

# Chapter 5

## The Relationship Between Taxpayers' Perceptions and Attitudes Toward Taxation: The Mediator and Moderator Effects of Spatial Diversity

Esra Doğan

 <https://orcid.org/0000-0002-9886-4186>

Eskisehir Osmangazi University, Turkey

### ABSTRACT

*The purpose of this study is to examine the importance of tax mentality and spatial difference elements emphasized within the framework of Schmölders' fiscal psychology theory on an empirical level through Turkish taxpayers residing in European countries. To achieve this objective, field research was conducted in the capitals of Germany, Austria, Belgium, the Netherlands, and France, where Turkish taxpayers predominantly reside. Data were collected through face-to-face interviews with 700 taxpayers residing in these countries and earning personal income. After conducting relevant preliminary tests, the data were analyzed using mediator variable and moderator variable analyses, as well as cross-tabulation analyses, in line with the study's purpose. The findings demonstrated that spatial difference acts as both a mediator and a moderator variable, empirically validating Schmölders' theory.*

### INTRODUCTION

Considering the proportion of taxes levied on personal income within total tax revenues and especially within GDP, the collection rate of these taxes has become a critical issue for the state budget and the national economy. Indeed, income policies implemented by both OECD countries and others involve regulations and measures at national and international levels aimed at ensuring tax compliance.

DOI: 10.4018/979-8-3373-0422-9.ch005

Parallel to this empirical reality, the scientific literature has expanded its scope to assess the status of tax compliance processes empirically and to provide policy recommendations.

Some of the regulations and measures for tax compliance are directed at the administration, which is one party to the taxation process, while others are targeted at taxpayers, the other party. While the administrative aspects can be regulated by the relevant authorities, the taxpayer-related aspects are relatively less controllable. This is because numerous factors, which could be decisive for tax compliance and are beyond the control of the administration, come into play. This taxpayer-related aspect has, since the 20th century, fostered the development of fields such as fiscal psychology and fiscal sociology in the scientific literature. Within this context, studies examining empirical cases in different samples have enriched the relevant literature based on models developed by various scholars.

This study, within the framework of the relevant literature, conducts an inquiry into the approaches of taxpayers toward taxation, focusing on the context of tax perceptions and attitudes. The study draws on the perspective of Günter Schmölders, a pioneer in the development of fiscal psychology, and one of its three fundamental problematics. Additionally, Schmölders' emphasis on spatial differences, as highlighted in his fiscal psychology approach and presented through the following excerpt (Schmölders, 1959: 341-342), forms the central problematic of this study:

*[...]The main task of fiscal psychology remains, however, to analyze the direct resistance to direct taxation of individuals and nations according to their general 'tax mentality.' Such tax mentality can be shown to differ widely between different peoples of Europe. Whereas, in the Latin world, the word tax means something felt as an 'imposition' upon the citizens (impôt, imposto, impuesto), the German word, Steuer, means 'support,' and the Scandinavian, skat, the common treasure destined for common purposes. On the basis of such different national tax mentalities, which are closely connected with the citizens' community-mindedness in general, individual tax-mindedness develops by personal experiences. Confronted with the obligation to pay, the taxpayer feels inclined to a certain degree of resistance, leading to evasion, tax-dodging, or even to open revolt, like M. Poujade and his followers in France.*

On the other hand, the empirical focus of this study differentiates itself from examples in the relevant literature by examining Turkish taxpayers residing in European countries (Germany, Austria, Belgium, the Netherlands, and France) and earning personal income. This study aims to contribute to the fiscal psychology literature by empirically analyzing and comparatively examining the perceptions, attitudes, and motivations of these taxpayers toward taxation in the context of spatial differences. Accordingly, the study presents the relevant literature, the empirical analysis sections, and ultimately the evaluation and conclusions in sequence.

## **THEORETICAL BACKGROUND**

The issue of tax compliance is as old as taxation itself. Although tax compliance has long been a subject of concern, scientific studies on the topic date back to the early 20th century. From a historical perspective, studies conducted in the 1940s (Eaton, 1937) focused more on tax compliance costs (Martin, 1944) rather than tax compliance itself. These studies primarily aimed to identify compliance costs (Svanoe, 1944). In the 1950s and 1960s, along with research on compliance costs, studies directly related to tax compliance began to increase. It is believed that the theory of tax compliance began with Becker's (1968) economic model of crime. However, Becker's model left the concept of crime open-ended

30 more pages are available in the full version of this document, which may be purchased using the "Add to Cart" button on the publisher's webpage:  
[www.igi-global.com/chapter/the-relationship-between-taxpayers-perceptions-and-attitudes-toward-taxation/376895](http://www.igi-global.com/chapter/the-relationship-between-taxpayers-perceptions-and-attitudes-toward-taxation/376895)

## Related Content

---

### Hey Inner Four-Year-Old, Wanna Play?: Creativity in Children's Media

Charlotte A. Duncan and Colleen E. Russo (2017). *Exploring the Benefits of Creativity in Education, Media, and the Arts* (pp. 199-215).

[www.irma-international.org/chapter/hey-inner-four-year-old-wanna-play/157858](http://www.irma-international.org/chapter/hey-inner-four-year-old-wanna-play/157858)

### Humans and Monsters: Reintegrating Perpetrators of Mass Violence to Society

Allan T. Moore (2023). *Research Anthology on Modern Violence and Its Impact on Society* (pp. 176-216).

[www.irma-international.org/chapter/humans-and-monsters/311265](http://www.irma-international.org/chapter/humans-and-monsters/311265)

### Shedding Light on Dataset Influence for More Transparent Machine Learning

Venkata Surendra Kumar Settibathini, Ankit Virmani, Manoj Kuppam, Nithya S., S. Manikandan and Elayaraja C. (2024). *Explainable AI Applications for Human Behavior Analysis* (pp. 33-48).

[www.irma-international.org/chapter/shedding-light-on-dataset-influence-for-more-transparent-machine-learning/347677](http://www.irma-international.org/chapter/shedding-light-on-dataset-influence-for-more-transparent-machine-learning/347677)

### Seduction and Mutually Assured Destruction: The Modern "Femme Fatale" in "Gone Girl"

Ana Cabral Martins (2017). *Seduction in Popular Culture, Psychology, and Philosophy* (pp. 90-111).

[www.irma-international.org/chapter/seduction-and-mutually-assured-destruction/162986](http://www.irma-international.org/chapter/seduction-and-mutually-assured-destruction/162986)

### Caste, Culture, and Vulnerability: Understanding Child Marriage - Minority Framework

Rashmi Gowda Mariyappa, N. Gangadhara Reddy and Shashidhar Channappa (2026). *Cross-Cultural Approaches to Psychology, Counseling, and Social Work* (pp. 307-334).

[www.irma-international.org/chapter/caste-culture-and-vulnerability/412239](http://www.irma-international.org/chapter/caste-culture-and-vulnerability/412239)