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Voluntary and Enforced Tax Compliance: An Empirical Analysis of the “Slippery Slope Framework“ in an International Context

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Inhaltsverzeichnis

0. Abstract	7
1. Introduction	9
1.1. The Slippery Slope Framework	10
1.1.1. Trust in Authorities	12
1.1.2. Power of Authorities	13
1.1.3. Dynamic Effects of Trust and Power	14
1.1.4. Enforced versus Voluntary Compliance	15
1.2. Tax Morale, Corruption and Shadow Economy	16
1.3. Gender and Age Effects	18
2. Method	18
2.1. Participants	18
2.2. Experimental and Material Procedures	18
3. Results	20
3.1. Perceived Similarity	20
3.2. Manipulation Check	22
3.3. Intended Tax Compliance	24
3.4. Voluntary versus Enforced Tax Compliance	25
3.5. Tax Evasion	27
3.6. Tax Morale	28
4. Discussion	28
5. References	33
6. Appendix A	39
7. Appendix B	42
8. Zusammenfassung	45
9. Curriculum Vitae	47

0. Abstract

The present study is the first international experimental examination of the assumption that both, taxpayers' trust in authorities and the power of authorities increase tax payments by creating voluntary and enforced tax compliance. A questionnaire based experiment was conducted among 1350 students from Austria, Hungary, Romania and Russia, investigating the influence of trust and power on tax compliance and the intention to pay taxes. Results indicate in line with previous findings that intentions to pay taxes are highest in an environment with high power of authorities and high trust in authorities. High power of authorities leads to enforced tax compliance, whereas high trust in authorities induces voluntary tax compliance. Tax evasion was observed to be highest in cases of untrustworthy and powerless tax authorities. In sum, data confirms the assumptions of the slippery slope framework.

1. Introduction

Taxes guarantee public finances. They do not only ensure national budgets, but also reflect the idea of social solidarity. However, since ancient times, taxes and their legitimacy have been content to discussions. These discussions prevail until today, but never in history has the struggle for tax compliance caught more attention.

Since globalization has facilitated cross-national financial transactions, tax evasion and the fighting of tax havens are placed on top of political agendas throughout the world. Political approaches in eliminating tax deficits usually focus on closing loopholes in national tax laws and negotiating bilateral tax agreements. When it comes to tax compliance, this access may be called deficit orientated, since it does not increase tax revenues by improving compliance, but by making tax evasion more difficult. A lot of research has been conducted in order to identify determinants of tax compliance. Early studies suggest that economic factors like the probability of being detected and the severity of penalties play an important role in the determination of tax compliance (Allingham & Sandmo, 1972; Becker, 1967). Literature reviews, however, report predominantly inconsistent findings on the relationship between audit probabilities, fines and tax compliance (Andreoni, Erard & Feinstein, 1998; Fischer, Wartick, & Mark, 1992) and Alm (1991) notes, that if detection and punishment were the only factors influencing tax compliance, actually observed tax evasion rates would be way higher. More recent approaches, that investigate the relationship between monetary rewards and tax compliance, show inconsistent results (Bazard & Pickhard, 2011; Kastlunger, Muehlbacher, Kirchler & Mittone, 2011). Thus, the traditional point of view has been recharged and trust in the political leadership and tax morale have been suggested as additional determinants of tax compliance (e.g. Fjeldstad, 2004; Lago-Peñas and Lago-Peñas, 2010; Lavoie, 2009; Torgler, 2005).

In order to exemplify these different approaches in one applicatory model, Kirchler (2007) and Kirchler, Hoelzl and Wahl (2008) developed the “slippery slope framework”, which points out two dimensions as essential for tax compliance: Trust in authorities and power of authorities. Accordingly, tax compliance can be enhanced by increasing either one or both of these factors. The quality of tax compliance, however,

depends on the character of its source: An increase in trust in authorities is supposed to lead to voluntary tax compliance, whereas an increase in power of authorities should cause enforced tax compliance.

The manuscript at hand presents the first experimental study to investigate the slippery slope framework within an international sample of participants from Austria, Hungary, Romania and Russia. Since first empirical evidence (Muehlbacher, Kirchler & Schwarzenberger, 2011; Wahl, Kastlunger & Kirchler, 2010) supports the theoretical assumptions of the framework on an Austrian sample, this study focuses on the question whether the impact of trust and power as determinants of tax compliance might also be found in an international context.

1.1. The Slippery Slope Framework

Kirchler (2007) and Kirchler et al. (2008) present the slippery slope framework as a tool, which integrates factors considered important for explaining tax compliance. It consists of three dimensions: The power of tax authorities, the trust in tax authorities and tax compliance, which is determined by the interaction of power and trust. The authors assume that in conditions with low extents of trust in tax authorities and low power of authorities tax compliance will be at a minimum level, since under the prevailing circumstances citizens will seek to maximize their individual profit by evading taxes. Therefore a higher extent of tax compliance can be achieved in two different ways: By an increase of authorities' power – which leads to enforced tax compliance – or by an increase of trust in tax authorities – which leads to voluntary tax compliance. Thus, tax compliance will be enhanced if both, the power of tax authorities and the trust in tax authorities increase.

Besides integrating relevant predictors of tax compliance, the slippery slope framework aims at providing regulatory strategies for tax authorities in order to increase tax compliance. It suggests that tax authorities should actively create an atmosphere, in which tax payers are willing to pay taxes voluntarily. Therefore service oriented behavior of tax authorities and a synergistic climate should replace the often prevailing

antagonistic atmosphere between taxpayers and authorities, in which compliance is only achieved by force and the threat of punishments.

In first empirical examinations of the slippery slope framework Wahl et al. (2010) and Muehlbacher et al. (2011) show that tax compliance can in fact be increased in two different ways. An increase in authorities' power leads to enforced tax compliance, whereas an increase in taxpayers' trust in tax authorities leads to voluntary tax compliance.

Figure 1. The Slippery Slope Framework

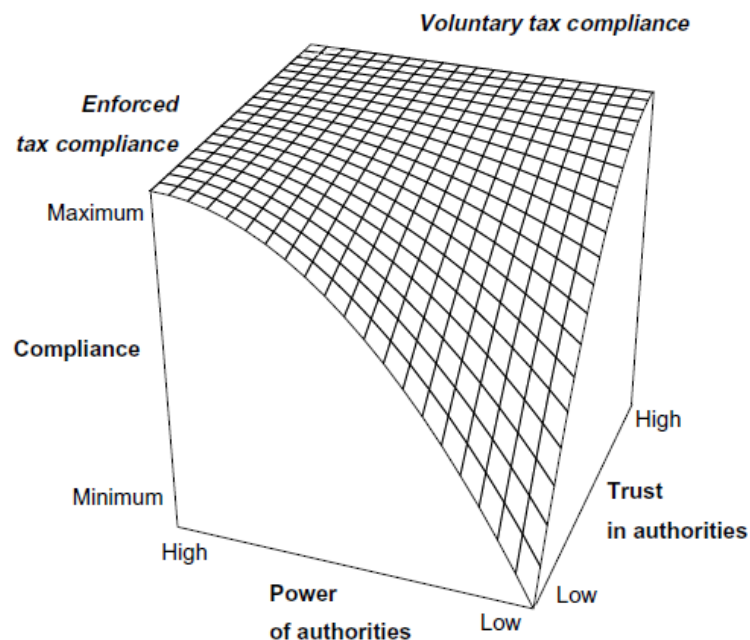


Figure 1: The slippery slope framework: Tax compliance as a function of trust and power. Adapted from “Enforced Versus Voluntary Tax Compliance: The “Slippery Slope” Framework,” by E. Kirchler, E. Hoelzl and I. Wahl, 2008, *Journal of Economic Psychology*, 29, p. 212.

These findings are supported by Wahl, Endres, Kirchler and Böck (2011), who adopt the slippery slope framework to a related social dilemma situation. Their study

investigates the behavior of public transport passengers as a function of trust in and power of authorities. In line with previous findings their results suggest that in a trustful atmosphere, passengers buy tickets for public transport even though they assume not to be controlled (voluntary compliance), whereas a powerful perception of authorities leads to compliant behavior only in situations where detection and punishment of fare evasion is likely (enforced compliance).

1.1.1. Trust in Authorities.

Trust – in the context of tax compliance – is defined as the commonly shared opinion that tax authorities' behavior and work serve the purpose of benefiting society (Kirchler, Hölzl & Wahl., 2008). This characterization of trust finds its origin in the works of Eberl (2003) and Tyler (2003), who point out the social function of trust. Therefore trust requires a certain level of quality in relations between interacting partners, which leads to the reciprocal ascription of positive characteristics and an internal motivation to maintain this positive relationship.

The relationship between trust and tax compliance has been analyzed in numerous publications. Several results of international research indicate that trust in the government and its authorities has a positive impact on tax compliance (e.g. Bergman, 2002; Fjeldstad, 2004; Hammar, Jagers & Nordblom, 2009; Richardson, 2008). Torgler (2003) analyses international data and concludes that trust in the legal system and its representatives has a positive influence on tax morale. In addition, Murphy's (2004) findings in Australia suggest that trust plays an important role in enhancing tax compliance, since high trust causes low resistance to tax authorities. Feld and Frey (2007) point out, that the subjective feeling of fair and legitimate political processes and friendly, respectful interaction with tax authorities is positively influencing tax compliance by creating a "psychological contract".

With regard to the slippery slope framework, Wahl et al. (2010) and Muehlbacher et al. (2011) describe the relationship between trust and tax compliance in greater detail, demonstrating that trust in tax authorities is the strongest predictor for voluntary tax compliance, whereas enforced tax compliance is negatively related to trust. According

to Kirchler et al. (2008), another practical implication of a trustful relationship between taxpayers and tax authorities is particularly relevant: Mutual trust and respectful cooperation creates a synergistic tax climate. A synergistic tax climate is characterized by low social distances and respectful interaction processes between taxpayers and tax authorities. With regard to governmental institutions, this leads to service-oriented attitudes and transparent procedures. Taxpayers on the other hand behave intrinsically compliant in such a climate, since they feel obliged to make a contribution to social welfare.

1.1.2. Power of Authorities.

The power component of the slippery slope framework integrates various approaches prevailing in literature that explain tax evasion by rational means, such as detection probabilities and the severity of penalties for tax crimes. Accordingly, Kirchler et al. (2008) define tax authorities' power as taxpayers' perception of the governments' ability to discover tax crimes for instance by conducting audits and to punish tax evasion by fines or jail sentences. The relevance of subjectivity in this context has been pointed out by Fischer et al. (1992). Their broad literature review suggests that tax compliance is highly influenced by perceived detection probability, so that the effect of tax authorities' power on tax compliance is moderated by subjective perceptions and evaluations of governmental capacities to discover and punish tax evasion. Thus, perceived power of tax authorities depends on two factors: Tax legislation, respectively the budget to enforce it on the one hand, and taxpayers' knowledge and attitudes regarding the fiscal system on the other hand.

With regard to the relationship between power of authorities and tax compliance, Kirchler (2007) lists several empirical findings on the influence of audit probabilities, fines, income and tax rates. Results, however, are inconclusive, since publications show evidence for and against an effect of those factors on tax compliance (Andreoni et al., 1998; Fischer et al., 1992). According to Kirchler et al. (2008), perceived power of tax authorities leads to enforced tax compliance in an environment with little mutual trust. However, the function of authorities' power on tax compliance is assumed to underlie ceiling effects. The exceedance of a certain level of perceived and executed power leads

to distrust between authorities and taxpayers, so that an antagonistic tax climate results. An antagonistic tax climate though is characterized by large social distances and mutual distrust, so that authorities expect taxpayers to evade whenever possible, whereas taxpayers feel prosecuted and react with retreat.

1.1.3. Dynamic Effects of Trust and Power.

In order to consider the heterogeneity of different findings, the slippery slope framework accounts not only for power and trust related aspects of tax compliance, but also for dynamic effects of power on trust and vice versa (Kirchler et al., 2008).

Several findings illuminate the interdependent relationship between power and trust (Kirchler, 2007; Kirchler et al., 2008; Muehlbacher et al., 2011; Wahl et al., 2010). Turner (2005) specifies two forms of power. Accordingly, legitimate power is based on a positive perception of governmental institutions, which leads to a positive attitude towards authorities, the acceptance of the legitimacy of rules and voluntary compliance. A negative perception of governmental institutions and their capacity to detect and punish non-compliance, however, leads to coercive power. In terms of the slippery slope framework, legitimate power is located in high trust regions, whereas coercive power is located in low trust areas. Lavoie (2009) reports that the right of co-determination of tax legislation increases authorities' legitimate power, which in turn enhances trust in authorities and, thus, has a positive influence on tax compliance. Findings from Switzerland (Feld & Frey, 2007) support this thesis, showing that the perception of fair and legitimate political processes lead to honest taxpaying behavior. Furthermore, procedural fairness is closely linked to legitimacy of authorities' actions (Tyler, 1990). Torgler (2005) demonstrates that direct democracy has a positive influence on tax morale.

The dynamic interaction effects of trust and power may be illustrated by an example: If political actions induce higher fines for tax evasion, perceived power of authorities is likely to increase. However, with regard to taxpayers trust in authorities, such a means could cause two possible reactions of honest taxpayers. On the one hand, they could perceive the increase in power as an attempt to enhance the quality of pursuing

dishonest tax payers, which would lead to an increase in trust in the authorities and, thus, to a higher level of tax compliance due to the synergistic climate. On the other hand, taxpayers might interpret this increase in authorities' power as a sign of distrust, which then would lead to a decrease in trust in tax authorities due to the reciprocity of mutual trust. As a consequence tax compliance may decline as well, and an antagonistic climate could emerge. The perceived form of authorities' power, however, would be legitimate in the first and coercive in the latter case.

The perception of changes in power is influenced by the prevailing tax climate (Wahl et al., 2010). While an increase in power is perceived as legitimate in a synergistic climate, it is experienced as coercive in an antagonistic environment. Falk and Kosfeld (2004) found that controls induce a feeling of being distrusted and reduce trust and cooperation. Vice versa, governments with poor legitimate power are hardly trusted by their citizens, since their lack of ability to enforce dishonest taxpayers undermines mutual trust and a synergistic climate in general. Consequently, honest taxpayers might start to distrust authorities. In line with these findings, Lavoie (2008) points out that the way of exerting power in an appropriate fashion is essential not only in order to be judged as acting fairly, but also to serve the community by forcing tax evaders to cooperate. An international study of Richardson (2008) revealed, that low tax evasion is connected to trust and legal enforcement strategies.

1.1.4. Enforced versus Voluntary Compliance.

As already pointed out, the slippery slope framework suggests that tax compliance is high in cases of trustworthy and powerful authorities. However, depending on the quality of the perceived atmosphere between taxpayers and tax authorities, the character of compliance may differ. High trust in authorities is likely to cause the perception of a synergistic climate, which will presumably induce taxpayers to feel morally bound to contribute to the common good by paying taxes honestly. Hence, the resulting tax compliance will be voluntary (Wahl et al., 2010). On the other hand, high power of authorities in a distrustful atmosphere is likely to cause the perception of an antagonistic climate. In such circumstances taxpayers might weight up potential gains against costs of tax evasions and consequently – due to the high power of authorities to pursue tax

crimes – pay taxes as a result of authorities’ enforcement (Wahl et al., 2010). Another effect of an antagonistic climate might be reactance of taxpayers due to the feeling of constraint by tax authorities. This reactance in turn could cause active tax evasion, which is characterized by the attempt to exploit loopholes in the surveillance system in order to minimize tax payments. According to Wahl et al. (2010), tax evasion is particularly likely in an antagonistic climate with little power of tax authorities in order to detect tax crimes.

Voluntary and enforced tax compliance differ with regard to the motivation to comply. In order to operationalize the two forms of compliance, Braithwaite’s (2003) motivational concepts of “commitment” and “resistance” are suggested by Wahl et al. (2010). Thus, the moral feeling of obligation to contribute taxes honestly, which corresponds to voluntary tax compliance, is approached by a measurement of commitment. Accordingly, commitment is expected to be higher in high trust conditions, especially when power is perceived as legitimate. On the other hand, low trust and high power settings, which lead to enforced tax compliance, are addressed by the concept of resistance. Resistant taxpayers show little tax compliance since they distrust tax authorities. French and Raven (1959) state that coercive power should lead to resistance. This suggests that the perception of coercive power in an untrustworthy environment causes resistant behavior (Wahl et al, 2010).

1.2. Tax Morale, Corruption and Shadow Economy

The willingness to pay taxes honestly is not only determined by the factors mentioned above. Beyond that, tax compliance has social and moral components, which interact reciprocally and influence each other. In order to address the nature of tax compliance in a holistic way, the incidence of corruption and the extent of the national shadow economy have to be considered, since they are not only related to the amount of trust in the state, but also give insight into the prevailing power of national institutions.

Alm and Torgler (2006) define tax morale as individual moral principles and values with regard to taxpaying. Literature shows, that societal variables, such as perceived tax evasion and national pride, influence tax morale (Torgler & Schneider, 2005). Tax

morale varies among different countries (Alm & Torgler, 2006) and is said to influence tax compliance (Cummings, Martinez-Vazquez, McKee & Torgler, 2009).

Since peer behavior influences the disposition to corruption (e.g. Dong, Dulleck & Torgler, 2012), an international comparison of tax compliance also has to take the amount of national corruption into account. With regard to the countries participating in this study, literature reveals large differences in corruption. In the 2011 Corruption Perceptions Index (Transparency International, 2011), corruption is defined as the abuse of entrusted power for private profits. It rates Austria as one of the countries with the least level of corruption worldwide. Hungary and Romania on the other hand are rated as countries with medium up to rather high corruption, whereas Russia is rated as one of the most corrupt countries in the world.

Besides corruption, the size of a countries' shadow economy plays an important role in tax moral research. The findings of Torgler and Schneider (2007; 2009) indicate that the extent of a countries shadow economy is significantly influenced by its inhabitants' tax morale. Schneider, Buehn and Montenegro (2010) estimate the size of shadow economies in relation to a country's gross domestic product (GDP) and define shadow economy as the amount of legally produced goods and services that are intentionally concealed from public authorities in order to avoid the paying of any form of taxes. Their findings suggest that in the period between 1999 and 2007, Austria was one of the countries with the lowest extent of shadow economy worldwide, whereas Hungary, Romania and especially Russia showed a large shadow economy in comparison to the GDP.

The integration of the abovementioned findings in the theoretical concept of the slippery slope framework indicates that in highly corrupt countries with large shadow economies enforced and voluntary tax compliance are low. This would suggest, that high degrees of tax evasion prevail particularly in countries with untrustworthy and little powerful tax authorities. On the other hand, in countries with little corruption and small shadow economies, high tax compliance could be caused by both, enforced or voluntary tax compliance.

1.3. Gender and Age Effects

Effects of gender and age on tax compliance have been extensively examined (e.g. Jackson and Milliron, 1986). Several studies report a higher tax compliance of older taxpayers (e.g. Braithwaite, Smart & Reinhart, 2006; Feinstein, 1991; Tittle, 1980). With regard to gender, literature shows higher tax compliance rates of female taxpayers (e.g. Brooks & Doob, 1990; Collins, Milliron & Toy, 1992). In order to take account for these findings, the present study controlled for gender and age effects by introducing them as covariates in the statistical analyses.

2. Method

2.1. Participants

A total of 1350 students from Austria ($N = 329$), Hungary ($N = 280$), Romania ($N = 400$) and Russia ($N = 341$) participated in the study, 94.8 percent of them studied business. The sample consisted of 61 percent female and 39 percent male participants and overall the participants age ranged from 16 to 41 years ($M = 20.92$, $SD = 2.62$). The age of participants from Austria, Hungary and Romania ranged from a mean of 21.11 years ($SD = 2.13$) in Hungary to a mean of 21.95 years ($SD = 3.42$) in Austria. Due to the shorter duration of secondary education, the mean age in Russia ($M = 18.82$, $SD = 1.92$) was lower than in the other countries. 52.4 percent of the participants reported an income of less than € 500 per month and 38.7 percent reported an income between € 501 and € 1,000, so that almost 85 percent of the participants stated to gain an income of less than € 1,000 per month. 8.4 percent indicated an income between € 1,001 and € 1,500 per month and 3.0 percent an income between € 1,501 and € 2,000. 4.4 percent of the participants reported an income of more than € 2,000 per month.

2.2. Experimental and Material Procedures

The questionnaire based experiment was conducted with students from several universities. The Austrian sample consisted of students from the two major universities in Vienna: The University of Vienna (Faculty of Business, Economics and Statistics)

and the Vienna University of Economics and Business. Participation in the experiment was voluntary and no financial incentives were provided.

The experiment started with an introduction about the fictitious state Varosia (Appendix A), which has previously been used by Wahl et al. (2010). The introduction was slightly adapted in order to achieve international comparability and to enhance the experimental manipulation. It existed in four different forms, according to the manipulation of the two factors trust (low vs. high) and power (low vs. high), so that four experimental conditions resulted: In the low trust condition, Varosia is described as a country with little political stability, little legal transparency and very untrustworthy authorities. In the high trust condition, the political situation of Varosia is described as very stable with a highly transparent legislation and very trustworthy authorities. The introduction text of the low power condition describes tax authorities in Varosia as highly ineffective with regard to prosecution and punishment of tax evasion. However, in the high power condition, tax authorities in Varosia are described as very efficient, pursuing and punishing tax evasion in a very severe manner.

Participants were randomly assigned to one of the four conditions and asked to imagine living, working and paying taxes in Varosia. After the instructions, a Likert-type scale ranging from 1 (very low) to 9 (very high) was presented (Appendix B), which consisted of eight different scales that have already been used in other experiments in the field of tax psychology. The manipulation checks to measure the perceived levels of trust and power and the scale “intended tax compliance”, as well as the scale “perceived similarity between Varosia and the home country” have been used in the questionnaire of Wahl et al. (2010). Those four scales consisted of three items each. The manipulation checks for trust (e.g. “The governmental authorities in Varosia act fair towards their citizens”, 1 = “Complete disagreement” to 9 = “Complete agreement”) and for power (e.g. “Chances that tax evasion will be detected in Varosia are high”, 1 = “Complete disagreement” to 9 = “Complete agreement”) were highly reliable (Cronbach’s $\alpha = .85$ for both scales). The scales intended tax compliance (e.g. “How likely would you pay your tax completely honest?”, 1 = “Very unlikely” to 9 = “Very likely”) and perceived similarity between Varosia and the home country (e.g. “How similar do you perceive the country of Varosia in comparison to your own country?”, 1 = “Very unsimilar” to 9

= “Very similar”) were highly reliable as well with $\alpha = .80$ (intended tax compliance), respectively $\alpha = .90$ (perceived similarity). Three other scales with five items each were published in the tax compliance inventory (TAX-I) by Kirchler and Wahl (2010). The items measuring enforced tax compliance (e.g. “When I pay my taxes in Varosia as required by the regulations, I do so, because a great many tax audits are carried out“, 1 = „Complete disagreement“ to 9 = „Complete agreement“) and voluntary tax compliance (e.g. “When I pay my taxes in Varosia as required by the regulations, I do so, because for me it’s the natural thing to do“, 1 = “Complete disagreement“ to 9 = “Complete agreement“) were published by Braithwaite, 2003. Both scales were highly reliable with Cronbach’s $\alpha = .88$ (enforced tax compliance), respectively $\alpha = .85$ (voluntary tax compliance). The scale tax evasion consisted of realistic scenarios, which offered participants a possibility for tax evasion. Participants were asked to rate the likelihood of evading taxes being in such a situation on a scale from 1 = “Very unlikely” to 9 = “Very likely”. Items were highly reliable with $\alpha = .85$. Finally one item was used in order to address tax morale in general (“Generally speaking, is cheating on tax never justified, always justified or something in between?“, 1 = “Never justified“ to 9 = „Always justified“). As published by Alm and Torgler (2006).

In addition, demographic data (age, sex, income) was collected. In all countries methods and procedures were exactly alike. Merely those descriptions of the fictitious state Varosia that referred to size and number of inhabitants were adapted to each country’s characteristics in order to make it easier for participants to imagine Varosia.

3. Results

3.1. Perceived Similarity

In order to examine which condition was experienced as most similar to the participants’ home country, a two-way MANCOVA was calculated with the independent factors condition and country, covariates gender and age, and perceived similarity as dependent variable. Results reveal a significant condition effect ($F(3, 1311) = 144.02, p < .001, \eta^2 = .25$). Overall low trust conditions were reported to have a higher similarity (trust low and power high condition: *Estimated mean* = 6.06,

$SE = 0.11$, trust low and power low condition: *Estimated mean* = 6.05, $SE = 0.11$) to participants' home countries than high trust conditions (trust high and power high condition: *Estimated mean* = 3.41, $SE = 0.11$, trust high and power low condition: *Estimated mean* = 5.15, $SE = 0.11$). Participants' home country did also have a significant effect on perceived similarity ($F(3, 1311) = 25.93$, $p < .001$, $\eta^2 = .06$). Overall Austrian participants rated Varosia as least similar (*estimated mean* = 4.04, $SE = 0.12$) compared to participants from Romania (*estimated mean* = 5.09, $SE = 0.10$), Hungary (*estimated mean* = 5.12, $SE = 0.12$) or Russia (*estimated mean* = 5.42, $SE = 0.12$). The interaction effect between condition and country is significant ($F(3, 1311) = 52.70$, $p < .001$, $\eta^2 = .08$), since participants from Austria (*estimated mean* = 4.37, $SE = 0.21$) and Romania (*estimated mean* = 6.44, $SE = 0.20$) report highest similarity in the low trust and high power scenario, whereas Russian (*estimated mean* = 7.17, $SE = 0.21$) and Hungarian (*estimated mean* = 6.47, $SE = 0.24$) participants rate the low trust and low power setting as most similar. The main effect of age was not significant ($F(1, 1311) = 0.52$, $p = .47$). However, gender significantly influenced similarity ratings ($F(1, 1311) = 7.40$, $p < .01$, $\eta^2 = .01$). Women reported higher perceived similarity than men.

In order to address the issue of similarity ratings in a simplified way, similarity ratings were clustered in three groups: Dissimilar rating of Varosia compared to participants' home country (average ratings on the similarity scale: 1 to 3.49), neutral rating of Varosia compared to participants' home country (average ratings: 3.5 to 6.49) and similar rating of Varosia compared to participants' home country (average ratings: 6.5 to 9). Table 1 shows frequencies of clustered similarity ratings for all countries. Overall, frequencies of similarity ratings were not equally distributed among the four countries ($\chi^2(30, N = 1346) = 453.03$, $p < .001$). In Hungary ($\chi^2(6, N = 280) = 91.52$, $p < .001$), Romania ($\chi^2(6, N = 400) = 105.88$, $p < .001$) and Russia ($\chi^2(6, N = 338) = 158.80$, $p < .001$), low trust descriptions of Varosia, in which its authorities and political system are described as very untrustworthy, were considered to be similar to the particular home country by most participants. The high trust conditions on the other hand, in which Varosia's authorities and its political system are presented as highly trustworthy, were rated least similar by the participants. The Austrian sample ($\chi^2(6, N = 328) = 4.77$, $p = 0.57$) rated the high trust conditions as well as the low trust high power condition

neither similar, nor dissimilar to Austria. However, the low trust and low power condition was rated dissimilar to Austria by most of the participants. In none of the conditions, participants rated Varosia similar to Austria.

Table 1

Frequencies of Clustered Similarity Ratings of Varosia as a Function of Trust and Power

Dependent Variable	Low Trust		High Trust	
	Low Power (n = 326)	High Power (n = 334)	Low Power (n = 331)	High Power (n = 355)
Austria				
Similar	12	12	6	8
Neutral	35	43	41	39
Dissimilar	36	28	35	33
Hungary				
Similar	33	34	15	5
Neutral	30	32	30	17
Dissimilar	7	4	35	48
Romania				
Similar	50	53	22	9
Neutral	42	28	33	34
Dissimilar	8	9	45	47
Russia				
Similar	72	53	11	10
Neutral	29	23	34	18
Dissimilar	1	2	37	48

3.2. Manipulation Check

The items to check the experimental manipulations of trust in and power of Varosia's authorities were presented in the first part of the questionnaire. A two-way MANOVA was calculated, with the independent factors trust, power and country. The answers referring to the trust and power manipulation check items were treated as dependent variables. Means and standard deviations of the manipulation check scales are shown in Table 2. Multivariate results show significant main effects for trust,

$F(2, 1331) = 601.92, p < .001, \eta^2 = .48$, and power, $F(2, 1331) = 773.43, p < .001, \eta^2 = .54$, and a significant interaction effect of trust and power, $F(2, 1331) = 13.79, p < .001, \eta^2 = .02$. The main effect for country is not significant, $F(6, 2664) = 2.07, p = .05, \eta^2 = .01$. Univariate results show that participants in the high trust conditions rated trust in Varosia's authorities higher than participants in the low trust conditions ($F(1, 1332) = 1178.73, p < .001, \eta^2 = .47$; low trust: *Estimated mean* = 2.71, *SE* = 0.07; high trust: *Estimated mean* = 5.91, *SE* = 0.07). In addition, the power manipulation influences the reported trust in authorities ($F(1, 1332) = 72.50, p < .001, \eta^2 = .05$; low power: *Estimated mean* = 3.91, *SE* = 0.07; high power: *Estimated mean* = 4.71, *SE* = 0.07). The results of the power manipulation show that participants in the high power conditions rated power of Varosia's authorities higher than participants in the low power conditions ($F(1, 1332) = 1541.57, p < .001, \eta^2 = .54$; low power: *Estimated mean* = 2.91, *SE* = 0.07; high power: *Estimated mean* = 6.64, *SE* = 0.07).

Table 2

Means and Standard Errors of Manipulation Check Scales as a Function of Trust and Power

Dependent Variable	Low Trust		High Trust	
	Low Power	High Power	Low Power	High Power
Check Trust	2.54 (0.09) ^a	2.88 (0.09) ^b	5.29 (0.09) ^c	6.53 (0.10) ^d
Check Power	2.85 (0.09) ^a	6.26 (0.10) ^b	2.98 (0.10) ^a	7.02 (0.10) ^c

Note: Higher scores indicate higher ascribed trust, respectively power. Standard errors are given in parentheses. Means with differing letters in the same row differ at $p < .05$.

Furthermore, the trust manipulation influences the reported power auf authorities ($F(1, 1332) = 21.91, p < .001, \eta^2 = .02$; low trust: *Estimated mean* = 4.55, *SE* = 0.07; high trust: *Estimated mean* = 5.00, *SE* = 0.07). The variable country did neither have an effect on trust ratings ($F(3, 1332) = 1.86, p = .13$), nor on power ratings ($F(3, 1332) = 1.24, p = .29$). Accordingly, the manipulation of trust and power has been successful.

3.3. Intended Tax Compliance

Table 3 shows the estimated means and standard errors of intended tax compliance. In order to examine trust, power and country effects on intended tax compliance, a three-way MANCOVA was calculated with the independent factors trust, power and country, covariates gender and age, and dependent variables intended tax compliance, voluntary tax compliance, enforced tax compliance and tax evasion. Outcomes are presented in the next paragraphs. With regard to intended tax compliance, multivariate results show no interaction effects between trust and power ($F(1, 1309) = 1.01, p = .31$), respectively trust and country ($F(3, 1309) = 1.29, p = .28$), but a significant interaction of power and country ($F(3, 1309) = 4.63, p < .01, \eta^2 = .01$).

Table 3

Estimated Means and Standard Errors of Intended Tax Compliance, Voluntary Tax Compliance, Enforced Tax Compliance and Tax Evasion as a Function of Trust and Power when Controlling for Age and Gender

Dependent Variable	Low Trust		High Trust	
	Low Power	High Power	Low Power	High Power
Intended tax compliance	4.98 (0.10) ^a	6.32 (0.11) ^b	6.02 (0.11) ^c	7.15 (0.11) ^d
Voluntary tax compliance	5.88 (0.10) ^a	5.46 (0.10) ^a	6.32 (0.10) ^b	6.47 (0.10) ^b
Enforced tax compliance	4.38 (0.11) ^a	6.44 (0.11) ^b	4.00 (0.11) ^a	6.30 (0.11) ^b
Tax evasion	6.05 (0.11) ^a	5.51 (0.11) ^a	5.15 (0.11) ^b	5.05 (0.11) ^b

Note: Higher scores indicate higher acceptance of items. Means are corrected for covariates age = 20.95 and gender = 0.61. Standard errors are given in parentheses. Means with differing letters in the same row differ at $p < .05$.

This interaction effect is due to the Romanian subsample. In all other countries intended tax compliance is highest in scenarios with high power of authorities compared to scenarios with low power of authorities. However, in Romania the intention to behave

tax compliant in a powerless and trustful (*estimated mean* = 6.29; *SE* = 0.20) environment is higher than in a highly powerful but distrustful scenario (*estimated mean* = 5.85; *SE* = 0.20). Results show that participants in the high trust conditions report higher intended tax compliance than participants in the low trust conditions (significant main effect of trust, $F(1, 1309) = 75.34, p < .001, \eta^2 = .05$) and participants in the high power conditions report higher intended tax compliance than participants in the low power conditions (significant main effect of power, $F(1, 1309) = 133.21, p < .001, \eta^2 = .09$). Highest intended tax compliance was observed in the high trust and high power scenario (*estimated mean* = 7.15; *SE* = 0.11), compared to the high trust and low power scenario (*estimated mean* = 6.02; *SE* = 0.11), and the low trust and high power scenario (*estimated mean* = 6.32; *SE* = 0.11). Lowest tax compliance was observed in the low trust and low power scenario (*estimated mean* = 4.97; *SE* = 0.10). A significant main effect for country is found as well $F(3, 1309) = 2.74, p = < .05, \eta^2 = .02$. In an international comparison, participants from Hungary reported highest intended tax compliance (*estimated mean* = 6.40; *SE* = 0.12), whereas the Romanian (*estimated mean* = 6.05; *SE* = 0.10), Austrian (*estimated mean* = 6.01; *SE* = 0.11) and Russian (*estimated mean* = 6.01; *SE* = 0.12) sample reported lower levels of intended tax compliance. The covariate age does not have a significant influence on intended tax compliance ($F(1, 1309) = 1.47, p = .27$), whereas gender of participants influences the intention to pay taxes significantly ($F(1, 1309) = 11.55, p = .001, \eta^2 = .01$), with women reporting a higher intention to pay taxes.

3.4. Voluntary versus Enforced Tax Compliance

The estimated means and standard errors of voluntary tax compliance (i.e. commitment) and enforced tax compliance (i.e. resistance) are depicted in Table 3. With regard to voluntary tax compliance, results show significant interaction effects between trust and power ($F(1, 1309) = 8.40, p < .01, \eta^2 = .01$), indicating that voluntary tax compliance is highest in the high trust conditions. In the condition with low trust and low power, however, voluntary tax compliance is higher than in the low trust and high power condition. If Varosia's authorities are described as trustworthy and powerful (*estimated mean* = 6.47; *SE* = 0.10), or trustworthy and powerless (*estimated mean* = 6.32; *SE* = 0.10), voluntary tax compliance was higher than in the low trust conditions

(untrustworthy and powerful: *Estimated mean* = 5.46; *SE* = 0.10, and untrustworthy and powerless: *Estimated mean* = 5.88; *SE* = 0.10). The significant interaction of trust and country ($F(3, 1309) = 7.53, p < .001, \eta^2 = .02$) reveals that participants from Hungary (high trust: *Estimated mean* = 6.72; *SE* = 0.15, low trust: *Estimated mean* = 5.66; *SE* = 0.15), Romania (high trust: *Estimated mean* = 6.63; *SE* = 0.12, low trust: *Estimated mean* = 5.91; *SE* = 0.13) and Russia (high trust: *Estimated mean* = 6.11; *SE* = 0.15, low trust: *Estimated mean* = 4.96; *SE* = 0.14) show higher voluntary tax compliance in high trust conditions. Participants from Austria, however, report higher voluntary tax compliance in low trust conditions (high trust: *Estimated mean* = 6.11; *SE* = 0.14, low trust: *Estimated mean* = 6.15; *SE* = 0.14). The interaction of power and country is not significant ($F(3, 1309) = 1.71, p = .16$). Furthermore, results show a significant main effect of trust ($F(1, 1309) = 55.24, p < .001, \eta^2 = .04$): Voluntary tax compliance ratings were higher in high trust scenarios (*estimated mean* = 6.40; *SE* = 0.07) compared to low trust scenarios (*estimated mean* = 5.67; *SE* = 0.07). The main effect of country is significant as well ($F(3, 1309) = 9.73, p < .001, \eta^2 = .02$). Thus, the highest level of voluntary tax compliance was observed in Romania (*estimated mean* = 6.27; *SE* = 0.09), compared to Hungary (*estimated mean* = 6.19; *SE* = 0.11), Austria (*estimated mean* = 6.13; *SE* = 0.10) and Russia (*estimated mean* = 5.53; *SE* = 0.11). However, no main effect of power could be observed ($F(1, 1309) = 1.97, p = .16$). Age does not have a significant influence on voluntary tax compliance ($F(1, 1309) = 0.90, p = .34$), whereas gender of participants influences the intention to pay taxes voluntarily significantly ($F(1, 1309) = 8.00, p < .01, \eta^2 = .01$). Women showed higher voluntary tax compliance.

With regard to enforced tax compliance, results show no significant interaction effects between trust and power ($F(1, 1309) = 1.27, p = .26$), respectively trust and country ($F(3, 1309) = 1.08, p = .36$). The interaction of power and country, however, is significant ($F(3, 1309) = 14.17, p < .001, \eta^2 = .03$), since Austrian participants show a tendency to high enforced tax compliance in low power conditions compared to the other countries. Results suggest that in all countries enforced tax compliance is highest in the high power conditions compared to low power conditions: Hungary (high power: *Estimated mean* = 6.70; *SE* = 0.17, low power: *Estimated mean* = 3.66; *SE* = 0.17), Russia (high power: *Estimated mean* = 6.35; *SE* = 0.17, low power: *Estimated mean* = 3.85; *SE* = 0.16), Romania (high power: *Estimated mean* = 6.30; *SE* = 0.14, low

power: *Estimated mean* = 4.15; *SE* = 0.14), Austria (high power: *Estimated mean* = 6.14; *SE* = 0.16, low power: *Estimated mean* = 5.09; *SE* = 0.16). Results show significant main effects of trust ($F(1, 1309) = 5.71, p < .05, \eta^2 = .004$) and power ($F(1, 1309) = 403.34, p < .001, \eta^2 = .24$). Accordingly, higher enforced tax compliance was reported in low trust conditions (*estimated mean* = 5.41; *SE* = 0.08) compared to high trust conditions (*estimated mean* = 5.15; *SE* = 0.08) and in high power conditions (*estimated mean* = 6.37; *SE* = 0.08) compared to low power conditions (*estimated mean* = 4.12; *SE* = 0.08). Furthermore, the main effect of country was significant ($F(3, 1309) = 4.00, p < .01, \eta^2 = .01$), indicating that enforced tax compliance is highest in Austria (*estimated mean* = 5.61; *SE* = 0.11), compared to Romania (*estimated mean* = 5.22; *SE* = 0.10), Hungary (*estimated mean* = 5.17; *SE* = 0.12) and Russia (*estimated mean* = 5.10; *SE* = 0.12). Age does not have a significant influence on enforced tax compliance ($F(1, 1309) = 0.14, p = .71$), whereas gender of participants influences enforced tax compliance significantly ($F(1, 1309) = 11.50, p < .001, \eta^2 = .01$). Women reported higher enforced tax compliance.

3.5. Tax Evasion

The interaction between trust and power ($F(1, 1309) = 3.98, p < .05, \eta^2 = .003$) was significant, indicating that even though trust and power factors have an impact on tax evasion rates, the effect of trust dominates. Accordingly, tax evasion scores are highest if Varosia's authorities are described as untrustworthy and powerless (*estimated mean* = 6.05; *SE* = 0.11), compared to untrustworthy and powerful authorities (*estimated mean* = 5.51; *SE* = 0.11), or trustworthy and powerless authorities (*estimated mean* = 5.15; *SE* = 0.11). The lowest level of tax evasion was observed in the high power and high trust condition (*estimated mean* = 5.05; *SE* = 0.11). Neither the interaction of trust and country ($F(3, 1309) = 0.72, p = .54$), nor the interaction of power and country is significant ($F(3, 1309) = 0.42, p = .74$). Furthermore, results show a significant main effect of trust ($F(1, 1309) = 38.31, p < .001, \eta^2 = .03$): Tax evasion ratings were higher in low trust scenarios (*estimated mean* = 5.78; *SE* = 0.08) compared to high trust scenarios (*estimated mean* = 5.10; *SE* = 0.08). Likewise, the main effect of power is significant ($F(1, 1309) = 8.43, p < .01, \eta^2 = .01$), indicating that tax evasion is higher in low power conditions (*estimated mean* = 5.60; *SE* = 0.08) compared to high power

conditions (*estimated mean* = 5.28; *SE* = 0.08). The main effect of country is significant as well ($F(3, 1309) = 13.26, p < .001, \eta^2 = .03$). Thus, the lowest tax evasion rating was observed in Romania (*estimated mean* = 4.87; *SE* = 0.10) compared to Hungary (*estimated mean* = 5.65; *SE* = 0.12), Austria (*estimated mean* = 5.63; *SE* = 0.11) and Russia (*estimated mean* = 5.62; *SE* = 0.12). Age does not have a significant influence on voluntary tax compliance ($F(1, 1309) = 1.60, p = .21$), whereas gender of participants influences the intention to pay taxes voluntarily significantly ($F(1, 1309) = 19.89, p < .001, \eta^2 = .02$). Men reported a higher intention to evade taxes. Estimated means and standard errors of tax evasion are shown in Table 3.

3.6. Tax Morale

To address general tax morale, a three-way ANCOVA was calculated with the independent factors trust, power and country, covariates gender and age, and tax morale as dependent variable (high values on the tax morale scale indicate little tax morale). No interaction effects between trust and power ($F(1, 1307) = 1.25, p = .27$), trust and country ($F(3, 1307) = 0.26, p = .85$) or power and country ($F(3, 1307) = 1.00, p = .39$) were found. In addition, no main effects of trust ($F(1, 1307) = 3.69, p = .06$) and power ($F(1, 1307) = 0.01, p = .91$) could be observed. Results show a significant effect of country ($F(3, 1307) = 27.22, p < .001, \eta^2 = .06$), indicating that tax morale in Romania (*estimated mean* = 4.80; *SE* = 0.10) and Russia (*estimated mean* = 4.75; *SE* = 0.12) is significantly lower than in Hungary (*estimated mean* = 3.94; *SE* = 0.12) and Austria (*estimated mean* = 3.69; *SE* = 0.11). No significant influence of age on tax morale could be found ($F(1, 1307) = 0.02, p = .89$). However, the covariate gender did influence tax morale significantly ($F(3, 1307) = 4.63, p < .05, \eta^2 = .004$). Women showed higher tax morale than men.

4. Discussion

This study aimed at examining the slippery slope framework in an international context by empirically testing its main hypotheses in a questionnaire based experiment. In contrast to previous publications, which empirically address the validity of the slippery slope framework (Wahl et al., 2010; Muehlbacher et al., 2011), the present study is the first to integrate experimental data collected in Europe and Russia in order to illuminate

the cross-national influence of trust and power on tax evasion. Results support the assumption that trust in authorities and power of authorities increase tax compliance. Accordingly, governments can enhance the extent of tax payments by increasing taxpayers' trust in tax authorities and by demonstrating power to pursue and punish tax evasion. In accordance with the assumptions of the slippery slope framework, findings show that the motivation to pay taxes honestly is a function of perceptions of trust and power: High trust settings led to voluntary tax compliance, whereas high power of authorities evoked enforced tax compliance. In contrast to the findings of Wahl et al. (2010) present results indicate that taxpayers tend to evade taxes especially in situations with low trust in tax authorities and low power of tax authorities to detect and punish tax crimes. This suggests that taxpayers tend to commit tax crimes neither in an explicitly antagonistic nor in a synergistic climate, but in an environment with little trust in authorities on the one hand and the opportunity to evade on the other. However, the chance of getting away with tax evasion is most likely to be high in an environment with little governmental power to pursue and punish tax evasion.

As expected, results indicate no direct connection between trust and power aspects and general tax morale. Thus, it is suggested that tax morale is a more global, personal immanent construct, which, presumably, is too stable for being influenced significantly by the experimental manipulation. However, results show a significant country effect: Participants from Austria and Hungary show higher extents of tax morale than participants from Romania and Russia. With regard to perceived similarity between Varosia and participants' home country, highest similarity was reported in low trust conditions, showing that Austrians and Romanians reported highest similarity in the low trust and high power scenario. Since Austria and Romania also reported highest enforced tax compliance, there might be a reciprocal influence of perceived similarity ratings and answering behavior in the experiment. Russian and Hungarian participants reported low trust and low power settings as most similar. With regard to Russia, this finding matches reported high corruption and the large shadow economy (Schneider, Buehn and Montenegro, 2010; Transparency International, 2011), as well as the low extent of tax morale found in the Russian sample.

In line with previous findings (e.g. Brooks & Doob, 1990; Collins, Milliron & Toy, 1992) gender of participants had a significant influence on the different forms of tax compliance and on tax evasion. Referring to all measured scales, women stated higher tax compliance and lower tax evasion rates. Age on the other hand – in contrast to several literature findings (e.g. Braithwaite, Smart & Reinhart, 2006; Feinstein, 1991; Tittle, 1980) – did not have a significant influence on tax compliance or tax evasion. This might be explained by the homogeneity of the sample ($M_{age} = 20.92$, $SD = 2.62$), since all participants were students and hence, older groups of participants were not covered.

Although results support the slippery slope framework in general, some theoretical assumptions could not be met. Tax compliance rates did not reach their maximum by the manipulation of trust and power, even though manipulations were very strong and presumably more intense than real life perceptions of trust and power. With regard to voluntary and enforced tax compliance, the expected effect did not apply to the Austrian sample: On the one hand, participants from Austria show highest voluntary tax compliance in the condition with little trust and low power of authorities. On the other hand, they report higher enforced tax compliance in the low power conditions than participants from other countries. These findings suggest that Austrians might feel obligations of social responsibility in trustful environments, which affect tax compliance by causing feelings of enforcement and reactance. This might explain why high extents of trust do not cause voluntary tax compliance and why participants report enforced tax compliance in scenarios with low extents of authorities' power.

This leads to the question of the study's practical impact. Since the sample consisted only of students, it is likely that most participants did not have experience with paying taxes actively and, thus, their ratings are not based on personal experience, but rather on personal opinions, which are exclusively formed by the experimental manipulation and personal attitudes towards taxpaying. Therefore, the present sample cannot claim representativeness for the group of taxpayers. Moreover the experiment made use of a fictitious country in order to guarantee international comparability, which complicates generalizing the findings to actual taxpaying behavior. Since the experiment did not take real tax behavior into consideration but focusses on the intention to behave tax

compliant, the effect of trust and power on actual tax compliance remains unclear. As regards the scales used in the questionnaire, a thoughtful revision is suggested. Especially tax morale, which was addressed by only one item, should be approached more broadly. Furthermore the measurement of voluntary and enforced tax compliance by the motivational constructs commitment and resistance (Braithwaite, 2003) may be criticized, since they might only serve as a proxy for the actual underlying motives for tax compliant behavior.

The findings of this study suggest that governments should increase tax compliance by creating an atmosphere of trust between citizens and tax authorities. In order to achieve this goal, transparent and fair procedures (e.g. means of direct political influence) ought to be promoted. Thus, tax authorities should not only be visible for taxpayers but also highly service-oriented. Due to the significant interaction effect of trust and power, an increase in trust in tax authorities would also strengthen authorities' power and vice versa. Especially this finding should be relevant for practical application, since it would facilitate not only to enhance voluntary tax compliance, but also to decrease the amount of tax evasion.

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6. Appendix A: Description of fictitious country Varosia

(Austrian sample, Wahl et al., 2010)

All descriptions began as follows:

Bitte lesen Sie sich folgende Länderbeschreibung durch:

Bei der letzten Volkszählung im April 2009 hatte Varosien 8.404.252 Einwohner und die Fläche von Varosien beträgt 83.879 km². Die Arbeitslosenrate ist durchschnittlich hoch.

Afterwards relevant information for the manipulation of trust (**[low] high**) was varied between conditions:

*Seit der Unabhängigkeit Varosiens ist das Land von **[niedriger] großer politischer Stabilität** und einer **[oligarchischen (Herrschaft von Wenigen)] demokratischen Regierungsform** geprägt. Es werden **[selten] regelmäßig Volksbefragungen** durchgeführt, um die Bürger Varosiens bei der Gesetzgebung mitentscheiden zu lassen.*

*Die Regierung genießt ein **[schlechtes] gutes Ansehen** bei der Bevölkerung. Aus Meinungsumfragen kann geschlossen werden, dass **70%** der Bürger **mit** der aktuellen **Regierung [nicht] zufrieden** sind.*

*Die **Gesetzgebung** in Varosien ist **[nicht] transparent** und die Regierung bietet die Möglichkeit, sich bei Rechts- und Steuerfragen an kostenlose Informationsstellen zu wenden. Außerdem sind die Behörden in Varosien **[wenig] sehr service-orientiert** und daran interessiert, die Bürger Varosiens zu unterstützen.*

*Die **Budgetausgaben** des Staates sind für die Bürger Varosiens **[nicht] nachvollziehbar**. Sie werden regelmäßig durch ein übersichtliches Amtsblatt über die Verwendung der Steuergelder informiert. Bei einer Meinungsumfrage im Oktober*

2010 gaben **78%** der Bürger Varosiens an, den **Eindruck** zu haben, ihre **Steuergelder** würden **[nicht] sinnvoll genutzt**.

Die **makroökonomische Situation** in Varosien ist **[wenig] stabil** und die Regierung betreibt eine ausgewogene Budgetpolitik. Dies führt zu einer **[hohen] geringen Staatsverschuldung**.

Außerdem werden **sehr [viele] wenige Steuergelder** von den Politikern **veruntreut**. Entsprechend einem internationalen Korruptions-Index (CPI) ist Varosien eines der Länder mit der **[höchsten] geringsten wahrgenommenen Korruptionsrate**.

All diese Faktoren führen dazu, dass die Bürger dem **Staat Varosien [wenig] sehr vertrauen**.

Furthermore, the descriptions were adapted to the manipulation of tax authorities' power (**[low] high**):

Die **Verfolgung von Steuersündern** ist **[nicht] sehr effektiv**. Aufgrund der Steuergesetzgebung ist es für den Staat einfach, Steuerkontrollen bei seinen Bürgern durchzuführen und somit Steuerhinterzieher zu verfolgen.

Seitens der Regierung wird der Steuerbehörde ein **[niedriges] hohes Budget** zur Verfügung gestellt, **um Steuerhinterziehung zu ahnden**. Durch die vorhandenen Mittel ist es den Steuerbehörden Varosiens möglich, qualifizierte Finanzbeamte anzustellen. Zudem werden die Mitarbeiter der **Steuerbehörden** von Varosiens Bürgern als **[wenig] sehr präsent** wahrgenommen.

Die **Steuerprüfwahrscheinlichkeit** für Selbständige ist in Varosien **sehr [gering] hoch**, das heißt Selbstständige werden sehr häufig überprüft. Deshalb können auch sehr viele der begangenen Steuerdelikte aufgedeckt werden. Zudem sind die **Strafen für Steuerhinterziehung** in Varosien **[nicht] sehr streng**. Werden Steuerhinterzieher aufgedeckt, müssen sie mit empfindlichen Strafen rechnen. Die Steuerbehörde lässt bei Steuerhinterziehung keine Milde walten.

*Aus diesen Gründen, wird der **Staat Varosien** von seinen Bürgern als [wenig] sehr mächtig beurteilt.*

7. APPENDIX B: Items used in the experiment

(Austrian sample)

Intended Tax Compliance (Wahl et. al. 2010)

Stellen Sie sich vor, Sie sind Bürger/in des Landes Varosien. Sie sind selbstständig tätig und Ihr Geschäft läuft gut. Ihre Steuererklärung ist wieder fällig und Sie müssen Steuern zahlen.

Wie wahrscheinlich würden Sie Ihre Steuern völlig ehrlich abführen? (Intended_TC_1)

Wie viel Ihres jährlichen Einkommens würden Sie völlig ehrlich versteuern?
(Intended_TC_2)

Wie wahrscheinlich würden Sie einen Teil Ihrer Steuern in Varosien einbehalten?
(Intended_TC_3)

Manipulation check trust (Wahl et. al. 2010)

Die staatlichen Behörden in Varosien handeln fair gegenüber ihren Bürgern.
(Check_Trust_1)

In Varosien werden die Interessen einiger Weniger stärker berücksichtigt als die Interessen der Gemeinschaft. (Check_Trust_2)

Die staatlichen Behörden von Varosien handeln im Interesse ihrer Bürger.
(Check_Trust_3)

Manipulation check power (Wahl et. al. 2010)

Die Wahrscheinlichkeit, dass Steuerhinterziehung in Varosien entdeckt wird ist hoch.
(Check_Power_1)

Es ist einfach in Varosien Steuern zu hinterziehen. (Check_Power_2)

Die staatlichen Institutionen in Varosien sind sehr effektiv in der Unterdrückung von Steuerkriminalität. (Check_Power_3)

Voluntary tax compliance (i.e., “commitment,” Braithwaite, 2003, Kirchler and Wahl, 2010)

Wenn ich meine Steuern vorschriftsmäßig zahle, dann tue ich das,...

... weil es für mich selbstverständlich ist. (Voluntary_TC_1)

... um den Staat und andere BürgerInnen zu unterstützen. (Voluntary_TC_2)

... weil ich gerne zum Wohl Aller beitrage. (Voluntary_TC_3)

... weil es für mich ganz natürlich ist. (Voluntary_TC_4)

... weil ich es als meine Pflicht als BürgerIn ansehe. (Voluntary_TC_5)

Enforced tax compliance (i.e., “resistance,” Braithwaite, 2003, Kirchler and Wahl, 2010)

Wenn ich meine Steuern vorschriftsmäßig zahle, dann tue ich das,...

...weil viele Steuerprüfungen stattfinden. (Enforced_TC_1)

... weil die Steuerbehörde häufig kontrolliert. (Enforced_TC_2)

... weil ich weiß, dass ich kontrolliert werde. (Enforced_TC_3)

... weil Hinterziehung sehr stark bestraft wird. (Enforced_TC_4)

... weil ich nicht genau weiß, wie ich Steuern unauffällig hinterziehen kann.

(Enforced_TC_5)

Tax Evasion (Kirchler and Wahl, 2010)

Stellen Sie sich bitte weiterhin vor, Sie sind Bürger/in des Landes Varosien. Sie sind selbstständig tätig und Ihr Geschäft läuft gut. Ihre Steuererklärung ist wieder fällig und Sie müssen Steuern zahlen.

Eine Kundin hat bar bezahlt und keine Rechnung verlangt. Sie könnten diese Einnahme in Ihrer Steuererklärung absichtlich weglassen. Wie wahrscheinlich würden Sie diese Einnahme weglassen? (Tax_Evasion_1)

Sie haben einen Teil Ihrer Ware privat eingekauft. Sie könnten diese Ware später an StammkundInnen weiterverkaufen und den dabei erzielten Gewinn in Ihrer Steuererklärung verschweigen. Wie wahrscheinlich würden Sie den erzielten Gewinn in Ihrer Steuererklärung verschweigen? (Tax_Evasion_2)

Sie könnten Rechnungen von Abendessen mit Ihren FreundInnen absichtlich als Geschäftsessen deklarieren. Wie wahrscheinlich würden Sie diese Rechnungen als Geschäftsessen deklarieren? (Tax_Evasion_3)

Sie waren im Ausland, um Verwandte zu treffen und eine kurze Unterredung mit einer Ihrer LieferantInnen zu führen. Trotzdem könnten Sie die Hotelkosten und das Essen, auf das Sie Ihre Verwandten eingeladen haben, als Geschäftsreise bzw. -essen deklarieren. Wie wahrscheinlich würden Sie diese Ausgaben als Geschäftsreise bzw. -essen deklarieren? (Tax_Evasion_4)

Vor kurzem haben Sie im Unternehmen einer Bekannten an einem Projekt mitgearbeitet. Nun könnten Sie diesen steuerpflichtigen Zusatzverdienst in Ihrer Steuererklärung verschweigen. Wie wahrscheinlich ist es, dass Sie diesen Zusatzverdienst verschweigen? (Tax_Evasion_5)

Perceived Similarity of Varosia and the Home Country (Wahl et. al. 2010)

Wie ähnlich nehmen Sie das Land Varosien im Vergleich zu Ihrem eigenen Land wahr? (Similarity_1)

Wie ähnlich nehmen Sie das Vertrauen in die staatlichen Behörden im Land Varosien im Vergleich zu Ihrem eigenen Land wahr? (Similarity_2)

Wie ähnlich nehmen Sie die Macht der staatlichen Behörden im Land Varosien im Vergleich zu Ihrem eigenen Land wahr? (Similarity_3)

Tax Morale in General (Alm & Torgler, 2006)

Grundsätzlich, ist Steuerhinterziehung nie gerechtfertigt, immer gerechtfertigt, oder manchmal gerechtfertigt? (Tax_Morale)

8. Zusammenfassung

Die vorliegende Arbeit beschäftigt sich im Zuge einer internationalen Studie mit der Untersuchung des „Slippery Slope Frameworks“ (Kirchler, 2007; Kirchler, Hoelzl & Wahl, 2008). Demnach wird Steuerehrlichkeit von zwei Faktoren beeinflusst: einerseits dem Vertrauen in den Staat und seine Institutionen sowie andererseits der Macht des Staates, insbesondere im Hinblick auf seine Möglichkeiten Steuerkriminalität zu verfolgen und zu ahnden. Die Ausübung staatlicher Macht erzeugt erzwungene Steuerehrlichkeit, wohingegen ein vertrauensvolles Klima zwischen einem Staat und seinen Bürgern zu freiwilliger Steuerehrlichkeit führt.

Insgesamt 1350 Studenten der Wirtschaftswissenschaften aus Österreich, Ungarn, Rumänien und Russland nahmen an dem fragebogenbasierten Experiment teil. In Anlehnung an die Studie von Wahl, Kastlunger und Kirchler (2010) wurde den Teilnehmern in einem Einleitungstext der fiktive Staat Varosien vorgestellt. Dabei wurden sie aufgefordert, sich vorzustellen als Bürger Varosiens zu leben, zu arbeiten und Steuern zu zahlen. In der Einleitung wurden die Beschreibungen des Vertrauens der Bürger in den Staat sowie der staatlichen Macht so manipuliert, dass vier Untersuchungsbedingungen resultierten (große Macht & großes Vertrauen; große Macht & geringes Vertrauen, geringe Macht & großes Vertrauen und geringe Macht & geringes Vertrauen). Jeder Teilnehmer wurde zufällig einer dieser Bedingungen zugewiesen. Der anschließende Fragebogen bestand aus Fragen, die im Zuge steuerpsychologischer Forschung bereits eingesetzt und publiziert wurden. Neben den bereits erwähnten Formen der Steuerehrlichkeit (freiwillig vs. erzwungen) wurde die Bereitschaft Steuern ehrlich zu zahlen, bzw. zu hinterziehen, die generelle Steuermoral und die wahrgenommene Ähnlichkeit Varosiens mit dem jeweiligen Heimatland der Teilnehmer erfragt und statistisch mittels mehrfaktorieller Kovarianzanalyse ausgewertet.

Die länderübergreifenden Ergebnisse bestätigen die Annahmen des „Slippery Slope Frameworks“, wonach staatliche Machtausübung zu erzwungener Steuerehrlichkeit und wechselseitiges Vertrauen zu freiwilliger Steuerehrlichkeit führt. Dabei beeinflussen sich die beiden Faktoren gegenseitig, sodass eine Zunahme des Vertrauens auch eine

höhere wahrgenommene Macht des Staates nach sich zieht und umgekehrt. Eine Kombination aus großer wahrgenommener Macht des Staates und großem Vertrauen in die staatlichen Institutionen führte zu besonders großer Bereitschaft, sich steuerehrlich zu verhalten.

Darüber hinaus deuten die Ergebnisse darauf hin, dass Steuerhinterziehung besonders dann stattfindet, wenn einerseits der Staat nicht über adäquate Mittel verfügt um Steuerkriminalität zu verfolgen und andererseits die Bürger wenig Vertrauen in die staatlichen Institutionen haben. Unabhängig von den Faktoren Macht und Vertrauen zeigte sich länderübergreifend eine hohe Steuermoral.

Insgesamt liefern die Ergebnisse einen empirischen Nachweis für die internationale Gültigkeit der Annahmen des „Slippery Slope Frameworks“.

9. Curriculum Vitae

Ausbildung

- | | |
|-------------------|---|
| Seit 10/2005 | Studium der Psychologie an der Universität Wien mit Schwerpunkt Wirtschaftspsychologie |
| 09/2009 – 05/2010 | Studium der Psychologie an der Universität Helsinki und der BWL an der Helsinki School of Economics |
| Bis 03/2004 | Allgemeine Hochschulreife am Thomas-Morus-Gymnasium Daun |

Arbeitserfahrung

- | | |
|-------------------|---|
| 10/2011 – 02/2012 | Universität Wien
Studienassistent am Institut für Wirtschaftspsychologie (Prof. Kirchler), Leitung einer Studie zur Steuerehrlichkeit in Österreich |
| 11/2011 – 04/2012 | Talents Community der Universität Wien: Projektleiter bei der Entwicklung einer Social Media basierten Recruiting Strategie für TPA Horwath |
| 10/2010 – 06/2011 | alma Mentoring-Programm der Universität Wien: Fokus Berufseinstieg und Karriereplanung, u.a. Bewerbungstrainings und Stärken-Schwächen-Analyse |
| 03/2009 – 01/2011 | Studentadvisor für Studienanfänger der Psychologie: Leitung einer Lehrveranstaltung zu inhaltlichen und organisatorischen Abläufen innerhalb der Studieneingangsphase |