

## Taxpayers' Relation to Their State

**Abstract** This chapter deals with taxation as a reciprocal relationship between taxpayers and the state they live in. Taxpayers are often seen to evaluate their benefits relative to the tax burden; whether the tax paid accords with what they perceive they are receiving in return. Such a view embraces a broader, reciprocal view of taxes paid and welfare benefits received. Focus is on taxpayers' perceptions of contributing with taxes, or receiving from the common treasure chest, and what this has to do with seeing taxation as part of a reciprocal relation. This chapter looks into such aspects of taxation from the citizens' perspective and also observes how the Agency thinks about those from whom they collect taxes; from paying tribute to customer.

**Keywords** Justifying tax avoidance • Fair taxation • Taxation as a system of total prestations • Tit-for-tat reciprocity • Equality reciprocity

'I tell you why I buy work off the books. This family has paid far too much to the state already', complained Henry, a former neighbour. It was a crisp autumn day and we were raking leaves on each side of our fence. Taking a break and chitchatting over the fence, we spoke about work. Henry had a well-paid job as an administrator at a bank and his wife Gunilla worked as a teacher. They had recently refurbished part of their house, designed the extension themselves but had had craftsmen in to do the work. Obviously, following Henry's cue, some if not all of the recompense to the craftsmen had been made *smart*.

Taxpayers are often seen to evaluate their benefits relative to the tax burden (Folger 1986); whether the tax paid accords with what they perceive they are receiving in return (cf. Cowell 1990; Falkinger 1995). Such a view embraces a broader, reciprocal view of taxes paid and welfare benefits received. Compliance can from this perspective be described as a tit-for-tat relation (cf. Björklund Larsen 2010) and something that a tax collecting agency has difficulty in making an impact on, unless it is seen as corrupt with its officials lining their own pockets (Aidt 2003).

Justifying tax cheating seems a common practice. Swedes can also find similar reasoning and excuses that justify tax cheating as a result of their state's lack of fiscal fairness and universalist spending on the one hand and the same state's 'seemingly capricious application of rights, duties and entitlements' on the other, as Italians do (Guano 2010: 488; cf. Pardo 1996). Tax compliance has reciprocal ingredients and the act of collecting taxes is closely connected, yet not exclusive, to their redistribution. It matters how taxes are spent in relation to our perceived payment.

If citizens believe that the government acts—spends—in their own interest, that government procedures are fair and that their trust in both the state and other citizens will be reciprocated, then their propensity to pay taxes is considerably higher, even though it might not be in their short-term interest to do so (Kornhauser 2007).

In this chapter we will look into such aspects of taxation from the citizens' perspective and from how the Agency thinks about those from whom they collect taxes. We will briefly engage with the history of Swedish tax revenue collection, how they have talked about the taxpayer and move on to spend most of the discussion on today's strategies. As we are interested in the Agency's relation to taxpayers we will see how its employees regard, communicate with and treat taxpayers in their aim to increase compliance. Then we turn to the *Limningers*. How do they see their relationship with the state? Seeing taxation as creating reciprocity provides ample possibilities for justifying their engagement with *svart arbete* in various ways.

## TAXES IN TERMS OF RECIPROCITY CANNOT BE MEASURED

Henry's family had paid far too much to the state, he said. Such a claim can never be substantiated, as obviously we can never measure the extent of tax transfers. These are perceptions: although a citizen knows how much tax s/he pays through the annual statement there are also VAT,

social fees and other indirect taxes which are added to more or less every economic transaction taking place in Sweden. Although we can add up how much direct tax we pay, indirect taxes are difficult to account for as they are not always clearly stated. On the receipt side there is obviously no way to estimate the pay-off—how much welfare and other governmental services are given in return (for taxes paid). Exchanges, for example tax payments, between inhabitants and state are vast even on a daily basis, and are impossible to quantify or account for, and immensely complicated in a welfare state.

Recognizing reciprocity, the receive side is as important to consider, as we also want to evaluate what we get for taxes paid. What is the worth of my daily welfare services? How can I evaluate the standard of the streets I walk? What is the value of the health services I receive in times of need? What is the worth of the schooling I have attended, or that my children have gone through? Is the state I pay tax to governed by values I share? In quantitative terms these are silly questions, but from a qualitative perspective they are important, as various nations have defined their services—such as the welfare they provide—differently. Such calculative endeavour is completely futile. What we get for taxes paid is rather a comparison in time and space; of a glorified past where things were rosier and the state more generous or giving services of better quality. It could also be the opposite, where we recognize improvement over how things were in the past. The same comparison goes for space—comparing what we get with that which other municipalities/regions/nations provide for their members.

Yet, as we will see, in Sweden there is a recognition of a such a reciprocal relationship. From a resident's perspective, taxes paid do indeed have an impact on the expectations of what society should provide. To underline, it is a perception game. This is also why reciprocity is a better way to express the relation between states and their citizens instead of through an expected monetary outcome of a series of taxable market exchanges.

Such a change of focus moves our scrutiny away from tax percentages as an explanatory factor for the propensity of citizens to pay their taxes (cf. Allingham and Sandmo 1972). A very simplified conclusion of Allingham and Sandmo's article is that taxpayers are always maximizing their income in relation to tax payment and penalty fees. Accordingly, a taxpayer will report and pay just enough tax, weighing the outcome of successful tax avoidance against being caught and paying penalties. It is not only at the Swedish Agency that this seminal model has been used to create strategies against evasion in order to increase compliance (Skatteverket 2005). As we

saw in Chap. 1, there are many, many issues other than economic benefits that make taxpayers pay up, and this is something the Agency acknowledges (Skatteverket 2010). The willingness to pay tax reflects many aspects about what it is to be a citizen.

But, as we will see in what follows, there is still a large element of economic reasoning among Swedes. The point is to move focus from actual monetary amounts to reasoning about what such money is spent on; we will change the scrutiny from quantitative to qualitative views of expenditure.

### THE AGENCY'S VIEW ON WHY TAXPAYERS COMPLY

The earliest notions of Swedish tax collection occurred during the thirteenth century (Odén 1967: 3). The aim was, as elsewhere, to finance the king's army and the warfare it undertook. Although some cash could be collected, most tax was paid in kind. Taxes could be butter, oxen, grain, fish and hides, and it was not until 1869 that taxes had to be paid in money.

It was early on understood that these taxes were insufficient and whoever was in power introduced new taxes and fees in order to increase government revenue. Already from the middle ages there was a difference between annual taxes on the one hand and taxes extracted as and when needed on the other. This is a difference that continued until modern times (Borg 2008). Tolls and customs excises were introduced over the centuries, and taxes were extracted on the consumption of luxury goods, such as the tax on glass windows (Löwnertz 1983). Introduced in 1743, such taxes were smart and efficient, as glass windows could not be hidden. The state was already paying attention to fairness: as it was recognized that income differed between regions, so did taxes on glass windows—with Stockholm, the capital, having a higher rate than the countryside. Other taxes and tolls were added through the years; the list is very long (see Björklund Larsen 2017: 10), and it provides an interesting insight into both old Sweden and the many ingenious ideas about extracting income almost exclusively from the poor, Sweden providing just one example of this. Needless to say, the poor did not always appreciate this fiscal attention.

If people did not agree with paying their dues, they probably did not have much of a choice except by hiding what ought to have been subject to tax. This was not so easy. In sixteenth-century Sweden the king owned the land and what belonged to the homestead owners was what grew in the soil. Taxes were therefore seen as rent from the land; it was a ground

tax (Ekman 2003a) that the king could justify as being fair: it was his land after all. For centuries annual taxes were based upon property and made possible by kings keeping track of people's ownership of land. Although the control, collection, organization and levels of this ground tax changed throughout the centuries, it remained in use until the beginning of the twentieth century (Löwnertz 2003). This probes the question that tax is something more than that defined in the *Swedish National Encyclopaedia* as, '[T]ax is a statutory payment to the public without direct reciprocity' ([www.ne.se](http://www.ne.se), accessed 16.2.2017). There has been a history of legitimizing at least certain taxes by getting something back for the payment. Swedish taxpayers have expected to get something for what they have contributed to the state.<sup>1</sup>

Joseph Schumpeter claimed that in order to understand any society and its political life, one of the best starting points is taxation (1954). The development of the tax system—laws and the organization of tax collection—can therefore be seen as a sign of its time that reflects the views of society (Björklund Larsen 2017: 57). Bailiffs in the early times of Swedish taxation history were seen as harsh, and they extorted taxes from locals (Magnus 1976 [1555, 1909]). This is in sharp contrast to the contemporary efficient and service-minded Agency employee who is supposed to treat taxpayers with respect, making it easy to do right and difficult to err (Skatteverket 2014). A tax system that evolves from one that is seen as extortion to one affecting social and cultural values in order to make people comply voluntarily means that both lawmakers and tax authorities in particular pay attention to that their actions are legitimate.

## FAIRNESS IN TAX COLLECTION

The contemporary Agency has been apt to follow research on compliance that says the less the taxpayer deals with his own tax statements and payments the more correct taxes become. The Agency has very successfully implemented one of its mottos: 'it should be easy to do right and difficult to err' (Skatteverket 2013: 20, my translation).<sup>2</sup> Research on taxation has shown that to increase compliance one should minimize taxpayers' manual entries on tax return forms (e.g. Daunton 2001). Income tax is basically applied to all types of personal income, including work, pensions and sickness benefits, and includes indirect tax on work in the form of social fees. These taxes are typically paid by the employer on behalf of the employee. Contemporary income tax reporting is for most Swedes a very

simple task and to a high degree a computerized process. The yearly tax return for employees is highly automated and filing is usually very simple. Salaries are directly transferred into employee bank accounts as net income, and employers pay the deducted tax amounts monthly to the Agency. Employers provide a standardized form—a control income statement—early in the year for all employees.

In early spring a prepopulated tax return form is delivered to all those who have had income reported, either as employees or as self-employed. The form states income, taxed fringe benefits and other related information for the previous income year. There is therefore seldom any manual reporting to do; figures for wages and income tax deducted are provided by the employer, and mortgage institutions and banks report interest received and paid; even information about subsidized service deductions such as RUT and ROT are preprinted—and the various taxes paid, of course. The great majority of individuals are only required to confirm this information electronically—by telephone, text message, an app or on the Agency’s website. There is obviously the opportunity to add income or deductions, but most employed Swedes just authorize the information once they have checked the figures on the prefilled tax return and simply accept it with an electronic signature, in some cases after making a few changes. The Agency encourages citizens to confirm their annual tax returns electronically by promising that any tax repayments from such returns will occur just in time for the summer vacation. The annual tax return is quite simple, the appearance of equal treatment is underscored and all employees seem to be treated in the same way. The result is that most employed people do not have much of a choice except to pay taxes that are due.

I have not been able to find contemporary estimates of how much time a Swedish taxpayer spends on average on their tax return, but it is definitely much, much less than the American average of twenty-seven hours (Lepore 2012). After the centennial tax reform of 1991, the average time spent was significantly reduced from two hours and twenty-one minutes in 1992 to one hour and forty-two minutes the following year. There is no reason to think that it has increased, but rather the opposite. Self-employed citizens and other commercial entities have more cumbersome tax return procedures, however. The Agency pays more attention to the self-employed, as errors on such tax returns seem to proliferate compared to those of the employed citizens (Skatteverket 2013). Continuous digitalization, automation and technological improvements apart, there is also quite general acceptance of

the redistribution of fiscal revenue. Swedes pay a lot in taxes but as long as they get good services for these payments they will continue to pay up.

If the percentage you pay plays a role in willingness to comply, one additional reason why Swedes comply is that is quite difficult to see how much income tax an individual in reality pays. For example, social fees do not show up in individual tax returns as they are paid directly by employers and are considered outside the scope of income tax. The actual tax percentage as fiscal revenue to the state on personal income is thus far larger than what is shown on individual tax statements. Swedes hear about the high tax levels paid by international comparison, yet looking at their own tax statements, the percentage appears to be a lot smaller.

### WHO IS THE TAXPAYER?

Looking at the Agency mottos over the years acknowledges their attention to tax compliance's reciprocal element. In what was probably the very first information campaign, in 1955, the Swedish finance department ran a number of slogans addressing citizens and emphasizing that taxes financed welfare: *Skatterna bär upp försvaret* (taxes support defence); *Våra skolor danar framtidens Sverige* (our schools fashion Sweden's future); *Att bli sjuk utan att bli ruinerad* (being sick without going bankrupt); and *Att få åldras utan oro* (to age without anxiety) (Thärnström 2003: 119). The core tasks of a welfare state are to finance defence, education, health and pensions, and the finance department's implicit message was that Swedish citizens ought to contribute if they were going to have some of these wonders in return. This still applies. As one of the Agency's analysts said:

[T]he logical conclusion is that citizens are willing to pay more tax if s/he can trust that all others (taxpayers) provide more and that s/he can trust that the political institutions provide us with better services in return. It is thus about reciprocity—to feel that you get something in return for the sacrifice of paying tax. And the opposite is of course also possible; if the tax avoidance increases we have a vicious circle.

Individuals and other taxpayers (corporations, organizations, etc.) will be less willing to pay their tax if compatriots cheat. If fiscal income decreases, there is less revenue to spend on good quality public services. The perceived value of services given for the tax paid is reduced and the willingness to comply with taxes decreases even more (Skatteverket 2010: 12).

The finance department has given the task of working with tax compliance to the Agency. The transformation of the Agency can be illustrated by changed strategies, its depiction of taxpayers and its mottos over the years. This has not come easy. The Agency has during the last fifty years worked hard and explicitly to increase compliance, adapting its collecting services and the control of reported and actual tax income in many ways (Ekman 2003a; Skatteverket 2005; Björklund Larsen 2017). From mere retaliation strategies, the Agency has increasingly circled around the issue of heeding research about (voluntary) tax compliance in their analyses and consequent work in formulating strategies.

Changed communication strategies with those deemed liable to pay recognizes the reciprocal element. For many years Swedish taxpayers were referred to as *skattskyldiga*, tax indebted individuals, at the Agency (Stridh and Wittberg 2015: 23). Its employees even had an abbreviation for all ‘tax indebted’ people, *sksk*, pronounced as the four letters. Naturally, this impersonalized taxpayers made the distance even greater between Agency employees and the people they ought to serve (*ibid.*).

A person who is indebted has a completely different status from the one that a payer acquires. As Mauss stated, the gift is a social phenomenon with three obligations; to give, to receive and to reciprocate. An important aspect of exchanges is thus to emphasize who initiates them. This is not just a rhetorical question: one might wonder what would happen to reciprocity and the way it has been analysed if an exchange were to start with the act of taking instead of giving. More emphasis might have been put on the recipient, or rather the taker, as the initiator of an exchange if Mauss had translated the Maori proverb in the right sequence (Narotzky and Moreno 2002).

The Maori account Mauss used is based on a translation in 1855 by a Reverend Taylor, and the giving and taking concerns the doings of Maru, a god of justice and war. However, this translation has been questioned. In a historic analysis of ‘organizing’ within the Auschwitz extermination camp, Susana Narotzky and Paz Moreno argue that reciprocity as a concept is only useful if seen in the light of moral implications, taking account of both the negative and positive aspects (Narotzky and Moreno 2002: 282). Although a far-fetched contextual comparison, it is one I lean on when claiming that reciprocity as a human feeling is universal (*cf.* Gouldner 1960). Reciprocity is often linked to social stability, creating community and society through exchanges. The bonds between individuals generate morals, rights and duties between people—‘a world



of mutual obligation' (Narotzky and Moreno 2002: 285). In their argument there is a tension between the actions of giving and of taking, maybe thanks to a faulty translation of the Maori proverb, as mentioned above (*ibid.*: 288).

If we reinterpret the proverb, instead of starting with the generous undertaking of giving, the Maori god Maru begins by taking *before* proceeding to give back. This changes the meaning fundamentally, and especially how reciprocity is perceived and acted upon. Having taken something means an obligation to give back, which means that a deliberate action is expected; otherwise the relationship would be immersed in hostility. Having had something taken, or been obligated to give, transforms the 'giver' into one who waits to be reciprocated. If nothing happens and no counterexchange is offered, it may result in a state of passivity where expectations accumulate and the passive needy recipient is increasingly distanced; will s/he ever get anything back? This interesting aspect of reciprocity is 'the articulation between forms of political generosity and the legitimisation of claims over resources and the tension between acceptance and rejection among those contributing to the accumulation of a distribution pool' (Narotzky and Moreno 2002: 286). If we translate this reasoning to the Swedish welfare state, it supports the view that the distributive transfers that have the least support among the population are those that are the least general; those where recipients have to demonstrate their need (Svallfors 1996: 56). They have to claim something to be given back, instead of just receiving it.

When the Agency changes how it addresses citizens by calling them taxpayers, their status improves. A taxpayer is one who has contributed and is now expecting to get something back. Although the Agency does not distribute any revenues, the least it can do as a governmental authority is to treat the payers well; they have the upper hand. The opposite is reasonable if citizens are referred to as offering tribute. Citizens have already received services and welfare; they are indebted, subordinated and minors, and it is their very duty to pay up!

Following governmental administrative fashions, the Agency decided at one point to regard the taxpayer as a customer. This decision took effect during 1991–2 (Malmer 2003: 50), when citizens were told that there was only one point of contact for all their tax issues, a 'one-customer relation' (Ekman 2003b: 80). It was stated that '[w]e are a modern and efficient administration and we work from a processual and customer oriented approach. The citizens and corporations can make use

of our service at their leisure’ (Johansson 2003: 117, my translation). The emphasis in this depiction of ‘taxpayer as customer’ was on the quality and approach of the Agency’s services. The Agency was there for the citizens, so it should be easy to reach the Agency and to understand the demands of taxation, and the Agency should display its willingness to serve (*ibid.*: 111).

But is it valid to depict citizens as customers when they have no choice whether or not to use the services on offer (Drewry 2005)? A customer can decide what, where and when to shop, whereas taxpayers have few choices if they want to obey laws, rules and regulations. Seeing a citizen who pays tax (*skattebetalare*—a taxpayer) as a customer provides this individual with certain rights; if nothing else, these rights include being given the correct information and help in paying taxes due. This is the other side of the taxpayer–customer coin; the focus on the reciprocal obligations that are fundamental to citizenship and contractual relationships risks being submerged. Such a view can also have a Janus face. A taxpayer as customer makes for a more direct, market relationship—paying an amount and getting value for it. Although the intention of such an approach was to treat taxpayers better and to be more service minded, the risk is that taxes become more directly seen as a market exchange.

Despite these critical views on the customer metaphor, the Agency’s various strategies have largely paid off. At the start of the twenty-first century, the work that had started in the 1970s came into full effect. Since 2006, the Agency has been among the governmental authorities that citizens find most reliable (Ekonomistyrningsverket 2012), a place it continues to have (as shown in *Myndighetsbarometern* 2017). And this is regardless of respondents’ political opinions, gender, class or age (Engelbrecht and Holmberg 2012: 9).

### A CONTEMPORARY VIEW OF TAXPAYERS AT THE AGENCY

An efficient Agency with friendly, reliable and amenable employees is seen to be doing its job well, and has created a perception among the Swedish population that everybody else is paying: it is therefore trusted (Björklund Larsen 2017: 72ff). The reasoning goes that if I trust that the Agency is doing its job well for me and my taxes, I will trust that other taxpayers are getting the same treatment. The Agency diligently works at estimating and collecting the right tax while also informing taxpayers of this work. This cannot be achieved by words on a website alone, but has to be

enforced in practice by controls and audits as well as communicating details of its work.

Yet it is not only what the Agency does that has an impact on tax compliance among the Swedish population; it is also the behaviour of other bureaucracies. And this is something the Agency recognizes. 'When other bureaucracies in society—those that have the task of spending what the Agency has collected—apply values that resonate with those held by the public, it will, *ceteris paribus*, automatically increase the Agency's reputation,' said the manager of the analysis department at a presentation about the current standing of the Agency (cf. Björklund Larsen 2017: 178). So the Agency recognizes that the willingness for citizens to pay up depends on whether the revenue collected is well spent and on services that taxpayers find relevant. It is a perceived reciprocity with the government and its institutions, and such behaviour will increase tax compliance.

Recognizing reciprocity as a constituent of what makes for increased tax compliance is important at the Agency. It argues that it is logical to believe that citizens will pay more of their taxes if:

1. The taxpayer can trust that all other taxpayers pay *more*, and
2. That s/he can trust that the political institutions will provide *more* services (Skatteverket 2010: 12).

The second argument was discussed in Chap. 1, where it was seen that reciprocity plays a role in getting benefits for what is paid—a tit-for-tat relationship. Important to note is that taxation is not a market transaction, which would bring an immediacy and a specificity to the resulting relation. It is naive to argue that a citizen wants to see what his/her tax money is spent on and compare what is received in return; there is just no way to calculate what the state provides. But the argument is very common—recall my former neighbour Henry.

Now, in the first statement the Agency not only talks about a status quo of tax collection; the statement is also about *increasing* taxation. The key-word is *more*. Adding more is to my mind going too far too quickly. It would be too much to accuse the Agency of increasing the amount of taxes that *ought* to be paid, for example by changing laws. Such a statement risks moving us directly into the political sphere,<sup>3</sup> and the level of taxation in society is not a task for the Agency. It is there for all citizens, not only those who sympathize with the idea of increased governmental services and thus an increased tax burden. It seems like a backlash from the

days when the Agency's emphasis was not on the right tax, but on collecting as much as possible. Successful work at the Agency in the 1980s–90s seemed to take place under the slogan 'the more tax collected, the merrier'. In those days there were even competitions between Agency offices, and the auditor who found most errors was a hero (Stridh and Wittberg 2015: 34). One auditor, Magnus, once reduced taxes by 200 million krona for a taxpayer, a result that dented his performance for the rest of the year. His nickname was 'Minus-Magnus' from then on (*ibid.*).

A literal reading of *more* tax risks banter; but I read this message as being that the Agency aims to increase tax compliance by following existing laws and underlining the inherent reciprocity in society. There are thus several issues at stake provoked by its aim to focus on strengthening reciprocity.

First, the belief that all other taxpayers pay more would not only increase total tax revenue but also make me as an individual taxpayer compare my increased contribution with others' perceived—increased—payments. There is a need to believe that others are treated the same way as I am. This does not necessarily mean that all taxpayers pay the same amount or percentage in tax. Countries have different tax systems for personal income: no tax, flat tax, regressive or progressive marginal taxes. Citizen's tax contributions might thus vary substantially; the issue for a tax collector is to make sure that equality applies in taxpayer treatment. A revenue collector should collect taxes according to democratically decided laws, rules and regulations.

The implication of equality is that the right tax for an individual is not necessarily more tax. There is thus a potential tension in Agency strategies between achieving the correct taxation for an individual and the aim on a societal level to, if not to close, then at least diminish the tax gap. If we are to believe the tax gap, these numbers indicate that the national tax take ought to be more than what is collected today (*cf.* Björklund Larsen 2017). There is a recognized lack of revenue; the issue is where and from whom to take it. The right tax must mean more tax on a societal level but not necessarily more tax for the individual. *More* means looking into forces that have impact on tax compliance.

Second, if others pay more—or less—the perception of payment is also directed towards on what and whom the increased governmental revenue expenditures will be spent. What treatment and provisions are other taxpayers given and what is their use of welfare (that we all pay into)? We have recognized a taxpayer's tit-for-tat relation to the state. The issue is *others'* tit-for-tat relation with the state vis-à-vis my own.

Third, the argument is that if a taxpayer expects to get *more* than s/he has provided, s/he is more prone to pay taxes. The *more* gets us quickly into the political sphere, as one can ask how much more in taxes we would like to pay and what other governmental services we would like to receive. Instead of concentrating on a reciprocal equilibrium, we get into a spiral of wanting more if we perceive we are paying more (cf. Hadenius 1985).

Therefore, to get something for tax money paid is something the Agency explicitly recognizes as important. In the large citizen survey from 2012, the question was posed for the first time about citizens' views on how tax revenues are used. The background for the question was that the Agency reasoned it was important for citizens to perceive that they get something for their contribution to tax payments, such perceptions being important in the long run (Skatteverket 2012: 24). Reciprocity was defined here in the sense of getting something for money paid in taxes and the impact of a direct reciprocal relation was compared with earning money *smart*; the Agency's argument was that there are certain public services that are only available if one is working within the formal, taxable economy, for example legal institutions such as courts and bailiffs but also in the case of formal bank loans and mortgages where a background check of yearly income is required. If a substantial amount of money is earned in the black economy, there is not much to show as income when dealing with the state's and society's formal institutions.

In this survey, citizens responded to the statement that 'tax revenue is well spent' thus: 37 per cent of respondents were neutral about the question, 8 per cent had no view, and the remaining respondents were dispersed equally between being positive and negative about the statement. The Agency's reflection on the result is somewhat ambiguous: it argued that such views could be both a healthy sign of citizens' engagement with how public institutions function and develop, but also a warning sign of discontentment with welfare spending (Skatteverket 2012: 27).

While these are examples of the explicit reciprocal relations with tax payments; there are also implicit ones. If less tax is paid there is less room for collective welfare services (Skatteverket 2012: 23). Indeed, 90 per cent of public income derives from taxation, so any decrease in tax revenue will diminish welfare services substantially.

In addition to the above explicit and implicit reciprocal relations perceived to exist between the taxpayers and the state, the Agency emphasizes a moral stance. Its current motto, prominently displayed on its website, reads *Vår vision är ett samhälle där alla vill göra rätt för sig* (Our vision is

a society where everybody wants to pay one's dues and provide their fair share). This is a somewhat intriguing message as it emphasizes that the Agency is more than a mere collector of taxes but is a governing institution with a moral message for the members of state, the citizens.<sup>4</sup> Collecting the 'right tax' by making everybody paying their dues and providing a fair share is a strategy deemed to build legitimacy. The right tax is neither a specific number nor a maximizing amount, but ensures that each pays what s/he ought to. This is the equal treatment of citizens and legal entities. I have discussed this motto elsewhere in terms of the fairness that mirrors values in Swedish society (Björklund Larsen 2017), but elaborating further on this motto broadens our understanding of what is at stake.

A person who makes sure to always *göra rätt för sig* (pay one's dues) is also a trustworthy one. This person makes sure to provide and do what is expected, and will act according to norms and regulations in a given society. You can rely on work that is carried out by such a person as being solid and reliable; no corners will be cut. This person follows rules and regulations, not forgetting norms.

To contribute a 'fair share' can be seen as relational to all other members of society. It does not necessarily mean that everybody pays the same amount but that taxation practices are perceived as equitable and efficient among Swedes. Living, working and paying among the highest taxes in the world while also respecting the Agency that collects a large share of income is a considerable feat on the part of the Agency. And it is not only high taxes; taxes on income has high marginal rates. Personal income tax by international comparison is very high (cf. KPMG 2015) and constructed as marginal tax (with an increased percentage level on the last krona earned). High-income earners thus have higher tax rates than the average Swede, which means that the former pay considerably more for each 100 krona earned than do low-income earners (see also Chap. 4). Contributing a fair share has very different economic implications for Swedish taxpayers.

Finally, to *göra rätt för sig* also means to make sure that one is quits, at least at some point in time. Checking out from a hotel, paying for a restaurant meal, summing up several goods and services received are ways to *göra rätt för sig*.

The Agency thus balances its view of taxpayers as caring for society; implicit in the Agency's strategies is the message that taxpayers also ought to care for their own standing and be quits. Is there a tension here?

In the following we will scrutinize the *Limningers* and depict how they see their relationship to the state through their tax avoidance. If you recognize that an economy is based on reciprocity, you will never be quits; you will continue to be entangled (Thomas 1991). We will see here how recognizing reciprocity as one of the forces in the economy helps us to understand why *Limningers* sometimes avoid paying due taxes.

### GETTING VALUE FOR 'TAX' MONEY

Monika and I are having a coffee at a somewhat bland coffee shop on Limninge's main shopping street. We are seated in a pastel coloured yet nondescript room—striped wallpaper, laminate tables, Vienna-inspired chairs. Monika is a very quick-talking woman who is retraining to be an assistant nurse. It is a great job, she says, being with elderly people who are mostly so grateful and nice. In her previous job, she, together with her husband and a cousin, had continued the family business which she had helped out with since she was a child. As a teenager, I remember her with awe in this role from when I went shopping with my mother. She looked and acted so responsibly whereas I just stood beside my mother, seemingly useless. Monika and her kin had carried on the business until a few years ago, when they had been forced to close. It had been very hard work and long hours, and their business had become unprofitable owing to increasing imports and illicit competition (their competitors had used foreign workers remunerated *svart*). Changing career was the best thing she had done, she said.

Monika relates a lot to other Swedes and their respective situation in terms of why they buy *svart*. 'I can understand if you are very poor and try to cheat to get something extra. But not if you earn 25–30, even 40,000 a month. I don't think that you need to cheat then. That's petty.' She lifts her gaze to include all members of society, and adds:

As an assistant nurse you are really badly paid and there is so much nagging and carping that Sweden does not have any money. A lot of people talk like that. Then you read in the newspaper the next day that the prime minister got a rise of 5000 more a month. I really think that it is too much of a difference. I can never imagine that they are worth that type of increase. That's what makes people so mad when they pay so much in taxes. (Björklund Larsen 2010: 191)

Monika is irritated about the income differences in society, but especially that what she pays in taxes contributes to economic inequality. She adds:

I doubt there is anyone who questions that we should pay tax for good healthcare; you want to have good schools and dental care and that should be provided for. But it is all the other public expenditures [that people question]. If I knew that all my money went to something worthwhile, there is no limit to how much I would be willing to pay [in taxes]—if my taxes did not provide for strange things.

Monika is adamant that she should get value for taxes paid if she complies and they should not be spent on large salary increases for politicians. She was not alone in her views.

Anders runs his own plumbing business. It is a one-man shop located in a small industrial enclave of *Limninge*. He cares a lot about his business. Outside the entrance there are plants and inside it is clean and orderly. He has built up his firm by hard work and long hours. He asked me at least twenty questions up-front on my reasons for meeting him, who financed the project and so on. *Svart arbete* is illegal, so he is careful what he says. His business could be at risk, even if only talking about the small, yet illegal transactions ‘that everybody else is doing’; the transactions for ‘snuff money’ as he calls them. I could feel his lingering question in the background: ‘Imagine if the Agency chooses to make an example out of me.’ Yet Anders decided to trust me, and gave me a good insight into his views on work and the environment in which he operates his one-man business.

We sit in his kitchenette, where he offers coffee and freshly baked pastries. Anders reasons along the same lines as Monika about the dishonest spending of tax revenue:

It is enormous amounts [that are wasted. If I take] 1000 here or there, it is really nothing. If you see how these devils, these old men grab, those who should be role models, with their bloody travels. Look at the EU politicians, they trick here and there in order to get additional money when they travel, and in the end they travel the cheapest way anyway. In practice, you should be able to travel three times for the amount they get net [for each journey].

Although Anders fumes when he speaks about the frivolous expenditure of politicians, there are limits to what he can justify when earning



*svart* money. He recalls the payment he received for a job done at some refurbished pizzerias. In his view it is not the money itself that makes it *svart* or not, but the amount and the context, which he illustrates by how it is carried around. A wallet belongs to an individual and there is not a lot of space in it. A briefcase, on the other hand, points to a more public environment. The briefcase can contain much more than the wallet and is usually carried around in professional settings. Larger amounts from informal transactions turn the operation into a business, a main activity that provides a livelihood. Anders did not say if the work he did for the pizzerias was with or without an invoice; just that he was paid in cash. Working too much *svart* professionally is not acceptable to him. As Anders explains, then you have to have a *svart låda*, literally a black box, somewhere in the firm. A black box makes for a separate economy, where informal incomes and informal expenses are kept. In these instances, there can be talk of an informal economy within a firm, which is separate from the public book-keeping and audits (Björklund Larsen 2010, 2013). Although he received snuff money, a large box was something Anders did not seem to want. But he knew very well how such a set-up would work.

Anders's latter explanations underscore the importance of taking a holistic view when we try to understand non-compliance. It is important to recall that reciprocal explanations are part of a larger reasoning. Although reciprocity can be borne in mind in one's understanding of how tax money is spent, there is also a simultaneous limit on how much can be justified in withholding tax that ought to be paid.

### UNFAIRLY TREATED BY SOCIETY

This is obviously a personal stance: there are those who see avoiding taxes as a chance to get even. Surrounded by old fruit trees in full bloom, Larry and I balance on the old chairs in the lovely garden café of Högström's; it is difficult to find equilibrium on the uneven cobblestoned surface through which grass is fighting its way. It is early summer, a sunny day and a type of postcard setting for the nostalgic. What we are talking about is not very picturesque. Larry, who is employed with the coastguard, has many opinions on *svart arbete*:

In certain cases I think [*svart arbete*] can be a sort of revenge ... against the government. One can see that there is cheating at higher levels, everywhere

from politicians at state level who take time off, you know within this system of parental leave and work amongst political party administrators. [Amounts of] money one can never imagine [are wasted]. So why shouldn't I do this if someone else can? I think these considerations stand for a large part [of why people buy *svart*].

Larry's previously relaxed and jovial tone disappears and he becomes rather agitated when in one go he justifies his purchasing and working *svart* as an opposition to the doings of the state.

Then it is the revenge bit, which is not anybody else's concern. This money, which comes straight in, well it feels a bit more fun for me to do something enjoyable with it. That [type of] money paid for my vacation for many years.

Niklas, a teacher, elaborates on why he thinks people cheat with taxes:

I just feel that ... no, I really thought about this with myself as a starting-point, I put myself into a hypothetical situation. I feel that if society had put me in the trash bin, they would not have helped me, and then I would feel that, what the hell, I don't care about it. I would act out of control, buying or working *svart* or whatever. That barrier is not important then. Because you do not feel any type of solidarity. I think it is like that. But, of course, where we draw the line differs amongst people.

Niklas is very careful not to buy *svart* himself; he does not like it. A person who is working *svart* puts her/himself in an insecure situation (not covered by laws, social security, etc.), he says, and this is not something he wants to contribute to.

When Johan tells me his story, he seems to be a prime example of Niklas's reasoning. Johan does not feel he has support from society at large and is deeply suspicious, vis-à-vis both authorities and society. He feels abandoned and betrayed. When I meet him, he is trying, unsuccessfully, to make a living as a tradesman. It is not a job he likes, but at the very least he says he can decide his own path. He has tried a lot of different jobs, among them a professional bass player in a rock band:

From the very start when we played, you know you are brought up with Olof Palme [former prime minister] constantly in the background. And somewhere, I had this guilty conscience about these *svart a* gigs. Maybe not so much, there were other things I had a worse conscience about. But it

diminished over time, as there was no other way of getting gigs. They [the club owners] explained that there was just no alternative or they had to take another group. If they had paid social contributions, etc., there would only be a 50-note [kronas] left and you don't want that. Or you have to raise [the entrance] fees and that becomes impossible. But I've also had quite a few gigs *vitt* for that matter.

[My views] have changed over time, you get older and more interested in how society is run, and I voted a few times and thought a lot. Many things feel very strange and this [working and purchasing *svart*] has been a way of taking my distributive responsibility. I have large debts since my business was taken away from me. We were in the hands of an auditor and I did not get one *öre*. It was my big defeat then. I had tried to save the firm and somehow got the blame. It is not something I care about now; it doesn't bother me at all. The police couldn't do anything even if I called and nagged. So I trust my distributive ability a lot, a lot more than I trust Göran Persson's.

Johan embodies the welfare responsibility of the state in the then incumbent Prime Minister, Göran Persson. Johan feels betrayed, not only by the state but also by society at large. The state could not help him when he lost his firm and, when this is taken together with other defeats such as his fight for custody of his son, he feels alienated. This alienation is perceived in the Maussian sense of giving to society and not getting anything back (Graeber 2001: 162). Johan tells me that he has taken time out from society. He does not read the news or listen to the radio. Both the state and society owe him a debt, which is balanced back in his favour by his working and dealing *svart*. With this action he is able to justify that anything he earns is his and his alone.

### BALANCING A FAIR DEAL WITH THE STATE

Although most *Limningers* support the idea of the Swedish welfare state and thus of paying taxes, there was always one way or another in which cheating could be justified in terms of a relationship to the state: a little less in taxes paid, inadequate welfare services or benefits, or the unwise usage and distribution of taxes paid. The *Limningers* quoted here might sound disappointed and disillusioned with the state of affairs. We should keep in mind that this is but one aspect of the justifications—although an important one.

Purchasing *svart arbete* as a way of dealing with the state hints at an ambiguity that concerns an individual discord between performing

exchanges for private use and simultaneously acknowledging the (often perceived as negative) implications for society at large. Justifying these purchases thus involves negotiation between abiding by laws and regulations as a responsible citizen, and sometimes cheating with taxes—a balancing act. This balancing concerns taking back in order to settle what are considered to be outstanding debts. Keeping this balance is what makes purchases of *svart arbete* licit in the view of the *Limningers*. Yet justification in relation to the state takes place on a sliding scale.

At the one end of the scale, there is ample justification for a little bit of tax cheating in relation to the state. It is minding that my tax paid on a small salary goes towards politicians' large increases to already generous salaries or to their frivolous spending on, for example, expensive airfares. The tax money is thus not only badly spent; but it also goes towards making life easier for politicians through their private consumption. In a broader perspective, tax money is seen to finance a society which is unfairly constructed. Here we do not deal with immediate consumption and salary raises, but the tax money sustains a society where citizens are not treated in the same way as those in power. An ordinary citizen such as Larry, with some income here and there on the side, can compensate and, in his view, make his life somewhat better. Such money has paid for numerous vacations and made for a little golden edge to the otherwise ordinary life that a regular salary allows for. Then we have those who feel so badly treated by society at large that they want to log out—such as Johan. A regular job with tax payments and social benefits has never been had, and any attempts to create such a life have failed miserably. Johan feels justified in questioning why on earth he should contribute to a society that fails him—again and again.

In Johan's view, it is not only the state that fails; it is society at large that is not treating its members equally. In Chap. 4 we will come back to how a balance can be struck between other members of society; other taxpayers and their reluctance or willingness to comply with the taxes due.

The Agency advocates for a Swedish society where everybody should do their fair share: citizens contribute by paying taxes due; a tax collector makes fair and reasonable decisions when performing its fiscal duties; and institutions of the state spend the tax collected in an equitable way. Yet these Swedes that *gör rätt för sig* have given their view of society in terms of economic dealings with the state. They pay their dues and feel they provide their fair share, although they have explicitly withheld tax money in various ways.

Their relationship is pronounced as reciprocal. And this is where I would like Marcel Mauss to reenter the scene. From the gift giving between people creating reciprocal relations focusing on a specific gift, we can borrow from Mauss again, looking into a society as a 'system of total prestations'. It is a collective type of contract with fuzzier legal and economic concepts (Mauss 2016: 112). Taxes—'gifts'—circulate in this society with the certainty that what is given to the state guarantees a reciprocal action. The crucial distinction here is the time lapse between what is given and what is eventually received. A gift within a 'system of total prestations' cannot be immediately reciprocated, nor be postponed indefinitely. So it is with taxes paid.

### CONCLUSION

To regard taxation in a modern democracy such as Sweden from a relational point of view casts a more nuanced light on the propensity to cheat with taxes. Life is not so simple that our motives for purchasing *svart* are purely economic or continue the way in which 'we have always exchanged'. Explanations are neither just poor excuses nor whitewashes; instead they illustrate how people can justify equalizing/balancing perceived outstanding obligations. This perceived expectation, I have argued, provides an excuse to balance the reciprocal relation. It is not a constant feeling, but emerges now and then as a justifying component. As such, it is a subjective valuation nourished by news, rumour, tales and habits.

With their justifications of informal purchases, many *Limningers* claimed there was an outstanding debt on the part of the state. It is perceived that the state owes them something, and as in their opinion the state is unable to pay this debt back, they take charge themselves and buy work informally. As such, 'buying *svart*' is an expression of an unequal reciprocal relationship with the state and its members. There are few who would like to buy everything *svart*; only the occasional transaction is acceptable as an attempt to even out an outstanding debt, to somewhat balance a reciprocal credit in their favour. This insight also underscores the need for taking a holistic view on citizens' tax compliance.

We have also seen a revenue-collecting bureaucracy that expresses views on a society peopled by citizens who wish to contribute their fair share and on the other hand citizens who balance their exchanges by tax cheating, in order to equalize their standing with the state. It is a game of perceptions,

and the big challenge for the Swedish state is to maintain the perceived balance; that taxpayers get something for what they have given to the state.

In this chapter I have argued that a resident who lives, works and pays taxes in a state can to a certain extent define her/his bond with this state as reciprocal. Taking up Kerstin Jacobsson's cue that reciprocal exchanges provide the normative foundation on which the welfare state is based (Jacobsson 2006: 20) means that they give (pay taxes) in order to receive (welfare). It is a relationship defined by what the state compensates me and my kin with in relation to our contributions. Taxation is thus, as Mauss suggested, an example of a system of total prestation.

## NOTES

1. Historic examples show that early on the state argued that revenues from tolls and other taxation on trading was to provide protection for merchants (cf. Hart 2005: 169). In sixteenth-century Sweden market trading was for a while just allowed in townships that were granted rights and these were only given if the burghers were seen to have fulfilled their duties towards the city they lived in (Staf 1935: 235).
2. *Det skall vara lätt att göra rätt och svårt att göra fel.* Note the difference between *göra rätt*, to do something correctly or to do something right thing, and *göra rätt för sig* which means to pay one's dues.
3. More tax paid means less (net) income to spend according to an individual's own wishes and needs, yet it could also imply better and more services.
4. Compare this message with the mottos of other Nordic tax authorities. The Norwegian *Skattetaten* has adopted the motto 'to secure the welfare state's funding' and the Danish *SKAT* takes a slightly more moral stance, stating that taxes 'secure just and efficient financing of our future public sector'. If the mottos are mirrors of legitimate taxation values in society, they also cast light on 'what goes' in respective society.

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