

TAXATION INEQUALITY & RECIPROCIETY

WORKSHOP

vendredi 29 septembre 2017

EHESS 96 boulevard Raspail 75006 Paris

salle Lombard de 9h à 18h



The spectacular growth in the income share of the top percentile has led economists to focus on the influence that tax policy has had on income distribution.

In such a context, however, many other dimensions of stratification have been neglected. Values, social norms, and attitudes differ across countries and have measurable effects on tax compliance. But tax morale remains seen as a 'black box'.

How can we explain the differences between behaviors towards taxation and a state's legitimacy? Socioeconomic factors such as age, religion, gender, employment status, and educational background may have a significant impact on people's level of tax morale.

How do low-income families view the tax system and how do they experience and understand fiscal rules? At the higher end of the income scale, how do the rich accept contributing (or not) in accordance with their wealth?

This workshop aims to analyze tax compliance using anthropological methods and historical data. It will also be an occasion to share different qualitative points of view.

9h Alexis SPIRE - CNRS

Introduction: Taxation and social classes

10h Susana NAROTZKY - Universitat de Barcelona, Grassroots Economics (GRECO) ERC-project

"Your money or your life!" How people underscore taxes as an attack to livelihood in Southern Europe

11h Samuel WEEKS - Department of Anthropology, University of California, Los Angeles

From "Belgian Dentists" to "Russian Oligarchs": Luxembourg Private Banking and the Shifting Geographies of Its Clientele

11h45 Camille HERLIN-GIRET - EHESS

Disentangle the various issue of wealthy people and tax consent: critical discourses, appeal for civism and quiet tax escaping

14h30 Lotta BJÖRKLUND LARSEN - Dept of Thematic Studies, Technology & Social Change, Linköping University

"Legitimate Taxation. Values in Action at the Swedish Tax Agency"

15h15 Åsa GUNNARSSON - Forum for Studies on Law and Society, Umeå University

Rethinking the relation between the tax gap and tax legitimacy from a gender perspective

16h Roundtable: Networks and European projects around social sciences and tax