Maßeinheiten für volkswirtschaftlichen Erfolg, wie das Bruttoinlandsprodukt,

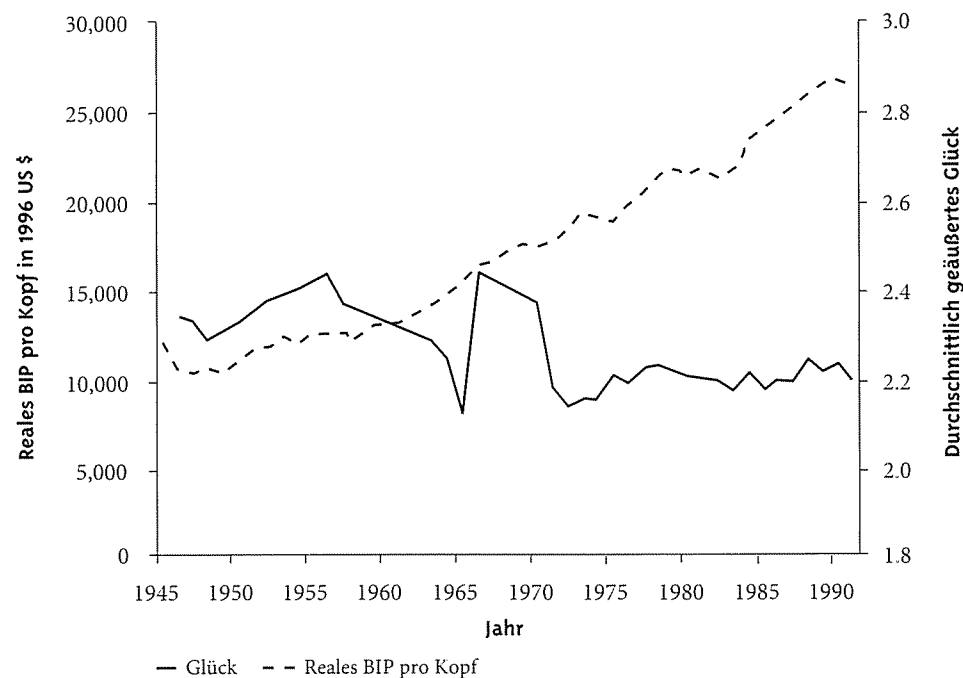


Abbildung 4.1 Glück und Pro-Kopf-Einkommen in den USA von 1946 bis 1991 (World Database of Happiness, Bureau of Economic Analysis of the U.S. Department of Commerce and U.S. Census Bureau; aus Stutzer, 2003, S. 84)

zunehmend kritisiert (Kahneman, Diener & Schwartz, 1999). Gefordert werden alternative Messmethoden, wie zum Beispiel fortlaufende Aufzeichnungen des Glückserlebens durch eine repräsentative Stichprobe, um die klassischen Indikatoren zu ergänzen. Gerade nach der Finanz- und Wirtschaftskrise ab 2007 wurden diese Überlegungen auch von Politikern aufgegriffen: Der französische Präsident Nicolas Sarkozy beauftragte 2008 Joseph Stiglitz dazu, Kriterien zur Messung des nationalen Glücks zu entwickeln (Stiglitz, Sen & Fitoussi, 2010). Im Herbst 2011 wurden auf Einladung der Deutschen Statistischen Gesellschaft Möglichkeiten dazu erörtert.

Manche ökonomischen Faktoren wirken sich stark auf die Zufriedenheit aus: Arbeitslosigkeit wird besonders negativ erlebt, auch dann, wenn eine finanzielle Absicherung besteht (Kirchler, 1993). An Arbeitslosigkeit scheinen sich Menschen nicht zu gewöhnen. Erst mit dem Wiedereinstieg in das Berufsleben steigt die Zufriedenheit wieder an (Caporale et al., 2009). Nach Stutzer (2003) führt Inflation nicht, wie von der klassischen Ökonomie postuliert, zu einer Anpassung an die (erwartete) Inflation und deshalb zu emotionaler Unbetroffenheit. Im Gegenteil, Inflation ist mit Unzufriedenheit verbunden (Di Tella, MacCulloch & Oswald, 2001).

Situation. Situative Faktoren sind ebenfalls für das Glück einer Person verantwortlich. Die Berufsarbeit stellt für viele Arbeitstätige eine bedeutsame Quelle von Sinn und persönlichem Wert in der Gesellschaft dar. Eine anspruchsvolle Tätigkeit, die eine

Person erfolgreich verrichtet, macht zufrieden. Weinert postuliert, dass für eine hohe Arbeitszufriedenheit eine Arbeitssituation gegeben sein muss,

- ▶ »die geistig fordernd ist,
- ▶ den physischen und geistigen Bedürfnissen des Mitarbeiters entspricht,
- ▶ das Gefühl des Erfolgs vermittelt,
- ▶ Möglichkeiten zur Anwendung und Erweiterung von Interessen und Fähigkeiten bietet,
- ▶ in der die Mitarbeiter das Gefühl der Achtung und Selbstwertschätzung durch Leistung erfahren,
- ▶ in der ein vom Mitarbeiter als angemessen beurteiltes Entlohnungssystem vorhanden und dieses an die individuelle Leistung gekoppelt ist und
- ▶ ein Führungsstil herrscht, der Selbstverantwortung und Eigeninitiative fördert und der Eigenentwicklung des Mitarbeiters dienlich ist« (1998, S. 215 f.).

Vor allem bei kreativen Arbeiten ist dieses optimale Gefühl des »Flow« möglich, wenn sowohl die Fähigkeiten als auch die Schwierigkeit der Aufgabe hoch sind (Csikszentmihalyi, 2004).

Lange Anfahrtswege zum Arbeitsplatz machen unzufrieden (Frey, 2008; Stutzer, 2003). Je länger Berufstätige täglich pendeln, desto weniger zufrieden sind sie mit ihrem Leben. Auch die Muse vor dem TV-Schirm und der Vergleich der eigenen Situation mit jener der »Reichen und Schönen« in den Seifenopern und Hochglanzillustrierten scheint dem Glück nicht förderlich zu sein (Kaun, 2005).

Institution und Gesellschaft. Auch institutionelle und gesellschaftliche Faktoren beeinflussen das individuelle Glück. Der Einfluss von politischer Mitbestimmung auf Zufriedenheit wurde von Frey (2008) und Stutzer (2003) untersucht. In Ländern, in denen die politische Meinungsfreiheit, die persönliche Religionsfreiheit sowie Reisefreiheit und die ökonomische Freiheit in Form von freiem Austausch von Gütern und Arbeit gegeben sind, ist die Lebenszufriedenheit relativ hoch. Während in reichen Ländern besonders die politische Freiheit wichtig ist, ist es in den ärmeren Ländern die ökonomische. Nach Helliwell und Huang (2008) dürfte besonders die Qualität der Regierungsführung relevant sein, vor allem die gerechte Verteilung von Gütern im Staat und faire Verfahren seitens der staatlichen Autoritäten.

4.4 Eine Formel zum Glück?

Die Glücksforschung hat in verschiedenen Wissenschaftsdisziplinen zu einer Fülle von empirischen Erkenntnissen geführt, über Ratgeber auch Eingang in die populärwissenschaftliche Literatur gefunden und die Basis für Regulationsstrategien in der Politik geliefert. Frey (2008, S. 151 f.) fasst zehn zentrale Determinanten von Glück zusammen, welche er von Forschern auf einer Skala von 0 (= sehr unwichtig) bis 5 (= sehr wichtig) bewerten und schließlich in Bezug auf individuelle Lebenszufriedenheit gewichten ließ.

- (1) **Biologie (Gewicht = 5).** Die Gene zählen! Die Biologie wird als besonders bedeutsam angesehen. Zufriedenheit soll zumindest zum Teil angeboren sein. Persönlichkeitsmerkmale und der eigene Lebensstil sind die bedeutendsten Determinanten von Glück. Sonnige Gemüter genießen einen erheblichen Zufriedenheitsvorteil. Extravertierte und emotional stabile, selbstbewusste Menschen sind generell glücklicher als introvertierte und neurotische Menschen. Die Neurowissenschaften weisen nach, dass chemische Substanzen unser Gemüt verändern: Endorphine, Oxytocin, Neurotransmitter wie Dopamin und Serotonin beeinflussen das Glücksempfinden. Nachdem das Gehirn bei bestimmten Aktivitäten diese Botenstoffe freisetzt, kann Glück auch willentlich herbeigeführt werden, beispielsweise durch die Nahrungsaufnahme, Sex oder Sport (Klein, 2002).
- (2) **Partnerschaft (Gewicht = 3).** Just Married! Verheiratete sind glücklicher als Menschen, die allein leben, geschieden oder verwitwet sind. Das hohe Gewicht der Partnerschaft dürfte damit zusammenhängen, dass die Häufigkeit von Sex signifikant positiv mit Glück korreliert und verheiratete Paare häufiger Sex haben als unverheiratete (Blanchflower & Oswald, 2004). Das Alter, das Geschlecht, die sexuelle Orientierung und das Einkommen scheinen keinen statistisch nachweisbaren Effekt auf die Zufriedenheit zu haben.
- (3) **Freundschaften (Gewicht = 2.5).** Freundschaften zu pflegen lohnt sich! Wer ein enges, gut funktionierendes Netz an Freunden hat, ist glücklicher als Menschen, die ihre Zeit dem materiellen Besitz widmen.
- (4) **Maßvolle Wünsche (Gewicht = 2).** Bedürfnisse müssen gemäßigt werden! Wer seine Ansprüche und Erwartungen allzu hoch setzt, wird leicht enttäuscht.
- (5) **Hilfsbereitschaft (Gewicht = 1.5).** Helfen macht glücklich: Hilfsbereitschaft, gemeinnützige Arbeit, Arbeit in karitativen Vereinen und Altruismus sind Quellen des Glücks. Großzügige Menschen sind glücklicher als neidvolle Egoisten.
- (6) **Religion und Sinn im Leben (Gewicht = 1.5).** Glauben gibt Sinn und macht zufrieden! Wer einer Religionsgemeinschaft angehört und gläubig ist, findet Sinn im Leben und erträgt auch eher Schicksalsschläge als andere.
- (7) **Schönheit (Gewicht = 1).** Schönheit ist relativ! Manches im Leben der Schönen dürfte einfacher sein als für durchschnittlich aussehende Menschen. Um Neidgefühle zu vermeiden, ist es ratsam, sich erst gar nicht mit den »Reichen und Schönen« zu vergleichen. Aber ärgerlich ist es schon, dass es im Job einen Schönheitsbonus und einen Hässlichkeitsmalus gibt (Hamermesh & Biddle, 1994).
- (8) **Alter (Gewicht = 0.5).** Altern in Würde! Wenn eine Person gesund ist, ein ausreichend finanzielles Auskommen hat (vgl. auch Punkt 9) und sich sinnvoll zu beschäftigen weiß, steigt mit zunehmendem Alter die Lebenszufriedenheit an. Personen im mittleren Alter sind demnach am wenigsten glücklich.
- (9) **Einkommen (Gewicht = 0.5).** Mehr Geld macht ab einer bestimmten Höhe nicht glücklicher. Materieller Wohlstand ist kein Garant für subjektives Wohlbefinden.
- (10) **Intelligenz und Bildung (Gewicht = 0).** Es ist nicht nötig, ein Genie zu sein! Intelligenz oder Bildung und Zufriedenheit hängen nicht miteinander zusammen.

4.5 Zusammenfassung

Was ist also Glück? Glück ist relativ. Es ist von momentanen Stimmungen abhängig und von langfristig gegebenen Lebensumständen. Glück ist von persönlichen Charakteristika bestimmt, von soziodemografischen Faktoren, ökonomischen Bedingungen und von situativen Gegebenheiten. Eine allgemeine Glücksformel gibt es nicht, wenngleich unterschiedliche Faktoren das Glück beeinflussen.

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2012 FWF Project: 375.972,66 Euro (Co-author)

2012 Science Award of the Austrian Chamber of

Commerce: 14.070,- Euro
2008 Research Scholarship for scientific
work by the University of Vienna

Skills

German: Nativ
English: Fluent
Portuguese and French: Basic knowledge
OSX, MS Office, SPSS, AMOS, R

Publications

1. Kirchler, E. & Gangl, K. (2012). Glück. [Happiness.] In R. Zihlmann, D. Jungo, & C. Steinebach (Eds.), *Positive Psychologie* (pp. 44-51). Berlin: Beltz.
2. Gangl, K., Kastlunger, B., Kirchler, E., Voracek, M. (2012). Confidence in the economy in times of crisis: Social representations of experts and laypeople. *Journal of Socio-Economics*, 41, 603-614.
3. Alm, J., Kirchler, E., Muehlbacher, S., Gangl, K., Hofmann, E., Kogler, C., & Pollai, M. (2012). Rethinking the research paradigms for analyzing tax compliance behavior. *CESifo Forum*, 13, 33-40.
4. Kirchler, E., Hofmann, E., & Gangl, K. (2012). From mistrusting taxpayers to trusting citizens: Empirical evidence and further development of the Slippery Slope Framework. In A. N. Lebedev (Ed.), *Economic psychology in the modern world: Collected papers* (pp. 125-146). Moscow: Ekon-inform.
5. Kirchler, E., & Gangl, K. (2013). Finanzpsychologie. [Financial psychology.] In M. A. Wirtz, *Dorsch Psychologisches Wörterbuch*. Bern: Hans Huber Verlag.
6. Kirchler, E. & Gangl, K. (in press). Steuern: Widerstand und Kooperation. [Taxes: Resistance and cooperation.] C. Sedmak (Ed.), *Erbschaftssteuern im Kontext*. Wiesbaden: Verlag für Sozialwissenschaften.
7. Gangl, K., & Kirchler, E. (in press). Finanzkrisen, Wirtschaftskrisen, Schuldenkrisen: Die Vertrauenskrise aus psychologischer Perspektive. [Financial crisis, economic crisis, debt crisis: The

crisis of confidence from a psychological perspective.] In E. Hammer, & N. Tomaschek (Eds.), *University – Society – Industry, Band 2: Vertrauen*. Berlin: Waxmann.

8. Kirchler, E., & Gangl, K. (in press). Trust. In M. Altman (Ed.), *Real world decision making: An encyclopedia of behavioral economics*. Santa Barbara, CA: Praeger.
9. Gangl, K., Muehlbacher, S., de Groot, M., Goslinga, S., Hofmann, E., Kogler, C., Kirchler, E., & Antonides, G. (revised and resubmitted). „How can I help you?“ Perceived service orientation of tax authorities and tax compliance.
10. Gangl, K., Hofmann, E., & Kirchler, E. (submitted). Tax authorities' interaction with taxpayers: Compliance by power and trust.
11. Hofmann, E., Gangl, K., Jennifer, S., & Kirchler, E. (submitted). Enhancing tax compliance through coercive and legitimate power.

Presentations

1. Kirchler, E., Kastlunger, B. & Gangl, K. (2010, September). *Trust in times of financial crisis: An analysis of social representations of Austrian experts and laypeople about financial crisis*. Paper presented at the IAREP/SABE/ICABEEP 2010 Conference, Cologne, Germany.
2. Gangl, K., Kastlunger, B., & Kirchler, E. (2010, July). *Confidence in the economy in times of crisis: Social representations of experts and laypeople*. Paper presented at the 16th International Summer School of the European PhD on Social Representations and Communications, Rom, Italy.
3. Gangl, K., Kastlunger, B., & Kirchler, E. (2011, June). *Confidence in the economy in times of crisis: Social representations of experts and laypeople*. Poster presented at the Conference on Behavioural Decision Making, Herzliya, Israel.
4. Gangl, K., Kirchler, E., Hofmann, E., & Pollai, M. (2011, July). *Managing tax climates: The interaction of power and trust in the "Slippery Slope Framework"*. Paper presented at the IAREP/SABE/ICABEEP conference, Exeter, Great Britain.
5. Hofmann, E., Gangl, K., & Kirchler, E. (2012, April). *Konsequenzen von Machtwechsel in der Steuerbehörde auf das Steuerverhalten: Eine experimentelle Überprüfung des „Slippery Slope*

Frameworks“. Paper presented at the OeGP conference, Graz, Austria.

6. Gangl, K., Kirchler, E., Hofmann, E., & Pollai, M. (2012, April). *Die Dynamik von Macht und Vertrauen im „Slippery Slope Framework“ und ihr Einfluss auf das Steuerklima*. Paper presented at the OeGP conference, Graz, Austria.
7. Gangl, K., Muehlbacher, S., Antonides, G., Goslinga, S., de Groot, M., Hofmann, Kirchler, E. & Christoph Kogler (2012, June). *Service orientation, trust and tax compliance in the Netherlands*. Poster presented at the Posterausstellung der JungwissenschaftlerInnen der Fakultät für Psychologie, Universität Wien, Wien, Österreich.
8. Hofmann, E., Gangl, K. & Kirchler, E. (2012, July). *SSF-Inventory: A measurement instrument to assess the perception of tax authorities' power and trust in authorities*. Paper presented at the International Society of Political Psychology Meeting "Power, Politics, and Paranoia", Amsterdam, Netherlands.
9. Gangl, K., Hofmann, E., Pollai, M., & Kirchler, E. (2012, July). *The dynamics of power and trust in the „Slippery Slope Framework“ and its impact on the tax climate*. Paper presented at the International Society of Political Psychology Meeting "Power, Politics, and Paranoia", Amsterdam, Netherlands.
10. Hofmann, E., Gangl, K., Stark, J. & Kirchler, E. (2012, September). *The impact of coercive and legitimate power of tax authorities on taxpayers' trust in authorities and their tax behavior: An extension of the Slippery Slope Framework*. Paper presented at the IAREP Conference, Wroclaw, Poland.
11. Gangl, K., Muehlbacher, S., de Groot, M., Goslinga, S., Hofmann, E., Kogler, C., Kirchler, E., & Antonides, G. (2012, September). *Service orientation, trust and tax compliance*. Paper presented at the IAREP conference, Wroclaw, Poland.
12. Kirchler, E., Gangl, K., Muehlbacher, S., de Groot, M., Goslinga, S., Hofmann, E., Kogler, C., & Antonides, G. (2012, September). *Service orientation and tax compliance*. Paper presented at the 21st annual conference of TRN-Tax Research Network, London, Great Britain.

13. Gangl, K., Hofmann, E., & Kirchler, E. (2012, September). *Tax Authorities' Interaction with Taxpayers: Compliance by Power and Trust*. Paper presented at the Conference on "Tax Governance – The Future Role of Tax Administrations in a Networking Society". Vienna Economics University, Austria.
14. Gangl, K., Hofmann, E., & Kirchler, E. (2013, March). *The impact of communication and motivation strategies on tax compliance*. Paper presented at the TEAP, Vienna, Austria.
15. Hofmann, E., Hartner-Tiefenthaler, M., Gangl, K., & Kirchler, E. (2013, March). *Tax authorities' measures to enhance tax payments: A laboratory experiment to test the impact of coercive or legitimate power on taxpayers' compliance*. Paper presented at the TEAP, Vienna, Austria.

Invited Presentations

1. Kirchler, E., & Gangl, K. (2012, April). *Steuerpsychologie: Vom Zwang zur Kooperation*. Vortrag an der Tagung Erbschaftssteuer im Kontext. Universität Salzburg, Zentrum für Ethik und Armutsforschung, Salzburg, Österreich.
2. Kirchler, E., Gangl, K., Muehlbacher, S., de Groot, M., Goslinga, S., Hofmann, E., Kogler, C., & Antonides, G. (2012, April). *Services to facilitate tax compliance*. Presentation at the Research Seminar in International Business Taxation, DIBT, Vienna Economics University, Austria.
3. Gangl, K., Muehlbacher, S., de Groot, M., Goslinga, S., Hofmann, E., Kogler, C., Kirchler, E., & Antonides, G. (2012, July). „How can I help you?“ *Perceived service orientation of tax authorities and tax compliance*. Paper presented at the The Netherlands Tax and Customs Administration, Utrecht, Netherlands.
4. Hofmann, E., Gangl, K., & Kirchler, E. (2012, July). *Extension of the Slippery Slope Framework*. Paper presented at the Dutch Tax and Customs Administration, Utrecht, Netherlands.