

THE FISCAL CITIZENSHIP PROJECT

WORKING PAPER

Lotta Björklund Larsen |

No. 1 | January 2023



Tax Culture/s

Tax Culture/s

Lotta Björklund Larsen, University of Exeter

Abstract

Tax authorities and finance ministries try in many ways to ensure that taxes are correctly reported and paid. Concepts such as tax gap, tax morale, tax compliance drawing in turn on taxpayers' attitudes, social norms, values and willingness are applied. Tax systems are assessed in terms of fairness, equitability and justice. Much quantitative research has gone into investigating the various factors making up these concepts as well as the relation between these factors.

In the search for explanations, the notion of tax culture is sometimes mentioned (Nerré 2001, 2008; OECD 2015 [2021]; Mumford 2002; Livingston 2020). The aim of this working paper is to problematize tax culture as it is often used in a quite simplistic way. This is important for several reasons. First, unexplained, culture seems to be a collector of what cannot be explained by other concepts. "It is cultural" makes the concept a container for the unexplainable and irrational. Second, defining culture came out of an ambition to understand why people in the world were so different – not by looks but by describing beliefs, behaviour, family relationships and how they integrate these into their modes of survival and living. Culture applied this way can be used to explain the qualitative aspects of taxation. Third, culture has often been equalized with national cultures, but as I will illustrate has the simplistic correlation of culture = nation some unfortunate implications when relating to existing tax scholarship.

There are probably many, many more reasons but this working paper aims to add to the growing literature on tax culture. I build on earlier attempts using culture within tax scholarship. My contribution here is to draw more in-depth on anthropological concepts of culture to think about how we can understand tax culture and how to research it in the contemporary global and digital world.

Introduction

Tax authorities and finance ministries try in many ways to ensure that taxes are correctly reported and paid. Estimating the amount of unpaid taxes, they use concepts such as the "tax gap" or the "shadow economy", whereas looking at why taxpayers actually pay tax or are made to pay tax is articulated using concepts such as "tax morale" and "tax compliance" (Pommereine et al. 1994; Alm and Torgler 2006; Kornhauser 2007; Horodnic 2018). Tax systems are also assessed in terms of fairness, equitability and justice to understand why taxpayers pay – or do not pay.

In this search for explanations the concept of tax culture is sometimes applied (Nerré 2001, 2008; OECD 2015 [2021]; Livingston 2020;). There is much to learn empirically from these

attempts, yet this research often fails to specify what (tax) culture entails and how it can be understood or researched. Unexplained, culture also 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 exotic. This is unfair to much research on the culture concept itself. Defining culture came out of an ambition to understand why 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 call the economy. Furthermore, culture is often colloquially equalized with nations; we talk about Afghani, Brazilian, Chinese or Danish culture. Yet even within nations, there is an extraordinary diversity of human ways of living and of living together. Sometimes the concept of culture is extended to describe specific ways of life as we for example talk of organizational (Schein 1990; Wright 1994); media (Stevenson 2002; Mihelj and Huxtable 2018; Marshall 2004) or corporate cultures (Sørensen 2002; Kotter 2008).

Taxation has historically almost exclusively addressed activities taking place inside geographical borders – often nations – with the consequence that it is easy to conclude that tax cultures are national. It is an easy connotation. Taxation is most often conducted by a national public authority applying national law. Legal distinctions of tax and taxation might also take place inside a nation as they may be federal, regional or municipal. OECD advocates for international collaboration around corporate tax issues (e.g. the BEPS and ICAP initiatives¹). Although the EU does not directly engage in tax issues, it oversees taxation laws among its member countries to ensure they do not discriminate or provide unfair competition; in Brussels there are forces that advocate for greater integration of EU members by proposing European taxes (e.g. CCCTB²).

The aim of this working paper is to articulate how the notion of tax culture in contemporary society can be approached, defined and understood while drawing on anthropological research; a discipline where culture is probably the most central single concept of interest (Barnard and Spencer 1996).

I start out to shed light on why the simplistic causality of culture = nation has some unfortunate implications. I exemplify with some research concepts that has been used to describe the impact of taxation on society and then proceed to describe a bit more in-depth earlier attempts using (tax) culture within tax scholarship. I then lift the gaze away from taxation and proceed to discuss concepts of culture drawing on anthropological research. I conclude with a few suggestions drawing on contemporary events that have drawn public attention to the seemingly boring issue of tax.

My main contribution here is to draw on anthropological concepts of culture to think about how we can understand tax culture and how to research it in our contemporary and increasingly globalized and digitalized world.

¹ BEPS, *base erosion and profit shifting*, is an OECD initiative aiming to address multinational enterprises, MNEs, exploiting gaps and mismatches between different countries' tax systems affects all countries. ICAP, *international assurance compliance programme*, is another OECD initiative where voluntary risk assessment and assurance programme aims to facilitate open and co-operative multilateral engagements between MNE groups willing to engage actively and transparently and tax administrations in jurisdictions where they have activities

² CCCTB, the *common consolidated corporate tax base* is a single set of rules to calculate companies' taxable profits in the EU.

What is the Problem?

Research on taxation is conducted in most social sciences. Legal scholars investigate and even propose changes to the law and discuss comparisons between national tax laws. The accounting discipline's main focus is on the organization, reporting and measurements of taxation (e.g. Hanlon and Heitzman 2010). Economists emphasize taxation's economic impact on individuals, groups of people or the economy at large within the constraints of models. Behavioural economists have over the last 15 years been inspired by psychology and made a considerable impact on tax compliance research aiming to predict human behaviour in various taxation experiments (e.g. Kirchler 2007). The overwhelming amount of research in taxation is positivistic and normative (McKerchar 2008, 2010). As a result, this research explicitly proposes changes to current tax laws or shows how these laws are applied in practice.

The “new fiscal sociology” highlights informal institutions in the history of taxation (Martin et al. 2009; cf. Musgrave 1980; Campbell 1993). A more critical perspective on taxation has developed among accounting scholars (Boden et al. 2010; Oats 2012; Gracia and Oats 2012; Onu and Oats 2015; Wynter and Oats 2018). The few anthropological endeavours into taxation take a more holistic perspective and look qualitatively at interconnected issues at the nexus of states, markets and citizenship (Guyer 1992; Rawlings 2003; Roitman 2005; Munoz 2010; Abelin 2012; Boll 2014a, 2014b; Björklund Larsen 2017a, 2017b, 2018; Makovicky and Smith 2020; Sheild Johansson 2020).

Taxation has historically almost exclusively addressed activities taking place inside geographical borders – most often nations. Indeed, taxation takes place within nations (even if we might also have federal, regional and various municipal taxes) and taxation is most often conducted by a public authority applying a law within a jurisdiction. The immense amount of comparative tax systems analyses are national by their very definition.

Aiming to understand more holistic aspects of taxation we sometimes speak of tax culture/s. But what the concept of “culture” entails is not well addressed. The consequence is that what is described as a tax culture is national (Oprescu 2020).

The simplistic culture–nation equation carries several big risks. First, it risks entrenching views forcing them to be static on what forms tax culture instead of opening it up for scrutiny. Society is constantly subject to change and thus taxes and taxation practices have to adapt accordingly. Recent examples include the surge of platform economy, the digitalization of governance, and climate change. Similar to a nation's borders, such a tax culture is very difficult to change.

Second, such a methodological nationalism approach (cf. Wimmer and Glick Schiller 2002) may at the outset describe immigrants as cultural others, people prone by definition to having different views on tax and taxation from the native population. With people coming from countries where tax is not seen as being paid willingly, where corruption diminishes the little fiscal income there is, where tax collection strategies and practices are inadequate – in short where tax cultures are said to be weak – there is a risk that the origin of these individuals is simplistically translated to illustrate their fiscal willingness in their new, adopted country. For example, what are the views on taxation when coming from a war-ridden country such as Afghanistan or Syria where state functions are in disarray. Have people

originating in these countries paid any tax there lately? Do they regard the notion of tax differently before and after war broke out? In turn, do compatriots in new countries risk viewing migrant taxpaying with an ethnic bias; are these people regarded as carrying cultural luggage ready to be unpacked in their new country? There are certainly such signs in my country where sometimes native Swedes mutter that recent refugees and immigrants do not comply. I have heard it more than once: “It is nothing strange (that they avoid taxes), you know they have *their* tax culture.”

Third, conceptually. What will happen when we compare “tax cultures” between different countries carried over as cultural baggage? People’s attitudes, values and practices around taxation are often assumed to be slow to change. What will the result be when these people migrate? When they start to pay taxes in another country? Do the values, attitudes and practices held by people in the country they come from remain when starting to pay tax in a new country? Do they change? Could it be that we might even be looking for the very wrong issues that is seen to shape taxpaying – that make tax cultures? Are other issues at stake? Should our research focus on reciprocity, belonging, and treatment by public authorities? What about the class immigrants belong to – does it change when they move? There are ample examples of medical doctors or professors in physics who drive taxis in their new country. Or does the research put too much emphasis on the individual while assuming that people are very conservative (in the sense of being slow to change) in their tax attitudes, values and practices? That they cannot see the differences between countries? The questions are many.

Fourth, can the notion of culture even be quantified – as when it is described as strong or weak?

Research on Taxation – or Why People Pay or do not Pay Tax

There is an immense and almost overwhelming amount of research aiming to address why people pay taxes and no attempt can do justice to all of them. In the following, I will briefly mention the notions of *tax gap*, *tax compliance* and *tax morale* as three examples of how research from various disciplines has construed concepts in order to understand the implication of tax and taxation on society and economy.

The concept of the *tax gap* has evolved over the last 30 years. It is a measurement that is used internationally and is particularly liked by tax administrations as it invites comparisons between countries. One definition of the tax gap, citing the American IRS, *Internal Revenue Service*, usage, is “the difference between the tax that taxpayers should pay and what they actually pay on a timely basis” (Gemmel and Hasseldine 2012). There are slight alterations to this definition as it is a measure made up of different practices and estimates: non-filing (failure to file a return), under-reporting (of income and also overstating deductions), and underpayment (failure to pay reported taxes owed in full). These estimates can be sliced and diced in various ways and address a specific tax (Fiscalis 2016; Slemrod 2007) or all national taxes (Rifkin 2008), different taxpayer groups (Alm and Erard 2005) or sectors of the economy (Gemmel and Hasseldine 2012). Aside from quantitative estimates of lack of fiscal income, it is an attempt to assess the degree of success of a given tax system (Gemmel and Hasseldine 2012: 2) or revenue collector. But as it attempts to measure what is hidden, it is

a notoriously fickle number to get to grips with (ibid.) and reports are filled with footnotes and caveats (Björklund Larsen 2017b; Björklund Larsen and Oats forthcoming). This unreliability of a tax gap number can result in unforeseen consequences. For example, when the Swedish Tax Agency started its tax gap estimates, its goal was to reduce the tax gap by half five years later (Skatteverket 2008). A couple of years on, they realized that the goal was deemed to fail; not that they were unsuccessful but that the more they learned about assessing the tax gap, the more it increased (Björklund Larsen 2017b).

Other concepts that address why taxpayers pay tax and how they are made to pay tax are the closely related *tax morale* and *tax compliance*.

Tax compliance research addresses people's more or less voluntary will to report and pay taxes according to laws and regulations. Tax compliance research aims to address how taxpayers perceive, evaluate, and behave regarding taxes (Andreoni et al. 1998; Alm et al. 2020). Some of this research suggests that why people comply in paying taxes derives from how taxpayers generally comply with the law (Bergman 1998) and can be the result of taxpayers fearing detection and punishment (Doran 2009). But research has identified, hypothesized and adopted many other issues that contribute to individuals' willingness to comply. For example, does the motivation to comply go beyond how the taxpayer her/himself is treated (Mittone et al. 2021) – is it relativized in the sense of tax is seen as a shared contribution (d'Attoma et al. 2017) or seen as a personal responsibility (Yong and Martin 2016)? Tax compliance stretches beyond the taxpayer factor and looks at how tax administrations communicate with taxpayers, treat them and apply the law. Institutional factors such as trust in governmental institutions and the tax system, and the perceived fairness of the tax system play a role (Steinmo et al. 2018) as does the simplicity of dealing with tax issues as well as how communication with tax administrations unfolds (Boll 2014b). Tax administrations strive for legitimacy and can even adapt compliance strategies to motivate taxpayers (Björklund Larsen 2017a). Of importance is equitable treatment; a taxpayer who perceives that all taxpayers are treated equally is more willing to comply. Tax compliance is sometimes argued to be voluntary depending on taxpayers' values (Alm 2012), social norms (Onu and Oats 2015) or altruism and feelings of belonging (Malezieux and Torgler 2021). Cultural, as in national, differences make a difference (Alm and Torgler 2006). Reciprocity is another aspect of compliance that is articulated in manifold ways (Bazart and Bonei 2014) which leads to yet another huge cohort of research; how tax money is spent.

Closely related to tax compliance is tax morale (Kornhauser 2007: 2; Cummins et al. 2009; Luttmer and Singhal 2014) which is seen as an important component of what makes up compliance (Horodnic 2018). Tax morale often builds upon measurements of the propensity to avoid and evade taxes (Torgler and Schneider 2007) and consists of the attitudes and beliefs a person holds towards paying tax. As such it encompasses all the non-coercive aspects of taxation (Kornhauser 2007). It includes individual motivation, including all the non-rational aspects and motivations such as social norms, personal values and various cognitive processes towards paying tax. Behaviour and practice are excluded from tax morale although there are many research attempts to understand how the two are related. There are even attempts to measure if there is a cultural component in tax morale (Kountouris and Remoundou 2013; cf. Alm and Torgler 2006); if culture matters (Torgler 2003)? It is argued that "tax morale" can be increased if taxpayers are properly educated in the benefits taxes

bring (Horodnic 2018).

Overview of Tax Culture/Culture in Policy and in the Literature

Birger Nerré, an economist, is one of the few researchers to use, and has suggested a definition of, the concept of tax culture (2008). His is an economic historic perspective and he suggests a semiotic concept of tax culture drawing on two historical examples of nations in a tumultuous and radical transformation where new tax systems are introduced. The first example is post-WWII Japan where the Americans helped rebuild and restructure Japanese society in the aftermath of their defeat; the second is Russia after the dissolution of the Soviet Union in the early 1990s.

The tax culture Nerré proposes is national. He draws on Geert Hofstede's definition of culture as "the collective programming of the mind that distinguishes the members of one group or category of people from others" (Hofstede 2011). Nerré underlines that culture is not static; it is a process, "a dynamic phenomenon of interaction" (Nerré 2008: 155) as it reflects a "unique relationship between the tax authorities' and the taxpayers' accounts of its uniqueness" (ibid.: 154). Tax culture is made up of the relations between on the one hand an effective tax code and on the other hand the "entirety of all interacting formal and informal institutions connected with the national tax system and its practical execution, which are historically embedded within the country's culture, including the dependencies and ties caused by their ongoing interaction" (ibid.: 163–164). Institutions are for example tax authorities, tax experts and taxpayers. The historical ties that taxes have support the argument that tax reforms have to be introduced very slowly, with small changes. Both taxpayers and tax administration must have time to adjust so that neither *tax culture shocks*, nor *tax culture lags* will occur.

A *tax culture shock* is exemplified by the aftermath of the American reconstruction of Japan after WWII. The occupier introduced two well-working taxes in the US – a personal income tax and VAT – both of which upset the Japanese economic structure. Or as Nerré argues – the culture. The introduction of income tax swamped the Japanese tax administration with work and this overwhelming task demoralized it. With income tax came goals for the tax administration, so-called achievement quotas, which upset and disturbed what Nerré describes as an existing harmonious relationship between taxpayers and tax authorities. What's more, the new income tax meant self-assessment for individuals. The Japanese were used to the role of the household as a taxpayer (which remains to this day), rather than on the individual that reform proposed. Nerré mentions that in the process tax rates were raised to oppressive amounts, but this appears more as an afterthought instead of the main argument. The other example of a tax culture shock was a new tax, VAT, that met high resistance, a fact that even the American architect of the reform publicly noted. The proposed Japanese VAT included neither wage deductions nor dividends paid to other firms, with the result that businesses with many employees were punished economically. Nerré points out that the Japanese tax administration voiced resistance to the new types of taxes. This renders the question of whether the exorbitant income tax rates as well as the skewed VAT deductions were as important as the shift in culture. Did both new taxes hit too hard economically? Perhaps a tax culture shock should also include large changes –

increases – to tax rates?

The second concept is *tax culture lag* which happens when different parts of the tax system do not change simultaneously. For example, a tax culture lag happens when new tax laws cannot be implemented properly due to incompatibility with other laws or when institutional factors such as lack of technology or knowledge at the tax collecting authority do not follow suit. The examples Nerré provides come from Russia, right after the dissolution of the Soviet Union. In the early 1990s, the Russian tax code was reformed by western policymakers. Yet the reforms came in huge quantities, with up to 50 new laws and policies per month! Obviously, the tax administration had a hard time keeping up, with the result that they could not properly provide any advice to taxpayers. Instead, Nerré argues, informal bargaining processes between the parties started to take place with the result that the *de facto* tax code differed significantly from the *de jure* tax code. Tax administrators did not just interpret the new tax laws; they transformed the new laws. Taxpayers are argued to have felt humiliated. The economic historical perspective that Nerré applies, renders the question of whether this humiliation was just the result of the new tax laws that created such informal bargaining; was it instead regarded as a backward step to the old Soviet practices of informal bartering, e.g. *blat* (Ledeneva 1998) that was a common way of resolving issues caused by the rigidity of plan economy?

Changes to societies that are subject to big upheavals can put the limelight on what is at stake, yet there is also a risk that some other forgotten/hidden issues make an impact, but issues that are not as conspicuous as the introduction of new taxes and tax systems might be. After all, the two examples Nerré draws upon also come from societies that at the time were losers – big-time losers – with economies in disarray. This might have come as quite a shock for its citizens considering that taxation is part and parcel of understanding many societies (cf. Schumpeter 1954) and deeply ingrained in tax administrations' everyday practices (Oats 2012; Björklund Larsen 2017a). These countries had few means to resist the introduction of new tax systems.

Nerré's analysis is groundbreaking in the sense of aiming to take culture seriously in tax research, and not just as a residual for irrational behaviour. He also proposes interesting concepts, recognizing the importance of tax-collectors' administrative burdens while paying attention to how taxpayers react to changes, especially recognizing tax rate rises. I cherish his attention to the lags, the resulting dissonance in the tax system and thus that tax reforms should be introduced little by little. But his causal analysis seems a bit simplified and even somehow misleading.

Nerré relies on Hofstede's definition of culture which in turn resonates with much of how management and businesses interested in cultural issues understand it. Hofstede has been immensely successful with his ideas about nationalistic cultures made up of six dimensions.³ This 'culture' is however an entity with its own property that resides in people's minds

³ His most influential work, the article *Dimensionalizing cultures: The Hofstede model in context* from 2011, is cited more than 7,000 times in scholarly literature and is a summary of earlier work. Hofstede's model has been the subject of manifold courses and workshops educating managers from multinational corporations who try to navigate the world. Management consultants and "interculturalists" created an industry of it (Dahlén 1997, McSweeney 2013) Yet, very few anthropologists or sociologists cite Hofstede except when criticizing it (e.g. Dahlén 1997, Baskerville 2003).

(Dahlén 1997) and simplistically equates nation with culture (Baskerville 2003). Furthermore, Hofstede's definition is based on quantitative surveys made up by fairly simplistic questions; the results are collated into numerical indices and matrices. As such, Hofstede's "culture" has very little if nothing at all to do with actually identifying a culture, nor studying it qualitatively. As anthropologist Greg Rawlings, who studies taxation, writes:

social life is fundamentally concerned with the makings and meanings of culture, which can often be most eloquently expressed in narrative form. These same structures and nuances of meaning have relevance in contemporary nation-states and as such anthropology may well be able to play an important "fiscal role" in exploring the nuances and complexities of taxation and compliance in the twenty-first century (Rawlings 2003: 277).

The Swedish "centennial" tax reform of 1991 made one of the largest changes in the western hemisphere (for economic analysis, see Agell et al. 1996) but was well received by the public. Swedish taxpayers were just so fed up with a system that put exorbitant rates on income tax for those who could not themselves or afford to pay advisers to manage the intricacies. The previously patched quilt of the Swedish tax system was beyond repair. Although a good start, Nerré's analysis asks for more, much more. It demands a deeper analysis and discussion of what culture is and how it is subject to change.

The OECD has started applying the concept of tax culture inspired by Nerré. In the book *Building Tax Culture, Compliance and Citizenship* (2015 [2021]), examples from 140 initiatives in 59 countries around the world are presented. It is a mix of developed and developing countries where inventive ways to teach tax in order to enhance tax compliance and tax morale in a given society – culture as it were – are presented. The emphasis is to educate and raise awareness about the importance of tax; that tax is part and parcel of individuals' relationship with their government; about the values upholding collective responsibility as well as democratic coexistence. Furthermore, seeing tax culture this way, means it is based on taxpayers' rights and responsibilities. Citizens ought to see taxpaying as integrated into their relationship with their government. Making them understand these relations positively means that stronger tax cultures can be created.

Several issues can be noted. First, the culture concept is here inherently positive. Implicit in the argument lies the view that a strong tax culture means strong compliance with taxes, yet a tax culture can also consider resisting taxation (Sánchez Román 2013). Second, although it is mentioned that tax administrations ought to address public inquiries and make life easier for taxpayers, the national examples given in the book emphasize educating taxpayers about the importance of tax, not about accommodating tax systems to taxpayers' needs. For example, that taxpayers worry about how fiscal income – *their money* – might be both collected and spent in illegitimate ways or that taxes might be tinkered with fostering corruption is not recognized as part of tax culture. Third, emphasizing education of taxpayers as a way to "build tax cultures" only focuses on citizens' contribution and the fact that tax collectors and administrations may make a difference in how fiscal income is collected is, if not omitted, so relegated to the background. In an example from El Salvador, a programme to educate taxpayers is said to consist of social values, citizenship and tax culture (OECD 2015 [2021]: 73).

Michael Livingston, a legal scholar, has worked with "tax culture" for a long time and raises

many interesting questions through his research. A first attempt to define “tax culture” was as “the body of beliefs and practices that are shared by tax practitioners and policymakers in a given society and thus provide the background or context in which substantive tax decisions are made” (2005: 121). The focus was then on the legal side and the establishment that works with tax. In a recent book entitled *Tax and Culture. Convergence, Divergence, and the Future of Tax Law* Livingston elaborates on the concept and asks the fundamental question of what we mean when we use this concept. Is it about attitudes or institutions or a combination of the two or is it perhaps a result of a country’s legal culture (2020: 9)? Or is culture just independent (2020: 2)? He lifts his gaze to ask what the implications are of discussing tax cultures when there are drivers to converge tax systems between countries, between national tax cultures and instead on a global level?

Livingston thus aims to take tax culture seriously, not just as some overall relative comparison between “different cultures” or as an indication of where inspiration for specific tax laws or enforcement systems come from. In this more encompassing approach, he addresses the difference between attitudes and institutions and describes it as a “chicken and egg” problem with numerous national examples and suggests that it is probably a combination of the two. As Livingston notes, there are also historical quirks that have shaped institutions.

In Livingston’s view, the notion of a global tax culture has emerged out of the economic discipline that assumes that all tax systems can be evaluated in the same way. Yet, he shows that national tax systems have different goals and as such pursue different values. Such evaluations basically oversee culture as a concept and the concept of global tax culture is basically a reflection of western hegemony – or perhaps the hegemony of economics in the western world. One example is the concept of *tax transplants* where he reminds us of how difficult it is to separate tax laws from their context regardless of whether the context is legal, political or institutional (cf. Likhovski 2017).

I would add that there are methodological challenges to Livingston’s definition that may have enormous empirical consequences. First, people’s attitudes. Research shows that although you might express certain attitudes about paying and/or avoiding tax these might be contextual (Sheffrin and Triest 1991). A person might find it justifiable to cheat with taxes in certain contexts, whereas it is deplorable in others. It might depend on the relationship you have with your counterpart, in which way you are compensated, or what the subject of tax avoidance is (Björklund Larsen 2013). It might be as simple as that it is easier to cheat when your resources are scarce. Second, people carry different attitudes towards *different* taxes. Sweden has one of the highest income taxes in the world which most people do not object to paying, yet property tax (which for a long time has been advocated for being one of the most efficient and fair taxes in terms of both assessability, controllability and collectibility) seems impossible to introduce for historico-political reasons. This follows a high-pitched debate about the imagined poor widow who has to leave the old family home handed down for generations but subject to high taxes given premium location contemporarily (such as a house on the coastline in what was previously a poor fishing village but now transforming into vacation spots). Property taxes are in Sweden seen as unfair! Third, although people say that they pay taxes willingly, they might in practice not be so willing. People do not always do as they say they do. Livingston concludes that we should “not accept culture in an unthinking way, but [to] study it with the same energy, enthusiasm, and discipline that we

study other important subjects” (Livingston 2020: 135). The issue is how. I doubt that we can understand tax culture by only looking at attitudes and institutions.

Anne Mumford, likewise a legal scholar, introduced an interpretative approach to tax collection comparing the UK and US cultures of taxation (2002). As she notes, “people inevitable (a) claim they do not know what the word means, and then (b) use it” (Mumford 2002: 5). She goes beyond “comparative law” and instead focus on why the methods of collecting tax – the taxing cultures – in the two countries differ. Culture thus becomes the “practical, action-oriented systems of thought, feeling and speech” (ibid.: 6). She uses this outset to generate a theory of ideologies constructing tax collection law exemplifying with why the US still has self-assessment whereas the UK has adopted the PAYE, *Pay as you earn*, system.

Still from a legal perspective, a warning is raised about finding simple causalities between culture and tax law. Assaf Likhovski’s outset is that culture and law are mutually constitutive (2011: 849) and more specifically that we continuously re-articulate legal and cultural meaning in one loop. This Schumpeterian approach is from his perspective quite encompassing and includes the “set of ideas, beliefs, symbols, values, social norms, and practices which are often unconscious, are relatively stable and static, and are widely shared by most members of a given social group” (ibid.: 846). This group can be a large society or a small set of professionals. He describes culture as the immaterial issues that bind people together, often grounded in history and in traditions but distinct from power. Drawing on one historical and one contemporary case in Israel, he cautions about finding easy connections between cultural and legal issues. We might be “chasing ghosts” when looking for the interplay between culture and law in the articulation of new laws or in the application of existing laws.

In a book that looks at the history of fiscal culture, Sven Steinmo et al. note that there is no such thing as culture, nor are attitudinal or behavioural differences between countries shown in laboratory studies (2018). The book addresses how the relationship between taxpayer and tax collector has evolved over time and compares the resulting institutions that have emerged throughout history. The aim is to understand how broader social, political, and even cultural contexts structure and inform individual decisions and compares Italy, Romania, Sweden, the UK and the US. The book is ambitious and interesting when it takes on many various issues that make for people complying with taxes – or not. Steinmo et al. note very important differences in people’s tax behaviour even within countries. This opens up for a potentially fruitful discussion of tax cultures, one where cultures are based on people’s lived experiences instead of the simplistic equation of nation = culture.

Furthermore, it means that you cannot simply study citizens’ attitudes and behaviour in order to understand how citizens and taxpayers regard their state. His and his co-authors’ conclusion is that it is institutions that make an impact on whether or not people will pay tax. This is promising for a country like Sweden to be able to maintain tax compliance. We have strong institutions, but we have also many immigrants, some of whom are threatening our high tax compliance.

Marcelo Bergman takes his examples from Latin America comparing Chile and Argentina. He proposes that “tax culture” is the outcome of taxpayers’ interaction with the authorities and more precisely the internalization of the perceived costs of compliance decisions (2003). It is partly an economic argument yet one that pays attention to historical institutionalism where

Bergman argues that Chile has a stronger tax culture than Argentina. In the former state a tax system did develop from a strong centralist state holding a high degree of legitimacy. Chileans perceive that taxes and other laws must be obeyed and this has been helped by a tax administration that is moderately efficient. Argentina had instead continuously omitted sanctions for non-compliance, with the result that it was much more difficult for a tax culture to thrive.

Raymond Atuguba took a fresh attempt at proposing what a tax culture is with a study of his native country of Ghana (2021). He argues that tax culture in any milieu is an assemblage of many different issues. Tax culture is made up of the history of taxation, tax laws, information and education about tax, how revenue authorities collect taxes, how transparent the system is and how any disputes are resolved, how satisfied taxpayers are, and finally also the extent to which taxes are avoided. It is a welcome encompassing approach, recognising the complexity that is taxation.

Atuguba argues that a tax system that is built upon recognizing the cultural values of any nation has a better chance of increasing revenues. He builds his argument on an extensive collaborative research project in Ghana where they started to look at the history of tax and taxation (including traditional methods), mapping governance and power centres, economic behaviour, etc. These were used to design two sets of interviews: a semi-structured questionnaire was used to interview chiefs of various standings including what is called Queen mothers and a more structured questionnaire aimed at the Ghanaian public.

The article ends with a number of recommendations on how to improve Ghana's tax culture by addressing each of the issues above. What I find interesting is how he also points out experiences where the government has engaged chiefs, e.g. powerful men and women that are community leaders, in public campaigns. This might at first sight seem difficult to relate to western societies, but if we instead think about the chiefs as influential people or role models the translation is easier. Yet, following Atuguba's call to transfer easier tax disputes to the chiefs' courts emphasizes that there are also very large cultural differences between nations.

Not directly addressing taxes, a recently published book discusses how policies are made while taking account of cultures (Cremashi et al. 2020). Here culture is used in two ways. First, it is methodological and used as a way to better understand what role subjectivity plays in human action. This might bring us back to culture being the container for irrational and unexplainable behaviour. This usage underpins the second way which is an analytical attempt to use culture as a more systematic effort to clarify relations between individuals and society. For example, it is suggested that narratives shape the world. When policymakers are able to produce a narrative that agrees with collective memory, they have achieved acceptability for new policies. Cremashi et al. propose a Bourdieusian-inspired perspective that suggests that individuals build and possess semiotic capital through sense-making, social exchanges, and channelling of meanings in an implicit symbolic universe. I find it an interesting approach to consider if we are interested in explaining when comparing why certain tax laws and policies are more or less legitimate in different countries.

There are other scholars that mention tax culture, hinting at definitions and what to consider thinking about tax culture. In Bolivia, tax culture is societal and national and ought to include historical experiences of tribute collection, colonialism, and power inequalities

(Sheild Johansson 2020). The Dutch are said to have a tax culture where tax legislature fosters a rule-based mindset focused on tax planning (Gribnau 2015: 232). It is the result of new tax legislation which often violates legal principles and values such as certainty, equality, neutrality and consistency. Dutch policymakers are simply too quick and instrumentalist in introducing new tax laws. Hans Gribnau thus treats tax culture at policymaking level. Katarzyna Bronzewska draws on Nerré's work. Without delving too much into the concept she however notes that tax culture at a social level might be different from the organizational tax culture existing within MNEs, *multinational enterprises* (2016). A more detailed account of tax culture within MNEs proposes that individual decision makers have the capability to make an impact, e.g. the CFOs within large corporations (Mulligan and Oats 2015). Yet, CFOs are in turn shaped by the corporate tax cultures they act within.

These attempts to describe what a tax culture is draws our attention to very different contexts. There is the recognition that cultures can exist beyond the nation and that it is a concept that is somewhat in motion and subject to change. Tax cultures can be changed. The issue is *what* to change. A tax culture is often described as strong (Bergman 2003: OECD 2015 [2021]), healthy (Evans 2007), rigorous (Atria 2018 and is as such implicitly measured, but still more or less taken for granted. Noteworthy is that we can also have a strong tax evasive culture (Sánchez Román 2013). What makes up a tax culture thus asks for more – much more – which will be evident when we see how cultures are understood by anthropological definitions of culture/s – the very concept they set out to study.

Overview of Culture in Anthropological Literature

Culture is one of the most central concepts in anthropological research and has a long history. Anthropologists focuses were on people living elsewhere and otherwise, and sheds light on different ways of living by being there (Boas 1897; Malinowski 1922 and onwards). The people that were studied usually lived in isolated and faraway places and led very different lives compared to the anthropologist studying them. The focus was on “the other/s” (e.g. Fabian 1983) and the way anthropologists depicted ways of living for a group of people was called a culture. Historically, there has been an evolution of both the concept and definition of culture and how it was studied. Tim Ingold (1994) proposes four stages.

First, cultures were seen in terms of evolution and degree of civilization. It was an imaginary comparison to the anthropologist's own culture/society trying to draw historical traits creating stepstones in an evolutionary staircase towards “civilised”, modern, western societies. The argument went that a group of people often referred to as a tribe, who were living more or less primitively would at some future point evolve and become more like the contemporary society in which the reporting anthropologist lived.

Second, realizing that there were other differences between ways of living than through evolutionary steps, a relativistic view of culture slowly took over. *Cultures* were depicted, where each represented a traditional way of life consisting of customary behaviour, institutions and artefacts. The study was still however mostly confined to a geographical site and the behaviour of people within a specific culture could only be judged in relation to its specific values and standards.

Third, trying to understand how societies/cultures were subject to change and why they had

developed so differently, a more structural understanding was introduced. In each culture, anthropologists attempted to find underlying structures that had symbolic meaning. Culture was in this perspective put in opposition to behaviour much as language was opposed to speech. A culture could be defined in terms of a shared system of concepts such as kinship relations, religious beliefs, economic structures, language etc. which were inherited and reproduced.

Fourth, more recognition was put on individual behaviour shaping cultures. Nowadays cultures are often studied as the outcome, the result, of human practices within a community be it a suburb, a digital world or a professional setting. An anthropologist follows people in order to see how they are involved and engaged in such social world(s). It is a depiction of what people do in relation to other people and what people do in relation to what they write and say.

There are two important insights from this very brief and sketchy trajectory of understanding cultures. First, there is no established meaning and proper definition of culture. As in Edward Tylor's celebrated definition, culture includes all "capabilities and habits acquired by man as a member of society" (1871). Each and every one might put diverse emphasis on different aspects of what it means to be human as part of a culture. Second, regardless of how we define culture, we can never encounter culture on the ground. The world is not made up of a nice patchwork of different cultures existing side by side in the world, ready to be asked about, surveyed, described, measured as Hofstede proposed (see above). "People live culturally rather than that they live in cultures" (Ingold 1994: 331). The implication is that asking what is "your tax culture", is meaningless. It is not there to be easily asked for and deduced, it has to be understood through thorough ethnographic engagement; "the concept of culture entails a high level of abstraction" (ibid.: 330).

The latter definition comes close to Arjun Appadurai's distinction between *culture* as a noun and *cultural* as an adjective. He stresses the semantic difference as important. When we propose that people live in a culture, it becomes an object or a thing; it makes it static. Furthermore, it excludes many other social instances of inequality such as race, education, lifestyle etc. Culture as a noun "begins to smack of any variety of biologisms" (Appadurai 1996: 12) and risks hiding more than it reveals (which many of the tax culture definitions above imply). Instead, Appadurai proposes that people live culturally. It is an approach that highlights points of similarity and difference between static categories such as class, gender, role, group and nation (ibid.). The cultural aspect thus provides another dimension, a distinction to what it means to belong to a group. Culture is a heuristic that allows us to talk about differences between social categories (ibid.: 13) in a globalized world.

In contemporary society where the borders of nation states for many have been dismantled allowing us to study, work and move in several places, the concept of culture(s) thus proves challenging. Ulf Hannerz, recognised as the most influential of all living anthropologists (Academic Influence 2022), has avidly addressed the issue of culture throughout his career. As a start, he sees culture as complex and made up of the interplay of states, markets and movements of people (Hannerz 1992). He has especially been concerned with how culture can be understood when people move. Addressing how migration makes an impact on cultures, Hannerz suggested "creolization" as a concept (Hannerz 1987). In his fieldwork in Nigeria, he saw how Nigerians that had been living in the UK or had friends and relatives

there, brought back British ways of doing and being. Back in Nigeria, they amalgamated new traditions with old ones finding new and creative expressions. Like the Caribbean language, these people draw on different sources. The concept of culture as an instrument provides “adaptations and reactions to a given situation rather than as a completely autonomous determinant of behavior” (Hannerz 1969: 193). An analysis of culture is thus “a study of the way people develop a culture as an instrument for coping with their conditions of life” (2019: 62) or as he said in a recent interview: “Culture is something that is in large part a collective adaptation to your material, practical environment” (Yelvington and Ramassote 2019: 152). A culture does not need to be homogenous or specifically coherent. Throughout his career, Hannerz has continued to challenge us proposing that culture can both be the “replication of uniformity” (Hannerz 2016: 143) as well as an “organization of diversity” (ibid.). Culture develops and adapts depending on humans’ experiences living in the context called culture – and in others. And Hannerz adds, “there is a strain between received meanings on the one hand and personal experiences and interests on the other” (ibid.). “Culture is a matter of doing as well as being” (2019: 224) nicely connects Appadurai’s “grammatical” distinctions. If an intermediate conclusion can be made it is that cultures are always “work in progress” and a result of people’s adapting to particular conditions.

Addressing cultures to contemporary life, Hannerz (2016) proposes that there are four different organizational settings – what he calls frames – where people handle meanings. These four frames are states, markets, movements and “consociality”. States and markets are easy to understand and are often set in opposition to each other. Market behaviour has during the last 30 years been seen to intrude on our understanding of what the state is as expressed in ideas such as “New Public Management”, etc. Movements needs more explanation but are often fluctuating ideas. “Movements try to mobilize people for some common goal, either because something valued in the present faces a threat, or because something better can be envisaged for the future” (Hannerz 2016: 147). Finally, consociality is the most fundamental frame forming cultures. We learn it from life’s earliest stages’ and it regards how we engage with other people in everyday interactions, routinely but also subject to improvisations. As Hannerz notes, consocial “learning goes on even when nobody is intentionally teaching” (ibid. 148).

Another very influential approach to understanding a (tax) culture is Bruno Latour’s contribution and the introduction of actor network theory – ANT. It is perhaps not so much of a theory as a research strategy (Latour 2005). This “theory” aims to identify actors that in different constellations make up knowledge that shapes our world yet without taking the constellations for granted. ANT is at the outset agnostic about who and what makes action possible (Hardie and MacKenzie 2007) and starts out with a clean slate studying a given societal phenomenon where no specific scientific theory has an upper hand. An actor is in their definition more than a human and can be more or less anything that triggers change or a move. Latour, together with Steve Woolgar (1986), did fieldwork in a biology laboratory. They showed that it was not only scientific theories that created new scientific knowledge (as references in scientist publications might indicate), but what went on in the laboratory’s social world was also crucial when new scientific facts were created. Latour and Woolgar were in the lab; they saw what was going on and took account of all the different types of knowledge – even the most mundane ones. Studying how taxation in practice is conducted can thus mean taking account of internal systems and procedures (Boll 2014a, 2014b),

academic research and economic valuation models (Callon et al. 2007), statistics, media stories, hunches and anecdotes and other tacit knowledge of various sorts (Elyachar 2012); and even physical locations (Zaloom 2006; Murphy 2013) and digital infrastructure/s. Yet, an ANT approach may also flatten, and thus omit, power relations which is also one of the reasons for the fierce criticism it has encountered (cf. Ingold 2008; Miller 2002).

I want to end this overview of culture definitions with examples from two specific fields that increasingly seep into the tax field: audits and digitalization.

Anthropologists Chris Shore and Susan Wright have addressed how international systems of measurement and rankings, what they refer to as audits, permeate government. More specifically they are interested in the societal effects of these, articulating them in terms of the “audit culture” that is spreading throughout the world. “At its simplest, ‘audit culture’ is the process by which the principles and techniques of accountancy and financial management are applied to the governance of people and organizations – and, more importantly, the social and cultural consequences of that translation” (Shore and Wright 2015: 24).

Semantically, this approach can prove inspirational in understanding what a “tax culture” should consist of. Verifying that taxes are correctly reported and paid demands an audit. To “tax” something is to evaluate and assess its value. It is usually a governmental institution – the tax collector – that oversees such work. They do *tax audits*. Yet, I find several obstacles to applying Shore and Wright’s concept. First, as an outset they are highly critical of the governance of “measurement and rankings” and what they do to communities – society (note the singular as this seems to be a global thing) – to which they are introduced, imposed and adapted. They simply do not like how the audit culture conquers other domains of society. This stand is easy to sympathise with but is the wrong outset for a more agnostic approach to understanding tax culture/s. Second, audit culture is a “new order” as they call it. Taxes and taxation have existed ever since rulers started to demand tributes, tithes, taxes or whatever the forced contribution by their subjects was called. Some even say that taxes make society possible. The visible results are public and material infrastructures, but also public services that have been decided upon politically. Taxes and taxation are deeply ingrained in our societies and are part and parcel of our conception of how public administration is funded. This can of course for some have very negative connotations where taxes are seen as highly suspicious (think about Robin Hood) and historical and fictional literature is full of examples of resisting tax collectors. Third, a tax culture is often spoken about as something desirable. It is often colloquially talked about in terms of “strong” or “weak” where most people sympathetic to tax and taxation prefer a strong tax culture (cf. Ordover 2010 for a view on tax avoidance culture). My point here is not about criticizing the grading of the culture concept (that is done elsewhere), but rather that people sympathetic to a “tax culture” might, most probably, not carry the same feelings towards an “audit culture”.

A final, perhaps more methodological inspiration is Nick Seaver’s work on how to study and understand algorithms – as a component of digital software. In contemporary society, digital technologies make an enormous impact on how taxation is conducted. As such, digitalization will also be an ingredient of how contemporary tax culture, regardless of how we define it, evolves. How to understand the social impact of digitalization of tax and taxation, the role of technologies within a tax culture?

Seaver is not interested in tax at all, but rather in understanding how algorithms make an impact in the world (2013, 2017). His is a methodological musing – in one way he could be said to follow Appadurai’s semantic unpacking of culture as Seaver proposes that algorithms are not “in” culture but “as” culture. If we study algorithms as “in” culture, we would start out with a digital expert’s definition. The ethnographer would aim to locate these technically defined formulas and describe how work is being made for them out of this definition. The technical definition restricts our broader understanding of the impact algorithms have in the world. Choosing the other inlet, if algorithms are studied “as” culture, they are seen as a part of broad patterns of meaning and practice that can be engaged with empirically. In Seaver’s view, “algorithms are not singular technical objects that enter into many different cultural interactions but are rather unstable objects, culturally enacted by the practices people use to engage with them” (2017: 5). This is regardless of whether we observe how the selection of algorithms is made, how people go about programming them as part of larger software packages, or how they are used by people in everyday interactions – whether at work or at leisure. Algorithms studied this way are culture(s) as they have “become objects of popular concern ... they are composed of collective human practices” (Seaver 2017: 5). An anthropological study of algorithms has to reach beyond the programmers’ engagement with them, it has to be a long-term engagement with their various usages – how all humans make meaning of them. They become truly irritating as humans engage with them in many ways and thus have manifold consequences due to the diverse ways in which humans in various roles use them and make meaning of them.

Discussion: How to Study Tax Culture/s?

Taxation is complex and so is culture. This working paper is an attempt to draw more in-depth insights from anthropological studies of culture and add them to the surging literature on “tax cultures”. I would like to end this winding paper by proposing some views on *what to include when we consider what a tax culture is*. This ending will relate to a spate of contemporary tax happenings.

First, it is worth noting that in all its complexity, culture as a concept has been shunned even by many anthropologists (Ingold 1994; Hannerz 2022). During the 1980s when global issues pushed themselves into the centre of research, culture became a concept that increasingly homogenized diversity. “Culture” was also deemed too holistic and as such risked essentializing issues which in turn made them politically problematic (Strathern 1995; Seaver 2017). The result was that anthropologists laid down arms and the concept of culture was increasingly taken over by other disciplines, studied by their methodological approaches; it became a sign of common practice (an example is Hofstede’s simplistic definition based on surveys). Sometimes it seemed to become a canister, almost a dustbin, for issues that could not “explain” the irrational, subjective, incomprehensible behaviour of people; issues that would not fit into other concepts. This working paper is an attempt to bring into the limelight a very few of the many, many anthropological attempts of defining culture. My main aim is to inspire further research about tax cultures.

At the outset: tax cultures are certainly made up of numbers and of laws! Taxpayers (which in the globalized contemporary world cannot be equalized to citizens) react to how much

they are taxed, but often not in the way established economic models suggest.

Tax culture is like any culture constantly in motion and is acquired. It is subject to external and global events such as the ups and downs of the economy or to revealed scandals (think Pandora and Paradise papers) which each demand responses from policymakers and tax collectors. Demographic changes can be foresighted extrapolating an increasingly elderly population but can also be the result of a completely unexpected influx of asylum seekers fleeing from horrible wars as from Syria in 2015 or from Ukraine in 2022, unfolding as this working paper is being written. How to think about tax culture in societies that respond to such events? Apart from war, other external events that have an impact on taxation are pandemics or not to mention the climate crisis that we seem unable to deal with. Internal, more domestic, events might be changes in law, a tax administration's publication of astonishing tax gap measurements, or other dramatic revelations of domestic tax avoidance, corrupt behaviour, bureaucratic flaws etc. People react and relate to such events, but not always in the same way.

Furthermore, if a tax culture ever was seen as national, it cannot anymore be contained within the nation. Global conglomerates have sometimes been "caught" paying microscopic amounts of tax given their turnover, as seen by the public's vexed response to the revelation of Apple and Starbucks tax payments in the UK. Various interest organizations work for the alignment of tax practices (think of the initiatives of BEPS and cooperative compliance taking place within the organizations OECD, Fiscalis, IOTA, Taxud) or the work of OXFAM, the Tax Justice Network, the Fairtax mark etc. Industry organizations might on the other hand more or less subtly lobby for fiscal initiatives that favour their corporate members.

It has also been suggested that there are global tax cultures. One such culture may consist of the richest 0.1% of people (taxpayers?) who live nowhere and everywhere at the same time. How they see tax and where they pay tax is a conundrum but they are certainly seen as avoiding and evading taxes to a large extent. There are also the potential taxpayers on the other side of the spectrum who for ideological reasons have "logged out" of modern society and lead alternative and self-sufficient lives. Yet, the economic contribution from the latter is probably unsubstantial. It is also noteworthy, as Livingston underlines, that there is a global tax culture emerging from Harvard and other top law and business schools in the way students are taught tax and thereafter apply it while working as advisers or in international MNEs.

The elephant in the room is to my mind how to understand "tax culture" (Melnyk 2015). Is it to be observed, measured, assessed, compared? As an anthropologist, my methodological approach is that of ethnography – or at least applying an ethnographic gaze when talking with taxpayers. Yet for understanding tax culture, ethnography is not enough. I would rather propose that it requires a multi-methodological approach while being attentive to the fact that changes in one object studied might have an impact on another. If we study tax and taxation as culture/s, a first assumption is that it is never stable and always subject to change. The exact definition of what is studied cannot seldom be defined up-front. Thinking with ANT, it is perhaps more of a research strategy (Latour 2005).

The following are just a very few suggestions:

– Find one aspect of tax to study. It could be a type of tax. It could be specific practices around taxes: reporting tax, auditing tax, collecting tax. It could be a combination of the two.

It could be contemporary societal challenges and how taxes are articulated as a solution to them: the climate crisis, ESG (*environmental, social and governance*) goals, immigration surges or pandemics. It could be a concept such as “Fiscal Citizenship”. If we articulate how “Fiscal Citizenship” may be defined in terms of a tax culture perspective what will we find? My point is that whatever aspect we choose to study needs to be understood from various perspectives if we are going to speak about it in terms of tax culture.

– Study all stakeholders/actors engaging with the chosen aspect in the tax arena. Those who are affected by this particular aspect have to respond to it or might have the capability and power to alter it. In Ulf Hannerz’s terms, we could simultaneously search for “replication of uniformity” as well as “system of meanings”(2019: 125).

– Remember that stakeholders – not only taxpayers but all those that engage with taxation – are humans who may apply all sorts of arguments and tools to achieve their objectives. In studying the legal construction of tax, laws are subject to change as well as interpretation. Although digitalization is quickly taking over taxation as we think we know it, there are people behind the construction of the software programs, choosing the algorithms, selecting and buying certain digital systems instead of others. People are irrational, subjective, humorous, they have moods, they make errors but most of the time they also do the best they can. People are complex.

– Finally, beware of “chasing ghosts” as Assaf Likhovski reminded us. The picture I paint is messy. Taxation is complex and so is culture, made up of many different concepts; causalities between these concepts are easily found but are dangerously fickle. I invite studies that describe tax culture/s while taking seriously how we study it.

Acknowledgements

I am grateful to comments by Ulf Hannerz, Dirk Kiesewetter, Hans-Joachim Lauth, Eva Matthei, Lynne Oats and Steven Sampson developing the argument for this article.

References

- Abelin, M. (2012) “‘Entrenched in the BMW’”: Argentine elites and the terror of fiscal obligation’, *Public Culture*, 24(2), pp. 329–356.
- Agell, J., Englund, P. and Södersten, J. (1996) ‘Tax reform of the century — The Swedish experiment’, *National Tax Journal*, 49(4), pp. 643–64.
- Alm, J. (2012) ‘Measuring, explaining, and controlling tax evasion: lessons from theory, experiments, and field studies’, *International Tax and Public Finance*, 19(1), pp. 54–77.
- Alm, J. and Erard, B. (2005) ‘Estimating the informal supplier tax gap’, *Internal Revenue Service Research Conference*.
- Alm, J. and Torgler, B. (2006) ‘Culture differences and tax morale in the United States and in Europe’, *Journal of Economic Psychology*, 27, pp. 224–246.
- Alm, J., Blaufus, K., Fochmann, M., Kirchler, E., Mohr, P., Olson, N. E. and Torgler, B. (2020) ‘Tax policy measures to combat the SARS-CoV-2 pandemic and considerations to improve tax compliance: A behavioral perspective’, *SSRN Electronic Journal*.
- Andreoni, J., Erard, B. and Feinstein, J. (1998) ‘Tax compliance’, *Journal of Economic Literature*, 36(2),

- pp. 818–860.
- Appadurai, A. (1996) *Modernity At Large: Cultural Dimensions of Globalization*. Minneapolis, MN: University of Minnesota Press.
- Atria, J. (2018) 'The internal revenue service: An evaluation from the Chilean economic elite', in *SASE, Kyoto*.
- Atuguba, R. A. (2021) 'Tax Culture: Perspectives from an African State', *American Journal of Trade and Policy*, 8(1), pp. 17–50.
- Barnard, A. and Spencer, J. (1996) *Encyclopedia of Social and Cultural Anthropology*. London and New York: Routledge.
- Baskerville, R. F. (2003) 'Hofstede never studied culture', *Accounting, Organizations and Society*, 28(1), pp. 1–14.
- Bazart, C. and Bonein, A. (2014) 'Reciprocal relationships in tax compliance decisions', *Journal of Economic Psychology*. Elsevier B.V., 40, pp. 83–102.
- Bergman, M. (1998) 'Criminal law and tax compliance in Argentina: Testing the limits of deterrence', *International Journal of the Sociology of Law*, 26, pp. 55–74.
- Bergman, M. (2003) 'Tax reforms and tax compliance: The divergent paths of Chile and Argentina', *Journal of Latin American Studies*, 35(3), pp. 593–624.
- Björklund Larsen, L. (2013) 'The making of a "Good Deal". Dealing with conflicting and complementary values when getting the car repaired informally in Sweden', *Journal of Cultural Economy*, 6, pp. 419–433.
- Björklund Larsen, L. (2017a) *Shaping Taxpayers: Values in Action at the Swedish Tax Agency*. London: Berghahn Books.
- Björklund Larsen, L. (2017b) 'Mind the (tax) gap: an ethnography of a number', *Journal of Cultural Economy*, 10(5), pp. 419–433.
- Björklund Larsen, L. (2018) *A Fair Share of Tax: A Fiscal Anthropology of Contemporary Sweden*. New York: Palgrave Macmillan.
- Björklund Larsen, L. and Oats, L. (forthcoming). *Hidden in plain sight. Measuring tax rule breaking*.
- Boas, F. (1897) *The Social Organization and Secret Societies of the Kawkiutl Indians*. Washington, DC: National Museum.
- Boden, R. et al. (2010) 'Power and ideas: The development of retirement savings taxation in Australasia', *Critical Perspectives on Accounting*, 21(7), pp. 597–610.
- Boll, K. (2014a) 'Mapping tax compliance', *Critical Perspectives on Accounting*, 25(4–5), pp. 293–303.
- Boll, K. (2014b) 'Shady car dealings and taxing work practices: An ethnography of a tax audit process', *Accounting, Organizations and Society*, 39(1), pp. 1–19.
- Bronzewska, K. (2016) *Cooperative Compliance. A New Approach to Managing Taxpayer Relations*. IBFD Doctor.
- Callon, M., Millo, Y. and Muniesa, F. (2007) *Market Devices, Sociological Review Monographs*. Oxford: Blackwell Publishing.
- Campbell, J. L. (1993) 'The state and fiscal sociology', *Annual Review of Sociology*, 19, pp. 163–185.
- Cremašchi, M., Fioretti, C., Mannarini, T. and Salvatore, S. (2020) *Pluralism, Performativity and Semiotic Capital. Culture and Policymaking*. Springer.
- Cummings, R. G., Martinez-Vazquez, J., McKee, M., Torgler, B. (2009) 'Tax morale affects tax compliance: Evidence from surveys and an artefactual field experiment', *Journal of Economic Behavior and Organization*, 70(3), pp. 447–457.
- Dahlén, T. (1997) *Among the Interculturalists. An Emergent Profession and its Packaging of Knowledge*. Stockholm University.
- D'Attoma, J., Volintiru, C. and Steinmo, S. (2017) 'Willing to share? Tax compliance and gender in Europe and America', *Research & Politics*, 4(2), pp. 1–10.

- Doran, M. (2009) 'Tax Penalties and Tax Compliance', *Harvard Journal on Legislation*.
- Elyachar, J. (2012) 'BEFORE (AND AFTER) NEOLIBERALISM: Tacit Knowledge, Secrets of the Trade, and the Public Sector in Egypt', *Cultural Anthropology*, 27(1), pp. 76–96.
- Evans, C. (2007) 'Unravelling the Mysteries of the Oracle: Using the Delphi Methodology to Inform the Personal Tax Reform Debate in Australia', *eJournal of Tax Research*, 14(3), pp. 105–134.
- Fabian, J. (1983) *Time and the Other: How Anthropology Makes Its Object*. Columbia University Press.
- Fiscalis Tax Gap Project Group (2016) *THE CONCEPT OF TAX GAPS Report on VAT Gap Estimations*. Brussels.
- Gemmell, N. and Hasseldine, J. (2012) *The tax gap: a methodological review*, Victoria University of Wellington School. 09.
- Gracia, L. and Oats, L. (2012) 'Boundary work and tax regulation: A Bourdieusian view', *Accounting, Organizations and Society*. Elsevier Ltd, 37(5), pp. 304–321.
- Gribnau, H. (2015) 'Corporate Social Responsibility and Tax Planning Not by Rules Alone', *Social and Legal Studies*, 24(2), pp. 225–250.
- Guyer, J. I. (1992) 'Representation Without Taxation: An Essay on Democracy in Rural Nigeria, 1952-1990', *African Studies Review*, 35(1), pp. 41–79.
- Hanlon, M. and Heitzman, S. (2010) 'A review of tax research', *Journal of Accounting and Economics*, 50(2–3), pp. 127–178.
- Hannerz, U. (1969) *Cultural Complexity: Studies in the Social Organization of Meaning*. Columbia University Press.
- Hannerz, U. (1987) 'The World in Creolisation', *Africa: Journal of the International African Institute*, 57(4), pp. 546–559.
- Hannerz, U. (1992) *Cultural Complexity: Studies in the Social Organization of Meaning*. New York: Columbia University Press.
- Hannerz, U. (2016) *Writing Future Worlds. An Anthropologist Explores Global Scenarios*. Palgrave Macmillan.
- Hannerz, U. (2019) 'World Watching: Streetcorners and Newsbeats on a Journey through Anthropology'.
- Hannerz, U. (2022) *Afropolitan Horizons. Essays toward a Literary Anthropology of Nigeria*. New York: Berghahn Books.
- Hardie, I. and MacKenzie, D. (2007) 'Assembling an economic actor: the agencement of a Hedge Fund', *The Sociological Review*, 55(1), pp. 57–80.
- Hofstede, G. (2011) 'Dimensionalizing Cultures : The Hofstede Models in Context', *Online Readings in Psychology and Culture, Unit 2.*, 2, pp. 1–26. Horodnic, I. A. (2018) 'Tax morale and institutional theory: a systematic review', *International Journal of Sociology and Social Policy*, 38(9–10), pp. 868–886.
- Ingold, T. (1994) *Companion Encyclopedia of Anthropology, Ancient World*.
- Ingold, T. (2008) 'When ANT meets SPIDER: Social theory for arthropods', in *Material Agency*, pp. 209–216.
- Kirchler, E. (2007) *The economic psychology of tax behaviour*. Cambridge: Cambridge University Press.
- Kornhauser, M. E. (2007) 'A Tax Morale Approach to Compliance: Recommendations for the IRS', *Florida Tax Review*, 8(6), pp. 599–634.
- Kotter, J. P. and Heskett, J. L. (2008) *Corporate culture and performance*. New York: The Free Press.
- Kountouris, Y. and Remoundou, K. (2013) 'Is there a cultural component in tax morale? Evidence from immigrants in Europe', *Journal of Economic Behavior and Organization*. Elsevier B.V., 96, pp. 104–119.
- Latour, B. (2005) *Reassembling the Social: An Introduction to Actor-Network-Theory*. Oxford: Oxford University Press.

- Latour, B., Woolgar, S. (1986) *Laboratory life the construction of scientific facts*. Princeton, N.J.: Princeton University Press.
- Ledeneva, A. V (1998) *Russia's economy of favours: Blat, networking, and informal exchange*. Cambridge University Press.
- Likhovski, A. (2011) 'Chasing Ghosts: On Writing Cultural Histories of Tax Law Assaf Likhovski* [Scheduled for publication in the UC Irvine Law Review]', *UC IRVINE LAW REVIEW*, 1(3), pp. 843–892.
- Likhovski, A. (2017) *Tax law and social norms in Mandatory Palestine and Israel*. Cambridge University Press.
- Livingston, M. A. (2005) 'Law, Culture, and Anthropology: On the Hopes and Limits of Comparative Tax', *Canadian Journal of Law and Jurisprudence*, 18(1), pp. 119–134.
- Livingston, M. A. (2020) *Tax and Culture. Convergence, divergence, and the future of tax law*, *Tax and Culture*.
- Luttmer, E. F. P. and Singhal, M. (2014) 'Tax morale', *Journal of Economic Perspectives*, 28(4), pp. 149–168.
- Makovicky, N. and Smith, R. (2020) 'Introduction Tax Beyond the Social Contract', *Social Analysis*, 64(2), pp. 1–17.
- Malezieux, A. and Torgler, B. (2021) *Culture, Immigration and Tax Compliance*. Working Paper No. 2021-23 CREMA (Center for Research in Economics, Management and the Arts Culture).
- Malinowski, B. (1922) *Argonauts of the Western Pacific*. London: Routledge and Kegan Paul. Marshall, P. (2004) 'New media cultures'.
- Marshall, P. (2004) *New media cultures*. London: Edward Arnold Publishers Ltd.
- Martin, I.W., A.K. Mehrotra and M. Prasad. (2009) *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective*. Cambridge: Cambridge University Press.
- McKerchar, M. (2008) 'Philosophical Paradigms, Inquiry Strategies and Knowledge Claims: Applying the Principles of Research Design and Conduct to Taxation.' *eJournal of Tax Research* 6 (1): 5–22.
- McKerchar, M. (2010) *Design and Conduct of Research in Tax, Law and Accounting*. Sydney, Australia: Thomson Reuters
- McSweeney, B. (2013) 'Fashion founded on a flaw: The ecological mono-deterministic fallacy of Hofstede, GLOBE, and followers', *International Marketing Review*, 30(5), pp. 483–504.
- Melnyk, O. Y. and Trade, F. (2015) 'Core concepts of tax culture', *ФІНАНСИ. ЕКОНОМІЧНА БЕЗПЕКА*, 6, pp. 125–128.
- Mihelj, S. and Huxtable, S. (2018) *From Media Systems to Media Cultures: Understanding Socialist Television*. Oxford University Press.
- Miller, D. (2002) 'Turning Callon the right way up', *Economy and Society*. Routledge, 31(2), pp. 218–233.
- Mittone, L., Ploner, M. and Verrina, E. (2021) 'When the state does not play dice: aggressive audit strategies foster tax compliance', *Social Choice and Welfare*. Springer Berlin Heidelberg, 57(3), pp. 591–615.
- Mulligan, E. and Oats, L. (2015) 'Tax Professionals at work in Silicon Valley', *Accounting, Organizations and Society*, 52, pp. 63–76.
- Mumford, A. (2002) *Taxing culture*. Dartmouth: Ashgate Pub Ltd.
- Muñoz, J.-M. (2010) 'Business Visibility and Taxation in Northern Cameroon', *African Studies Review* 53(2): 149–75
- Murphy, K. M. (2013) 'A cultural geometry: Designing political things in Sweden', *American Ethnologist*, 40(1), pp. 118–131.
- Musgrave, R. (1980) 'Theories of fiscal crises: an essay in fiscal sociology' in Aaron, H.J. and Boskin, M. *The Economics of Taxation*, pp. 361-390. Washington: Brookings institution.

- Nerré, B. (2001) 'THE CONCEPT OF TAX CULTURE', in *Annual Conference on Taxation and Minutes of the Annual Meeting of the National Tax Association*, pp. 288–295.
- Nerré, B. (2008) 'Tax Culture: A Basic Concept for Tax Politics', *Economic Analysis and Policy*, 38(1), pp. 153–167.
- Oats, L. (2012) *Taxation: A fieldwork research handbook*. Routledge.
- Oats, L. and Onu, D. (2015) 'The role of social norms in tax compliance: theoretical overview and practical implications', *Journal of Tax Administration*, 1(1).
- OECD (2015 [2021]) *Building Tax Culture, Compliance and Citizenship*. Paris: OECD.
- Oprescu, D. (2020) 'A Sustainable Tax Policy and the New Paradigm' in Brokelind, C. and van Thiel, S. *Tax Sustainability in an EU and International Context*. Amsterdam: IBFD.
- Ordower, H. (2010) 'The Culture of Tax Avoidance', *Saint Louis University Law Journal*. 2010–06.
- Pommerehne, W. W., Hart, A. and Frey, B. S. (1994) 'Tax morale, tax evasion and the choice of policy instruments in different political systems', *Public Finance*, 49 (Supplement), pp. 52–69.
- Rawlings, G. (2003) 'Cultural Narratives of Taxation and Citizenship: Fairness, Groups and Globalisation', *Australian Journal of Social Issues (Australian Council of Social Service)* 38(3): 269–305.
- Rifkin, D. (2008) *An Overview of the "Tax Gap"*. GEORGETOWN LAW Faculty Working Papers.
- Roitman, J.L. (2005) *Fiscal Disobedience: An Anthropology of Economic Regulation in Central Africa*. Princeton, NJ: Princeton University Press.
- Sánchez Román, J. A. (2013) 'Resistance Without Revolt: Shaping a Tax Culture in Modern Argentina, 1930–1955', *Journal of Policy History*, 25(3), pp. 422–443.
- Schein, E. H. (1990) 'Organizational culture.', *American Psychologist*, 45(2), pp. 109–119.
- Schumpeter, J. A. (1954) 'The Crisis of the Tax State', *International Economic Papers*, 4, pp. 5–38.
- Seaver, N. (2013) 'Knowing Algorithms', *Media in Transition*.
- Seaver, N. (2017) 'Algorithms as culture : Some tactics for the ethnography of algorithmic systems', *Big Data and Society*, (December), pp. 1–12.
- Sheffrin, S. M. and Triest, R. K. (1991) 'Can brute deterrence backfire? Perceptions and attitudes in taxpayer compliance', in Slemrod, J. B. (ed.) *Why People Pay Taxes*. University of Michigan Press, pp. 193–219.
- Sheild Johansson, M. (2020) 'Taxes for Independence Rejecting a Fiscal Model of Reciprocity in Peri-urban Bolivia', *Social Analysis*, 64(2), pp. 18–37.
- Shore, C. and Wright, S. (2015) 'Governing by numbers: Audit culture, rankings and the new world order', *Social Anthropology*, 23(1), pp. 22–28.
- Skatteverket (2008) *Tax Gap Map for Sweden How was it created and how can it be used?*, IB. Stockholm.
- Slemrod, J. B. (2007) 'Cheating ourselves: the economics of tax evasion', *The journal of economic perspectives*, 21(1), pp. 25–48. Steinmo, S. (2018) *The Leap of Faith. The Fiscal Foundations of Successful Government in Europe and America*. Oxford: Oxford University Press.
- Steinmo, S. (2018) *The Leap of Faith. The Fiscal Foundations of Successful Government in Europe and America*. Oxford: Oxford University Press.
- Stevenson, N. (2002) 'Understanding media cultures: Social theory and mass communication'.
- Strathern M (1995) The nice thing about culture is that every- one has it. In: Strathern M (ed.) *Shifting Contexts: Transformations in Anthropological Knowledge*. London: Routledge.
- Strathern, M. (2000) *Audit cultures: Anthropological studies in accountability, ethics, and the academy*. London and New York: Routledge.
- Sørensen, J. B. (2002) 'The Strength of Corporate Culture and the Reliability of Firm Performance', *Administrative Science Quarterly*, 47(1), pp. 70–91.
- Torgler, B. (2003) 'Does Culture Matter? Tax Morale in an East-West-German Comparison', *FinanzArchiv*, 59(4), p. 504-528.

- Torgler, B. and F. Schneider (2007) 'What Shapes Attitudes Toward Paying Taxes ? Evidence from Multicultural European Countries', *Social Science Quarterly*, 88(2), pp. 443–470.
- Tylor, E. (1871) *Primitive Culture: Researches into the Development of Mythology, Philosophy, Religion, Art and Custom*. London: Murray.
- Wimmer, A. and Glick Schiller, N. (2002) 'Methodological nationalism and beyond: nation-state building, migration and the social sciences', *Global Networks*, 2(4), pp. 301–334.
- Wright, S. (1994) "'Culture" in anthropology and organizational studies', *Anthropology of Organizations*, pp. 1–34.
- Wynter, C. B. and Oats, L. (2018) 'Don't worry, we are not after you! Anancy culture and tax enforcement in Jamaica', *Critical Perspectives on Accounting*, 57, pp. 56–69.
- Yelvington, K. A. and Ramassote, R. M. (2019) 'Cultures, Open and in Process: An Interview with Ulf Hannerz', *American Anthropologist*, 121(1), pp. 149–159.
- Yong, D. S. and Martin, F. (2016) 'Tax Compliance and Cultural Values: The Impact of "Individualism and Collectivism" on the Behaviour of New Zealand Small Business Owners', *Australian Tax F.*, 31, pp. 289–320.
- Zaloom, C. (2006) *Out of the pits: Traders and technology from Chicago to London*. University of Chicago Press

. The Fiscal Citizenship Project

Taxation is necessary to the proper functioning of the modern welfare state and payment of taxes can be thought of as a unifying act that brings us together to further our collective goals. Taxes touch our lives in many ways and our willingness to contribute through paying taxes, understood in our project as “fiscal citizenship”, is complicated. Our comparative project addresses this important issue in a study that seeks to deepen our understanding of fiscal citizenship drawing on a variety of research methods and disciplinary traditions.

Funders

The Fiscal Citizenship Project is funded by three funding bodies under the auspices of the Open Research Area programme:

 Social Sciences and Humanities Research Council of Canada	 Conseil de recherches en sciences humaines du Canada		Social Sciences and Humanities Research Council (SSHRC) Grant No 2004-2020-0008
	Deutsche Forschungsgemeinschaft German Research Foundation		German Research Foundation (DFG) Project ID 440793159
	Economic and Social Research Council		Economic and Social Research Council (ESRC) Grant Ref ES/V013572/I

Contact:

info@fiscal-citizenship.com
<https://fiscal-citizenship.com/>

Project Lead & PI UK

Lynne Oats
University of Exeter

PI Canada

Kim-Lee Tuxhorn

PI Germany

Dirk Kieseewetter