* Tax rate is not all, important how followed and enforced
* P.2 “The largest influence on taxpayer attitudes came from the social influence from discussions about taxes.” I could be arguing that reframing taxation as charity would be beneficial
* Three scientific methods in the book: historical data, statistical data, and controlled experiments in laboratory setting
* Scheffrin Triest – perception of other taxpeyers as dishonest increases chance of evasion
* Smith – normative commitment to compliance reinforced by punishment. “tax not rooted in values based on relationships among individiuals” why?, isn’t all tax based on this?
* Kinsey – those who escape scrutiny are even more likely to chet
* Hessing Elfers – ups, survey data about compliance not correlated with official measures of evasion
* Alm Jackson Mckee – in laboratory, introduction of a public good increased compliance
* Theme across the essays – changing perspective from deterring noncompliance towards positive encouragement for compliance. Author of introduction suspects there is a successful unidentified deterrent
* **Ch.1 “How a change in law affects commitment to compliance?”** “Tax schema”(sort of a chierarchy of attitudes) introduced by Roth, Scholtz. 4 measures: individual outcomes, social outcomes, indiv fairness, social fairness. Contemporary welfare economics – “social welfare function” Harsanyi. Campbell “psychological analysis of evolution and the collective welfare”. “distributive justice” Adams, Blau, Homans. Social fairness – “macrojustice” Brickman. Personal impact most cognitively accessible. Hawthorne and Jackson “collective concerns have impcact on tax policy preferences”. Social Influence had the strongest effect on Tax Schema! (keep in mind in vas a tax rate decrease for everyone, some just came out worse on deductions)
* **Ch.2 “How Taxpayers think about their taxes: frames and values” Carroll**

“this tax shit is complex”. Good intro in this chapter, maybe similar to my intro?

“Personal tax as decision problem”

“research paradigms” – economics asks “what will make me better off” and sociologist “what ought I do”. We drift away from aconomics as we abandon the presumptions of the rational economic model (unstable preferences,simplified decision strategies, misunderstanding of uncertainty and probability). Further, “norm,not outcome, processing” (see Scholz 1985). Those who report compliance believe that others comply and vice versa.

Decision making depends on how we frame view the tax system, “paying for services” “contributing to common good”, “compliance” vs “avoidance”. Interesting point on how getting a refund is pleasant but you loose interest on this money. Refund line is salient/

A study of taxpayer decisions in respons to 1986 reform, “process-tracing” study. – Multiple regression analysis(przypomniec sobie). Education predicts best the “frame sophistication” of decision making, friends as opinion source is less correlated! Interesiting, sophisticated respondents tend to be unhappy, they get least refund because they were rational, and this makes them less happy. Noncompliance: “pseude cheaters” –“I underreported but paid what I owed” and one confused guy who said he reported okay but paid too little. One reason for underreporting was “this shit is complex, I probably deducted less here, so here ill report less”. The authors of this study are very skeptical about data from diaries,”maybe useful asexamples of lines of thought, rather than base for quantitative analysis”. From the commentary: this should be evaluated as work in progress. Holy shit, the reviewer trashes this paper.