

Determinants of Positive Motivational Postures: A Survey in A Legal Entity State University

Nur Cahyonowati^{1*}, Dwi Ratmono², Totok Dewayanto³

^{1*} Accounting Department, Faculty of Economics and Business, Diponegoro University,
nurcahyonowati@live.undip.ac.id, Indonesia

² Accounting Department, Faculty of Economics and Business, Diponegoro University,
dwi.ratmono2@gmail.com, Indonesia

³ Accounting Department, Faculty of Economics and Business, Diponegoro University,
totokdewayanto@gmail.com, Indonesiaia

*Corresponding author

ABSTRACT

This study aims to provide empirical evidence regarding the factors that accommodate the positive motivational posture of taxpayers, namely commitment and capitulation postures. This research investigates the social distance between taxpayers and authorities when there is a change in tax regulations at Legal Entity State University (or PTNBH), especially for individual taxpayers at Diponegoro University. Based on the slippery slope theory, theory of fairness, morals, and complexity, this study predicts that trust in authority, procedural justice, distributive justice, tax morals, and the complexity of the taxation system play a crucial role in accommodating the deference postures of individual taxpayers. Our survey indicates that distributive fairness and tax morale helps to shorten the perceived social distance between taxpayers and the authorities by accommodating commitment. While, procedural fairness, distributive fairness, and tax morale are crucial to accommodate the capitulation posture. This research suggests implications for policy recommendations.

Keywords: Positive Postures, Trust, Fairness, Moral, Complexity.

1. Introduction

The commitment to improve the quality of education to meet global standards has lead Diponegoro University to become a Legal Entity University. As stated in Government Regulation Number 52 of 2015 on the Enactment of Undip as a Legal Entity University, Undip is now a Legal Entity State University (*PTNBH – Perguruan Tinggi Nasional Berbadan Hukum*) after previously being a Public Services Agency (*BLU – Badan Layanan Umum*). This change has brought consequence in taxation aspect as well. The Directorate General of Taxes as the tax authority in Indonesia issues Circular Letter (*Surat Edaran/SE*) Number 34/PJ/2017 concerning Affirmation of Tax Treatment for Legal Entity State University. This regulation has the consequence that *PTNBH* has 2 (two) tax withholders for different sources of funds, namely as (1) Government Treasurer as an extension of the *Kemenristekdikti* for income sourced from *DIPA* funds; (2) Legal Entity University for income sourced from non-tax revenue (Hamid et al., 2019).

The imposition of individual income tax (*PPh 21*) for university members i.e. lecturers and education staffs at *PTNBH* which was originally imposed under a final rate has changed to

progressive rate (i.e. tax rate in income tax law article 17). The use of progressive rate, instead of final rate, causes underpayment in tax return (*SPT*). This condition adds burden in tax administration in which taxpayers have to calculate, pay, and report tax returns. The attention university members towards tax obligations also increase since the announcement and socialization carried out by the university. The appearance of underpayment in tax return changes the habit of paying taxes to be 'out of the pocket'. Tax payments by 'out of the pocket' tend to encourage tax evasion (Kirchler, 2007).

Tax compliance research indicated abundant factors influencing individual behavior in paying taxes (Devos, 2014). Economic factors such as audits and fines have dominated empirical research on tax compliance research. Meanwhile, empirical research also shows that non-economic factors, namely social and psychological factors such as morals, social norms and attitudes provide an explanation why some individuals do not commit tax fraud (Alm, 2018).

Empirical research investigating the compliance behavior of individual taxpayers has been widely carried out, however, research on individual tax compliance when regulatory has changed is rare. Research investigating the positive posture of individual taxpayers when there is a change in policy and its determinants has not received much attention. Therefore, this research important to find out whether individual taxpayers still show a positive attitude when there is a change in regulations that add to the complexity of tax administration and tax burden. Since positive posture is important to avoid tax evasion (Braithwaite, 2003; Tan & Braithwaite, 2018), therefore, it is also important to identify what factors that shorten the social distance between taxpayers and the authorities. The closeness of this social distance is indicated when the taxpayer shows a positive posture, i.e. commitment and capitulation.

The motivational posture theory states that individuals have different motivations and create social distance when dealing with tax authorities. Motivational posture is a set of beliefs and attitudes that summarize how individuals feel and determine their position about other social entities, in this case, the tax authorities (Braithwaite, 2003). According to this theory, individual motivation when dealing with tax authorities can be divided into deference posture and defiant posture (Braithwaite, 2003). This theory has been supported in several empirical studies including Braithwaite (2003), Tan & Braithwaite (2018) and Hartner et al. (2008).

Braithwaite, Murphy, & Reinhart, (2007) state that motivational postures can be formed from certain policies issued by authorities and can also be formed independently of government policies. This study predicts that an motivational posture might by accommodate by trust (Tan & Braithwaite, 2018; Wahl et al., 2010), procedural justice (Tan & Braithwaite, 2018; Wenzel, 2003), distributive justice (Tan & Braithwaite, 2018; Wenzel, 2003), tax morale (Tan & Braithwaite, 2018), and the complexity of the taxation system (Abadan & Baridwan, 2014).

This research contributes in several ways. First, this study contributes to the literature supporting the theory of motivational postures. Motivational posture shows that most individuals are not motivated by benefits and costs when paying taxes, and therefore it is not appropriate if these individuals are treated under deterrence approach. The responsive regulation approach states that the tax authority should minimize intervention on taxpayers who have committed to taxation (Braithwaite, 2007). This study also contributes to the empirical literature on the factors that shape motivational postures. This study uses justice theory (Wenzel, 2003), slippery slope theory (Kirchler, 2007; Wahl et al., 2010), tax morale, and service approach (Alm & Torgler, 2011) to explain the factors that shape motivational posture. Finally, this study contributes to the

empirical literature that deviates from the traditional assumptions of the tax compliance model (Alm, 2018). This study provides empirical evidence concerning the short social distance despite changes in regulations that tend to reduce taxpayer utility.

This research suggests some recommendations to policymakers regarding the use of alternative compliance strategies other than the use of audit and fines. By understanding the motivational posture of individual taxpayers and their determinants, tax authorities are expected to be able to apply interaction patterns consistent with taxpayer expectations.

2. Literature Review

2.1. Motivational Postures

Tax compliance research has reached much attention, but the question of 'why people pay taxes' is still relevant to be answered. Tax non-compliance continues to be an important issue for many countries today (Horodnic, 2018). The traditional assumption which states that individuals are rational, considering the cost-benefit in tax decisions is not entirely true. Not all individuals are rational actor committing tax evasion. Alm (2018) and Alm et al., (2012) stated that tax compliance research should investigate the diversity of individual attitudes towards taxes. The heterogeneity of taxpayer attitudes was identified by Braithwaite (2003) in the motivational posture theory. These postures precede the behavior of taxpayers (Hartner et al., 2008).

Braithwaite (2003) explains the theory of social distance that individuals evaluate authority regarding the function of authority and its performance. When evaluating and communicating with others, the individual also determines his position. This concept of social distance was originally proposed by Bogardus (1928). Social distance is the level of positive feelings an individual or group has towards other individuals or groups and the description of their status towards them. In the regulatory context, social distance relates to the feelings emerged for the regulator and the description of the status of the authority. When individuals or groups decide the degree of harmony and cooperation with authority, or how far they can distance themselves from an authority, they are indicating the social distance they want to create between themselves and authority.

In the context of taxation, posturing indicates how taxpayers see themselves when dealing with the tax system and tax authorities, in particular, the level of social distance they want to create between themselves and the authorities. Braithwaite (2003) shows that individuals perform several different motivational postures towards authority, i.e. commitment, capitulative, resistance, disengagement, and game playing. This study only investigates the positive or deference motivational postures, i.e. commitment and capitulation postures.

Commitment indicates a belief in the benevolence of the regulatory system and a feeling of moral obligation to behave for public interest and obey the law in good faith. Commitment refers to a feeling of moral obligation to comply regulation under public interest (Braithwaite 2003, p. 18).

Capitulation indicates the acceptance of the regulator as an authority entitled to be obeyed. Capitulation shows the acceptance of tax officers who have legitimate power so that the decisions of the tax authorities must be complied.

2.2. Determinant of motivational postures

The slippery slope theory states that trust in the relationship between taxpayers and authorities accommodate voluntary compliance in paying taxes. This voluntary compliance indicates a commitment to comply with tax rules (Kirchler, 2007). The justice theory literature shows that procedural justice and distributive justice play an important role in tax compliance (Wenzel, 2003). The moral literature shows that the existence of moral prevents individuals from tax fraud

(Alm & Torgler, 2011; Andreoni et al., 1998). The literature on the taxation system shows that complexity is one of the external factors that determine individual attitudes towards taxes (Abadan & Baridwan, 2014). For the shake of brevity, we predict the following hypotheses:

- H1: trust increases commitment.
- H2: trust increase capitulative.
- H3: procedural fairness increases commitment.
- H4: procedural fairness increases capitulative.
- H5: distributive fairness increases commitment.
- H6: distributive fairness increases capitulative.
- H7: tax morale increase commitment.
- H8: tax morale increases capitulative.
- H9: complexity of tax system decreases commitment.
- H10: complexity of tax system decreases capitulative.

3. Research Methodology

This study conducted an online survey on the university member of Diponegoro University i.e. lecturers and administration staff. Research questionnaires was distributed through social media groups of the university members. Respondents filled out the questionnaire for about 10 minutes anonymously. Several respondents were randomly selected to receive a reward in term of digital money.

This study adopted Braithwaite's (2003) to measure positive motivational postures. 8 items are used to measure commitment. 5 items are used to measure capitulative. Trust is measured by 3 items adapted from Kogler et al. (2015). Procedural fairness is measured by 4 items adapted from Kogler et al. (2015). Distributive fairness is measured by 3 items adapted from Kogler et al. (2015). Tax moral is measured by 2 items adapted from Tan & Braithwaite (2018). Tax complexity is measured by 3 items adapted from Abadan & Baridwan (2014). All question items use a 5 Likert scale (1=strongly disagree, 5=strongly agree).

4. Results

4.1. Profile of respondents

Diponegoro University has 3,695 employees. Among them, 175 employees respond to our questionnaires. As a method to ensure the target respondent, all respondents were asked whether he/she works at Diponegoro University. 10 respondents answered that they did not work at Diponegoro University, therefore, we did not include these respondents in the analysis. Our final sample consists of 165 respondents. Most respondents have bachelor degree as shown in Table 1. Among 165 respondents, 88 (53.3%) respondents are male and 77 (46.7%) are female. Therefore, the proportion of male and female does not differ significantly. Most respondents are at productive age ranging from 31 – 50 years old. Two respondents did not state their ages (Table 2).

Table 1. Educational background

Degree	Amount	%
Senior High school	31	18.8
Diploma	14	8.5
Bachelor	53	32.1
Post graduate	31	18.8
Doctoral	34	20.6
Not answer	2	1.2

Total	165	100
-------	-----	-----

Table 2. Age

Year	Amount	%
24 – 30	19	11,5%
31 - 40	61	37%
41 - 50	52	31,5%
51 - 60	23	13,9%
61 - 65	8	4,8%
Not answer	2	1,2%
Total	165	100%

4.2. Non-response bias

Table 3. Independent sample t-test

Variable	t-value	p value
Trust	0.964	0.337
Procedural	0.175	0.861
Distributive	1.804	0.073
Moral	0.631	0.529
Complexity	-1.923	0.056
Commitment	0.946	0.345
Capitulative	-0.014	0.989

The survey was conducted from June 18 to July 19, 2021. On June 30, 2021, the research questionnaire was redistributed. June 30 will then be used as the cutoff date for conducting non-response bias test. As of July 19, 2021, 175 university members have responded.

Non-response bias test is needed to ensure the sample represents the population. The non-response bias test was carried out using t-test that examine the average score of each variable between respondents who responded before 30 June 2021 and after 30 June 2021. Table 3 shows no significant difference in the average score of respondents who answered before and after June 30, 2021. Therefore, our sample represent the population.

4.3. Analyzing positive motivational postures model

This study uses partial least square-structural equation modeling (PLS-SEM) which allows for path modeling with latent variables. PLS can be used for complex path models consisting of multiple-item constructs, small sample sizes, and does not require normality (Sayal & Singh, 2020). PLS analysis consists of two steps.

Step 1: measurement model analysis

The first analysis begins with internal testing of construct reliability consistency. In PLS-SEM, Cronbach's alpha is not used to measure internal consistency reliability (Hair et. al., 2013; Sayal & Singh, 2020). A more precise measure in PLS-SEM is composite reliability because composite reliability does not assume that every indicator has similar contribution on a latent variable. In this study, the value of composite reliability has exceeded the minimum value of 0.7 (Table 4).

Convergent validity shows the correlation between one indicator and another in the same construct. The average variance extracted (AVE) value is used to assess convergent validity. All the AVE value has met the requirements, that is above 0.5 (Table 4).

Table 4. AVE and composite reliability

Variable	AVE	Composite reliability
----------	-----	-----------------------

Trust	0.830	0.936
Procedural fairness	0.756	0.925
Distributive fairness	0.761	0.905
Complexity	0.689	0.869
Commitment	0.742	0.953
Capitulative	0.662	0.886

Table 5. Discriminant validity of construct for commitment model

Construct	trust	procedural	distributive	tax morale	complexity	commitment
trust	0.911	0.625	0.583	0.211	-0.334	0.388
procedural	0.625	0.870	0.660	0.196	-0.367	0.411
distributive	0.583	0.660	0.872	0.281	-0.410	0.628
tax moral	0.211	0.196	0.281	1.000	-0.099	0.319
complexity	-0.334	-0.367	-0.410	-0.099	0.830	-0.315
commitment	0.388	0.411	0.628	0.319	-0.315	0.862

Discriminant validity shows the level of differences between one construct and another empirically (Hair et. al, 2013). Assessment of discriminant validity was carried out by comparing the square root of AVE value with the correlation of the latent variables. The square root of AVE of a construct must be higher than the highest correlation value with other constructs (Hair et al., 2013, p. 122). The two model have met the criteria of discriminant validity (Table 5 and Table 6). The square root AVEs are in bold number.

Table 6. Discriminant validity of construct for capitulative model

Construct	Trust	procedural	distributive	tax moral	complexity	capitulative
trust	0.911	0.625	0.583	0.211	-0.334	0,393
Procedural	0,625	0,87	0,66	0,196	-0,367	0,541
Distributive	0,583	0,66	0,872	0,281	-0,41	0,524
Tax moral	0,211	0,196	0,281	1.000	-0,099	0,201
Complexity	-0,334	-0,367	-0,41	-0,099	0,83	-0,343
capitulative	0,393	0,541	0,524	0,201	-0,343	0,814

Some indicators are excluded in the measurement of variables score because its loading factor value of <0.6. The excluded indicators in calculating the variables score are 1 question to measure the commitment variable, 1 question to measure the capitulation variable, and 1 question to measure tax morale. Without these indicators, the loading factor of each indicator in the regression models has met the requirements of convergent validity, which is above 0.6 and is significant. In addition, all indicators have no cross-loading to other latent variables. This indicates discriminant validity in the regression of commitment model. For the sake of brevity, the loading factor for the two models are not presented.

Step 2: structural model analysis

Table 7 shows empirical evidence that the commitment of individual taxpayers can be accommodated by the perceptions of distributive justice and tax moral. These results support H5 and H7 empirically.

This study indicates that procedural fairness, distributive fairness and tax morale accommodate attitude towards tax legitimacy or capitulation postures. These results support H4, H6 and H8 empirically. This study does not indicate empirical evidence to support H1, H2, H3, H9 and H10.

4.4. Positive motivational postures

The middle value of 3 is used to categorize the average score of the commitment and capitulative postures of each respondent. Respondents with an average score above 3 are classified as respondents with high commitment and capitulation postures, and vice versa (Tan & Braithwaite, 2018).

Table 8 shows most respondents (153 respondents) have high commitment and capitulative postures. These results confirm the motivational posture theory that basically individuals have a good attitude toward authority. Commitment and capitulative postures indicate awareness to fulfil tax obligations and are willing to accept the tax authorities who have the right to regulate the tax system. The responsive regulatory approach literature states that an individual with such postures should be trusted that he has understood his obligations and is willing to fulfil these obligations properly (Braithwaite, 2007). Regulators should minimize intervention to these individuals, and should be confidence that they are trustful to fulfil their obligations honestly.

Table 7. Path coefficient

Variable	Commitment	Capitulative
Trust	0.077	-0.04
Procedural	0.080	0.180***
Distributive	0.533***	0.231***
Tax Moral	0.250***	0.270***
Complexity	-0.043	-0.054

*** significant at 1%

Table 8. Commitment and capitulative postures

Category	Commitment	%	Capitulative	%
Low	12	7.3	12	7.3
High	153	92.7	153	92.7
Total	165	100	165	100

4.5. Discussion

Changes in tax regulations at PTNBH resulted in underpayments of tax return or paying tax 'out of the pocket'. Pay tax out of the pocket seems to decrease taxpayer's utility and leads to tax evasion. However, this study suggests that distributive justice and tax morale play important role to accommodate commitment and capitulation postures for employees at PTNBH, especially Diponegoro University. These two postures are important to combat tax evasion. This study suggest that taxpayers still commit to fulfill tax obligation and at the same time are willing to cooperate with the tax authorities when they can feel the positive outcome of the authority's policies.

The literature shows that internal factors play an important role in attitudes, behavior, and tax decision-making (Torgler, 2007). Intrinsic motivation to pay taxes is reflected in individual tax morale. This study shows empirical evidence that intrinsic motivation might shorten the social distance between taxpayers and authorities, especially when there is a change in tax regulations. Tax morals internalized by taxpayers is important to provide guidance about what is wrong behavior that should not be done. This moral will shorten the social distance between taxpayers and authorities (Tan & Braithwaite, 2018). The shorter social distance is indicated by the awareness of taxpayers and also the willingness to accept the legitimacy of the tax authorities as the authorized party to regulate the tax system.

Procedural justice reflects the level of participation of taxpayers in the tax authority's decision-making process. Taxpayers are more likely to comply with the law when they are treated fairly

and respectfully by regulators. This study suggests that perceptions of procedural fairness affect taxpayers' acceptance of the legitimacy of tax regulations, however it does not accommodate commitment in paying taxes. The university members initially did not have experience to pay underpayment in tax return since all tax obligation had been fulfilled through withholding mechanism. The issuance of Circular Letter (SE) No. 34/PJ/2017 makes the university members pay income tax out of the pocket, i.e. paying tax from the income that has been received. Completing tax administration for underpaid tax return is more complicated than if the income has been deducted by final tax rate. This finding might indicate that taxpayers feel less involved in the decision-making process for the new regulation. Therefore, this study shows that the perception of procedural justice cannot accommodate the commitment posture.

5. Conclusion

This study aims to provide empirical evidence of factors that can shape the positive posture of individual taxpayers, namely commitment and capitulation postures. The study suggests that procedural justice, distributive justice and tax morale play an important role in strengthening social distance between taxpayers and tax authorities. Commitment and capitulation postures are important to posture to gain tax compliance. In the context of this study, changes in tax rules bring the consequences of a tax underpayment that must be paid out of the pocket. Kirchler (2007) states that when tax payments are made out of the pocket, it triggers tax fraud. According to Braithwaite (2003), the short social distance between taxpayers and tax authorities can reduce the negative behavior of taxpayers. Therefore, it is important to conduct this research to investigate the determinants of positive posture when there is a change in tax policy.

The findings of this study are limited to individual income taxpayers at Diponegoro University. This study did not investigate the relationship between positive posture (i.e. commitment and capitulation) with taxpayer compliance behavior. Further research can expand the research sample to other income taxpayers, for example, self-employed taxpayers, and investigates the association between positive posture and tax compliance outcomes. This study has not considered the element of deterrence, therefore future research should investigate the relationship between deterrence factors and motivational postures, especially positive postures. Future research also should investigate the factors that may accommodate the negative posture of taxpayers because this study only investigates the positive posture of taxpayers. The last, tax moral is represented by only one indicator. Although it is not appropriate with PLS criteria, we decide to include this variable in the model since the crucial role of tax moral to decrease non-compliance (Torgler, 2007). Future research should consider another instrument to measure tax moral.

This study implies that the tax authorities need to understand the psychological aspects of individual taxpayers and apply proper treatment to individual taxpayers. Under the responsive regulatory approach, tax authorities should minimize intervention in the process of fulfilling tax obligations and assume that taxpayers are individuals who can be trusted to fulfill their tax obligations independently. Tax authorities should not use a deterrent as the only tax compliance strategy that is applied to all taxpayers. The deterrent strategy is only appropriate for taxpayers who do not show commitment and awareness to fulfill their tax obligations properly and repeatedly commit tax fraud. Moreover, the deterrent strategy is expensive and might lead to further resistance to tax authorities (Hartner et al., 2008).

References

- Abadan, S., & Baridwan, Z. (2014). Determinan Perencanaan Dan Perilaku Kepatuhan Wajib Pajak Badan. *Jurnal Akuntansi Multiparadigma*, 5(2), 170–344.

- Alm, J. (2018). What Motivates Tax Compliance? *Journal of Economic Surveys*, 00(0), 1–36. <https://doi.org/10.1111/joes.12272>
- Alm, J., Kirchler, E., Muehlbacher, S., Gangl, K., Hofmann, E., Kogler, C., & Pollai, M. (2012). Rethinking the research paradigms for analysing tax compliance behavior. *CESifo Forum*, 2, 33–41.
- Alm, J., & Torgler, B. (2011). Do Ethics Matter? Tax Compliance and Morality. *Journal of Business Ethics*, 101(4), 635–651. <https://doi.org/10.1007/s10551-011-0761-9>
- Andreoni, J., Erard, B., & Feinstein, J. (1998). Tax compliance. *Journal of Economic Literature*, 36(2), 818–860.
- Bogardus, E.S. (1928), *Immigration and Race Attitudes*, D.C Heath and Company, Boston.
- Braithwaite, Valerie. (2003). Dancing with tax authorities: Motivational postures and non-compliant actions. In Valerie Braithwaite (Ed.), *Taxing Democracy* (Issue January). Hants, UK: Ashgate.
- Braithwaite, Valerie. (2007). Responsive regulation and taxation: Introduction. *Law and Policy*, 29(1), 3–10. <https://doi.org/10.1111/j.1467-9930.2007.00242.x>
- Braithwaite, Valerie, Murphy, K., & Reinhart, M. (2007). Taxation threat, motivational postures, and responsive regulation. *Law and Policy*, 29(1), 137–158. <https://doi.org/10.1111/j.1467-9930.2007.00250.x>
- Devos, K. (2014). *Factors Influencing Individual Taxpayer Compliance Behaviour*. Springer.
- Hair, J.F., Jr, Hult, G.T.M., Ringle, C. and Sarstedt, M. (2013), *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*, SAGE Publications, Thousand Oaks.
- Hamid, M. L., Ekonomi, F., & Indonesia, U. (2019). Aspek Perpajakan Perguruan Tinggi Negeri Badan Hukum (PTNBH) di Indonesia. *Jurnal Riset Akuntansi Dan Keuangan*, 7(3), 419–432. <https://doi.org/10.17509/jrak.v7i3.17553>
- Hartner, M., Rechberger, S., Kirchler, E., & Schabmann, A. (2008). Procedural Fairness and Tax Compliance. *Economic Analysis and Policy*, 38(1), 137–152. [https://doi.org/10.1016/S0313-5926\(08\)50010-5](https://doi.org/10.1016/S0313-5926(08)50010-5)
- Horodnic, I. A. (2018). Tax morale and institutional theory: a systematic review. *International Journal of Sociology and Social Policy*, 38(9–10), 868–886. <https://doi.org/10.1108/IJSSP-03-2018-0039>
- Kirchler, E. (2007). *The Economic Psychology of Tax Behaviour*. Cambridge University Press.
- Kogler, C., Muehlbacher, S., & Kirchler, E. (2015). Testing the “slippery slope framework” among self-employed taxpayers. *Economics of Governance*, 16(2), 125–142. <https://doi.org/10.1007/s10101-015-0158-9>
- Sayal, K., & Singh, G. (2020). Investigating the role of theory of planned behavior and Machiavellianism in earnings management intentions. *Accounting Research Journal*, 33(6), 653–668. <https://doi.org/10.1108/ARJ-08-2019-0153>
- Tan, L. M., & Braithwaite, V. (2018). Motivations for tax compliance: the case of small business

taxpayers in New Zealand. *Australian Tax Forum*, 33(2), 221–247.

Torgler, B. (2007). *Tax Compliance and Tax Morale: A Theoretical and Empirical Analysis*.

Wahl, I., Kastlunger, B., & Kirchler, E. (2010). Trust in Authorities and Power to Enforce Tax Compliance : An Empirical Analysis of the “ Slippery Slope Framework .” *Law & Policy*, 32(4).

Wenzel, M. (2003). Tax Compliance and the Psychology of Justice: Mapping the Field. In V. Braithwaite (Ed.), *Tax compliance and the psychology of justice: Mapping the field* (Taxing dem, pp. 41–70). Ashgate; Hants, UK. p. 41-69.