



ORIGINAL PAPER

Taxpayer Behaviour: Typologies and Influence Factors

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Abstract

Nowadays there is an ample literature on the contribution of behavioural economics to the design and improvement of tax policy. A less explored side is the potential for behavioural research to contribute to better tax collection and administration. A better understanding of attitudes and behavioural motivations of taxpayers against taxation may improve both voluntary compliance and tax administration efficiency. Among the important factors influencing fiscal behaviour, literature identifies the following: discouragement; personal and social norms; fairness and trust in the tax administration; complexity of the tax system; the role of government and the broader economic environment. Our research suggests that discouragement, the traditional tool of tax administrations, is important but not sufficient to explain the level of tax compliance. In this article we tried to identify the main types of fiscal behaviour and the factors that lead to them.

Keywords: taxation, taxpayer behaviour, taxpayer types, tax compliance, tax morality.

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Introduction

Regardless of the history, form of government and geographical position of a state, taxation remains an indissoluble constant. Since modern society cannot survive in the absence of tax obligations, it is not its existence or non-existence that needs to be questioned but its size and degree of coverage. Therefore, taxation is a matter that sparks controversy, passion exuberance and sadness. To meet the demand for financial resources, the tax administration shall monitor the revenue collection capacity and economic activity of individuals and businesses, the primary objective being the collection with maximum efficiency (costs as low as possible) of the obligations laid down in their tax burden. This objective can be achieved by creating an environment in which all taxpayers learn the scope of the law to implement responsive regulation, i.e. to transfer to the state some of the material values created or held. As such, the direct partner of the tax administration must be the taxpayer. Taxes are able to change the behaviour of the taxpayer. Unfortunately, the lack of a direct and immediate consideration on the part of the state and that a certain part of the property or the value of labour is diverted diminishing possibilities of achieving personal goals lead, most of the times, to the accumulation and expression of feelings of frustration and rejection of tax authorities. This type of pecuniary pressure and coercion exercised by the state is the generator of certain behavioural patterns. There is a vast literature on the subject of behavioural economics and taxation, for example: Braithwaite (2002), Cardozo (2011) Congdon et al. (2011, 2009), Wenzel (2005) etc.

Behavioural types

Fiscal behaviour means displaying a certain behaviour by some law representatives who envisage a fiscal goal. Also, the tax represents a desirable finality with regard to income, on the one hand, and the budgetary expenditure, on the other hand. (Dinga, 2016). If we relate to income tax, the extremely versatile and volatile tax system created by an often much too complex to be fully understood from the point of view of each individual or group reporting to their obligations, there are two main types of behaviour: voluntary compliance and non-compliance. Behavioural attitudes which occur within these two limits are manifold. Thus, in literature, behavioural attitudes of the tax payers towards taxes and tax authorities may be summarized as follows (Braithwaite, 2002):

Table 1. Behavioural attitudes of the tax payers towards taxes and tax authorities

Postures	Description
Commitment	The taxpayers have a positive orientation to the tax laws and authorities. It reflects beliefs about the desirability of tax systems, which enhances their feelings of moral obligation to act in the interest of the collective and pay one's tax with good will.

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Capitulation	The taxpayers have a positive orientation to the tax laws and authorities. It reflects acceptance of the tax office as the legitimate authority and the feeling that the tax office is a benign power as long as one acts properly and defers to its authority
Resistance	The taxpayers provide a negative orientation. It considers a posture of defiance and enables doubts about the orientations of the tax office.
Disenchantment	The taxpayers have a negative orientation It is a posture that communicates resistance in which the main objective of the tax payers is to keep socially distant and see no reason for engagement with the tax office and the tax system.
Disengagement	It is a posture that communicates an intentional breach of the law. Law is seen as something to be moulded to suit one's purposes. It reflects a perception of policemen over the tax inspectors.

Source: Braithwaite, 2002.

In case of the *commitment*, the tax payers are fair, ready comply with the law and tax authorities for civic and moral reasons not because of the tax administration coercion. A key factor in tax compliance is a widespread desire to “do the right thing”. Taxpayers seek to comply because they believe it is the right thing to do, not because of fear of punishment (Wenzel, 2005). In this situation, the authorities must adopt an attitude of support, cultivation encouragement towards this category of tax payers, by simplifying the law and the possibility to offer those grants. *Capitulation* is specific to those taxpayers who comply with the tax law and authorities conditionally as long as the provided public services and fiscal equity are considered to be satisfactory. There is a lot of evidence that people seek to conform to social norms and that the behaviour of others strongly influences an individual's choices. For those who are in this situation it is suffice that the authorities publicise transparent positive results obtained owing to the efficient use of public funds, to ensure a satisfactory level of public goods, maintain fiscal equity through both costs and benefits and leverage positive fiscal behaviour of this category of taxpayers who, thus, will see an effective respect and valorisation of their contributions. Where the interaction between the administration and the taxpayers is characterised by mutual trust and through a citizen-oriented approach (synergetic climate), the latter will feel they are on the side of the law and will tend to pay taxes honestly and spontaneously. The concept of trust is characterized by its relational aspect (Eberl, 2003) and refers to the concept of “social trust”; thus, it is not conceived as calculative trust (i.e., the result of a rational calculation between gains and losses to maximize outcomes; Tyler, 2003), is designed as a trusted human values (reliance on and confidence in the truth, worth, reliability, etc.)

Resistance *and* disenchantment are postures associated with negative orientation in relation of the taxpayers with the authorities, trying to identify and speculate any opportunity from the tax laws and violate them. In this case, the tax authorities shall ensure guidance for proper understanding of the legislation, to reveal the results of public

spending transparency, and if positive results do not appear, apply the penalties for violating the law and committing acts of tax evasion.

Disengagement is a feature of taxpayers who do not comply with the law and the tax authorities intentionally and out of conviction. Lozza, Kastlunger, Tagliabue și Kirchler (2013: 52) notice that in a climate of distrust, when there is a low level of respect between the tax authorities and the government, on the one hand, and citizens on the other hand, the authorities should emphasize their power to regulate the citizens' behaviour. Against this background of mistrust, when instruments and means of fostering compliance with payment applied by the tax administration are predominantly of coercion and punishment, the reaction of the taxpayers is one of adversity, making it difficult to establish a cooperative relationship. Therefore, respect must be promoted through tax incentives, such as controls and the various tools of enforcement (fines, penalties, surcharges for delay, etc.). Discouragement is a vital tool for any tax administration. A targeted approach to deterrence is likely to be more effective. Discouragement (deterrence) should positively influence taxpayer compliance (Slemrod, 2007).

Factors that influence taxpayer behaviour

Taxpayers' behaviour cannot be explained only by identification and knowledge of the system but also by the influence factors acting in close contact and mutual interrelation. Therefore, in most cases, the taxpayers assess, using their own instruments, the tax policy and the incidence thereof on their living standards as well as on the national economy in general. Assessment, at the level of taxpayers, is not uniform (Olimid, 2014:75). It takes individual forms which can be distinguished by the level of knowledge of the legal framework, the cultural level, faith, morals, customs and the abilities of the assessor to interpret the law, thus generating its own perception on the tax system. Subsequently, the taxpayers socialize and, depending on their typology, they homogenize and shape or not their tax behaviour. Tax authorities have certain objectives to achieve with regard to efficiency and effectiveness of collection of taxes and duties owed by taxpayers. Based on the constant interaction existing between tax authorities and taxpayers mutual experiences are gained, both positive and negative, sometimes subjective, both by taxpayers as well as by tax authorities. A taxpayer shows predisposition for observing legal provisions as long as the exchange between paid amounts and the services provided by authorities is fair. The quality of public institutions has a strong effect on the tax behaviour of taxpayers. Beyond the trust or discouragement (factors which have already been discussed) other factors also influence taxpayers.

Risk aversion (or loss aversion). People tend to take risks more often in order to avoid losses than to win anything. A loss of 100 monetary units (RON, EUR, USD, etc.) is felt considerably stronger than a similar gain. In tax context, practice has proven that effectiveness derives from those measures fighting against tax evasion which move the pressure from the perspective of gaining something to the greater risk of loss.

The proximity effect (imminence). Even though most of the times results are negative, we tend to underestimate future effects. As such, even though in the future certain tax measures may have negative effects, if on the short term they produce positive effects, they shall be easily accepted by most of taxpayers.

Embedded option (inertia). Most people are conservative, so embedded options are strong drivers of behaviour. We oppose resistance to everything new, we are scared by the need to change our behaviour and to leave our comfort zone. Therefore, any change

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of a rule or a tax system shall be received with great reluctance or there will even be rejection tendencies.

Presentation mode (framing). Decisions are powerfully influenced by how choices are presented. Often, governors, with a view to be able to adopt unpopular tax decisions, emphasize positive aspects and minimize or fail to mention negative aspects.

Geographical position. The geographical position plays an important role when considering that the manifestation of regional tax competition, in order to attract investments, acquires shades of competition, which may induce both positive behavioural typologies as well as negative.

Political regime. Countries with consolidated (ancient) democratic regimes record higher values of acceptance of tax systems and voluntary tax compliance than in young democratic regimes (such as former socialist regimes), where acceptance of tax systems is delayed, and tax compliance is predominantly forced (Leonida, 2014: 588).

Religious orientation is also a relevant factor in positioning the taxpayers towards tax system. In certain situations relating to educational and cultural level, a strong religious orientation may generate an extremist fiscal behaviour, either of voluntary compliance, or refusal of compliance. According to Walsh (2012) which, at the turn, refers to studies conducted by Andreoni et al. (1998) and Boame (2008, 2009), there are also other factors that influence behaviour that influence taxpayer:

Age. Older people are more compliant, perhaps as they generally more risk averse. Certain studies indicate both the young and old are more compliant than the middle aged.

Gender. Males evade taxes more than females. In contrast, most often due to a lack of physical force, females are much more subtle, more indirect when make tax evasion.

Marriage. Some studies find married people tend to have higher tax morale and are more constrained (less opportunity for non-compliance) but others suggest noncompliance is higher in households where the head of the household is married. Widowed taxpayers are more compliant.

Level of school studies. Educated people may be better informed of tax laws, which should positively influence compliance. On the other side, they may also have better knowledge of the opportunities for tax evasion. Empirical studies in this area are not conclusive.

Tax Status. On average, sole proprietors and the self-employed are less compliant. For the selfemployed, taxes are more visible and, for this cause, it is more opportunity to evade taxes. This is often linked to their sectors of trade.

Employment. Unemployment results in lower incomes and cash flow difficulties but also likely lower (or no) tax liabilities. The empirical research results are mixed. Unemployment has a positive effect on payments but a negative effect on reporting compliance. Bankruptcies should have a similar effect to unemployment but again the evidence is limited.

Tax Rates. Most often, in a lot of studies, higher tax rates are negatively associated with compliance (encourage more non-compliance). For example, in Romania, in 2010, when legal VAT rate it was increased from 19% to 24%, tax evasion has increased from 8% of GDP in 2009 to 9.6% of GDP in 2010, and the upward trend was typical for the next years (Fiscal Council's annual report for 2013)

Sector. Certain economic sectors are associated with non-compliance: cash and retail businesses, traders operating from a fixed business location (e.g., garage, shop or

restaurant), agriculture, those with income from rental or investment sources. For example, according to the Fiscal Council, in Romania, the most favourite sectors are: constructions, bread making industry and meat industry.

Income. The extreme incomes (very high and very small) may predispose to tax evasion. Higher income may offer more opportunities (or motives) to evade but lower income reduces cash flow and may present payment and collection difficulties. Therefore both lower and higher income may negatively affect compliance.

Sanctions. The penalties and actual number of tax inspections have, often, a positive impact on compliance but the impact is often found to be small. The subjective level of tax inspections (people tend to overestimate the number and probability of tax inspections) is associated with more compliant behaviour. Sometimes, the penalties (sanctions) have a little effect on compliance, because there is a desire to “recovering” the income lost.

Tax advisors. Use of tax practitioners tends to promote the compliance. In this situation, the knowledge level in the field of taxation is very important and also the high morality of the tax consultants. There are selection issues also (taxpayers chose to self-prepare or a hire an agent).

Filing Method. Electronic filing is associated with higher rates of compliance than paper filing. This may be a selection issue (more compliant taxpayers may select to file electronically).

Therefore, the multitude of existing behavioural factors can be synthesized by their grouping into two broad categories: internal (natural) factors and external (institutional) factors.

The internal (natural) factors are derived from the human matrix of taxpayers. In this category we find: education, tradition, norms, mentality, morals, perception, motivational factors, emotional state, degree of confidence, professional training, access to information, etc.;

Among *external factors (institutional)* we can include: legislative norms (legal framework) and the complexity thereof, excessive regulation, economic stability, social policy, access to resources, the extent of income achieved, tax control probability etc.

The cumulative influence and the degree of interaction of these factors (internal and external) can generate and influence behavioural attitudes.

Taxpayers’ type

From the perspective of the citizen-tax administration relation, following the studies carried out, certain researchers (Cardozo, 2011) identify several types of taxpayers. They are perceived and labelled depending on the existence of two distinct moments: the occurrence of the taxable event and before the occurrence of the taxable event.

Therefore, according to Cardozo, depending on tax morality shown upon the occurrence of the taxable event, the typology of taxpayers is as follows:

Type A – the “legal” tax evader

In this category of taxpayers we most often find people with higher education studies, with sufficient economic power and social prestige.

This type of taxpayer is aware of the occurrence of the taxable event, the mandatory nature of taxes, permanently pursuing a legal solution that favours its economic interest. The solution pursued seeks to avoid / reduce to minimum the tax, or merely modify the form of taxation so that the amounts paid to be as small as possible. Generally, the solutions set forth shall not resist a more sophisticated ethical analysis, as they are

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exclusively based on the intention to avoid taxation, and not on any specific causes of need or financial impossibility.

In certain situations, this type of taxpayers may generate pressure centres enabling the promotion of common interests with a view to obtaining from tax authorities (and implicitly the State) a special, more favourable taxation system.

Type B – Tax evader by fraud

The areal of coverage of this type of taxpayer is much more diverse. This behavioural type comprises illiterate persons, people with secondary education but also higher education who, consciously try to hide the occurrence of the taxable event, or to reduce the amount owed, by resorting to fraudulent means, such as false documents or accounting records.

Type C – Evader by simple omission

This type of taxpayer simply seeks to conceal from the tax authorities the occurrence of the taxable event, omitting to declare a part of or the entire taxable matter (income, earnings, wealth, etc.). The feature of the type C is the fact that it is not aware of the social and economic effects of the act of omission.

Type D – Abusive planner (illegal avoidance)

It is a very well informed person who has extensive knowledge on the tax legislation. Based on thorough knowledge of law a tax operation is segmented into several steps which, although individually legal, are illegal as a whole. They are false stages meant to distort reality and their unique purpose is to conceal the occurrence of the taxable event.

For example, the apparent donation of an asset that upon completing the set of transactions, returns to the property of the donor via an offshore company, many times located in a tax haven; therefore, the intent of donating is not confirmed. Furthermore, we can include corporate reorganizations that actually conceal a sale (Cardozo, 2011: 219).

Type E – Legitimate planner (legal avoidance)

It is also a well-informed taxpayer, with a good knowledge of tax legislation. Its main feature is that, although it can benefit from deficiencies or weaknesses in legislation, it cannot bear the abusive behaviour or false statements. Therefore, even though it can evade compliance with the law, this type of taxpayer prefers a moral behaviour, choosing to comply with tax legislation.

Type F – Simple compliant taxpayer

This type of taxpayer, although lacking tax culture, strives to meet its obligations and, to the extent of receiving tax information, he shall try not to circumvent it. Simple compliant taxpayer is a citizen proud of his honesty and makes it a purpose to keep an unblemished name in the society.

Type G – Under-compliant taxpayer

This is a taxpayer with poor (precarious) tax culture, and therefore he does not have a very clear image of his rights and obligations. Most of the times, failing to understand the tax mechanism, he is surprised and panics upon receiving information and notice from tax authorities. Lacking the ability to solve tax related problems, he requests assistance from his acquaintances. Most of the times, due to the fact that people whose assistance is requested are not tax specialists either, instead of obtaining the clarification of problems encountered, things get even more complicated.

Furthermore, Cardozo (2011: 220-221), considering the tax morality and compliance with key obligations (taxes payment), identifies the following types of taxpayers:

Type H – Illegitimate withholder

It refers to a particular group of taxpayers. In certain situations the person undergoing tax or social contribution is a person different from the person paying them. The most obvious example is the payment of taxes using the "source withholding" system.

Illegitimate withholder occurs upon withholding tax obligations of third parties but which are no longer transferred further to tax authorities entitled to collect them. In Romania, the most illustrative examples in this respect are given by the income tax and contributions related to wages, deducted from the income due to employees and not paid (unduly withheld) by the employers. In the example presented, the employer becomes an illegitimate withholder.

Type I – "Legal" debtor

This type of taxpayer normally has no difficulties in meeting his obligations related to the payment of taxes, duties and contributions. The reluctance to pay comes from the certainty that in the future a law shall be adopted that shall provide tax facilities for unpaid taxes.

In the Romanian tax environment two subgroups of this behavioural typology can be outlined:

The first subgroup is represented by the taxpayers organized in interest groups and who have enough power to influence or impose the emergence of certain laws providing specific or general tax facilities.

The second subgroup consists in persons lacking influential power, but who refuse to pay their tax obligations, as the practice has shown, through a large number of examples, that sooner or later fiscal amnesty acts shall be adopted. They have noticed that their refusal or delay in payment represent attitudes that have brought them tax benefits.

Type J – Defiant debtor

Generally, this category comprises those taxpayers who do not consider the payment of tax debts as a priority, either out of conviction or mere lack of organization. This taxpayer is systematically late in paying tax debts or he refuses to pay waiting for the enforcement of obligations by the tax authorities.

Type K – Occasional debtor

This behavioural typology occurs most frequently in times of economic crisis when the economic environment and, particularly, the fiscal environment, becomes extremely unstable. The occasional debtor is normally a good payer of tax debts, but given certain circumstances (the change with great frequency of the legal framework, the rapid degradation of financial situation, etc.) his attitude becomes noncompliant.

Type L – Compliant taxpayer

The most desirable type of taxpayer is the one who complies, on a voluntary basis and with no delay, regardless the circumstances, with all tax obligations incumbent upon him.

To simplify, we can condense all these typologies of taxpayers, in three broad categories:

I. Honest taxpayers, who constantly cooperate, they do not search ways of lowering the taxes, behave honestly based on absolute ethical standards, and their willingness to cooperate depends on institutional conditions, not on the behaviour of other taxpayers.

II. The taxpayers with social image are concerned with the social image created by the payment or non-payment of taxes, and the motivation of this typology of taxpayers is given by the social norms of the group they belong to, being often characterized as having a "herd" behaviour.

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III. *Taxpayers in opposition*. These taxpayers, regardless the actual situation, adopt a negative attitude oriented against tax authorities.

Conclusions

Voluntary tax compliance is the most efficient and easy way to collect budget income, thus being a goal of all fiscal policies. Specifically, for this behaviour to be recognized as such, according to Franzoni (1999:55), taxpayers have to simultaneously meet four conditions: i) true reporting of the tax base, (ii) correct computation of the liability, (iii) timely filing of the return, and (iv) timely payment of the amounts due. Any derogation from these conditions results in fiscal non-compliance behaviour.

Several studies have proved that the voluntary fiscal compliance attitude is indissolubly connected to trust in authorities (Leonida, 2012; Nichita, 2012; Richardson, 2008; Scholz & Lubell, 1998; Torgler, 2003; Torgler & Schneider, 2005)

Based on the Eberl (2003) which describes *trust* as "a special quality of relations, i.e., interacting partners ascribe each other positive aspects and intrinsic motivation to maintain the relationship", *trust in authorities* is defined as "the general opinion of individuals and social groups that the tax authorities are benevolent and work beneficially for the common good" (Kirchler, Hoelzl & Wahl, 2008: 212).

But the attitude of the taxpayer toward taxation depends on several variables, such as: the actual amount of taxes, duties and contributions (Rudolph, 2009; Hardisty, Johnson, & Weber, 2010); the capacity of the taxpayer to really assess the tax burden; the attitude towards the law (Hasseldine & Hite, 2003; McGowan, 2000; Roberts & Hite, 1994); the capacity to use administrative rules in its favour (Lewis, 1980; Lozza, Carrera, & Bosio, 2010; Sears, Tau, Tyler, & Allen, 1980); the individual level of tax culture; etc.

The evolution of domestic tax system has a history characterised by several syncope. Everything accrued before the socialist period has not been preserved, and the period of communist regime has created certain tax abstinence, the taxpayers not being aware of the existence of the tax system in such a way as to assimilate cultural elements related to taxation.

The change of social paradigm which took place in '90 (Georgescu, C.M. , 2009) has meant as well the design of a new tax system that would ensure the mechanisms and key factors necessary for the transition to a market economy. In this far too long period of exploration and transition, with numerous unfavourable circumstances, the tax system was characterised by frequent changes, generated by the political and economic environment, which did not allow a consolidation of the positive cultural elements among taxpayers but on the contrary, it has encouraged the assimilation of negative elements about taxation among taxpayers.

The geostrategic position of Romania, with access to the Black Sea and as eastern border of the European Union, a gate between two major cultures, the European and Asian, is not favourable for the consolidation of a voluntary compliance behaviour, as there are frequent opportunities to practice evasion and tax fraud.

Given this background of a strong Balkan culture, of a tax system without much history and consistent accumulations, of a geostrategic position favourable to the development of acts of evasion and tax fraud, with a consistent underground economy often enjoying the support of political factors, the positive accumulations in tax culture field lack consistency. Local tax culture is still looking for its own identity capable to support a healthy social and economic environment.

A modern healthy tax system does not mean exclusively a series of norms and the increase or decrease of the amount of taxes, duties and contributions, but it also entails a long history in which it was created and stratified, in which a certain behavioural culture of taxpayers has been shaped in order to facilitate the proper operation and compliance with the norms and the consolidation of good practices in the field.

The passage of time represents an important, but not sufficient element. Therefore, local authorities have the obligation to rethink the style of interaction in relations with its taxpayers, to reform the legal and educational system giving the possibility to the young generations to perceive the morality of the tax system because, as Franklin D. Roosevelt once said, “taxes, after all, are the dues that we pay for the privilege of membership in an organized society”.

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