



KİTAP İNCELEMESİ / BOOK REVIEW



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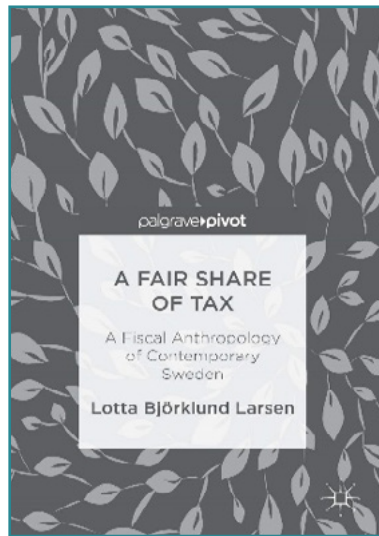
Book Review-2: A Fair Share of Tax: A Fiscal Anthropology of Contemporary Sweden

Kitap İncelemesi-2: Vergide Adil Pay: Günümüz İsveç’inde Mali Antropoloji Üzerine Bir İnceleme

Hazırlayan

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A Fair Share of Tax: A Fiscal Anthropology of Contemporary Sweden

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Abstract

“A Fair Share of Tax: A Fiscal Anthropology of Contemporary Sweden” by Lotta Björklund Larsen is analysed in this book review based on her anthropological research on the tax phenomena beyond the legal and economic systems. Larsen aims to provide an explanation for tax-related attitudes and behaviours by taking into account social norms, ethical standards, and the reciprocity principle rather than individual rationale. The analyses in the book which are primarily developed through the example of Sweden, asserts that taxes establish a symbiotic (mutual) relationship not only between the state and the citizen, but also among citizens. The concept of ‘fair share’ is fundamental to individuals’ voluntary tax compliance, and it is assumed that such compliance is motivated by moral underpinnings such as trust, belongingness, and legitimacy. Larsen’s theoretical framework which is based on ethnographic fieldwork, calls into question current tax issues while illustrating the impact of ethical governance by public institutions on citizen behaviour concurrently. Although its contextual validity is limited, the study makes significant contributions to academic literature and public policy.

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Keywords

Tax ethics, Reciprocity, Tax legitimacy, Book reviews, Lotta Björklund Larsen

Öz

Bu kitap incelemesi, Lotta Björklund Larsen'in *A Fair Share of Tax: A Fiscal Anthropology of Contemporary Sweden* adlı eserini, vergi olgusunu ekonomik ve hukuki çerçevelerin ötesine taşıyarak antropolojik bir perspektiften ele alışı bağlamında değerlendirmektedir. Larsen, vergiye ilişkin tutum ve davranışları bireysel rasyonaliteye indirgemek yerine, toplumsal normlar, etik değerler ve karşılıklılık ilkesi ışığında anlamlandırmayı amaçlar. Kitapta İsveç örneği üzerinden geliştirilen analiz, verginin yalnızca devletle yurttaş arasında değil, yurttaşlar arasında da simbiyotik (karşılıklı) bir ilişki oluşturduğunu öne sürer. 'Adil pay' (fair share) kavramı, bireylerin vergiye gönüllü uyumunda merkezi bir rol oynar ve bu uyumun arkasında güven, aidiyet ve meşruiyet gibi moral temellerin bulunduğu savunulur. Larsen'in etnografik saha çalışmasına dayalı olarak geliştirdiği kuramsal çerçeve, vergiye dair mevcut teorileri sorgularken; kamu kurumlarının etik temelli yönetişiminin, yurttaş davranışları üzerindeki etkisini de görünür kılar. Çalışma, sınırlı bağlamsal geçerliliğine rağmen, hem akademik literatüre hem de kamu politikalarına değerli katkılar sunar.

Anahtar Kelimeler

Vergi etiği, Karşılıklılık, Vergi meşruiyeti, Kitap incelemeleri, Lotta Björklund Larsen

Introduction: A New Perspective on Taxation, Society and Reciprocity

Taxation is an indispensable instrument for ensuring the state's economic viability. Aside from its technical role, it may be viewed as an ethical and social behavior that forms the relationship between the individual and the state as well. Taxation is more than simply a legal requirement; it is a network of interactions associated with principles like citizenship, justice, social belonging, and mutual trust. However, academic literature on this particular component of taxes is sparse. Lotta Björklund Larsen's *A Fair Share of Tax: A Fiscal Anthropology of Contemporary Sweden* (2018) is a remarkable work that seeks to bridge this gap. The author analyses the taxes by means of an anthropological perspective, rather than just cost-benefit assessments. This perspective argues that taxes is more than just a mechanism of revenue collection; it is also an institution that shapes the values of society.

Larsen's work starts with a simple yet profound question: Why do people pay taxes, and why do they avoid paying taxes in some cases? The answers to such problems cannot be addressed solely through legal frameworks or financial benefits. Individuals' attitudes towards taxation are also influenced by their judgmental assessments about the state and society, moral stance, and their perception of reciprocity. The book's theoretical basis is the concept of 'reciprocity,' which has its foundation on Marcel Mauss' theory of offering gifts. According to Larsen, taxes, like gift exchange, promote both material and symbolic exchange between people and the state. This exchange serves not only in the vertical plane, i.e., the citizen-state relationship, but also in the horizontal plane, in terms of relationships between citizens. The concept of fair sharing plays a central role here. Individuals only consider their commitments to be valid if they are convinced that others are also making contributions. This study analyses the aforementioned work in terms of theoretical background, methodology, and conclusions, as well as discussing the practical consequences of the reciprocity principle.

Method and Theoretical Background: Tax from an Anthropological Perspective

Larsen's work presents a unique exemplification that it puts a technical and usually abstract issue, such as tax, to the forefront of the social sciences. The author uses economic anthropology's conceptual and analytical tools rather than traditional economic or legal techniques. With the introduction of this preference, a theoretical framework is constructed that analyses tax attitudes not just as individual rationality, but also within the context of societal norms, values, and relationships. The methodological pattern of the book is made up of ethnographical surveys. Larsen interviewed two groups one of which was the government employees while the other was the Limningers, the middle-class people leading their lives to the west of Sweden. The Limningers group, made up of people the author knows personally, provides for a deeper understanding of everyday views, ethical judgements, and tax-related behaviour patterns. Interviews with workers of the Swedish Tax Agency (Skatteverket), on the other hand, provide insight into the institutional approach to taxes, risk assessments, and behavioural strategies.

The principle that “*not maximum tax, but correct tax*” adopted by the Swedish Tax Agency suggests that a guiding tax policy is targeted in lieu of a punitive tax policy. This approach provides the people with a trust-based system and aims to facilitate the submission of accurate reporting. Larsen argues that this institutional attitude creates an effect that supports voluntary tax compliance among citizens. On a theoretical level, the book’s fundamental basis is Marcel Mauss’s theory of ‘gift’. Mauss argues that economic exchange in interpersonal relationships carries not only material but also symbolic and moral dimensions. Applying this knowledge to taxes, Larsen considers tax payment as a type of ‘reciprocal exchange.’ He argues that this interaction is related with a sense of duty felt towards fellow citizens as well as a commitment to the state. retaliation, copy-cat, fair share, and equality are the four categories the author uses to describe this reciprocity relationship. The pursuit of justice at the individual and community levels depends on the concept of “fair share,” which also appears on the book’s title. Larsen’s method thus provides analyses at both the macro (institutional) and micro (individual) levels. This multi-layered framework makes it possible to assess taxes as social, moral, and cultural practices in addition to economic practices.

An Analysis: Tax, Ethics and Legitimacy in Swedish Example

According to Larsen’s findings, Sweden is not just a case study but also a model society with solidly established moral standards and socially committed tax methods. The central point of Larsen’s major concern is Sweden’s outstanding voluntary tax compliance, despite its high tax rates: What principles underpin this compliance, and how is it accomplished?

The first noteworthy aspect of the study conducted by the author is how the Swedish Tax Agency is positioned as a guiding institution rather than a punishing one. By accepting the principle that ‘doing the right thing should be easy, making a mistake should be difficult,’ the institution provides taxpayers with a relationship built on trust. By making declarations simpler and promoting taxpayers’ active involvement in the process, this understanding is institutionalised. In this process, confidence among citizens in the government is absolutely essential. The discussions with the Limningers group reveal that social responsibility and reciprocity standards, in addition to legal obligations, account for people’s tax-paying behaviour. People feel that they are giving back to society as well as the state when they pay taxes. According to Larsen, the concept of ‘fair share,’ a moral viewpoint that justifies one’s own tax responsibility by assuming that others are contributing similarly which is what shapes this mindset.

As a result, tax turns into a horizontal relationship shared with fellow citizens rather than a vertical relationship with the state. This comes out to be an exemplary method of belonging in which citizenship identity is established at the communal level. Paying taxes is both a monetary and symbolic step towards sustaining unity within society. However, Larsen does not disregard the deficiencies in this type of approach. Actions that are illegal but seen to be ‘legitimate’ are common, particularly in practices such as ‘svart arbete’ (unregistered employment). Some participants define activities like paying a plumber without an invoice as a personal balancing tool against the system’s unequal treatment. Such actions are justified with justifications such as ‘I have already paid enough taxes’ or ‘the government fails to provide me with adequate services’. These contrasting remarks demonstrate that the validity of taxation is founded not just on legal grounds, but also on emotional and ethical ones. Citizens’ attitudes towards taxes are impacted by their belief in both the legitimacy of the state and the honesty of others. In this respect, the Swedish model demonstrates that tax functions within a moral rather than solely technical framework.

Critical Assessment: Contributions and Limitations

Regarding Larsen’s *A Fair Share of Tax*, Lotta Björklund remarks that her book presents a novel viewpoint on taxes, an argument that always gets little attention in the social sciences. The work holds a unique and distinctive position in the literature since it approaches taxes not just as a financial duty but also in the context of citizenship, the social agreement, and moral principles. The book introduces a multi-layered theoretical framework which includes cultural, sentimental, and normative components to challenge reductionist methods focused on economic interest maximization in comprehending the relationship between the individual and the state. This particular approach highlights the social factors that need to be considered, especially when formulating public policies and promoting tax compliance. Larsen’s ‘fair share’ concept illustrates how people’s voluntary tax compliance is impacted by both their own moral convictions and how they view the actions of others. As a result, taxes are a reflection of mutual trust, perspectives on fairness, and a feeling of social responsibility in addition to being an individual commitment. The perspective it offers highlights the social aspects that have been disregarded by traditional public finance theories that are dependent on the individualistic economic model.

The book's analysis of the moral grounds that support the legitimacy of the public institutions is one of its major contributions that the book has achieved. One noteworthy finding is that the Swedish Tax Agency is structured as a guiding and supportive organisation rather than a punishing one, and it operates to establish a relationship between the taxpayer and the state based on shared responsibility rather than 'aversion.' It is acknowledged that the government is setting up a tax system based on moral justification rather than legal validity because of the environment this institutional orientation fosters, which motivates people to voluntarily comply.

However, the book includes numerous downsides in addition to its strengths. First of all, since the study limits itself with the settings in Sweden, it is debatable if the findings can be applicable to other sociopolitical cases. Sweden is an exceptional country with a solid welfare state, equitable public policies, and high levels of institutional credibility. As a result, Larsen's reciprocity model would fail in countries like Brazil or India where there is a large level of inequality in income and little trust in the government. Additionally, the Limnigers group, which serves ethnographic basis in the book, has a relatively homogeneous social order. The majority of participants are middle-class, have comparable educational backgrounds, and are familiar with the author personally. This downgrades representational variety and reduces the ability of the study to accurately portray larger socioeconomic realities. The story is relatively one-sided due to a lack of coverage of the perspectives of persons who fear the tax system, are critical of it, or belong to marginalised groups.

Some difficulties can also be identified on a theoretical level. The concept of 'reciprocity', which is introduced as a major concern throughout the book, has been used imprecisely or thoroughly at times, making it impossible to distinguish between its many manifestations. Although subcategories such as reciprocity, copy-cat, equality, and fair share have been defined, it is not known what degree of consistency these categories have with actual field data or how they are used in practice. Defining the conceptual framework with much clearer limitations may have helped the reader comprehend the analysis in a clearer way. In addition, the study fails to provide a comparative viewpoint. Although the Swedish case has been thoroughly studied, the absence of comparison with similar social structures restricts the testability of theoretical assumptions. While the book includes a potential for cross-cultural generalities, it, on the other hand, reveals an enormous gap as a result of poor assessment of such potential. Nonetheless, "*A Fair Share of Tax*" should not be taken as a Swedish-specific study; rather, it should be considered a theoretical proposal that opens the door towards wider discussions concerning the social foundations of the present-day tax systems. Taxes, as Larsen suggests is more than just a financial issue; they are a moral, cultural, and political endeavour.

Conclusion: Significance of the Anthropological Approach for Taxes

Lotta Björklund notes that Larsen's work "*A Fair Share of Tax: A Fiscal Anthropology of Contemporary Sweden*" provides a unique perspective by addressing tax as a social and moral behavior beyond an economic and legal context. The book places an apparently technical issue at the very center of social sciences, highlighting the relationship between tax and concepts like citizenship, trust, reciprocity, and justice.

The analysis presented by Larsen supports the fact that the tax-related behaviors are not only the outcomes of the individual judgements but also the collective moral structures and the social relations that are established throughout the history. In the case of Sweden, the high level of compliance with taxes is due not just to institutional stipulations, but also to the relationships based on trust, sense of justice, and collective accountability understanding that citizens have developed. In this regard, tax is not just a relationship between the state and the individual, but it also evolves into a symbiotic relationship among individuals. The book makes an emphasis on the concept of 'fair share,' frequently which indicates the need for moral consistency as well as the sharing of financial commitments. Individuals internalize their tax obligations only if they feel the system is fair and that all other citizens contribute equally. Based on mutual trust and a sense of belonging, rather than fear of punishment, this setting shows that taxes may well be kept going.

Although the concept suggested by Larsen that 'thinking of tax as a gift' is related to Mauss's theory of the gift, its implications take on an entirely distinct meaning in modern times: Taxes should be considered as an expression of community spirit and social responsibility. Both citizens and the state are subject to obligations resulting from this understanding. The state's accessibility, fairness, and transparency have a direct impact on citizens' willingness to pay taxes. Thus, taxes become a reciprocal agreement in which the state provides public services in exchange for the citizen's contributions. Based on an ethnography specific to Sweden, Larsen's work makes an appealing argument for the moral basis of modern public policy. This research is of significance from an academic and political standpoint since it provides theoretical understanding that may be applied to many social circumstances. As a conclusion, *A Fair Share of Tax* reminds us of the human and social aspects of this topic by bringing normative issues about taxes back to

the fore. In this way, the study represents a significant and pioneering attempt in the social sciences rather than just an analysis of a particular country.

References

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