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## **Tax Attitude**

Tax compliance as behaviour of taxpayers is not influenced only by economic and legislative factors but also other factors such as tax education, personal, social or society norms – according to the classification made by Kirchler (2007), tax morality other times called tax ethics (there is no clear distinction between the two concepts) connected with religiosity. Multiple studies treating the issue of the presence or absence of tax morality as an influence factor of certain attitudes or behaviors were also elaborated by Torgler (2002, 2005a, 2005b, 2006).

### **DIMENSIONS OF ATTITUDE**

Kirchler (2007) asserts that definition of the attitudes involves three dimensions: cognitive dimension, affective dimension and conative dimension. The cognitive dimension of the attitudes refers to the thoughts related to the characteristics and attributes of an event or situation. In taxation, this thing could be illustrated in the following way: the consideration that taxes are useful in the achievement of public assets provision or the thought that taxes represent wasted money. The affective dimension of the attitudes refers to the emotions and feelings that arise related to specific events and situations, in the field of taxation they materialize into feelings about taxes as an expression of citizen-state cooperation, feelings about taxes as a loss of income, assessment of the taxes as a mean of income redistribution or in feelings about the government's allocation policy. The conative dimension presumes behavioral intentions and actions related to certain stimuli, in taxation it can be the case of compliance or evasion, of the answers to the legislative doors.

### **RELATIONSHIP OF TAX KNOWLEDGE AND ATTITUDE IN TAXATION**

Generally, according to Kirchler's conclusions (2007), the completed surveys prove a positive relationship between tax knowledge and favourable attitudes in taxation. The relationship between the two was also studied, among others, by Eriksen and Fallan (1996). They presumed both the information from tax legislation and the financial knowledge as tax knowledge being necessary to calculate the economic consequences. The question they tried to answer to was whether the improvement of the tax knowledge leads to more favourable attitudes. An experimental study was held to seek the answer. The two groups of students with different treatments regarding tax knowledge were observed: a group of students who attended to a tax legislation course and a group of students who attended to a marketing course. The test took place before and after the attendance to the mentioned courses. Grasso and Kaplan (1998) showed that students who attended to a preliminary taxation course had the ethical standards on taxation issues higher than the students who attended to a general ethics course.

Kirchler (2007) states that subjective knowledge related to taxation is important in order to understand why people behave like they do, and the wider tax knowledge is positively correlated with compliance. Generally, people do not feel they have control over the tax legislation, this thing being also caused by its complexity, a fact which stops the willing compliance, leading to involuntary errors but which do not imply a propensity for evasion. But

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the same author states that the weak comprehension or misapprehension leads to lack of confidence, and confidence is essential in the climate between taxpayers and authorities. Alm, Jackson and McKee (1990) state that an increase of compliance takes place when taxpayers are aware of the direct connection between the taxes paid by them and the provision of desirable public assets. Moreover, when taxpayers were given the opportunity to decide by vote where incomes from the taxes paid by them should be directed to, the compliance increased (in comparison with the situation in which taxpayers were simply taxed without knowing the destination of the incomes thus collected by state).

Other multiple studies (Alm, Jackson and McKee (1993), Feld and Tyran (2002), Pommerehne and Frey (1992) ) show the importance of taxpayers' involvement in the decision of income allocation. When they have a word to express in the decision-making process, the compliance increases but the satisfaction regarding the efficiency of public services also increases. In regard to the attitudes, according to the theory of the planned behaviour, elaborated by Ajzen (1991), the behaviour is only partially predicted by attitudes. Multiple empirical studies proved a significant connection, although weak, between attitudes and behaviour: Vogel (1974), Dornstein (1976), Porcano (1988), Wahlund (1992), Chan, Troutman and O'Bryan (2000), Niemirowschi et al. (2002). Even if it's not sure that the positive attitudes determine the compliance, Lewis (1982) states that if attitudes worsen, tax evasion will increase. In conclusion, the relationship between attitudes and behaviour, being either compliance or evasion, is a complex relationship.

On the other hand, Lewis (1979) showed that attitudes towards taxation depended mostly on income. In his study in 1979, there were used Likert scale-type items, items referring to tax avoidance, tax pressure, the adequate treatment of tax evaders, the progressive taxation interests and the relationship between evasion and taxation interests. The persons with high incomes had a more increased antipathy towards taxes generally and especially towards the progressive taxation interests. They considered the tax avoidance more reasonable than the persons with lower incomes and they also considered that tax evaders should be treated with more tolerance.