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WHY DO WE PAY TAXES AND WHY NOT? DO WE REALLY WANT TO PAY TAXES?

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To test my hypothesis, I made sixty experiments into the avoidance of taxes. Among the three hundred test subjects, a form inquiring about their risk attitude was disseminated, and the answers were compared to their decisions made during the experiments and a game called TAXIVITY. Based on data gained from behavioural economics experiments I conducted in order to measure willingness to pay taxes, I examined participants' decisions regarding paying taxes, focusing primarily on the psychological aspect. The experiments were designed to measure the impact of the causes and motives of tax evasion. This article deals exclusively with the risk avoidance of the test subjects.

1 Introduction

Since Richard Thaler received the Nobel Prize in 2017, the popularity of behavioural economics has risen sharply, and both international and Hungarian literature (e.g. Neszvada, 2018 or Szántó & Dudás, 2017) has widely reviewed the model of homo economicus, the rational image of man Thaler calls Econ (e.g. Thaler, 2017). Such qualities can be attributed to the individual (new image of man) he simply calls Human which can be observed in everyday behaviour or decision making, often through instinctively used heuristics. The interdisciplinary fields of economics and psychology can be observed to be merging in fictitious behavioural economics. This decision maker is already Human, with the feature of a desire to play games, and thus we can introduce a new image of man, i.e. homo ludens (playing man). The playing man (see the summary by Rodriguez, 2006) has the basic need of sensible, free game – in a space where competition is carried out in a safe, closed environment (not real, but hypothetically seeming real). In this present article, I show the TAXIVITY game(s)/experiments result according to the risk avoidance to test the homo ludens in situations typical of Humans.

Throughout my work, I designed an experiment to measure willingness to pay taxes, which I gamified with my research group, mostly my supervisor and some kind professor of mine and Ph.D. students. Our objective is to utilize information gained from the game, and to measure people's real attitude to paying taxes. In short, I created a game to measure willingness to pay taxes. Following the adaptation of information gained from the game, I should have information about what decisions people make when contributing to public funds.

2 TAXIVITY

I wished to create the economic experiment I designed with my group in a way that it is suitable for a proper modelling of taxation. Participants could make real decisions, and the factors influencing behaviour could be measured. In short, we wish to know what decisions taxpayers make, what determines contribution to public funds and the willingness to pay taxes.

I further wished to specify the traditional economic theory, the phenomenon revealed by the Laffer curve, the willingness to pay taxes, and tax fraud as a phenomenon through psychological and economic theories regarding human behaviour. When designing my experiment, the starting points were the 2008 experiment carried out in Montreal's Lub3-CIRANO Laboratory by Garboua et al. – proving the existence of the Laffer curve –, and James Andreoni's 1988 public-goods game experiment, respectively.

I found gamification of the experiment necessary due partly to the necessary number of experiments – to have an appreciable amount of data available –, and partly because I tried to avoid the participants getting bored. When designing the game, I did my best to make sure that the actual players playing the game were the participants themselves, and not the leaders of the experiment. A serious argument for gamification was that after the original experiments, participants were paid in real money, while my players needed to settle for the experience of the game and token money.

How do citizens in different cultures behave, what do they think about paying taxes? How does it matter? The goal was to analyse tax decisions in different tax and income environments. Between December 3, 2018, and October 16, 2019, I conducted 60 attempts, i.e., played 60 Taxivity games, each with five players who could choose through 10 game rounds whether to choose taxation or, if controlled, the penalty.

The original experiments at the Lub3-CIRANO Laboratory in Montreal focused on how changing tax rates change the willingness to pay taxes, and thus the effect of aggregate tax revenue, i.e., the so-called Laffer, was tested from a behavioural economics perspective. Furthermore, James Andreoni's 1988 experiments investigating the tramp phenomenon provided the basis for my study method to investigate the drivers and relationship between groups and contributions to public funds.

Based on the description of the two experiments, the rules and foundations of the research methodology of the Taxivity playful experiment were born.

On the experience of the pilot games, the decision to pay the tax was influenced not only by the tax rate and the income of the players, but also by the risk-taking attitude, the education, gender and age of the players. The effect of each factor on tax payment shows a low level of significance.

In the results of the research, we sought the answer to the fact that in a given tax environment, a reduction in the tax rate, tax control, related punishment, or other psychological factors motivate taxpayers 'willingness to pay taxes.

Based on the results of my research, the main motivation of taxpayers is to avoid losses. Behavioural data analysis from an economics perspective points to the effects of cognitive dissonance on perceptions of the tax environment. The subjects' decisions to avoid losses were influenced by the individual's moral attitudes, various distortive

effects of perception such as percentage calculation problems, ignoring, or misinterpreting risk factors from tax audits.

Tax fraud is a morally bad thing, the failure to publicize the fact of tax evasion is morally destructive - and to dampen this negative, dissonant feeling ("I'm just barely guilty") a significant portion of the subjects cheated only a small portion of the tax. Tax evasion, i.e., the trap phenomenon, was a morally accepted method to reduce their losses for most subjects based on the data from the experiment.

3 Measure risk attitude with Domain-Specific Risk-Taking (DOSPERT) scale

People differ in the way they resolve decisions involving risk and uncertainty, and these differences are often described as differences in risk attitude. In the expected utility framework and its variants, including prospect theory (Kahneman & Tversky, 1979), such apparent differences in risk attitude are modelled by utility functions that differ in shape, with different degrees of concavity (convexity) to explain risk aversion (seeking). Risk attitude is the parameter that differentiates between the utility functions of different individuals (e.g., Pratt, 1964) and is intended as nothing more than a descriptive label for the concavity or convexity of the utility function. Popular interpretations of risk attitude, however, often consider it to be a personality trait (Weber, 1998; Blais-Weber, 2006).

Based on these insights about the diverse set of determinants of decisions under risk, Weber, Blais, and Betz (2002) developed a risk-taking scale, the Domain-Specific Risk-Taking (DOSPERT) Scale, that allows researchers and practitioners to assess both conventional risk attitudes (defined as the reported level of risk taking) and perceived-risk attitudes (defined as the willingness to engage in a risky activity as a function of its perceived riskiness) in five commonly encountered content domains, i.e., ethical, financial (further decomposed into gambling and investment), health/safety, social, and recreational decisions. (Blais-Weber, 2006)

The scale has been used and validated, and its factor structure replicated in a wide range of settings and populations. In addition to adequate internal-consistency reliability estimates, Weber et al. (2002) reported moderate test-retest reliability estimates and provided evidence for the factorial and convergent/discriminant validity of the scores with respect to constructs such as sensation seeking, dispositional risk taking, intolerance for ambiguity, and social desirability. Construct validity was also assessed via correlations with the results of a risky gambling task as well as with tests of gender differences.

I use the DOSPERT Scale to measure the risk choices of subjects during the TAXIVITY experiments. All subjects completed the form of the DOSPERT Scale. Among the thirty points of the DOSPERT Scale just nine was filed by participants; ethical, financial

(further decomposed into gambling and investment) side of the DOSPERT Scale. The following point were filed using three aspects. First was likelihood aspect. “The likelihood that you would engage in the described activity or behaviour if you were to find yourself in that situation.” Second was risk aspect. “Your gut level assessment of how risky each situation or behaviour is.” Third was benefit aspect. “The benefits you would obtain from each situation.”

“3. Betting a day’s income at the horse races. (F/G)”;4. Investing 10% of your annual income in a moderate growth diversified fund. (F/I)”; “6. Taking some questionable deductions on your income tax return. (E”; „8. Betting a day’s income at a high-stake poker game. (F/G)”; „10. Passing off somebody else’s work as your own. (E)”; „12. Investing 5% of your annual income in a very speculative stock. (F/I)”; „14. Betting a day’s income on the outcome of a sporting event (F/G)”; “18. Investing 10% of your annual income in a new business venture. (F/I)”; “30. Not returning a wallet you found that contains $200. (E)”

To generate a short version of the scale with items that would be interpretable by TAXIVITY subjects, could show taxpayers perceived real risk attitudes.

4 Method

4.1 Statistical procedures

I was able to evaluate the DOSPERT Scale data collected during the TAXIVITY experiments using a multivariate statistical method. The goal was to explore the reciprocal and characteristic relationships between large numbers of combinations of many different factors. I was able to describe the different phenomena with an observation vector. The effect of each factor is not independently based on the previously validated and published theses, but the exact analytical relationships are not known, so I had to determine the main characteristics of each test factor and vector.

The examined DOSPERT variables (ξ1, ξ2,..., ξr) were arranged in several base tables based on the properties of the observation variables. Based on the first sorting criterion, the observation variables were organized into groups of 10 principal components.

The Rotated Component Matrix showed the following categories of the Principal Components.

Table 1 Categories of the Principal Components

I.	Finance/Gain	Likelihood of Betting	LOB
II.	Finance/Income	Likelihood to Investment of the Income/Salary	LTI
III.	Finance/Gain	Risk of the Betting	ROB
IV.	Finance/Gain	Benefit Gain of the Betting	BGOB

V.	Ethical	Tax Evasion	TE
VI.	Ethical	Stolen	S
VII.	Finance/Income	Risk of the Investment of the Income - Finance instruments	RII-Fi
VIII.	Finance/Income	Risk of the Investment of the Income - Tax avoidance	RII-Ta
IX.	Finance/Income	Risk of the Investment of the Income - Tax optimaliz	RII-To
X.	Finance/Income	Risk of the Investment of the Income - enterprise	RII-ent

Source: editing of own research results

Table 2 Rotated Component Matrix[a]

	Component									
	1	2	3	4	5	6	7	8	9	10
	LOB	**LTI**	**ROB**	**BGOB**	**TE**	**S**	**RII-Fi**	**RII-Ta**	**RII-To**	**RII-ent**
D4	0,837									
D1	0,738									
D7	0,676									
D8		0,693								
D2		0,662								
D6		0,635								
D26		0,632								
D24		0,592								
D22			0,798							
D19			0,781							
D25			0,722							
D16				0,847						
D10				0,719						
D13				0,611						
D12					0,787					
D3					-0,636					
D14					0,458					
D27						0,796				
D9						0,738				
D11							0,837			
D20							0,664			
D23								0,779		
D5								0,570		
D15									0,712	
D18									-0,417	
D17										0,849

Extraction Method: Principal Component Analysis.
Rotation Method: Varimax with Kaiser Normalization.
a. Rotation converged in 11 iterations.

Source: editing of own research results

In the study, I used a Pearson correlation from the TAXIVITY data, such as the amount of tax paid, the amount of tax evaded and the profit earned by the subjects during the experiments to explore the professional relationships between the mapped principal component variables, say risk attitudes grouped on a professional basis and willingness to pay taxes.

Finally, I characterised the gained data for a cluster membership to determine whether risk perception and commitment influence subjects in making decisions in a risky tax environment.

4.2 Participants and procedure

Between December 3, 2018. and October 16, 2019. I conducted 60 Taxivity experiments with my assistants. From the TAXIVITY data, approximately 3,000 decisions, I examined the behaviour of 300 subjects. The number of the subjects is thus quite large, but not representative: a significant number of students (students of economics) were among them. The average age of the players was 23.51 years, the proportion of men was 62.3% (187 people) and the proportion of women was 37.7% (113 people). Since university students dominated the sample. Therefore, it is not surprising that more than half of the players had no actual income or salary. Their education was significantly above average: only two of the 300 students did not graduate, and one-third of the sample had already completed their university studies. The dominance of the university environment, university students and young people in general caused that age correlations with both education and income, as well as income, were moderately strong, ranging from 0.62 to 0.65. The two did not show a similar distribution in terms of the more important characteristics: women were on average 3.2% older, their average income category was 1.5% higher, and the average value of education categories was the same for both sexes.

Table 3. Distribution of players by education and income level (persons)

Education			Gross earnings per month (thousand HUF)		
	male	female		male	female
less than elementary school		1	0 – 100	104	63
elementary school	1		100 – 250	46	28
vocational training			250 – 500	24	13
High school	117	72	500 – 700	7	8
higher training	9	6	700 -	6	1
College/University	57	32			
PhD/DLA	3	2			
TOTAL:	187	113	TOTAL:	187	113
	300			300	

Source: editing of own research results

5 Results

All of these independent variables regarding the risk attitudes, bear an influence on the extent of taxes paid, so I could individually examine the individual, independent variables, or through their collective multicollinear effect – how they affect the willingness to pay taxes, or its degree. During my research, I talk about the free-rider phenomenon when the willingness to pay taxes is damaged, i.e., in a relative ratio, taxpayers pay less tax than that has been imposed.

But in this study, I examined which way the taxpayer's risk attitude effected the decision made under risk.

The perception of risk is distorted and, in most cases, ignored by decision-makers who pay that tax. A risky tax environment does not influence taxpayers to make their own tax decisions based on their own preferences.

First step was the determination of the correlation between professional fundaments of the taxpayer habits and willingness to take risk under a risky taxation environment.

Table 4. Correlations

Correlations

		Amount of the Tax Paid	Amount of the Tax Avoidance	Profit	LOB	LTI	ROB	BGOB	TAX EVASION	STOLEN	RII - Finace Invest	RII - Tax Fraud	RII - Tax optimaliz	RII - enterprise
Amount of the Tax Paid	Pearson Correlation	1	**-,842****	**-,249****	**-,072****	**-,044***	0,003	**-,061****	**,108****	0,008	-0,019	-0,033	0,030	-0,017
	Sig. (2-tailed)		0,000	0,000	0,000	0,016	0,889	0,001	0,000	0,662	0,295	0,070	0,102	0,351
	N	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000
Amount of the Tax Avoidance	Pearson Correlation	**-,842****	1	**,414****	**,067****	**,048****	-0,006	**,065****	**-,103****	-0,004	0,014	0,030	-0,022	0,015
	Sig. (2-tailed)	0,000		0,000	0,000	0,008	0,749	0,000	0,000	0,819	0,428	0,103	0,229	0,412
	N	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000
Profit	Pearson Correlation	**-,249****	**,414****	1	0,018	0,012	0,016	0,005	**-,053****	-0,016	**,041***	0,017	**-,047***	0,004
	Sig. (2-tailed)	0,000	0,000		0,320	0,523	0,383	0,788	0,004	0,392	0,024	0,359	0,011	0,815
	N	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000
LOB	Pearson Correlation	**-,072****	**,067****	0,018	1	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
	Sig. (2-tailed)	0,000	0,000	0,320		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	N	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000
LTI	Pearson Correlation	**-,044***	**,048****	0,012	0,000	1	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
	Sig. (2-tailed)	0,016	0,008	0,523	1,000		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	N	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000
ROB	Pearson Correlation	0,003	-0,006	0,016	0,000	0,000	1	0,000	0,000	0,000	0,000	0,000	0,000	0,000
	Sig. (2-tailed)	0,889	0,749	0,383	1,000	1,000		1,000	1,000	1,000	1,000	1,000	1,000	1,000
	N	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000
BGOB	Pearson Correlation	**-,061****	**,065****	0,005	0,000	0,000	0,000	1	0,000	0,000	0,000	0,000	0,000	0,000
	Sig. (2-tailed)	0,001	0,000	0,788	1,000	1,000	1,000		1,000	1,000	1,000	1,000	1,000	1,000
	N	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000

TAX EVASION	Pearson Correlation	**,108****	**-,103****	**-,053****	0,000	0,000	0,000	0,000	1	0,000	0,000	0,000	0,000	0,000
	Sig. (2-tailed)	0,000	0,000	0,004	1,000	1,000	1,000	1,000		1,000	1,000	1,000	1,000	1,000
	N	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000
STOLEN	Pearson Correlation	0,008	-0,004	-0,016	0,000	0,000	0,000	0,000	0,000	1	0,000	0,000	0,000	0,000
	Sig. (2-tailed)	0,662	0,819	0,392	1,000	1,000	1,000	1,000	1,000		1,000	1,000	1,000	1,000
	N	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000
RII - Finace Investments	Pearson Correlation	-0,019	0,014	**,041***	0,000	0,000	0,000	0,000	0,000	0,000	1	0,000	0,000	0,000
	Sig. (2-tailed)	0,295	0,428	0,024	1,000	1,000	1,000	1,000	1,000	1,000		1,000	1,000	1,000
	N	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000
RII -Tax Fraud	Pearson Correlation	-0,033	0,030	0,017	0,000	0,000	0,000	0,000	0,000	0,000	0,000	1	0,000	0,000
	Sig. (2-tailed)	0,070	0,103	0,359	1,000	1,000	1,000	1,000	1,000	1,000	1,000		1,000	1,000
	N	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000
RII - Tax optimaliz	Pearson Correlation	0,030	-0,022	**-,047***	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	1	0,000
	Sig. (2-tailed)	0,102	0,229	0,011	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000		1,000
	N	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000
RII - enterprise	Pearson Correlation	-0,017	0,015	0,004	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	1
	Sig. (2-tailed)	0,351	0,412	0,815	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
	N	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Source: editing of own research results

In the tax environment during TAXIVITY experiments, there was a significant relationship between the tax paid and the profit of the subjects, which was influenced by the correlation between loss avoidance of the taxpayers and their ability of the risk taking. How well the taxpayer was able to risk his income investing in Likelihood of Betting and Benefit Gain of the Betting. More specifically, the correlation between tax optimization and financial investment capabilities is strong.

The second step was the determination of the measure's, the perception of risk during decision making under risk in the TAXICITY tax environment. Therefore, I used Cluster analysis based on experience from previous statistical procedures.

Table 5.

Number of Cases in each Cluster

Cluster	1	18,000
	2	100,000
Valid		118,000
Missing		184,000

Source: editing of own research results

There were 3 clusters. The first group consisted of 18 individuals who were fully aware of their own risk-taking attitudes and made appropriate decisions during the experiments.

The second group perceived the risk factors in their tax environment but could not identify them with full accuracy, so there was a significant gap between their decisions and their risk-taking attitude.

In the third group, it was incomprehensible to show any relationship between decisions and risk-taking attitudes. These subjects did not care about risk factors in their tax decisions.

Conclusion

Based on the responses to the DOSPERT questionnaires included in the experiments, it can be concluded that the perception of risk is very similar to the real risk. Of the 300 subjects, 18 perceived the real risk environment, 100 perceived the risk in a biased manner, and 182 ignored the risk of failure, i.e., tax control and sanction or punishment, in tax decisions.

The research questions were how rational or irrational the players decided. It is a matter of attitude to avoid or like risk, to treat public funds and to pay taxes. However, an issue has also arisen that calls into question the consistency and rationality of decisions - therefore other characteristics of the games reveal the rationality of the players as a whole.

Risk is not judged by most people on the basis of mathematical models and statistics, but subjectively, due to limiting cognitive abilities (selective perception, stereotypes, schemas) and various biasing motives (motivation, cognitive dissonance, causality, and cognition errors).

According to Kahneman and Tversky's Prospect Theory, a person's attitude towards risk is determined by perceiving the usefulness of outcomes through heuristics. Different perceptions of usefulness led to different risk-taking attitudes during the experiments. Several studies suggest that individuals in different areas of life do not have a consistent attitude toward risk (Weber, 2002).

Comparing the risk-taking propensity of the participants in the experiments, I proved that in a tax environment that felt unfair, even a taxpayer who would otherwise be law-abiding person on the basis of the risk-taking propensity would be able to avoid paying the tax.

Risk perception and assumption should not influence most subjects in making decisions. In line with Prospect Theory, the main motivation in tax avoidance is to avoid losses.

My main question is during my work, mostly my research work is ..... “Why do we pay taxes and why not?” .....in other words is “Do we really want to pay taxes?.....

Cognitive dissonance can be seen in action in the seemingly rational decisions of decision makers. Most subjects modify their rational decisions on an emotional basis. In Tax Environments, decision-makers are not characterized by completely self-interested, rational tax avoidance. Tax Fraud will always be present in the tax environment. Although we are all equipped with a moral compass, we cannot expect that conscience alone will protect us from free riders, that is, taxpayers who commit tax fraud or evade tax. Can you get rid of wrongdoing once and for all? To quote Dan Ariely, "Probably not, but I think we're capable of better performance than we are now."

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