



Rethinking the Research Paradigms for Analysing Tax Compliance Behaviour

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▼ Abstract

In this paper we give our perspective on the different paradigms that have shaped and seem likely to shape in the future research in the field of tax compliance behavior. These research paradigms include viewing tax evasion as a decision under risk made by a single taxpayer, as a social dilemma in which there is a tension between individual interests (e.g., cheating on one's taxes) and collective goals (e.g., providing public goods), as a series of decisions made by many different types of taxpayers, and as a psychological contract between tax authorities and taxpayers. We argue that these different paradigms require that particular attention be paid to the main "actors in the field", which involves going beyond a focus on a single taxpayer to consider other taxpayers, tax accountants, the tax authorities, and the government. The ways in which these actors interact in different climates, especially the dynamics of power and trust between the actors, must also be considered. We conclude with a discussion of a framework the "slippery slope framework" that attempts to synthesize these different research paradigms. Throughout, we illustrate our arguments by reference to research that focuses especially on the European experience.

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