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**Legitimacy and motivations for collective action: factors  
influencing tax morale**

**PhD Thesis**

**Theses**

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## 1. Research topic and the main purposes of the thesis

The purpose of my doctoral thesis is to investigate the important taxpaying motivations in Hungary. In particular, the focus of the research is on citizens' moral considerations, that is, their *tax morale* (see Feld and Frey, 2002; Alm and Torgler, 2011; Dwenger et al., 2014).

Benno Torgler defines tax morale as „(...) as the *intrinsic motivation to pay taxes*. It can be seen as the moral obligation to pay taxes, the belief in contributing to the society by paying taxes (...)” (Torgler, 2003:4). It is, therefore, an internal impulse that elevates taxpaying to a matter of conscience by the sense of people's responsibility for their own community. Thus, if the intrinsic motivation for taxpaying is on a high level, citizens are not enforced by some external effects, such as punishments, to pay their taxes, but they are willing to cooperate with the government voluntarily. As a consequence, tax morale is a source of *voluntary compliance* (see Clark et al., 2020; Martela et al., 2021).

However, taxpaying motivations have a complicated network. People are usually influenced, for example, by their self-interests (Becker, 1968; Allingham and Sandmo, 1972), just as much as by their desire to meet others' expectations on the appropriate behavior (Kahan, 2002), or by their intention to contribute to collective services through their taxes (see Torgler and Schneider, 2009). Thus, different motivations for taxpaying co-exist in the same societies, however, there is no (perfect) balance between them – once self-interest is dominant, while, in other cases, moral obligation of taxpaying is the most important motivation for taxing. Therefore, based on the empirical researches (see Hoffmann et al., 2008; Kirchler et al., 2008; Gangl et al., 2015), my thesis argues that voluntary compliance is a relevant form of taxpaying, with tax morale, as a key motivation for it (see Torgler, 2003, 2007; Alm and Torgler, 2011).

An important purpose of the thesis is to highlight on some of the most important *advantages of tax morale*. For example, moral considerations *can contribute to improve the quality of collective services*; as a source of voluntary compliance, *it encourages to weak the role of enforced compliance*; and, finally, it can *help the government to preserve its power*. Indeed, if the government introduces and maintains services to reflect on the most important collective needs, which taxpayers feel responsible for, it is a shared interest of the government and of the citizens to continue this work. Therefore, taxpayers contribute to this aim by their support during the parliamentary elections and by their law compliance, including taxpaying (see Modugu et al., 2012).

However, tax morale is a complex form of motivations. On the one hand, it is an *individual morale* – it shows if people feel moral obligation to pay taxes or not (Torgler, 2003,

2007; Torgler and Schneider, 2009). On the other hand, as influences of *reputation*, *reciprocity* (see Kahan, 2002) and *social norms* (Braithwaite, 2003) are generally significant in most of the societies, tax morale may prevail as a taxpaying motivation, if the community, for which the individual feels responsibility, acknowledge taxpaying as *the appropriate form of behavior*. Tax morale, thus, must be a collective knowledge (*collective morale*, see Miller and Makela, 2005; Gilbert, 2006).

Another important purpose of the thesis is to investigate government measures to strengthen the level of tax morale. I investigate them in the frames of the so-called *fiscal contract theory*, published by Margaret Levi (1988, 1998) and then, by Jeffrey F. Timmons (2005). According to Levi (1988, 1998) and Timmons (2005), there is an unspoken agreement between the government and the taxpayers, that is the fiscal contract, to cooperate for the society they are responsible for. The contract obliges the government to introduce and to maintain services for collective needs as well as to ensure citizens' willingness to pay their taxes.

The maintenance of collective services and the provision of citizens' compliance, as conditions, suggest that fiscal contract is rooted in citizens' sense of responsibility for their own society, and, thus, in tax morale. However, Levi's (1988, 1998) and Timmons' (2005) theory also suggests, that the government is able to influence tax morale successfully only if its measures serve as guarantees, that it will be able to fulfill its own half of the contract. In other words, that the most important aim of the government under the fiscal contract is to build policy services to respond to collective needs and to ensure citizen compliance, even by enforcement strategies (see Alm and Torgler, 2011). Based on the literature, cited above, this guarantee is the *legitimacy of the government* (*government legitimacy*, see Beetham, 1991; Levi et al., 2009; Tyler, 2006). Legitimacy serves to show that the government is able to manage collective services and taxpaying, so citizens' money goes to the right place (Tyler, 2009).

However, based on Levi's (1988, 1998) and Timmons' (2005) fiscal contract theory, legitimacy is not a single government measure, but it covers *a comprehensive set of tools*. A branch of it may be *trust in the government*, what is a popular research topic in law compliance and tax compliance literature. In papers about tax morale, trust in the government appears as a general trust. Thus, it highlights how legitimacy generally affects moral considerations within the framework of the fiscal contract — the influence of government legitimacy on tax morale is high or needs to be further strengthened (see above, and Scholz and Lubell, 1998; Alm and Torgler, 2006). However, in the frames of the theory, other influencing tools of the government can be identified. These are primarily used during policy-making and are related to such parts of it's processes, as the quality of collective services or the legal frameworks of taxpaying. In

my thesis, I investigate this set of government tools by the theory of the so-called *input- and output legitimacy*, published by Fritz W. Scharpf (1999). According to Scharpf, legitimacy depends on how successfully the government channels public interests into decisions on policy services (input legitimacy) and how effective their implementation is (output legitimacy). Following Scharpf (1999), I examine five legitimacy tools here: *government communication, tools for channeling citizen opinions (input-oriented legitimacy tools), citizens' perceptions on the quality of collective services, legal frameworks and implementation (output-oriented legitimacy tools)*.

However, I also assume, that the significance and the strength of the influence both of trust in the government and of input- and output legitimacy on tax morale depends on the political and on the socio-economic environment, which these are embedded in (see Phelan, 2006). My dissertation investigates the case of Hungarian taxpaying motivations. After the victory of Fidesz-KDNP at the parliamentary elections of 2010, an illiberal regime has begun (see Bozóki, 2012; Böcskei and Szabó, 2019). The new regime has brought a strong centralization of political and economic processes, shaping, for example, the rules of electoral system, the functioning of the Constitutional Court, and the processes of legislation (see Boda and Patkós, 2018). However, our knowledge is more obscure about how trust in the government and input-output legitimacy influenced the level of Hungarian citizens' tax morale in the 2010s (see Méder and Simonovits, 2012; Bartha and Boda, 2016).

Based on all of the arguments, discussed above, my thesis has two main purposes. First, to investigate the importance of tax morale as a taxpaying motivation in Hungary. On the other hand, it has an aim to highlight on the role of trust in the government and of input and output legitimacy tools in shaping Hungarian people's moral considerations in taxpaying. Thus, the thesis attempts to examine the level of legitimacy's influence on Hungarian tax morale.

## **2. Structure of the thesis and research methods**

The thesis has three main parts: *theoretical framework, case selection part, empirical analysis with the discussion of the results*. The dissertation opens with the theoretical framework, what is separated into different parts. The first chapter is about *law compliance* and the three groups of motivations the literature highlighted on: *enforced compliance, indifference or disinterest, moral considerations*. The purpose of this part is to make a review about the most important characteristics of these motivations, and to discuss the important government's strategies to handle them. Sub-sections of enforced compliance and of indifference close with a review about the problematic points of these motivations, explored by researches on the field of law

compliance. The purpose of the final section of the chapter is to highlight the most important features of law compliance driven by *moral considerations*, and to make a review about the literature on government legitimacy and on the role of it in influencing morale. In the latter case, the first sub-chapter, relies on Levi's (1998) and Timmons' (2005) fiscal contract theory, when it approaches this role by focusing on the unspoken agreement between the government and the citizens in the case of law compliance. I discuss here the most important definitions for *legitimacy* first, and then, I highlight on the role of the different legitimacy tools: *trust in the government* and *input- and output- oriented legitimacy tools* (government communication, tools for channeling public opinion (input legitimacy), citizens' perceptions on the quality of collective services, legal frameworks, implementation (output legitimacy), Scharpf, 1999) in influencing tax morale. Finally, based on the work of Tom Tyler (2009), I attempt to review the benefits of legitimacy in law compliance.

The purpose of the second chapter is to discuss *the case of taxpaying*. In particular, this part of the thesis focuses on taxpaying motivations, then, it also makes a review about the literature on the most important government tools for influencing them. However, a main part of researches focuses on *tax compliance and the role of tax authorities in shaping it*. Therefore, this section opens with an overview on the most important theoretical frameworks and empirical researches about the various forms of tax compliance, by what, I cover the relevant features and also the problematic points of them. I discuss here the theory of *enforced tax compliance* (Becker, 1968; Allingham and Sandmo, 1972) and the so-called *slippery slope framework* (Kirchler et al., 2008). Then, after the summary of the *expanded model of slippery slope framework* (Wahl et al., 2010), I close this section with a review about the most important service of authorities to provide for taxpayers, what is, the so-called *procedural fairness* (see Murphy, 2004).

Chapter four opens with the definition of *tax morale*. Then, I approach moral considerations in two different ways. First, I investigate it as an *individual morale*, then, I focus on the case of tax morale as a *common morale*, by investigating the importance of reputation, reciprocity and of social norms. As a next step, the chapter moves on the role of government legitimacy as an influencing factor or tax morale. As I underlined above, legitimacy is approached here in the light of the *fiscal contract theory*, by the two main group of legitimacy tools that, based on the literature of taxpaying, can be identified: trust in the government and input- output legitimacy. To support my assumption about the relevance of each of them, this section discusses these legitimacy tools separately.

The fifth chapter is about the role of government legitimacy in influencing taxpaying motivations in *the case of Hungary*. In particular, the purpose of this part is to support my case selection. It examines the role of trust and of input and output legitimacy in shaping citizens' moral considerations in the political, economic and social environment of Hungary's past decade.

The sixth chapter describes the three main *research questions*, where, the third one is built by five sub-questions. I investigate all of the research questions by a mixed methodology, what is discussed in the final part of the thesis.

As I mentioned above, I investigate my research questions by a *mixed methodology*. On the one hand, it has an *online survey* in Hungary with specifically designed questions on taxation (quantitative part). Data collection was prepared by NRC Market Research Ltd. and took place in July, 2021, with 500 respondents. Based on the literature, I used tax morale as my dependent variable, while I involved independent variables like trust in the government (general legitimacy of government), input- and output-oriented legitimacy tools (the impact of legitimacy in the stages of public policy-making), and other controls (e.g. demographic controls). I investigated the relations between tax morale and the selected independent variables by a regression analysis.

However, the methodology also has a qualitative part. Indeed, in order to examine the motivations behind the answers for the closed questions of the survey, the methodology of the thesis includes a *focus group* research. I asked university students, employees from the market sector, and civil servants (I set up two groups of them) here. All of the focus groups are built by the idea of the so-called "vignette" methodology (see Barter and Renold, 1999), so, every conversation was based on two *hypothetical situations*, regardless of the size and the structure of the investigated groups. Necessity of fictional stories derives from tax morale's sensitivity as a research topic, what means, that the fear of consequences can cause honest opinions to be silenced or distorted (Rossi et al., 2013). However, since the hypothetical situations do not report on real events and actions, but give fictitious answers to fictitious situations, the idea of vignette can reduce this fear of the respondents significantly (Harrits and Moller, 2020). However, although the investigation relies on the idea of vignette, since the groups are not built on decision-making situations, my focus research is not a vignette one (Hughes and Huby, 2002). As tax morale is an under-researched field of social sciences, my research questions made it necessary to ask people about their opinions about the legal environment, about the quality of collective services or about their trust in the government – analysis of decision-making situations is therefore not sufficient.

### 3. Research questions and results

My thesis investigates three *research questions*. The first one is about the *level of tax morale* (Q1), while the second one focuses on the *role of trust in the government in influencing tax morale* (Q2). The third question examines the role of *input- and output-oriented tools of government legitimacy*. However, based on the literature, this question is separated into five sub-questions (Q3a, Q3b, Q3c, Q3d and Q3e). Therefore, my thesis examines the following questions:

*Is Hungarian taxpayers' tax morale on a high level? (Q1)*

*How does trust in the government affect tax morale in Hungary? (Q2)*

*How does government communication affect tax morale in Hungary? (Q3a)*

*How do government's tools to channel citizen expression affect tax morale in Hungary? (Q3b)*

*How does citizens' perceptions on the quality of collective services affect tax morale in Hungary? (Q3c)*

*How do the legislative frameworks affect tax morale in Hungary? (Q3d)*

*How does tax administration affect tax morale in Hungary? (Q3e)*

In the case of the first research question (Q1), the results underline the importance of tax morale as a motivation in Hungarian taxpaying. Descriptive statistics, based on the online survey, for example, show that the largest part of respondents, 70.4%, consider that tax cheating can never be justified. The distribution of the remaining 29.6% is more balanced. This result suggests a tax morale on a high level. I got similar results for the focus group research. Based on the conversations, both university students, civil servants and employees from the market sphere have similar opinions about tax cheating (generally not accepted) and the necessity of tax compliance (taxpaying is important for the community): their tax morale, therefore, is on a high level. On the other hand, however, the qualitative investigation highlights on another important feature of moral considerations. Although tax morale is relevant, it co-exists with enforced compliance and with indifference, so it is not an exclusive motivation for taxpaying.

In the case of the second research question (Q2), the results highlight the significance of the effects of trust in government on tax morale. For example, my regression analysis clearly shows that trust has a positive effect on the moral considerations of Hungarian taxpayers. Therefore, stronger trust in the government causes a stronger tax morale. In other words, stronger trust correlates with higher tax morale, while those with lower trust also have lower moral considerations. Furthermore, during the focus group research, co-exist of different



legitimacy tools have been also supported. In other words, trust in the government is an important factor in affecting tax morale, however, the role of it (similarly to tax morale itself) is not exclusive. There are other tools of the government with relevant effects on taxpaying motivations, such as punishments or measures connecting to the input- and output-oriented legitimacy tools.

For example, analysis about the effects of government communication (Q3a) and of legislative frameworks (Q3d) on tax morale show their significance in influencing it. According to my regression analysis, taxpayers who believe that government communication is transparent and honest (they believe that the government does not use the various benefits to divert public attention from unpopular public policy decisions; in the case of Hungarian public policymaking, see Sebők and Boda, 2021; Szabó et al., 2021), and those who agree that Hungarian laws serve the interests of all of the citizens, have a higher tax morale too.

Government communication and legislative frameworks are highlighted as key influencing factors of tax morale also in the focus group research. For example, university students, civil servants and those working in the market sectors agree that compliance can be significantly influenced by how the government presents its public policy goals and its decisions to the public – what does it focus on, does it successfully emphasize the social benefits of collective services or not, what kind of results does it underline, and how does it associate the importance of taxpaying with all of this. Therefore, if people see that their taxes are in the right place, or if they feel that their contribution is important, it may motivate them to comply with the laws successfully.

However, the results on the effects of the tools for channeling citizens' opinion (Q3b) show that those who believe that the government does not listen to people's opinions have higher tax morale. This surprising result presumably derives from the uncertainties related to Fidesz's National Consultation. I assume that people are still unsure about the purposes of the consultation: is it for channeling citizens' opinions, or does it serve only the political purposes of Fidesz (see Batory and Svensson, 2019)? Conversations of focus groups highlight on similar uncertainties. While university students identify this government tool as a relevant influencing factor of moral considerations, workers in the market sector and civil servants do not reflect on the relevance of it.

Finally, for the quality of collective services (Q3c) as well as for implementation (Q3e), I did not find any significant relations with tax morale. These results suggest, that the exclusivity of flagship public policy measures, the lack of interaction between tax authority and

citizens, and the close supervision of the government over the institution have a strong weakening role of these tools on moral considerations.

During the focus group research, opinions about legitimacy tools show main differences in the various groups I examined. For example, quality of collective services and legislative frameworks are highlighted as the most important government tools by civil servants, while university students believe that its impact is only marginal. Furthermore, those working in the market sector do not find them important at all. In the case of implementation, I have very similar results. The role of tax administration was negligible in the group of university students, while civil servants and those working in the market sector highlight tax authority as an important actor to shape taxpaying motivations. However, as they underlined, effects of tax institutions on tax morale are strongly depended on the changes of the citizens' perception on the government.

#### **4. Academic scholarships**

First semester of the academic year 2022/2023 – Eötvös Loránd University, Faculty of Law, Institute of Political Science – New National Excellence Programme (ÚNKP)

First and second semesters of academic year 2019/2020 – Eötvös Loránd University, Faculty of Law, Institute of Political Science – New National Excellence Programme (ÚNKP)

First semester of academic year 2018/19 – Eötvös Loránd University, Faculty of Law, Institute of Political Science – New National Excellence Programme (ÚNKP)

#### **5. Publications**

##### **Manuscripts under review**

Pokorny Zsanett and Barczikay Tamás: The Role of Legitimacy in Shaping Tax Morale: The Case of Hungary's Illiberal Regime. (submitted to *Socio-Economic Review*)

Pokorny Zsanett and Barczikay Tamás (accepted by *Politikatudományi Szemle*, published in January, 2023): Válságkommunikációs stratégiák a magyar közpolitika-alkotásban: Miniszterelnöki beszédek a koronavírus első két évében. *Politikatudományi Szemle*, 2022/4.

Pokorny Zsanett: Input és output legitimációs eszközök a magyar adófizetésben (work in progress): expected date of submission: January, 2023, Journal: socio.hu (Társadalomtudományi Szemle)

## Publications

Pokorny Zsanett (2019): Legitimitás és a kollektív cselekvés motivációi: az adómorált befolyásoló tényezők. *Politikatudományi Szemle*, 28:2. 81-97.

Pokorny Zsanett (2020): Eszközök és stratégiák az adófizetésben. *Themis: AZ ELTE Állam- és Jogtudományi Doktori Iskola Elektronikus Folyóirata*. 201-224.

Pokorny Zsanett és Sághy, Eszter (2021): The Policy Agendas of Liberal and Illiberal Democracy (1990–2018). In: Sebők Miklós és Boda Zsolt (szerk.): *Policy Agendas in Autocracy, and Hybrid Regimes: The Case of Hungary*. Cham, Svájc: Palgrave Macmillan, 207-244.

Boda Zsolt, Barczikay Tamás és Pokorny Zsanett (2021): The Effect of Regime Types on Policy Agendas in Hungary. In: Sebők Miklós és Boda Zsolt (szerk.): *Policy Agendas in Autocracy, and Hybrid Regimes: The Case of Hungary*. Cham, Svájc: Palgrave Macmillan, 247-272.

Pokorny Zsanett (2020): A rendeleti kormányzás szakpolitikai eltérései In: Sebők Miklós, Gajduschek György és Molnár, Csaba (szerk.): *A magyar jogalkotás minősége: Elmélet, mérés, eredmények*. Budapest, Magyarország: Gondolat Kiadó, 421-437.

Pokorny Zsanett (2018): A kormányzati napirend és a törvényhozás összefüggései Magyarországon. In: Antal Attila (szerk.): *Politikatudományi tanulmányok: 2018*. Budapest, Magyarország, 32-49.

Pokorny Zsanett (2018): Szakpolitikák változásai a miniszterelnöki beszédekben és a jogalkotásban. *Parlament Szemle*, 3:1, 40-61.

## 6. Conferences

ECPR General Conference – University of Innsbruck, 22-26. August, 2022.

Changes and constancy in Hungarian parliamentary work in the first years of pandemic and before: A comparative analysis

What did the Prime Minister say? Government responses to COVID-19 in Hungary: A policy analysis

ECPR Joint Sessions of Workshops - online (University of Edinburgh), 19-22. April, 2022.

Goals and Strategies: Role of Legitimacy in Shaping Tax Compliance In Hungary

A Magyar Politikatudományi Társaság XVI. Vándorgyűlése – online (University of Debrecen), 3-4. June, 2021.

Legitimitás és adófizetés Magyarországon: a magyar adómorált befolyásoló tényezők

ECPR General Conference – online (Science Po), 24-28. August, 2020.

Topics and Strategies. Role of Prime Minister's Policy Priorities in Shaping the Parliamentary Work in Hungary

The Challenges of Future to the Social Sciences conference – ELTE Társadalomtudományi Kar (Budapest), 25., September, 2018.

Changes of the executive agenda in Hungary: experiences from a transition country

11th Anniversary Comparative Agendas Project (CAP) Conference – University of Amsterdam (Amsterdam, Hollandia), 4-6. July, 2018.

The role of executive in shaping the legislation in Hungary: a comparative approach

ELTE ÁJK Politológus Doktoranduszok Konferenciája – ELTE ÁJK (Budapest), 8. July, 2018.

A kormányzati napirend és a törvényhozás összefüggései Magyarországon

Politológus Doktoranduszok Konferenciája – Budapesti Corvinus Egyetem (Budapest), 8. December, 2017.

A kormányzati napirend és a törvényhozás összefüggései Magyarországon

10th Anniversary Comparative Agendas Project (CAP) Conference – University of Edinburgh (Edinburgh, Skócia), 15-17. June, 2017.

Agenda diversity and the role of core functions of governments in Hungary: the case of executive speeches

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