

Volume 17 – Issue 3 – August 2025

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“Fiscal Citizenship” from an Interdisciplinary Perspective: Opportunities and Risks of Researching across Disciplines

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Collaboration between tax scholars from various disciplines is increasingly popular and many research groups are adhering to this type of research. Yet it is not clear what the actual collaboration consists of. This article explores the endeavours of an international research group consisting of scholars from various disciplines to define, research and analyse the concept of “fiscal citizenship”. The authors use this example to shed light on what a collaboration between various disciplines can offer to tax research. The array of examples across disciplines illustrates the challenges and possibilities but also the limits of such a collaboration. A preliminary conclusion is that it is important not to blend methods. To conduct and apply different methods across disciplines may instead provide a relay of research tasks. In this project, the results from roundtable discussions in combination with the development of an ambitious concept tree helped articulate relevant questions for the comparative quantitative survey. Survey results can in turn be used in in-depth interviews for fleshing out issues that could not be explained by statistical inferences. As a concluding statement, it cannot be underlined enough the importance of continuously keeping an open mind to what “other” research concludes and proposes.

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1. Introduction

The primary question this article seeks to answer is what insights and knowledge can a group of researchers from various disciplines contribute to the tax field?

In this article, and further to the endeavours of an interdisciplinary research project, the authors explore the challenges and possibilities – but also the limitations – when different disciplines, all of which address tax issues, collaborate. Using “fiscal citizenship” as an empirical example, scholars from various disciplines worked to define, research and analyse this fundamental concept, first by consolidating the concept and then by examining further research questions, in particular regarding the tax behaviour of migrants, as outlined in the Fiscal Citizenship Project’s proposal:

The project’s interdisciplinary research agenda and international reach will facilitate development of new insights and recommendations across a range of issues, in particular the way in which migrants are integrated into the fiscal culture of a host country and the impact of migration on the fiscal citizenship of established populations.¹

This interdisciplinary cooperation between legal and social sciences, thus, constitutes an important motif of this article. It illustrates the enrichment that can be achieved when individual disciplines venture outside their usual paths – however important and necessary these may continue to be – but also describes the challenges of working across disciplines; it is not always a simple endeavour.

The interdisciplinary research group is made up of ten professors from various universities across three countries: Canada, Germany and the United Kingdom. It comprises four professors of taxation and accounting, three professors of political science, one professor of business economics, one of public and tax law, and one of social anthropology. The research group is complemented by six associate researchers – mainly PhD students – who are proportionally assigned to the above-mentioned disciplines. Thus, the research organization is characterized by a few legal scholars, who often engage in black-letter law research, and a broad spectrum of social scientists who work with both quantitative and qualitative methods. The legal approach was the starting point within the research project and was instrumental in understanding the legal foundations and institutional competencies within the participating countries. During the project, the legal research perspective, however, shifted more towards including social perspectives as well as the methodologies applied by social sciences.

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1. The Fiscal Citizenship project was funded by three funding bodies under the auspices of the Open Area Research programme: Economic and Social Research Council (ESRC, United Kingdom) Grant Ref ES/V013572/1, Deutsche Forschungsgemeinschaft (DFG, German Research Foundation) *Projektnummer* 440793159 and Social Sciences and Humanities Research Council (SSHRC, Canada) Grant Ref 2004-2020-0008. See <https://www.uni-wuerzburg.de/en/fiscal-citizenship/>.

Law and social sciences have important points of contact. Both are concerned with the social life of human beings. While the social sciences – sociology, political science, anthropology, economics and accounting – also apply very different approaches in their study of social systems, structures and interactions between individuals and organizations, the legal sciences deal with the legal regulations of social interaction. In the field of legal sociology, both perspectives overlap. But legal studies, as black-letter law research, are also concerned with the effects of laws. In the research project, this was the central starting point for legal tax research. The institutional and legal bases of tax legislation and tax administration in the three countries were clarified. Similarities and differences in these areas were identified. In addition, by taking a closer look at tax law application, the legal research orientation shifted to the understanding of US tax research, which takes a closer look at the behaviour of those involved and is interested in interdisciplinary research.² One example is the Law and Society Association that has a longstanding vibrant community of tax scholars who take multi-disciplinary approaches to shed light on how the interpretation of law makes an impact on issues such as social and economic inequality, international competition and coordination, comparative aspects of tax law, family issues, and sexual orientation, etc.

From the outset, the Fiscal Citizenship Project³ aimed to extend our understanding of paying taxes as a window into wider societal norms and traditions when people migrate. The premise of the research group was that this would be accomplished through multimethodological and multidisciplinary research, including both cross-country surveys and interviews. The aim was not only to contribute to academic knowledge, but also to provide input to best practice in tax research. The methods used are determined by the research questions. Insofar as genuine legal questions were raised in the course of the project, they were also answered using traditional legal methodology. This applies, for example, to the comparative legal analysis of the conditions for limited and unlimited tax liability or the conditions under which migrants can acquire a right of residence or citizenship. Jurisprudence can benefit from the insights gained in neighbouring disciplines, especially where leeway for interpretation and exegesis opens up in law. This applies, for example, to the understanding of tax justice or to the question of what steering effect norms develop that aim to attract highly qualified migrants through targeted tax incentives. The insights gained here – for example, through surveys – can help to replace mere conjecture and speculation with empirically sound findings.

Yet, the researchers quickly found that their early conversations around what the very concept of fiscal citizenship entailed brought them into deeper conversations about methods, disciplinary perspectives and scientific paradigms.⁴ It was a learning experience: challenging, at times frustrating, but also interesting as it made each researcher question their own discipline’s approach. As one of the PhD students quickly noted: it was important to set aside one’s “own” approach and methods and be open to those of others. The collective dis-

2. Wolfgang Schön, *Tax Law Scholarship in Germany and the United States* (Max Planck Institute for Tax Law and Public Finance), Working Paper 2016 – 07.

3. See <https://fiscal-citizenship.com>.

4. The meeting restrictions brought by the pandemic did not help. The first planned workshop had to be cancelled and instead a common understanding was developed in virtual discussions, between the total group and in subgroups. For a detailed account, see principal investigator (PI) Lynne Oats’ reflections: Lynne Oats, “Reflections on Managing Funded Research: The Fiscal Citizenship Project”, TRN, accessed 10 April 2024, <https://taxresearch.network/blog-welcome/reflections-on-managing-funded-research-the-fiscal-citizenship-project/>.

discussion could otherwise be counterproductive; it was easy to fall into the trap of defending one's own approach, thereby working against each other. As the student noted, researchers wanted to make sure that "different approaches do not compete with but complement each other."⁵

There are three main issues the authors want to address in this article. First, legal tax problems are often processed in the black-letter legal sciences. Yet, if social interaction processes are included, tax issues, however, can rarely be clearly assigned to one discipline, but rather require interdisciplinary cooperation. These can be specific questions in the border areas of the disciplines, but also complex interrelations that not only lie on the edge of a discipline, but completely encompass it. The first possibility ultimately represents a variation of further specialization, while the second variant refers more to cross-sectional sciences or complex research areas. The more complex an area or subject to be researched, the more obvious or even necessary it is to adopt an approach where many disciplines collaborate. The topic of fiscal citizenship – as this discussion so far shows – fits well into the latter category of complex research areas.

Second, collaborative work between disciplines is motivated by goal expectations that concern not only a specific problem solution or the answer to a research question, but also complex insights into multi-layered problem situations, which, moreover, can be expected to yield innovative and unexpected findings due to the encounter between different research traditions. This aim includes introducing examples of conducting different methodologies seldom applied by legal scholars: inductive ethnographic interviews, deductive theoretical synthesis, and surveys.

Third, such cooperation might counteract the differentiation of the subject canon in general. Instead of relying on one approach, the importance of the interconnectedness of scientific knowledge should be emphasized. The research project is an example of an approach "not to resolve differences nor to merely celebrate diversity but to provoke encounters across differences that produce new articulations".⁶ In other words, work involving many disciplines can contribute to the three fundamental interests of science, i.e. instrumental efficiency, orientation in the world (insight into factual connections), and self-knowledge and self-determination in the sense of a critically reflected enlightenment.

Including several disciplines in cooperation to address fiscal citizenship is, thus, a prerequisite, since it ultimately brings together different disciplinary worlds of meaning that have developed over a very long period of time. This includes not only the conceptual and theoretical contexts and the specific methodological approach in each case, but also the habitual behaviour that expresses itself in the understanding of status and career paths.

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5. Authors' thanks to Charlotte Schmidt.

6. In an interdisciplinary project about child asthma, the argument was that "we want to draw out what we get when one sees through different analytic lenses, from different vantage points" (Kim Fortun, "Ethnography in Late Industrialism", *Cultural Anthropology* 27, no. 3 (2012): 455. She continues "the substantive motivation [was the] concern that dominant ways of thinking and dominant ways of regulating and governing ourselves made it very difficult to deal with environmental health problems, and asthma was a poster child, partly because the rates of asthma both in this country and internationally are just skyrocketing." The aim of that project was "not to resolve differences nor to merely celebrate diversity but to provoke encounters across differences that produce new articulations." The empirical fields of child asthma and tax compliance are worlds apart. Yet, authors found much inspiration from the interdisciplinary asthma project for the field of taxation while not always agreeing on what interdisciplinary means.

This gives rise to problems for academic cooperation that need to be reflected on and dealt with productively.

1.1. Aim and organization of article

The primary aim of this article is to explore the insights and challenges, but also the limitations, a collaboration between various social science disciplines and legal scholars can offer tax research. The authors will shed light on common contributions but also explore the limits of collaboration so that research integrity may be retained. In so doing, the authors illustrate – as a secondary focus – how the concept of “fiscal citizenship” was approached using the work that went on in the research group “Fiscal Citizenship in Migrant Societies”. A caveat: the focus of this article is not to report on the research group’s findings, but on the process of getting there. The findings are reported elsewhere.⁷

The article is organized as follows. As a background, the authors first of all find it important to unpack the various types of collaboration between disciplines in tax research and what insights have been had in reference to collaboration (*see* section 2.). The article then proceeds to look at the different notions of working with many “disciplines” within social science. This collaboration was somewhat carelessly deemed to be an “interdisciplinary project”; as it took different guises, there are other terms that more appropriately describe the collaboration. Each of these alternative terms is discussed and exemplified with research conducted in the tax arena. Then follow a few illustrative examples from the endeavours of the research group⁸ in which project subgroups elaborated on the notion and concept of “fiscal citizenship” (*see* section 3.). A second consideration concerns the understanding of tax culture. Again, the different perspectives overlap and differences are also highlighted (*see* section 4.). A third set of reflections deals with methodological and theoretical procedures (*see* section 5.). The article ends with some reflections on methods in relation to how various disciplines can, and cannot, work together. The article concludes with a discussion of what the project’s common contribution consists of.

The empirical input to this article draws from discussions conducted within the research group as well as the research output. Reflections made by some of the participants were gratefully received, as well as common writings about what fiscal citizenship entails for each and every one of us.

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7. Eva Matthaei, Ho Fai Chan, Charlotte Schmidt and Benno Torgler, “Relative Trust and Tax Morale”, *Economic and Political Studies* 11, no. 3 (2023): 400-418; Lotta Björklund Larsen, “Fair taxation?”, in *Festskrift till Åsa Gunnarsson*, ed. Mats Tjernberg, Cristina Trenta and Nick Dimitrievski (Iustus Förlag, 2024), 49-66; Charlotte Schmidt and Eva Matthaei, “Conceptualizing fiscal citizenship”, in *Taxation, Citizenship, and Democracy in the 21st Century*, ed. Yvette Lind and Reuven Avi-Yonah (Edward Elgar (EE) Publishing, 2024), 53-81; Angelika Mohr and Ralf P. Schenke, “The role of procedural safeguards in legitimising the use of automated risk management systems in tax administration: the case of the non-citizen taxpayer”, in *Taxation, Citizenship, and Democracy in the 21st Century*, ed. Yvette Lind and Reuven Avi-Yonah (Edward Elgar (EE) Publishing, 2024), 148-168. A forthcoming anthology based on our findings is under editing and will be published in 2026.
 8. The research group consists of many scholars from across the social sciences: accounting, law, political science, social anthropology.

2. Working across Disciplines

2.1. Background

Taxation is a complex research field and is thus well suited for collaborative disciplinary endeavours. Inter-/multi-/cross-/transdisciplinarity seem to be buzzwords in contemporary tax research and there are many projects and constellations addressing them.⁹ There seems to be a common understanding that various perspectives are necessary in times of increasing digitalization, migration, climate change, international cooperation, calls for sustainability, etc.; to further complicate matters, these things are happening simultaneously globally.

Calling for collaboration between different disciplines is not a new feature in tax research; already early in the 20th century there were several books arguing for interdisciplinary research and providing advice and tools for doing so.¹⁰ The books' arguments for such collaboration differed, however slightly. Accounting scholar Margaret Lamb and her co-authors proposed that tax research per se was not a discipline; instead, their book provides an agenda for conducting "good tax research". In so doing, they argue that tax scholars should remain true to their own discipline. Any tax issue needs a disciplinary base – this applies, above all, to black-letter legal research – but some tax research requires an interdisciplinary approach.¹¹ Thus, cooperation seems to be a matter of articulating precise research questions, while, at the same time, being inspired by others but conducting the actual research within the methodologies available to one's own discipline.

Martin Zagler went further. In his anthology, he argues for the need for interdisciplinary approaches addressing the particular issue of international tax coordination. Zagler quotes Popper's famous statement, "We are not students of some subject matter, but students of problems. And problems may cut right across the orders of any subject matter or discipline".¹² Of particular note is Zagler's point about researchers "who need to have the capacity and inclination to see beyond disciplinary, epistemological and ontological distinctions, without simply seeking to critique others from a single perspective, or to subsume all other perspectives into one".¹³ He points out that certain insights would not have been possible without the collaboration between scholars from economics, business and law. They co-authored chapters proposing various aspects for international tax coordination. It is a worthwhile ambition, yet to the surprise of these authors it seems that Zagler's book has gone largely unnoticed (seeing the few number of references).

James Alm, an influential tax scholar and economist, takes a more engaging position. He called for other than his own science to contribute to tax research with new theories so that

9. To mention a few: Fiscal Institute Tilburg, DigiTax Centre of Excellence at the University of Antwerp, the Interdisciplinary Taxation Research Group at Cardiff University, and the Horizon2020-funded projects FairTax and Coffers.

10. To mention a few: Margaret Lamb, Andrew Lymer, Judith Freedman and Simon James, *Taxation: An Interdisciplinary Approach to Research* (Oxford University Press, 2004); Martin Zagler, *International Tax Coordination: An Interdisciplinary Perspective on Virtues and Pitfalls* (Routledge International Studies in Money and Banking, 2010); Lynne Oats, *Taxation: A Fieldwork Research Handbook* (Routledge, 2012).

11. Margaret Lamb and Andrew Lymer, "Producing Good Taxation Research", in *Taxation: An Interdisciplinary Approach to Research*, ed. Margaret Lamb et al., 275-288.

12. Zagler, *International Tax Coordination*, 9.

13. Zagler, *International Tax Coordination*, 9.

we are able to measure, explain and control tax evasion.¹⁴ He recognizes that individuals are not rational as they can exhibit “a full house of behaviors”;¹⁵ people simply do not behave in the same way at all times. Models are, thus, not universally applicable. To find theories and methods that better explain tax evasion, he argues that we need to draw on many social sciences; Alm mentions psychology (which has influenced the new discipline of behavioural economics) but also sociology and anthropology.¹⁶ It is interesting that he does not mention discipline(s) at all but stays with science as a concept, perhaps consistent with the aspirations of academic economists to emulate the physical sciences.¹⁷

Focusing on methodological issues, taxation and accounting scholar Lynne Oats edited a book containing an array of suggestions on how research of taxation might be conducted.¹⁸ In the book, scholars can find inspiration on methods and theories applied across social sciences, thus encouraging different perspectives on their chosen subject. She argues that taxation is inherently interdisciplinary, yet warns us that it “is a double-edged sword: fragmentation arguably leads to dilution in terms of the wider impact of our scholarship”.¹⁹ The book is inspirational in its focus on research and analysing practices of taxation. It encourages researchers to study what is actually happening in the world given the tax systems in place.

These are just a few illustrative examples and calls for working across disciplines in tax research, although the arguments for how to work with an interdisciplinary approach vary. There have been many collaborative initiatives, yet what the actual contributions to tax scholarship resulting from such collaborations result in is less clear. These authors have eagerly searched for written output of such collaborations and found little making explicit points of what insights have been had.

The reasons might be many. Despite the many milieus consisting of scholars from various disciplines, the tradition of conducting research within well-established disciplines is difficult to change. Traditions consist of institutional challenges, such as tenure promotions and the meritocracy needed to publish in well-established journals that, to a large extent, are confined to one discipline.²⁰ We, thus, have to imagine that the insights of working across disciplines might be seldom articulated; they are confined to seminars, conferences and workshops, but also to the informal meetings at the coffee machine or in casual discussions at lunch breaks. However, the authors of this article did find a few, and some of these illustrate various types of collaborations.

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14. James Alm, “Measuring, Explaining, and Controlling Tax Evasion: Lessons from Theory, Experiments, and Field Studies”, *International Tax and Public Finance* 19, no. 1 (2012): 54-77. The authors are particularly grateful to Lynne Oats for insights on these matters.
 15. Alm, “Measuring”, 27.
 16. Alm, “Measuring”, 27.
 17. Daniel M. Hausman, “Models and Theories in Economics”, in *The Inexact and Separate Science of Economics* (Cambridge University Press, 1992 [2023]), 70-82.
 18. Oats, *Taxation*.
 19. Oats, *Taxation*, 5.
 20. Lisa M. Campbell, “Overcoming obstacles to interdisciplinary research”, *Conservation Biology* 19, no. 2 (2005): 574-577; David Budtz Pedersen, “Integrating social sciences and humanities in interdisciplinary research”, *Palgrave Communications* 2 (2016):1-6.

2.2. Concepts of working across disciplines

Disciplines often have a long research tradition. In some cases, such as law, these still mark the disciplinary boundaries today. But in younger disciplines, the content is neither fully defined nor clearly demarcated. They vary from country to country and from institution to institution, and in modern universities they increasingly serve an administrative and organizational function. History is full of influential scholars who have slightly changed their discipline by innovative research approaches. Most “disciplines” are actually already interdisciplinary. “The divisions between history and geography, or biology and chemistry, are not objective rifts to be found in the world, but classifications that provide boundaries for particular forms of activity”.²¹ The division between academics and practitioners adds another dimension to what can be considered disciplinarity. In this article, the authors take an agnostic and pragmatic approach; a discipline is defined according to how scholars we draw on are identified and by how participants in the project identify themselves.²²

There is an array of notions that at first sight seem to address what the authors are interested in. Cross-/multi-/inter-/transdisciplinary – to mention a few – each have their own meaning and connotation.²³ It is not intended to continue the profusion of jargon defining various types of workings across disciplines,²⁴ but for the aim of this article these four are used as signposts. A brief distinction between the various notions is that “crossdisciplinarity” is viewing one discipline from the perspective of another without making any changes to our own disciplinary research practice.²⁵ “Interdisciplinarity”²⁶ means integrating knowledge and methods from different disciplines, using a real synthesis of approaches. A distinction between cross-disciplinary and interdisciplinary research is that the latter requires greater cooperation and integration of knowledge and can thus generate more and new knowledge. “Multidisciplinarity” is where researchers from different disciplines work together and each draw on their specific discipline’s knowledge. Researchers juxtapose and coordinate their

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21. Martin Parker, “The Critical Business School and the University: A Case Study of Resistance and Co-optation”, *Critical Sociology* 47, no. 7-8 (2021): 1111-24.
 22. The authors are particularly grateful to Lynne Oats for insights on these matters.
 23. Researchers have also proposed to distinguish not only disciplines but also between various perspectives. Analytic approaches can be conducted multidisciplinary, for example applying accounting, economics and law whereas applying a multi-perspective is distinguishing between applying tax theory as researchers or in tax practice (cf. Binh Tran-Nam et al. “Tax Complexity and Tax Simplification: A Critical Review of Concepts and Issues” in *Tax Simplification. An African Perspective* (Chris Evans et al. eds), Pretoria: Pretoria University Law Press 2019, 8-38.
 24. Harvey J. Graff, *Undisciplining Knowledge: Interdisciplinarity in the Twentieth Century* (Johns Hopkins University Press, 2015); Julie Thompson Klein, “Typologies of Interdisciplinarity: The Boundary Work of Definition”, in *The Oxford Handbook of Interdisciplinarity*, ed. Robert Frodeman (Oxford University Press, 2017), 21-34.
 25. Another position considers cross-disciplinarity as “a gradual process in which the research group little by little moves in the direction of integration – from multi- to transdisciplinarity and which is taking place at different paces” (Jens Aagaard-Hansen, “The Challenges of Cross-Disciplinary Research”, *Social Epistemology* 21, no. 4 (2007): 426). The authors are not convinced by this proposal and have chosen a different definition for cross-disciplinarity, which addresses a superficial type of cooperation that is otherwise without a term.
 26. The UK Research Excellence Guidelines from 2021 define interdisciplinary as: “Interdisciplinary research is understood to achieve outcomes (including new approaches) that could not be achieved within the framework of a single discipline. Interdisciplinary research features significant interaction between two or more disciplines and/or moves beyond established disciplinary foundations in applying or integrating research approaches from other disciplines. Research applying an interdisciplinary approach analyzes, synthesizes and harmonizes links between disciplines into a coordinated and coherent whole.”

insights yet retain their original identity.²⁷ It is a more parallel endeavour of researchers from the different disciplines. A multidisciplinary approach draws on knowledge from different disciplines to address the same problem, yet research stays within the respective disciplinary boundaries. Finally, “transdisciplinarity” arises when researchers interact in an open discussion and dialogue, giving equal weight to each perspective and relating them to each other. Transdisciplinarity, thus, takes a more holistic approach to a given issue, and the boundaries and identities of the individual disciplines become increasingly blurred or are even abandoned. In a further perspective, transdisciplinarity means that the academic-reflexive area is left behind. Actors from non-scientific practice (activists, artists, healers, etc.) may be included in the cognitive process, thus enabling the co-production of new knowledge (e.g. through methods of participatory action research (PAR)).²⁸ Transdisciplinarity is, therefore, also associated with a specific path to practice. These are the definitions of these authors, yet there are others. For example, interdisciplinarity has also been said to enable exchanges between science and society. As Frodeman puts it, “Interdisciplinarity is the bridge between academic sophists and the rest of society.”²⁹ In his view, interdisciplinary collaboration, thus, also facilitates the formulation of policy recommendations.

These various notions of working together obviously overlap and there are certainly various proposals for differentiation in the literature. At this point, the authors would like to work with the above-mentioned levels of cooperation, which gradually increase from loose communication and exchange to comprehensive cooperation: cross-disciplinarity, multidisciplinary, interdisciplinarity, and transdisciplinarity. The following examples may illustrate these distinctions and lead to a better understanding of each notion. Examples that provide purely academic “insights” as well as some that have a more practical impact with policy “recommendations” are deliberately used.

2.3. *Crossdisciplinarity*

An example of “crossdisciplinarity” is how the same concept is used differently in different disciplines. Take reciprocity, an important notion in tax research. Within anthropology it is a well-established notion, if not fundamental to describing mutual exchange or obligation.³⁰ Marcel Mauss described a gift as a “total social phenomena” meaning that the act of giving something draws on an immense number of social and cultural aspects. The obligations of the gift are threefold; to give, to receive and to reciprocate – that is, to give again.³¹ Something given provokes reciprocity in human relationships, thereby complicating them, as the recipient feels forced to respond, starting a chain of other exchanges, dispersed with different time intervals that will govern future relations. For legal scholars, the notion of reciprocity is approached in terms of relationships between legal subjects. It can be used to describe the asymmetric communication relationship between taxpayer and tax adminis-

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27. Klein, “Typologies of Interdisciplinarity”.
 28. Stephen Kemmis and Robin McTaggart, “Participatory Action Research: Communicative Action and the Public Sphere”, in *The Sage Handbook of Qualitative Research*, ed. N.K. Denzin and Y.S Lincoln (Sage, 2005), 559-603.
 29. Robert Frodeman, “The Future of Interdisciplinarity. An Introduction to the 2nd edition”, in *The Oxford Handbook of Interdisciplinarity*, ed. R. Frodeman, J. Thompson Klein and R.C. Dos Santos Pacheco (Oxford University Press, 2017), 2-8.
 30. Marcel Mauss, *The Gift: The Form and Reason for Exchange in Archaic Societies* (Routledge, 2002 [1990]); Marshall D. Sahlins, *Stone Age Economics* (Routledge, 1972).
 31. Mauss, *The Gift*.

tration,³² but also between the lawgiver and taxpayers.³³ Discussing reciprocity in this way draws on philosophical notions where the aim is to achieve a more equal status as various institutions around tax are, by definition, unequal. Such a reciprocal relation is not a given but instead it is asked if the law itself should be presupposed to facilitate reciprocity as a desirable feat. Reciprocity may in the legal sense require a continuous need for legal and political intervention to secure a fair and equitable relation between citizens and societies and various institutions.³⁴

For a political scientist, reciprocity in tax research illustrates the taxpayers' relation to the state and connotes directly to the idea of the social contract.³⁵ The social contract theory has a long philosophical tradition, beginning in the modern sense with Thomas Hobbes and continuing through to John Rawls.³⁶ Central to it is the view that people's moral and/or political obligations depend on a fictive contract or agreement between them to shape the society in which they live. The theory assumes that people have a reason to follow the basic rules of society. While Hobbes emphasizes the security argument and Locke the importance of liberty, other thinkers underline the idea of an equal exchange of rights and duties. In relation to taxation, this means that people who pay taxes have a right to receive something in return (principle of reciprocity). This does not mean a financial transfer, but a good that they value, such as security, freedom or social welfare. The simple example of reciprocity illustrates that in discussions across disciplines the authors have to be careful to remember how concepts are defined within each author's own tradition but also to inquire how the authors' colleagues within others define it.

2.4. Interdisciplinarity

Interdisciplinary research can, at its best, produce results that are more than the sum of its different parts and produce insights hitherto not understood by a single discipline.³⁷

An example of interdisciplinarity is how an established discipline takes on a hitherto new research field. An anthropological perspective to the field of taxation has been argued to do this as its very approach to tax issues can be said to be interdisciplinary.³⁸ Anthropological theories and methods have been proposed to encourage more interaction between humanities and social sciences. In such a collaboration, one could search for human common ground in tax issues. Silvestri argues that anthropology comes out as the way to be interdisciplinary with its holistic approach to research issues. Anthropological perspectives can, for example, be used as a lens through which to explore the nature of citizenship, moral and

32. Hans Gribnau, "Taxation, Reciprocity and Communicative Regulation", *Tilburg Law Review* 20 (2015): 191-212, <http://booksandjournals.brillonline.com/content/journals/10.1163/22112596-02002009>.

33. Hans Gribnau, "Equality, Legal Certainty and Tax Legislation in the Netherlands – Fundamental Legal Principles as Checks on Legislative Power: A Case Study", *Utrecht Law Review* 9, no. 2 (2013): 52-74, accessed 2 September 2016, http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2244793.

34. Gribnau, "Equality, Legal Certainty", 184.

35. See John D'Attoma, "More Bang for Your Buck: Tax Compliance in the United States and Italy", *Journal of Public Policy* 40, no. 1 (2020): 1-24, <https://doi.org/10.1017/S0143814X18000302>.

36. Mehmet Kanatli, *Private Property, Freedom, and Order: Social Contract Theories from Hobbes to Rawls* (Routledge India, 2021).

37. Ken Starkey and Paula Madan, "Bridging the Relevance Gap: Aligning Stakeholders in the Future of Management Research", *British Journal of Management* 12, no. 1 (2001): S3-S26.

38. Paolo Silvestri, Anthropology of Freedom and Tax Justice: Between Exchange and Gift. Thoughts for an Interdisciplinary Research Agenda, *MPRA Paper* No. 67644 (2015), <https://iris.unito.it/handle/2318/1527128>.

economic value³⁹ or how fiscal systems are implicated in historical, present and potential political shifts and matters of justice.⁴⁰ Such a perspective allows for an investigation of taxation at different levels of society: micro-, meso- and macro-.⁴¹ A micro perspective focuses on actors/stakeholders and how they relate to taxes and taxation in everyday life. Questions may, for example, explore the considerations of a compliant taxpayer compared to those of someone who avoids and evades taxation.⁴² Both sets of considerations may refer to what an economist might describe as individual economic maximization but, in addition, the taxpayer who shuns taxation refers to very different experiences with social institutions than the compliant taxpayer does. A meso-view analyses the social processes – the relations that taxation creates and maintains. This view directs focus towards social institutions in a given tax jurisdiction that indirectly play a role in people’s decision to pay tax or not.⁴³ Finally, tax compliance research is an example of a macro approach, which allows for combining the actions and considerations of individual actors and the role of societal institutions into concepts.⁴⁴ Through this perspective, the focus changes to address more broadly the role tax plays in a given society; the tax culture.⁴⁵ In many developing countries, ideas about the “social contract”, something that often steers tax research debates when a broader perspective on tax is applied,⁴⁶ are virtually non-existent.⁴⁷

Interdisciplinarity can also be articulated within a discipline. Simon-Almendal, professor of tax law, proposes an “interdisciplinary legal method”.⁴⁸ She writes that recognizing the contemporary societal challenges of globalization, digitalization and economic complexities using contemporary law makes for a different approach. The interpretation of her writing of these authors is that the existing law is not enough; today’s legal quandaries develop

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39. Nicolette Makovicky and Robin Smith, “Introduction: Tax Beyond the Social Contract”, *Social Analysis* 64, no. 2 (2020): 1-17, <https://doi.org/10.3167/sa.2020.640201>.
 40. Chris Hann, “Taxation and the Polanyian Forms of Integration in Socialist and Postsocialist Hungary”, *Economic Anthropology* (2023): 6-17, <https://doi.org/10.1002/sea2.12288>.
 41. Lotta Björklund Larsen, “Skatteantropologi. Ett nytt vetenskapligt perspektiv på ett klassiskt fält”, [Anthropology of Tax. A new scientific perspective on a classic field], *Skattenytt* 4 (2020): 153-171.
 42. Lotta Björklund Larsen, *A Fair Share of Tax: A Fiscal Anthropology of Contemporary Sweden* (Palgrave Macmillan, 2018), accessed 1 Feb. 2020, <https://library.oapen.org/handle/20.500.12657/28120>.
 43. Anna-Riikka Kauppinen, “God’s Delivery State Taxes, Tithes, and a Rightful Return in Urban Ghana”, *Social Analysis* 64, no. 2 (2020): 35-58, <https://doi.org/10.3167/sa.2020.640203>; Kyle Willmott, “Taxes, Taxpayers, and Settler Colonialism: Toward a Critical Fiscal Sociology of Tax as White Property”, *Law and Society Review* 56, no. 1 (2022): 6-27.
 44. Miranda Sheild Johansson, “Complying in the ‘Right’ Way: Competing Fiscal Rationales in Highland Bolivia and the Problem of ‘Compliance in Tax Studies’”, in *Compliance. Culture and Networks of Accommodation*, ed. W. Rollason and E. Hirsch ed. (Berghahn Books, 2023), 151-169.
 45. Assaf Likhovski. “Chasing Ghosts: On Writing Cultural Histories of Tax Law”, *UC Irvine Law Review* 1, no. 3 (2011): 843-892. Michael A. Livingston, *Tax and Culture. Convergence, divergence, and the future of tax law* (Cambridge University Press, 2020); Birger Nerré, “Tax Culture: A Basic Concept for Tax Politics”, *Economic Analysis and Policy* 38, no. 1 (2008): 153-167; OECD, *Building Tax Culture, Compliance and Citizenship. A Global Source Book on Taxpayer Education* (OECD Publishing, 2021).
 46. Isaac William Martin, Ajay K. Mehrotra and Monica Prasad, “The Thunder of History: The Origins and Development of the New Fiscal Sociology”, in *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective*, ed. I.W. Martin, A.K. Mehrotra and M. Prasad (Cambridge University Press, 2009), 1-28; OECD, *Building Tax Culture*; Hans Gribnau, “Voluntary Compliance Beyond the Letter of the Law Reciprocity and Fair Play”, in *Building Trust in Taxation*, ed. B. Peeters, H. Gribnau and J. Badisco (Intersentia, 2017), 17-49; Lind and Avi-Yonah, *Taxation, Citizenship and Democracy*.
 47. Oliver Owen, “Tax and Fiscal Practice: Interrogating the Meaning and Use of Formality”, *Politique africaine* 151, no. 3 (2018): 5-15. Johanna Mugler, Miranda Sheild Johansson, and Robin Smith, eds., *Anthropology and Tax: Ethnographies of Fiscal Relations* (Cambridge University Press, 2024).
 48. Teresa Simon-Almendal, “Det inomvetenskapliga gränsöverskridandet” [Crossing boundaries within science] *Stiftelsen Juridisk Fakultetslitteratur* 1 (2023): 165-178, <https://doi.org/10.53292/53e4102f.a7b9031e>.

due to conflicts between different legal regulations, for systems adapted to other realities and for internal incoherences. All these were developed for other times, for other worlds. Resolving such issues requires a blend of various ruling institutions, integrating scientific disciplines.⁴⁹ This interdisciplinary method requires legal scholars to look beyond the legal framework to resolve contemporary challenges.

At the end of the remarks on interdisciplinary cooperation, a view should be added that brings in the experiences of one of these authors. This previous research group, also composed of several disciplines, dealt with local self-regulation in contexts in which supralocal statehood exists in the form of weak penetration.⁵⁰ The very different conceptions of science and methodological practices exemplified the necessity of agreeing on a common scientific basis, as fundamental concepts such as state and weak statehood, self-regulation and civil society were debated. In the discussion of the concept of the state, it became clear that a weak state is not necessarily a deficient state, but can be understood as a context. The term “restrained statehood” was proposed for the situation of a partial voluntary restraint of state action. It was thus helpful to include theoretical concepts that were already interdisciplinary in their design. These included historical institutionalism (path dependency) and the governance approach.⁵¹ The productive experiences in the application of these concepts also allowed an adaptation to the Fiscal Citizenship Project. This applies, in particular, to the theorem of path dependency, which has been incorporated into the project’s central hypotheses, as will be shown below.

2.5. *Multidisciplinarity*

Some years ago, Marjorie Kornhauser advised the American IRS to establish a multidisciplinary unit dedicated to compliance concerns.⁵² As the issue of (tax) compliance is researched by many scientific disciplines, she proposed that policy suggestions drawing on various approaches would enhance the possibility of IRS personnel accepting and adopting new policies:

Knowledge in motivational and behavioral aspects of taxpayer compliance draws from a variety of fields including law, psychology, political science, and economics. Some of this research is specific to tax; other research deals with laws that have similar compliance issues, such as recycling, while some concern compliance generally – such as research regarding the role of shaming. Still other research is not directly related to law but is relevant to tax compliance because it involves cognitive behavior generally, such as education (how people learn), political science (what makes people vote for certain candidates/policies), moral philosophy/reasoning (stages of moral reasoning), and marketing/advertising (issues of vital concern to tax: framing, trust, and loyalty).⁵³

49. Simon-Almendal, “Crossing boundaries within science”.

50. Rene Pfeilschifter, Hans-Joachim Lauth, Doris Fischer, Eberhard Rothfuß, Andreas Schachner, Barbara Schmitz and Katja Werthmann, “Local Self-Governance in the Context of Weak Statehood in Antiquity and the Modern Era. A Program for a Fresh Perspective”, *LoSAM Working Papers* 1 (2020), <https://doi.org/10.25972/OPUS-20737.0>.

51. Dieter Neubert et al., *Local Self-Governance and Varieties of Statehood: Tensions and Cooperation* (Springer, 2022).

52. Marjorie Kornhauser, “A Tax Morale Approach to Compliance: Recommendations for the IRS”, *Florida Tax Review* 8, no. 6 (2007): 599-634, accessed 29 August 2014, http://heinonlinebackup.com/hol-cgi-bin/get_pdf.cgi?handle=hein.journals/ftaxr8§ion=27.

53. Kornhauser, “A Tax Morale Approach”, 678.

Finding acceptance for new policies illustrates the encyclopaedic nature of multidisciplinary working.⁵⁴ Rather than integrating theories and methods, it is the results from various studies that are of importance. Such an environment is populated with scholars from various disciplines who work autonomously.⁵⁵

2.6. Transdisciplinarity

Finally, transdisciplinarity is an approach that looks beyond the social sciences and integrates natural sciences in a humanist context. Thus are the traditional boundaries transcended between different faculties organizing disciplines.⁵⁶ One example of applying transdisciplinarity starting out from a legal perspective is the work of legal scholar Van de Vijver. In one article, she applies complexity theory (taken from natural science) to explain constitutional limits to international double taxation, finding that the role of judges, tax administrations and lawyers should not be underestimated in legislation procedures.⁵⁷ Furthermore, such an approach recognizes the everyday complex life of taxpayers: they do not adhere only to the law, but also to economic and ethical systems. In another article, she teams up with psychologist Decuypere to explain the extensive tax fraud in Belgium out of a fairness perspective as developed in organizational psychology. From such a perspective, the difference between individual perception of fairness and the system’s juridical fairness can be noted.⁵⁸

2.7. Concluding typological reflections

Above, the various possibilities have been shown for collaboration across disciplines that exist in the field of tax research and beyond. Different levels and intensities of collaborative research have emerged, all with their own justifications, advantages and difficulties. Table 1 summarizes the different types of cooperation.

Table 1 – Different forms of disciplinary cooperation

Disciplinary studies	:	are based on the theoretical and methodological self-understanding and knowledge of a single discipline
Crossdisciplinarity	:	views one discipline from the perspective of another
Multidisciplinarity	:	occurs when researchers from different disciplines work together and each draw on their specific discipline’s knowledge
Interdisciplinarity	:	means integrating knowledge and methods from different disciplines, using a real synthesis of approaches
Transdisciplinarity	:	arises when researchers interact in an open discussion and dialogue, giving equal weight to each perspective and relating them to each other

In section 3., the insights are structured following the proposal, namely: “What theoretical resources can help us in evaluating and valuing this sort of research? And what methods,

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54. Klein, “Typologies of Interdisciplinarity”.
 55. Lamb and Lymer, Producing Good Taxation Research, 281.
 56. Jay H. Bernstein, “Transdisciplinarity: A Review of Its Origins, Development, and Current Issues”, *Journal of Research Practice* 11, no. 1 (2015); Frédéric Darbellay, “Rethinking Inter- and Transdisciplinarity: Undisciplined Knowledge and the Emergence of a New Thought Style”, *Futures* 65 (2015): 163-174.
 57. Anne van de Vijver, “Constitutional Limits on International Double Taxation. The Perspective of Complexity Theory”, in *Liber Amicorum Bernard Peeters* (Knops, 2022), 32-43.
 58. Anne Van De Vijver and Anouk Decuypere, “Tax fairness in Belgium: the perspective of organizational psychology”, *Tijdschrift voor fiscaal recht* 614 (2022): 51-55.

tools and approaches are available to assist with making sense of the complex and messy dynamics of these collaborative research practices?”⁵⁹

3. Going into The Research Practice: The Concept of Fiscal Citizenship

3.1. Basic notions and perspectives

Communication difficulties are inevitable in cooperation across disciplines, due to the fact that “foreign” expertise is difficult to understand and cannot be conveyed quickly. First of all, this concerns the use of terms. Are the terms unfamiliar or are they used in differing senses, or do they associate different things? Sartori⁶⁰ clearly points out this problem in his “Guidelines for Concept Analysis”:

Clear thinking requires clear language. In turn, clear language requires that its terms be explicitly defined.

In the Fiscal Citizenship Project, there was an attempt to find a common language about central research terms. This is possible either with the specific definition of known terms or the creation of new terms and concepts. The aim was, therefore, to use terms that are defined in such a way that they make comprehensible the empirical phenomena in the disciplines involved.

How to begin defining what the actual subject for investigation was proved challenging. How can fiscal citizenship be defined? And where and when could this definition be used? Some researchers needed a strict definition up front in order to articulate questions, whereas others saw a definition of fiscal citizenship emerging as a result of the empirical research. In working on a definition, it was decided to employ a multidisciplinary procedure, which emerged, to some extent, as a relay. This open research access enabled different approaches, which were pursued in a complementary way. In roundtable discussions with knowledgeable informants, an “inductive” path was chosen, while the theory group took a “deductive” approach that synthesized considerations from different disciplines. Independently, parallel studies and experiments drew on the state of their respective disciplines. These insights were used in different ways when constructing and articulating questions for the project’s large-scale survey. To clarify the fundamental scientific-theoretical perspectives, the difference between deductive and inductive will first be explained.

The approaches of defining the concept are rooted in different scientific traditions. The deductive approach is close to the scientific understanding that is characteristic of the natural sciences. According to this, hypotheses or statements are derived from theoretical considerations, premises and axioms, which are then tested in an empirical investigation. The research project does not follow the path of empirical testing, but rather a scientific-theoretical foundation. A conclusion is deductively valid if it follows logically from the premises of the theoretical considerations. The truth or plausibility of the premises and assumptions determines the truth of the deductively derived conclusion, in the case of this project, the definition of fiscal citizenship.

59. Keri Facer and Kate Pahl, *Valuing Interdisciplinary Collaborative Research: Beyond Impact* (Policy Press, 2017), 2.

60. Giovanni Sartori, “Guidelines for Concept Analysis”, in *Social Science Concepts. A Systematic Analysis* ed. G. Sartori (Sage, 1984), 22.

Induction, on the other hand, means gaining a more general insight from observed and interpreted phenomena. The empirical observations are merely structured by general categories and are open to further insights that occur in the process of observation. The theoretical understanding of a concept is thus made more precise. Through generalization, rules or axioms or – as in our case – the meaning of terms, can be inferred. The extent to which this understanding extends beyond the specific study would have to be examined in further similar studies. However, the inductively obtained result can also serve as a starting point for a deductive investigation in which this finding then leads to a systematic and representative empirical test. The inductive approach would then be exploratory in nature.

These considerations make it clear that the research group does not see the two approaches as competing, but rather as complementary. This possibility of combining both strategies is evident in the quantitative empirical study, which illustrates another approach. Legal research is largely deductive, closely linked to the law of the country in question.

3.2. Fiscal belonging: The result of an inductive and multidisciplinary approach to fiscal citizenship

Fiscal citizenship as an *emic*⁶¹ notion does not exist; it is an analytical concept and not well known outside the realm of tax research. For the qualitative minded researchers in the research group, the aim was to define the concept inductively. This approach articulated questions in relation to previous definitions in academic work where fiscal citizenship commonly describes the relationship people have to the state through paying taxes and the ensuing relationships: between citizen and state and between fellow citizens. In roundtables and interviews, it was explored how educated migrants viewed taxes and being taxed, as well as notions of home and citizenship. Yet, informants’ views on taxes did not relate to citizenship; instead the prevalent view was better explained as a sense of belonging to society, community and culture. Time residing in a country mattered and tax was in various ways articulated in relation to feeling at home.

This was a surprise. The qualitative minded researchers, thus, dove back into the literature but also related it to the empirical findings and the reality. One plausible explanation was that the concept of fiscal citizenship derives largely from American legal scholarship.⁶² Perhaps “fiscal citizenship” was coined because jurisdiction for tax is much more closely entwined with citizenship in the US than in other countries? Being an American citizen is strongly associated with the duty of submitting information about income to the IRS, regardless of where in the world the citizen resides. Thinking beyond the US tax system and its idiosyncratic requirements, fiscal citizenship might be more difficult to articulate for migrants that have arrived in a country for manifold reasons – for work, fleeing war, staying on after completing an education, for love, etc. Another plausible explanation could

61. In qualitative research, there is a distinction between the *emic* approach and the *etic* approach. The *emic* approach is the insider’s perspective looking at the beliefs, values, and practices of a particular culture from the perspective of the people who live within that culture. This approach aims to understand the cultural meaning and significance of a particular behaviour or practice, as it is understood by the people who engage in it. Contrast this with the more analytical *etic* approach. This is the outsider’s or researcher’s perspective. This approach tends to focus on the observable behaviours and practices of a culture, and aims to understand them in terms of their functional or evolutionary significance.

62. See, for example, Ajay K. Mehrotra, *Making the Modern American Fiscal State: Law, Politics, and the Rise of Progressive Taxation, 1877-1929* (Cambridge University Press, 2013); Ajay K. Mehrotra, “Reviving Fiscal Citizenship”, *Michigan Law Review* 113, no. 6 (2015): 943-972.

be globalization. It is increasingly common to live and work in several countries and pay tax in the country of residence despite being a citizen elsewhere. As an example from the ethnographic interviews, one South-African informant, Jeff,⁶³ who has resided in the United Kingdom for many years, said: “It must be a challenge for so-called global citizens/people who moved to different countries to develop a sense of fiscal citizenship.”

Migrants may have contributed to their adopted society by paying taxes for a long, long time, yet have not been classed as citizens or obtained citizenship. The qualitative minded researchers, thus, saw a need to expand the understanding of citizenship beyond the formal/legal domain. Interpreting the ethnographic interviews carried out as part of the project, these researchers saw a need to expand the understanding of citizenship beyond the formal/legal domain to better conceptualize taxpayers’ – including the many non-citizens who work and live in other countries than where they hold passports – views on complying with taxes. Drawing on stories of migrants, the notion of “fiscal belonging” is proposed.⁶⁴ The inspiration came from the literature on belonging.⁶⁵ In relation to fiscal citizenship, the term “fiscal belonging” articulates migrants’ relationship with tax in another way. This insight draws on other disciplines’ research of fiscal citizenship, yet with the inductive approach using qualitative methods exploring migrants’ views on taxes allowing this new concept of “fiscal belonging” to be proposed. Four facets of belonging are proposed: work, family, (social) acceptance and (political and cultural) values. These facets were developed with a specific group of taxpayers in mind, that of migrants, but these facets do not exclude citizens writ large. It might be interesting to explore whether natives, in the sense of citizens that have never moved between countries, have a different relationship with tax in the sense of belonging.

3.3. Conceptualizing fiscal citizenship: A deductive and interdisciplinary approach

A concept of fiscal citizenship was developed through interdisciplinary deductive work and published as Working Paper No. 2 – Conceptualizing Fiscal Citizenship.⁶⁶ It was found that the term fiscal citizenship had rarely been used in the previous literature, and when it was it was without a precise definition. While economists and accountants focus on analysis of tax compliance, political research discusses the term “citizenship” without dealing with taxes. Taking an interdisciplinary approach, the authors aimed to build a bridge between different disciplinary discussions by developing a joint concept of “fiscal citizenship”.

Discussion on the economic side alone showed that an interdisciplinary approach had already been established over time. After the classical economic approach, successive extensions such as the social psychological approach, as well as sociological and political science perspectives, were integrated into the slippery slope framework. All in all, these approaches remained bound to a causal understanding, even if they emphasized that tax compliance can now be explained most appropriately in an interdisciplinary way. Moreover, it continued to adhere essentially to the vertical link between the state and the citizen.

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63. All informants are anonymized. Jeff has thus another name.
64. Lotta Björklund Larsen and Lynne Oats, *Fiscal Belonging: Social Perspectives on Taxation and Migration* (Palgrave Macmillan, forthcoming).
65. In this work, inspiration came primarily from the work by sociologist Nira Yuval-Davis, *The Politics of Belonging: Intersectional Contestations* (SAGE Publications, 2011).
66. Charlotte Schmidt, Eva Matthaei and Hans-Joachim Lauth, *Working Paper No. 2 – Conceptualizing Fiscal Citizenship* (The Fiscal Citizenship Project, 2023), <https://fiscal-citizenship.com/publications/working-papers/>.

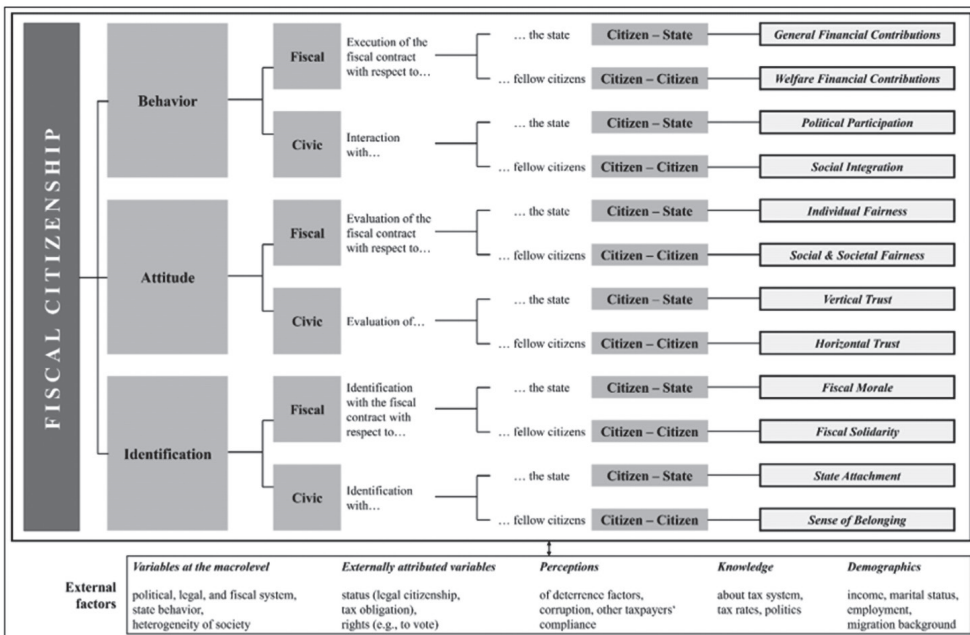
Discussion of citizenship in the discourse of political science remained committed to its own discipline and can be located in different traditions. Overall, three forms of citizenship can be identified, which are associated with a legal, a behavioural and an identity component. A further connection to a closer definition of fiscal citizenship was offered by the idea of the social contract, which has been developed in political philosophy. In the related discussion, taxes and the idea of reciprocity have been included. Equally, the structure of the relationship between the state and the citizen has now been extended to include the relationship between fellow citizens.

In the definition of fiscal citizenship proposed within this approach, the researchers took up the features that made the concept comprehensible and concretized it. Causal references were not used here. Causes and independent factors, on the contrary, are part of a research programme in which the intensity and manifestation of fiscal citizenship are investigated. Accordingly, all factors that were external to the concept were removed from the definition. This also included the legal context and had its meaning when the explanatory perspective became relevant. Based on the outlined understanding, the following definition is proposed:

Fiscal citizenship comprises the behaviors, attitudes, and identifications of citizens towards the state, and towards their fellow citizens which arise through the payment of taxes and are based on the idea of reciprocity.⁶⁷

In the further unfolding of the definition, the methodological instrument of the concept tree was used. Here, a distinction is made between a narrow and a broad understanding of fiscal citizenship and the path to operationalization is outlined.

Figure 1 – The concept tree of fiscal citizenship



Source: Charlotte Schmidt and Eva Matthaehi, “Conceptualizing fiscal citizenship”, in *Taxation, Citizenship and Democracy in the 21st Century* (Edward Elgar Publishing, 2024), 53–81.

67. Schmidt and Matthaehi, “Conceptualizing Fiscal Citizenship”.

The interdisciplinary approach enabled the formation of a multidimensional concept of fiscal citizenship that is limited to the definitional features and distinguishes it from causal models. This facilitated a systematic examination of causal effects and prevented them from being mixed with definitional features. At the same time, the concept of the citizen was plausibly expanded to include the dimension of taxes, which had previously been in the background, by including the reciprocity of the social contract. The definition and the concept tree linked to it not only enabled a systematic differentiation of the concept, but also made it possible to precisely compare and locate other concepts of fiscal citizenship and their content-related characteristics. In this way, links between different approaches could be identified more clearly and the results could be related to each other.⁶⁸

3.4. Surveying fiscal citizenship: A deductive and inductive interplay

The focus here was to describe and define fiscal citizenship from the hitherto neglected perspective of the individual taxpayer. It was a quantitative approach whereby researchers combined a deductive analysis of issues from theory with an inductive empirical approach.⁶⁹ Since it has never been attempted to measure fiscal citizenship, the researchers developed their own survey instrument. This involved bringing dimensions of citizenship found in research literature to the area of taxation, and included a broad collection of items that were then used to measure relevant aspects of fiscal citizenship. A final set of 61 items was included in a survey conducted in 2023 providing responses from a random sample of 4,670 adult residents of Canada, Germany and the United Kingdom who were representative both across gender and the three countries. The survey was conducted online by a market research firm and consisted of demographic questions, including migration issues, a quantitative section and shorter section with open-ended questions. The quantitative section consisted of numerous questions where respondents were asked to rate, on a so-called Likert scale, their level of agreement with statements on topics including: their views on respective national tax administrations, their standpoints on tax payment and spending, their views on the morality of paying tax, and their opinions on compatriots' willingness to pay tax, etc.

Using the method of exploratory factor analysis (EFA),⁷⁰ a data-driven approach, researchers looked for dimensions that were not present in theory but could be found in empirical observations. According to the results of the EFA, fiscal citizenship consists of 20 items that can be classified into four dimensions. The dimensions identified by EFA were theoretically meaningful. Based on their expertise, the researchers were able to find meaningful theoretical constructs that logically link the items assigned to a common dimension. The four dimensions of the fiscal citizen were identified as: voice, contribution, social exclusion and tax compliance. In addition, the dimensions of voice and contribution can respectively be

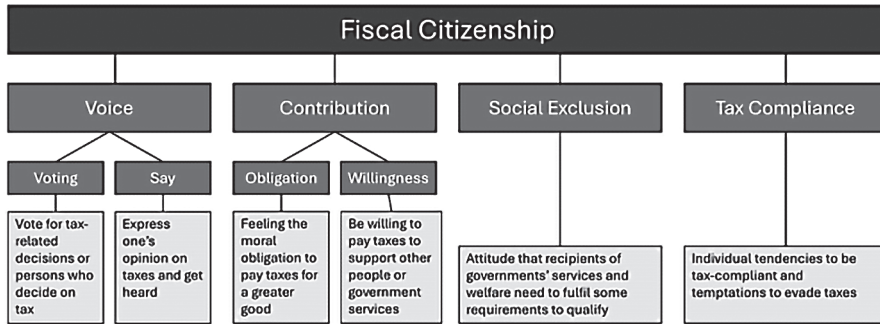
68. "The separation between internal concept components and external influencing factors on the one hand and the integration of vertical and horizontal relationships and the domains of behavior, attitude, and identification into one overarching concept extends the view on the willingness to pay taxes by including novel aspects derived from citizenship concepts (political participation, national pride, civic engagement, generalized trust, sense of belonging, and solidarity), that have previously not been considered. This allows us to evaluate fiscal citizenship on a superordinate level and discuss it in greater detail" (Charlotte Schmidt, Eva Matthei and Hans-Joachim Lauth, *Working Paper No. 2*, 34.)

69. Jonathan Farrar, Oliver James, Kim-Lee Tuxhorn and Josef Wunderlich, *Working Paper No. 5 – Understanding Migrants' Willingness to Pay Income Taxes: A fiscal citizenship perspective* (The Fiscal Citizenship Project, 2023).

70. EFA is an explorative statistical analysis that finds underlying dimensions within a pool of items that are supposed to measure a single latent construct.

divided into two sub-dimensions: voice – vote and say; and contribution – obligation and willingness. A cross-national comparison revealed almost exactly the same dimensions in all three countries, despite their different political systems, histories and cultures, indicating similar perceptions of fiscal responsibilities and rights in these nations.

Figure 2 – The concept of fiscal citizenship: The quantitative approach



Source: Authors' work together with Charlotte Schmidt.

The dimension of “voice” refers to taxpayers' desire to participate in and influence tax policy decisions. It encompasses not only the right to participate, but also the active exercise of that right in a variety of ways, including voting and public protest. The “contribution” dimension is similar to a republican understanding of participatory citizenship in the tradition of Hannah Arendt,⁷¹ which emphasizes paying taxes as a civic duty and an active exercise of citizenship. It reflects a perception of moral obligation, civic responsibility and a willingness to pay taxes for the common good. The dimension of “social exclusion” describes the attitude that access to government services and benefits should be restricted by some requirements for recipients, such as a certain period of residence in the country, paying taxes or having citizenship. The identification of this dimension was surprising and contrasted with the existing framing of identification and belonging, which were central figures in the other approaches mentioned. However, social exclusion could be understood as the opposite of identification and belonging in a category ranging from exclusion to inclusion or from not belonging to belonging. The micro-level view emphasizes the negative pole, while the literature emphasizes the positive connotation. The dimension of “tax compliance” covers one of the most prominent issues in the research field and captures behaviours and attitudes related to fulfilling tax obligations or the temptation to evade taxes.

3.5. A legal perspective on fiscal citizenship

The legal position on the understanding of fiscal citizenship focuses on the simple issue of citizens' obligations to the state. As Edward Zelinsky stated:

71. Hannah Arendt, *Crises of the republic: Lying in politics, civil disobedience on violence, thoughts on politics, and revolution* (Houghton Mifflin Harcourt, 1972).

The answer, I argue, is to be found in the emerging notion of ‘fiscal citizenship’, an individual’s obligation to support the national political community of which she is a member, even if living outside the borders of that nation.⁷²

These facts and obligations also apply to citizens living outside the country under current US tax law. Membership refers to the legal status of citizenship:

From the vantage of fiscal citizenship, an individual’s permanent home is a political community to which that individual, by virtue of his membership in that community, owes an obligation of tax support in accordance with his ability to pay wherever that individual may live.⁷³

However, the obligations also apply to persons who are liable to pay tax in the country but who are not citizens of that country. Now, as with the deductive approach, we can also include those whose only defining characteristic of fiscal citizenship is the payment of taxes under the status of fiscal citizenship. But citizenship in the legal sense means much more. Citizenship is the status of a person recognized by the law of a country to which they belong. Recognition by a state as a citizen generally entails recognition of civil, political and social rights not afforded to non-citizens. This draws attention to the fact that in a heterogeneous society, we distinguish between two statuses of persons with fiscal citizenship. One group status covers those who have full (legal) citizenship and is further specified by this attribute. The other group status covers persons who are not legally citizens, as is possible in the case of migrants, but who possess an attribute such as a work permit, the right to social welfare, etc.⁷⁴ In the first case, fiscal citizenship can be used to denote a regular subtype of citizen. In the second case, one could possibly speak of a reduced subtype that does not have all the defining characteristics of a citizen. However, even this attribution is not correct, since essential components of citizenship are missing. One must, therefore, assume a hybrid understanding, since a specification of a civic characteristic (fiscal citizenship) is associated with a person who does not have citizenship status.

The problem in using the term “fiscal citizenship” is that the research group uses it to capture and designate both groups equally. Both citizens and non-citizens have fiscal citizenship status. As this is an important distinction, the group needed to take the legal perspective into account. In the case of non-citizen migrants, for example, one could ask whether fiscal citizenship can be an important step towards full citizenship. After all, this group makes a material contribution to the community but is not granted a say in how the taxes are spent.

Within the framework of traditional application of the law, the influence of other research methods is limited for good reason. The fact that the application of law makes use of genuinely legal methods to solve legal issues is not a deficit but a prerequisite for ensuring that legal questions can be answered with relative certainty, clearly and predictably. Only in this way can the legal system fulfil its central task of stabilizing normative behavioural expectations.⁷⁵ Nevertheless, the law can benefit from an external perspective. In this way, neighbouring disciplines can hold a mirror up to legal science and, thus, reveal evaluations and prejudices that remain hidden in the routine of applying the law. This applies, for example,

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72. Edward A. Zelinsky, “Defending US Citizenship-Based Taxation in Theory and in Practice: An Essay on Fiscal Citizenship in a FATCA World”, *Cardozo Legal Studies Research Paper* 45 (2024).
73. Zelinsky, “Defending US Citizenship-Based Taxation”, 7.
74. Mats Tjernberg, “The economy of undocumented migration: Taxation and access to welfare”, *European Journal of Migration and Law*, 12(2), 149-171 (2010), <https://doi.org/10.1163/157181610X496858>.
75. Niklas Luhmann, *Das Recht der Gesellschaft* (Surkamp Taschenbusch Verlag, 1993), 124.

to the economic conclusions of tax-law-system decisions or to ethical judgements behind the current tax law.

At least from the perspective of German (but also of British and Canadian) tax law, the concept of fiscal citizenship is of only very limited value. The idea of fiscal citizenship is closely linked to the US tax law system and tax law thinking. US tax law ties unlimited tax liability (primarily) to US citizenship. This means that US citizens must subject their worldwide income to US income tax even if they earn their income (exclusively) outside the United States and neither maintain their domicile nor have their habitual residence there. Almost all other tax jurisdictions take a completely different view. For example, a German citizen can evade tax access by the German tax authorities if they leave Germany. In this case, they are subject to national tax access only with their remaining domestic income. The income generated in their (new) country of residence or domicile, on the other hand, is exempt from German income tax liability (subject to temporary transitional arrangements to prevent tax evasion).

To escape US tax liability, however, one must give up citizenship. There is thus an indissoluble link between citizenship and tax liability. From a treaty theory perspective, the broad scope of tax liability raises particular problems of legitimacy. These can be answered or satisfactorily resolved by assuming that tax liability is the price of nationality. To justify this, reference can be made to the advantages of US nationality, for which there is high demand worldwide, regardless of the associated tax implications.

From the perspective of other tax jurisdictions, however, the scope of the US tax liability must appear to be an unreasonable imposition that is difficult to accept. In these cases, the specifically US-American problem does not even arise because outside the United States, the connection between tax access and the taxpayer is much closer: Canadian, German or British taxes are paid by those who, as residents or foreigners (as (fully) taxable persons), have a domicile in Canada, Germany or the United Kingdom, have their usual place of residence there or, as (partially taxable persons), earn income in Canada, Germany or the United Kingdom. Tax liability is therefore not the price for intangible (abstract) advantages of nationality, but is owed due to the fact that there is currently a close territorial connection between the taxpayer and a state that imposes the tax liability.

An import of the theory of fiscal citizenship into other tax jurisdictions, thus, fails due to the fundamental differences that exist between US tax law and other tax jurisdictions. However, the concept may provide food for thought insofar as it reminds us of the exchange relationship between tax liability and state services.

From a legal point of view, the citizen has rights and duties, which, however, are only understood in an abstract sense as a contract, but not in a material sense. The classification of the tax as a contract broadens the view from the pure revenue side to the expenditure side. This is, for example, unusual for German tax law scholarship. The latter discusses questions of tax justice, but completely ignores the counterpart of the state. For example, a tax can also be unjust and unconstitutional even if the respective burdened group of taxpayers is the main beneficiary of government spending. In pure black-letter research, this position remains. However, in examining further questions of the legitimation and acceptance of tax laws, the inclusion of considerations of the idea of “contract” proves helpful. The concept of the contract-theoretical approach could be a good starting point for discussing questions of inclusion of social groups such as migrants. This raises the question of what constitutes just

tax law. A final issue intrinsic to the legal system is whether it is capable of enforcing tax rules fairly; how can “fair taxation” be accomplished for all taxpayers, regardless of their citizenship?

3.6. Discussion

An overview of the research group’s various attempts to define the concept of fiscal citizenship from different disciplinary perspectives reveals, at first glance, different results. This means that the stage of cross-disciplinarity has been reached, where the individual disciplines involved can now perceive and understand the perspective of the other research. However, some of the findings are already at the level of multidisciplinary, as the individual projects have already collaborated across disciplines and the canon of literature also overlaps. At this point, it is possible to deepen this level of multidisciplinary collaboration and relate the different findings (see Table 2).

Table 2 – “Fiscal citizenship”: one term; four approaches

Deductive approach	:	Fiscal citizenship comprises the behaviours, attitudes, and identifications of citizens towards the state, and towards their fellow citizens, which arise through the payment of taxes and are based on the idea of reciprocity
Quantitative approach	:	Four significant factors representing fiscal citizenship are identified: fiscal citizen voice, fiscal citizen contribution, fiscal citizen social exclusion and fiscal citizen tax compliance
Inductive approach	:	Instead of fiscal citizenship, the notion of “fiscal belonging” articulates migrants’ relationship with tax. Four facets, partly overlapping, of fiscal belonging are proposed: work, family, (social) acceptance and (political and cultural) values
Legal approach	:	The legal position on the understanding of fiscal citizenship focuses on the simple issue of citizens’ obligations to the state

Source: Authors

Although the definitions appear to be different, there are a number of similarities, particularly in the first two approaches listed in Table 2, which start with different categories. The basic dimensions of citizens’ behaviour, attitudes and identification with the state can be found in these definitions. The results of the quantitative approach are reflected in the sub-dimensions of the deductive approach. Thus, fiscal citizen voice corresponds to political participation, fiscal citizen contribution to financial contribution, and fiscal citizen tax compliance to the sub-dimension fiscal morale. Even fiscal citizen social exclusion finds a categorical correspondence with identification with fellow citizenship, albeit in the negative form of exclusion.

Many of the sub-dimensions and categories addressed are also found in the narratives of the inductive approach, suggesting a preference for understanding the concept in terms of “belonging”. However, belonging is also found in the concepts already mentioned, although not as a primary feature. The aspects discussed under belonging are covered there by the categories of identification and exclusion, as well as sense of belonging and political participation (voice).

This idea of belonging can also be found in the legal concept of fiscal citizenship, as Richard Bellamy points out:

Membership is at the heart of citizenship. To be a citizen is to belong to a given political community.⁷⁶

The right to political participation is included in the legal understanding of citizenship. Discussions of the rights and duties of citizens address the moral or ethical obligation of the individual to contribute to the state. These positions are also expressed in considerations of tax compliance and fiscal morale. In addition, common issues arise in the clarification of what is considered fairness and just taxation.

The contrasting findings of two inductive approaches are interesting. While the ethnographic approach emphasizes the importance of belonging, the quantitative approach underscores the importance of social exclusion. This difference is probably due to the different groups studied. While the roundtables were conducted with migrants, the overwhelming majority of the survey respondents were natives. The two groups most probably have different perspectives, but it is certainly an issue that needs further exploration and research. The exclusion position is more pronounced among right-wing voters than among left-wing voters, who also show sympathy for the inclusion position.

Differences are also evident in the reference to reciprocity, the relevance of which is more clearly expressed in the first three approaches in Table 2, although no immediate expectation is attached to it. The point in time and the nature and extent of the reciprocity can vary considerably in the sense of a general reciprocity. In a broad sense, the legal approach also formulates a certain correspondence between the state's duties (taxes) and services, which is characterized by legal certainty. A clear common feature of the four proposals is the emphasis on the multidimensionality of the concept, which is examined from different perspectives but covers a common field.

The reflections on the understanding of fiscal citizenship make it clear that it is inherently rooted in a legal framework. This legal reference may be direct, as in the legal definition, or indirect, as in the case of belonging, or as an external but necessary factor, as in the deductive approach. The law always remains central to the development of fiscal citizenship.

The understanding of fiscal citizenship as outlined above becomes problematic when non-citizen migrants are included in the concept. In fact, the application remains distorted here, as it is a case where only parts of a (legal) citizenship attribute are fulfilled and rights are only granted to a limited extent. This gap is evident in the lack of voice and political participation. Thus, the status of fiscal citizenship can only be partially granted to migrants. At the same time, their desire to belong and to have a voice shows that they would like to close this gap. This possibility of becoming a legal citizen is shaped differently from country to country, depending on the rules for acquiring citizenship. This path to integration is made more difficult by the demand for exclusion from state benefits if no contributions of one's own are made, since the taxes already paid by migrants are often not sufficiently perceived or their willingness to work is curbed by legal regulations. The sensitivity with which this demand is clearly perceived indicates the importance of fiscal citizenship for self-image and integration into society.

76. Richard Bellamy, *Citizenship: A Very Short Introduction* (Oxford University Press, 2008), 52.

4. Tax Cultures in Three Different Countries: Canada, Germany and the United Kingdom

From the outset of the project, one notion of fiscal citizenship was engaged with, yet there were also differences between the participating countries. To mention a few: tax legislation differs; citizen tax norms vary; and views on migrants are substantially diverse. To further shed light on these disparities, the notion of “tax culture” could be used.⁷⁷

In quantitative research, which dominates in economics and in large parts of the political sciences, the corresponding understanding of culture is surveyed by means of items at the individual level, which are also included in the survey. By adding up the individual results, this variable logic makes it possible to identify certain structures and patterns in citizens' attitudes. In a qualitative approach, as in anthropology or other social sciences, cultural phenomena are perceived as collective understandings reflected in shared narratives and practices. These are not the sum of individual attitudes. Rather, they can orient and transform individual attitudes. The issue is how to define the group who share such narratives and practices. Reflecting on how tax culture had been discussed in the research literature and relating these insights to the hypothesis posed around fiscal citizenship, the following was noted.

First, the concept of culture in tax research is often taken for granted or seems to be a collector of what cannot be explained by other concepts. “It is cultural” makes the concept a container for the irrational, the strange, and even the exotic. This is unfair to much research on the culture concept itself. Defining, understanding and analysing culture(s) came out of an ambition to understand why groups of people in the world were so different – not by looks but by beliefs, behaviour, family relationships or how these were integrated into modes of survival; what we often call the economy. Second, culture is often colloquially equalized with nations; we talk about Afghani, Brazilian, Chinese or Danish culture. That tax cultures are national is an easy connotation. Legal distinctions of tax are almost exclusively national, and taxation has historically addressed activities taking place inside the geographical borders of a nation. Taxation is most often conducted by a national public authority applying national laws, yet in practice these laws are applied at federal, regional, or municipal level. Yet, international organizations such as the OECD advocate for international collaboration around corporate tax issues (e.g. the BEPS and ICAP initiatives) and there are increasing amounts of data and other exchanges of information between national tax administrations to thwart evasion. Thus, can collective patterns be identified among certain vocations (craftsmen v. academics), in organizations or by employment status. They can each be seen as cultures of their own. Consider the difference in views on taxes between employees, the self-employed or people working cash-in-hand. Further differentiation is possible, but such groups find a common sense of societal belonging.

Within this research group, different perspectives between various groups of people were noted, but so far have been unreconciled. Elsewhere, the aim was to develop the concept of “tax culture” drawing on the anthropological discipline wherein the notion of culture is probably the most central single concept of interest.⁷⁸ Maybe it will be possible to succeed

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77. Nerré, “Tax Culture”; OECD, *Building Tax Culture*; Ann Mumford, *Taxing Culture. Towards a Theory of Tax Collection Law* (Routledge, 2002); Livingston, *Tax and Culture*; Lotta Björklund Larsen “Tax Culture/s”, *Fiscal Citizenship Project Working Paper 1* (2023).

78. Alan Barnard and Jonathan Spencer, *Encyclopedia of Social and Cultural Anthropology* (Routledge, 1996).

in identifying relevant types of tax culture found in the comparative quantitative analysis, similar to narrative findings collected in the qualitative research, thus promoting a multi-disciplinary use of this particular concept? This is for future research to investigate.

However, two interesting findings can already be introduced into the discussion, which are reflected in attitudes and behaviour towards taxes that can be understood as facets of tax culture. On the one hand, in the roundtable discussions, specific attitudes were expressed on this issue. These attitudes are strongly influenced by individual migration experiences and apply to corresponding milieus. In the quantitative research, a distinction between two subgroups, first- and second-generation migrants, was possible; they show different but largely consistent patterns. Furthermore, focusing on settled migrants (which did not include digital nomads) there appeared a distinction between migrants from developed and developing countries. Cultural and political experiences in the countries of origin could thus be taken into account in how migrants viewed taxes, their tax positioning, in the destination countries.

On the other hand, quantitative research on the concept of fiscal citizenship yields surprising results. This concerns the above-mentioned inductive identification of components of fiscal citizenship (section 3.4.), which can also be understood here as a facet of tax culture. The authors note in their study that, despite all the contextual differences, perceptions of fiscal citizenship are broadly similar in all three countries, Canada, Germany and the United Kingdom. Small deviations were found, but only to a limited extent between left- and right-wing voters:

This similarity in fiscal citizenship across Canada, Germany, and the UK is intriguing, particularly given their distinct political, cultural, and economic landscapes. Despite the varied government systems, historical backgrounds, and societal norms, our results indicate a similar perception and practice of fiscal citizenship in these diverse settings. Such consistency offers significant cross-cultural insights, underscoring shared perceptions and engagements with fiscal responsibilities and rights across different societies.⁷⁹

Taken together, these two findings suggest different expressions of tax culture, but they can be linked. Under a general understanding of tax citizenship based on common dimensions, different subgroups emerge that can be understood as differentiations of this general structure. Here, too, the different methodological approaches prove to be complementary and enrich the common result.

5. Methods and Theories

5.1. Methodological reflections

The research proposal stated:

The investigators bring different research traditions to the project and will derive a common theoretical foundation to provide a sound basis for agreement on the methodological questions and the methodological procedures in work package 2. The institutional barriers to interdisciplinary work are formidable,⁸⁰ but we nevertheless seek to put pressure on traditional divisions of knowledge⁸¹ and thereby make a significant and truly interdisciplinary contribution.⁸²

79. Farrar et al., *Working Paper No. 5*, 11.

80. Oats, *Taxation: A Fieldwork Research Handbook*.

81. Klein, *Interdisciplinarity: History, Theory and Practice*.

82. Research Grants Proposal, *Fiscal Citizenship in Migrant Societies*, 4.

Another part of the reflections of these authors thus concerns the research group's methodological approaches. The different disciplines involved in the project represent various understandings of methodologies that could be used. A large part of the research linked to deductive procedures is quantitative and works with different statistical analysis methods. This mainly concerns evaluation of the representative surveys that were conducted in the three countries. Close to scientific understanding of the methodical procedure, various incentivized experiments were carried out from a microeconomic point of view.

On the inductive side, qualitative methods were used, including semi-structured in-depth interviews and roundtable discussions. The resulting ethnographic data were analysed interpretatively exploring meaning and context. Here, the comparative design of the research project provided starting points and assistance.

Researchers do not necessarily draw on their broad repertoire of methods, but rather concentrate on those that prove to be compatible. This attitude can also be seen in the field of law, which is reducing the use of its dogmatic textual interpretation and focusing more on aspects of empirical legal research. For example, the impact of the introduction of automated risk management systems in tax audit procedures is being studied. The key role of effective procedural safeguards in protecting the interests of minority groups is analysed.⁸³ In order to understand the legal and policy framework for specific tax issues, it was necessary to analyse this broader context of all three countries. This expertise is largely based on the legal knowledge provided by the legal research colleagues.

An important part of the project was to analyse attitudes to paying taxes in two large population-based surveys in the three participating countries. Given the gaps in the relevant research, it was important to understand what relevant issues should be addressed and what questions should be asked in a survey.

Different strategies were used to address these issues. Prior to the survey, round tables were organized in each country with tax experts with a migrant background. The specific format of the roundtables allowed for a comprehensive discussion of issues related to taxation and migration. The aim was to invite participants to share their own experiences, both in their home country and in their new home country. The findings from six roundtables were summarized in a field report, which was used to formulate questions for the survey. At the same time, the literature on UK tax research using surveys was reviewed. Surveys that asked more general questions about individuals' attitudes towards the state and its institutions, and towards society and their fellow citizens (such as trust and expectations) were included. In this way, insights from different disciplines were incorporated into the entire group's work. The results of the inductive and deductive work formed the frame of reference within which the survey questions were developed and selected in a joint discussion between the various disciplines.

Creating questions for the survey involved the entire group and the articulation of questions was truly an interdisciplinary collective endeavour, yet the organization, implementation and evaluation of survey data was a task of necessity conducted by the quantitatively minded scholars. The answers could be given on a scale of 5 or 7. A number of questions used items that are used in related research on tax compliance to allow for comparisons such as: "Do you agree/disagree with the following statement: 'My friends and acquaintances think

83. Mohr and Schenke, "The Role of Procedural Safeguards".

it is justifiable to cheat on their taxes.” However, many questions were more specific to the group’s research interest and were therefore more detailed.⁸⁴ Finally, there were numerous open-ended questions that required qualitative assessment. Here, the interest was on people’s experiences of tax advisers. This approach wanted to explore the relational aspects of taxation, asking questions such as: “What makes you feel connected to your community or country?” The survey also directly asked about concepts used in tax compliance research, such as: “What does ‘fair taxation’ mean to you? Please describe and give an example.” The legal scholars frequently brought open questions and questions of a normative nature into the discussion.

In the particular design of the questionnaires, it was necessary to capture the correct country-specific facts – such as the specific authorities. Here, expertise from all disciplines was very valuable. Finally, the questions had to be translated appropriately into all the national languages relevant to the project (English, French and German). Comments from the entire research group most probably steered the cautious methodological comments of differences between taxpayers’ practices and intentions,⁸⁵ although it is noted that psychological models hold that an individual’s intention is the strongest predictor of individual behaviour. When analysing the surveys, the focus was on their own methodological knowledge. Business economists and political scientists used their repertoire of statistical methods to analyse the results. The evaluation of the open questions was also carried out by the legal experts.

Summarizing this experience of methodological collaboration, these authors have identified two lessons. First, the participants became familiar with various methods from the other disciplines and were able to assess their validity. Nevertheless, the application of the methods often took place in a familiar context, as their application was still challenging; care had to be taken to avoid too much blending. Secondly, there were also periods of intense interdisciplinary collaboration, particularly in the construction and design of the two surveys. In general, it can be said that a relay approach was conducted, learning and taking inspiration from each of the methods used, as for example Alm proposed.⁸⁶ The desired close interdisciplinary cooperation was partially achieved in the methodological area; mainly cross-disciplinary procedures were formative.

5.2. *Theoretical ground, hypothesis building and analysis*

The outset for this project was a lacuna in the research of the impact of demographic changes resulting from migration on tax compliance behaviour and attitudes towards paying taxes. The theoretical outcome is created more in an interdisciplinary vein. Theories from various disciplines have been drawn on. They are understood more as social science hypotheses than as legal issues, although they include significant legal components in the analysis. As is common in quantitative research, comprehensive theories were not developed, but the research was focused on the formulation of hypotheses. This does not mean that broader theories will not be drawn on in the summary evaluation of the findings. The group started with three hypotheses: first, taxes fund the welfare state (as the research concerned three

84. The group asks, for example: “Do you agree/disagree with the following statement: The average taxpayer pays more in taxes than they receive in government services (e.g. provision of national security, public schooling and infrastructure) and benefits (e.g. unemployment benefits, student loans or child benefits)?”

85. Farrar et al., *Working Paper No. 5*, 20.

86. Alm, “Measuring”.

welfare states: Canada, Germany and the United Kingdom). As Helbling and Kriesi⁸⁷ show, natives are worried that their taxes will increase to sustain the influx of migration. Second, fiscal resources might be seen as supporting the incoming non-native population, while natives feel that the large burden of taxation falls on them. Third, migrants may carry with them ideas and norms about taxation and compliance that may be different from the native population; this could alter the prevailing tax-paying norms in a country.⁸⁸The stability of migrants' attitudes follows the theorem of path dependency.

These considerations were partly modified and completed by analysing current research literature and the interviews conducted. On this basis, further research perspectives open up. The fundamental outset that attitudes and norms are difficult to change and thus shape our views and practices in relation to taxation and compliance could even be challenged. Another hypothesis could therefore be: "The more citizens perceive a sense of reciprocity between taxes and government benefits, the higher their tax compliance." Other hypotheses could be developed based on the following question: "To what extent do migrants recognize what their new society offers, and are they willing to contribute to it?"

Overall, the hypothesis development was an open discussion process in which suggestions from the social sciences – mainly economics, business and accounting – were taken up and related to prior research but also relevant issues. These researchers thus took a pragmatic approach to data collection and data evaluation. Results from the qualitative interviews and roundtables conducted early in the project added issues to further explore in the surveys. In order to reduce the number of independent variables, certain hypothetical correlations were analysed with already existing data sets.⁸⁹ This subgroup identified the following factors: moral, monetary benefit, deterrence and authority. Each consisted of four items each, resulting in a final set of 16 items. All significant variables could be incorporated into the surveys, which thus correspond to a multidisciplinary approach. The data analysis itself was conducted by doing analysis within each of the disciplines but also through collaboration and interdisciplinary analysis.

The representative surveys were used for theory testing and making comparisons across the three countries, through studying specialized subpopulations, such as migrants and natives. Incentivized laboratory experiments allowed researchers to control for causality and facilitate deeper investigation of the most important findings from the survey in a series of laboratory experiments.

Two different studies provided an interesting insight into the structuring of migrants. They employ different objectives and methods, but converge on the differentiation of migrant groups. One study on "The Impact of Tax Culture on Tax Rate Structure Preferences" is based on a vignette study with migrants and non-migrants in Germany.⁹⁰ The other study

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- 87. Marc Helbling and Hanspeter Kriesi, "Why Citizens Prefer High- Over Low-Skilled Immigrants. Labor Market Competition, Welfare State, and Deservingness", *European Sociological Review* 30, no. 5 (2014): 595-614.
 - 88. D'Attoma, "More Bang for Your Buck"; Marcelo Bergman, *Tax Evasion and the Rule of Law in Latin America: The Political Culture of Cheating and Compliance in Argentina and Chile* (Penn State University Press, 2010); Research Grants Proposal, *Fiscal Citizenship in Migrant Societies*.
 - 89. See Christoffer Bruns, Martin Fochmann, Peter N. C. Mohr and Benno Torgler, *Multidimensional Tax Compliance Attitude* (2023), accessed 12 Feb. 2024, <https://www.econstor.eu/bitstream/10419/279435/1/186664601X.pdf>.
 - 90. Dirk Kiesewetter and André Machwart, "The impact of tax culture on tax rate structure preferences: Results from a Vignette Study with Migrants and Non-Migrants in Germany", unpublished paper, forthcoming.

analyses the relationship between migration, trust and tax morale and is based on a quantitative analysis of survey data (World Values Survey (WVS), European Values Survey (EVS)).⁹¹ Both studies show significant differences between first- and second-generation migrants. The latter study finds that first-generation migrants have higher tax morale than non-migrants. However, there is no positive association for second-generation migrants. The vignette study shows that first-generation migrants tend to prefer a less progressive income tax rate than second-generation migrants, but still lower than non-migrants.⁹²

What both studies have in common is the distinction between two generations of migrants. In the first study, tax compliance is lower among the second generation. This is because the higher tax morale of the first generation is driven by a higher level of institutional trust on the part of this group. The decline in the tax morale of the second generation to the level of non-migrants reflects both an adaptation to existing norms and a decline in institutional trust, which may be related to disappointed expectations. The vignette study also highlights the differences between the two generations, showing that the second generation of migrants partially adapts their tax attitudes to local expectations. Both studies highlight the large differences that exist between first generation migrants and non-migrants, which are motivated by expectations and experiences. At the same time, they show that the second generation adapts more to the standards of the country of arrival. Bringing together the different studies, which are based on different disciplinary perspectives, sheds light on the broader understanding of the results that becomes possible through interdisciplinary evaluation.

Development of hypotheses in a multidimensional context has the advantage that different perspectives could be taken up and integrated. Thus, possible causal relationships could be comprehensively included. Those researchers within the project who are not seeking to identify causal relations, including legal and interpretive working scholars, provide insights into how the issues in which the group are interested play out in practice. The diversity of the research group also makes it possible that, in addition to jointly worked hypotheses, individual, more specific questions can be deepened within specific disciplinary perspectives. Ultimately, it will be the task of further interdisciplinary discussions to bring together the various findings and jointly assess the emerging mosaic.

6. Conclusion: Learning about Fiscal Citizenship in Collaboration across Disciplines

There are dominant ways of *thinking* and dominant ways of *regulating* and *governing* the tax field as the perception of inequality and tax avoidance in the world grows. Lawmakers and tax systems lag helplessly behind reality, continuously challenged by the exponential development of technology intermingled by international trade and migration where people can hold multiple citizenships and passports. To this complex background that is continuously subject to change, we need to further our understanding of why people comply with taxation, or not, so we can maintain our welfare states.

To address these challenges, a common remedy seems to be a collaboration across disciplines, not only within academia but also with practitioners out in “the wild”. The project “Fiscal Citizenship in Migrant Societies” was spurred by the lack of research on the impact

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91. This study is work in progress.

92. Eva Matthaei, Charlotte Schmidt and Benno Torgler, “Migration, Trust and Tax Morale”, unpublished paper, forthcoming.

of migration on willingness to pay tax. The project's researchers reside in Canada, Germany and the United Kingdom and belong to various social scientific traditions. The project is academic, yet the intention is also to provide results that could be used by policymakers and practitioners in the tax field. Collaboration across disciplines is increasingly common in the tax research field, yet it is seldom questioned or revealed what actual insights such collaboration provides. This article is a start to such conversations where the aim was to explore our common contribution, but also the limits of collaboration, paying attention to ontological and epistemological borders within respective disciplines.

The very outset of the project was to extend our understanding towards paying taxes as a window into wider societal norms and traditions when people migrate. We used the concept of fiscal citizenship. In retrospect, the elaborate and sometimes a little frustrating discussions around defining the concept were fruitful as we increasingly gained an understanding of various disciplinary perspectives. Through discussions, the researchers learned to reflect on their basic concepts from different perspectives, in turn giving a deeper understanding of what each entailed. At the same time, they gained a good overview of different social science methods that allow them to work on the topic using different approaches to the research field of tax compliance and migration. Encompassing these various insights on what the concept of fiscal citizenship could entail helped the group of researchers aiming for a common goal – following Popper, we were “students of problems”.

We gained additional insights into how the concept could not only provide instrumental efficiency, but also more broadly relate to peoples' everyday experiences. In so doing, our own self-knowledge and self-determination in the sense of critically reflected enlightenment was challenged. Furthermore, different approaches to deepening the term fiscal citizenship led to different, but in certain aspects also common, understandings of the concept of fiscal citizenship. The deductive approach can be described as interdisciplinary. This work drew on literature from across disciplines and proposed a concept tree of fiscal citizenship. It was defined as comprising behaviours, attitudes and identifications of citizens towards the state, and towards their fellow citizens, through the payment of taxes, in turn based on the idea of reciprocity. The inductive approach to constructing fiscal citizenship made us instead question the concept at a first glance. Informants spoke about tax compliance in relation to society, community and culture. This resulted in proposing fiscal belonging as an alternative concept. The quantitative analysis of the survey looking at the empirical dimensions of fiscal citizenship showed partially other, even provocative, results.

Despite these divergences, the comparative analysis of the different proposals, which also included jurisprudential positions, pointed to a common definitional field that expressed a great deal of common ground, albeit with different preferences. The inductive findings are somewhat scattered across different empirical references, but at the same time reveal common categories. These categories are also found in the deductive results, albeit sometimes in slightly different terminology, but they can be understood as functional equivalents. Thus, could common core ideas such as reciprocity and fairness be identified, which can be expanded in a complementary way from the different perspectives? A similar experience was found in the research on tax culture, although the methodological differences between the disciplines involved were even greater.

Our methodological approach has two facets. On the one hand, the construction of the methodological instruments involved a lively multidisciplinary exchange, which was most

evident in the development of the surveys that were central to the project. On the other hand, both the subsequent empirical research and tax law studies have largely remained within the confines of their respective disciplines and have drawn on the strengths of each. This is true of black-letter tax studies as well as tax law studies, which are more strongly oriented towards the social sciences, and thus of both strands of legal research. Interdisciplinary cooperation was then further intensified in the comparative evaluation of the results. In the development of hypotheses, deductive reasoning was used to start from the current state of research. In the further interdisciplinary discussion, we then jointly developed and differentiated this repertoire, but also remained open to specific disciplinary questions.

As a concluding takeaway, this project has demonstrated how fundamental it is to learn from legal scholars and all the social sciences that address tax, not forgetting the practitioners – tax administrators, tax advisers, taxpayers – that engage with tax issues in their everyday work and life so that we may to continuously keep an open mind to what *other* research concludes.

This is why it is helpful to distinguish between different types of collaboration among disciplines. It allows for shedding more precise light on how collaborative insights are arrived at. This project illustrates that we can work across disciplines in various ways – we chose to discuss them in terms of cross-/multi-/inter-/transdisciplinary. What we find important is not to blend methods. To conduct and apply different methods in a multidisciplinary fashion may instead provide a “relay of research tasks”. Through the work as part of the Fiscal Citizenship Project, the researchers could see themselves mainly as an interdisciplinary research group, but also showing characteristics of multi- and cross-disciplinary cooperation. They are only partly striving for a transdisciplinary transformation, as for the research group’s concerns, extending beyond the social sciences was relevant in only a few cases, such as collaboration with tax advisers.

Policy recommendation seems to be the area where interdisciplinary cooperation can achieve the most promising results. In this next phase of research, a further step towards interdisciplinary collaboration is possible. As mentioned at the beginning, a common, simple language for policy recommendations is needed. The exchange of research results with tax advisers will play a special role here. This will enable transdisciplinary cooperation in the sense of a specific collaboration between science and practice respectively, and between researchers and practitioners.

If these authors were to formulate guidelines for further research, the following points could be considered in the case of interdisciplinary collaboration:

- First of all, it is important to clarify the intensity of the collaboration across disciplines (*see* Table 1). The answer will depend both on the nature of the topic to be studied and on the interests of the researchers involved. This planning can be modified and adapted to circumstances as the project progresses.
- The understanding of key terms and concepts as well as of leading questions should be clarified. It is important that these can be fed back to the disciplines involved. The terms should be travelable and collaborating researchers ought to strive to understand how the “other” approaches understand common concepts.

- An overview of existing methodological knowledge should be provided in order to examine to what extent there are possibilities for cooperation or triangulation procedures.
- In addition to the analytical clarification of terms, it should be discussed which theoretical elements can be used across disciplines. These could be overarching theoretical strands such as neo-institutionalism or models such as governance concepts. Similarly, the development of common hypotheses or assumptions can lead to joint collaboration.
- During and in the evaluation of the project, it is worth considering to what extent the disciplinary cooperation has changed the self-image of one's own discipline and what new insights could be gained.



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