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## Income Tax (Treasury) Unhappy: Efficacy of Media Campaigns and Tax Noncompliance

Limor Riza

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## Income Tax (Treasury) Unhappy: Efficacy of Media Campaigns and Tax Noncompliance

### Cover Page Footnote

\* INCOME TAX SAPPY (Columbia Pictures 1954). \*\* Limor Riza, Faculty of Law, Ono Academic College.

# Income Tax (Treasury) Unhappy: Efficacy of Media Campaigns and Tax Noncompliance\*

Limor Riza\*\*

*This Article systematically evaluates the effectiveness of governmental media campaigns and considers whether we should invest in educating society via such campaigns to increase tax compliance, primarily in light of the intrinsic flaw of taxation.*

*Is a radio spot that starts with the sound of scary footsteps approaching you, followed by an announcer who says in a deep and intimidating voice, “we’re closing in on undeclared income,” effective? To answer those questions, this Article proposes and showcases a four-step analysis—the ARMS scheme (Aim, Reason, Media-Methods, Sorting). First, the government’s aim of increased tax compliance is identified and declared (Step I: Aim). Second, because the discrepancy between tax payments and government expenditures can lead taxpayers to evade payment, various reasons and motivations for evading tax are explored, including those of rational and irrational taxpayers with a particular focus on the unrequited motive (Step II: Reason). The unrequited motive refers to the motive to avoid paying taxes because tax payments do not directly correlate to the return provided by the government back to the taxpayer. Third, various types of media campaigns (deterrence, boasting, damage, and assistance campaigns) utilized to increase tax compliance are systematically analyzed (Step III: Media-Methods). Finally, the types of compulsory payments involved are then sorted (Step IV: Sorting).*

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\* INCOME TAX SAPPY (Columbia Pictures 1954).

\*\* Limor Riza, Faculty of Law, Ono Academic College.

*By using this ARMS scheme, this Article shows that although there is a single aim—tax compliance—there is no single modus operandi to mitigate tax evasion via media campaigns given their various forms and evasion motives. In general, the tax literature so far has examined the effectiveness of media campaigns without making distinctions based on evasion motives. This Article argues that campaigns can only be effective if those motives are taken into consideration in light of the type of media campaign used. This Article classifies varying media campaigns into categories of deterrence, boasting, damage, or assistance types. Moreover, the type of compulsory payment is also relevant to the analysis.*

*This Article concludes that, given these requirements, the only media campaign type that may be effective for all rational evader types is deterrence. Nevertheless, boasting and damage campaigns can affect a certain group of rational evaders: those who also take the unrequited nature of taxation into consideration. Additionally, most media campaign types—primarily boasting and damage (and to some extent also deterrence)—are effective means to address the unrequited motive. To highlight the correlation between tax compliance and the public good, taxpayers need to be informed on how their taxes are used. Governments should implement mechanisms to effectively communicate with those taxpayers in line with an ideal of “no taxation without communication.” Media campaigns can be that mechanism to deliver such information to overcome tax non-compliance.*

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## INTRODUCTION

While there are many famous quotes related to taxation, two are particularly apt: “Taxes, after all, are dues that we pay for the privilege of membership in an organized society”;<sup>1</sup> and “The income tax created more criminals than any other single act of government.”<sup>2</sup> These capture one of the core problems of taxation—we need taxes to live in a civilized society, but not all citizens pay their share.

Tax noncompliance is an acute problem. As this Article’s title suggests, without sufficient tax collection, the tax burden is not equally distributed, and governments are often precluded from offering adequate services in return. Many mechanisms have been employed to address noncompliance,<sup>3</sup> such as increasing enforcement,

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<sup>1</sup> Dana Macario & Allison Linn, *Happy Birthday, Modern Tax System: 100 Toasts and Roasts*, CNBC NEWS (Feb. 5, 2013), <https://www.cnbc.com/id/100435079> [<https://perma.cc/UX3J-9W3L>].

<sup>2</sup> *Id.*

<sup>3</sup> See Susan Cleary Morse, *Using Salience and Influence to Narrow the Tax Gap*, 40 LOY. U. CHI. L.J. 483, 500–03 (2009) (discussing various tools to increase tax compliance, including salient and influential communication strategies, expanding third-party reporting

introducing sanctions, and educating society on the importance of paying taxes.<sup>4</sup>

This Article concentrates on the connection between tax non-compliance and the fundamental feature of taxation—taxes are unrequited. This means that tax payments do not directly correlate to the return provided by the government back to the taxpayer.<sup>5</sup> This discrepancy may be considered the *intrinsic flaw of taxation*,<sup>6</sup> which can consequently lead taxpayers to evade payments. People evade taxes for many reasons; some individuals do not wish to pay their taxes when they believe that the state disregards their wishes or that their tax payments are misused.<sup>7</sup> Governments should implement mechanisms to effectively communicate with those taxpayers in line with the ideal of “*no taxation without communication*”—an extension of the famous maxim.<sup>8</sup> This Article focuses on media campaigns as a means to accomplish this communication goal of tackling tax noncompliance.<sup>9</sup> Further, this Article aims to systematically evaluate the effectiveness of media campaigns and asks whether the government should invest in educating society via these media campaigns to increase tax compliance where it is mainly caused by the intrinsic flaw of taxation.

Imagine that after a long and exhausting day, you are finally on your way back home. While listening to your favorite radio station,

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techniques, whistleblower and qui tam provisions, improving auditing, and gatekeeper supervision).

<sup>4</sup> See, e.g., Marjorie E. Kornhauser, *Normative and Cognitive Aspects of Tax Compliance: Literature Review and Recommendations for the IRS Regarding Individual Taxpayers*, in 2 NATIONAL TAXPAYER ADVOCATE: 2007 ANNUAL REPORT TO CONGRESS 138, 158 (2008) [hereinafter, Kornhauser, *Normative and Cognitive Aspects*] (“The IRS should implement long and short term educational and media programs to encourage voluntary compliance that incorporate the findings of behavioral research.”).

<sup>5</sup> See Limor Riza, *The Intrinsic Flaw in Taxation Impeding Tax Compliance*, 18 U. PA. J. BUS. L. 887, 904 (2016).

<sup>6</sup> See *id.*

<sup>7</sup> See generally Listokin & Schizer, *infra* note 18.

<sup>8</sup> See NCC Staff, *On this Day: “No Taxation Without Representation!”*, NAT’L CONST. CTR. (Oct. 7, 2022), <https://constitutioncenter.org/blog/no-taxation-without-representation> [perma.cc/7K3Q-5TWW] (detailing the famous slogan “no taxation without representation”).

<sup>9</sup> See, e.g., Morse, *supra* note 3, at 502–03 (focusing on using salience and influence techniques to mitigate the tax gap and briefly referring to media campaigns).

you hear an advertisement (“ad”) that starts with the sound of scary footsteps approaching you and an announcer says in a deep and intimidating voice, “we’re closing in on undeclared income.”<sup>10</sup> Would this radio spot induce you to declare and pay your taxes right when you get home?

Now visualize your state’s treasury empty due to severe and widespread tax evasion. The government believes that media campaigns that simply exhort citizens to pay their taxes on time (as required by law) are an effective tool to induce tax compliance. However, it could use a different approach: “Citizens, without your taxes, we are approaching a socioeconomic calamity.” Alternatively, the government could use a more positive tone: “Citizens, please pay. Thanks to your taxes we were able to invest in new hospitals last year and offer you better healthcare.” Yet another tactic could warn taxpayers: “If you do not pay, you will be discovered and punished.” All calls share the same objective but the approaches are completely different. Assuming media campaigns are an effective behavior-changing mechanism in the context of government-citizen relations, which type of campaign would best address the intrinsic flaw of taxation (i.e., the discrepancy between tax payments and government expenditure) and promote tax compliance?

There are other mechanisms to communicate with potential tax evaders,<sup>11</sup> and this Article does not claim that governmental media campaigns are the optimal means of combatting tax evasion, but there are ways that media campaigns can better serve the government’s goal of increasing compliance. The literature has established that broader tax knowledge affects taxpayers’ attitudes towards taxation and can increase tax compliance.<sup>12</sup> Media campaigns are thus

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<sup>10</sup> See HM REVENUE & CUSTOMS (HMRC), HMRC QUALITATIVE RESEARCH WITH SMES AWARE OF PROSECUTIONS, 2013, TNS BMRB FINAL REPORT 258, at 44–45 n.12, [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/344779/report258.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/344779/report258.pdf) [perma.cc/DL9Q-VWML] (examining how people become aware of tax prosecutions).

<sup>11</sup> The authorities could, for example, send leaflets to taxpayers, arrange professional conferences, and highlight the ability of the authorities to track evaders. It can publish evaders’ names in the media as a means of shaming and to deter potential evaders.

<sup>12</sup> See, e.g., Knut Eriksen & Lars Fallan, *Tax Knowledge and Attitudes Towards Taxation; A Report on a Quasi-Experiment*, 17 J. ECON. PSYCH. 387, 398–99 (1996); see also Matthias Kasper et al., *Tax Policy and the News: An Empirical Analysis of Taxpayers’*

a potentially effective way of conveying such knowledge to the public.<sup>13</sup> For the purpose of this Article, it is assumed that such campaigns are reliable and do not carry any misinformation (i.e., the government claiming that taxes are used for one purpose but they are in fact used for another). This Article also does not distinguish between various types of media, such as radio, internet, social media, television, billboards, and traditional print mediums,<sup>14</sup> or a campaign's size or scope. It is also assumed that all media has the same effect on the taxpayer and that all taxpayers have the same awareness and recognition of the campaigns.<sup>15</sup> Therefore, the premise is that media campaigns can reach taxpayers and have the power to enhance tax compliance.<sup>16</sup> Nevertheless, a media campaign's

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*Perceptions of Tax-Related Media Coverage and Its Impact on Tax Compliance*, 54 J. BEHAV. & EXPERIMENTAL ECON. 58, 58 (2015) (showing that the public is influenced by tax media news on tax policy to support their trust and power perceptions of tax authorities and thus increase tax compliance). For the effect of media campaigns in developing countries, see Antonios M. Koumpias & Jorge Martinez-Vazquez, *The Impact of Media Campaigns on Tax Filing: Quasi-Experimental Evidence from Pakistan*, 63 J. ASIAN ECON. 33, 34 (2019) (examining a developing country characterized by “low voluntary tax compliance and weak tax enforcement” to find that tax eligibility campaigns had a positive effect on tax compliance whereas tax deadline info ads had a negative one).

<sup>13</sup> See, e.g., Yiting Deng et al., *How Do Taxes on Car Sales Affect Television Advertising Strategies?*, 63 J. ADVERT. RES. 1, 1 (2023) (examining the effect of vehicle sales tax on car advertisements on television, finding that when the vehicle sales tax increases, there are fewer car advertisements).

<sup>14</sup> See Musharraf R. Cyan et al., *The Effects of Mass Media Campaigns on Individual Attitudes Towards Tax Compliance; Quasi-Experimental Evidence from Survey Data in Pakistan*, 70 J. ASIAN ECON. 10, 11–19 (2017) (finding that both television and newspaper ads had a positive effect on taxpayers, but the latter had a stronger effect); cf. Koumpias & Martinez-Vazquez, *supra* note 12, at 34 (finding in their experimental study that newspaper ads were more effective than television ads in Pakistan in improving personal income tax filing); Michaela Draganska et al., *Internet Versus Television Advertising: A Brand-Building Comparison*, 51 J. MKTG. RSCH. 578, 578 (2014) (suggesting that effects of internet ads are indistinguishable from the effects of television ads).

<sup>15</sup> See HM REVENUE & CUSTOMS (HMRC), *EVASION PUBLICITY CAMPAIGN, PRE- AND POST-CAMPAIGN TRACKING 2012/2013: REPORT ON FINDINGS AMONG SMALL AND MEDIUM ENTERPRISES, 2013, TNS BMRB 277*, at 16–26, [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/344758/report277.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/344758/report277.pdf) [perma.cc/A67A-Y42M].

<sup>16</sup> On the effectiveness of media coverage of tax evaders, see Jeffrey A. Dubin, *Criminal Investigation Enforcement Activities and Taxpayer Noncompliance*, 35 PUB. FIN. REV. 500, 502 (2007) (“Attention from the media often plays an important role in disseminating information to the public. In the case of the annual tax gap, the significant magnitude of general deterrence implies that the media play a large role in fostering tax compliance.”);



approach could have a direct effect on compliance—these approaches are classified below as *deterrence*, *boasting*, *damage*, or *assistance*.

To understand what the most effective type of media campaign may be, a four-step analysis is proposed: 1) Aim; 2) Reason; 3) Media-Methods; 4) Sorting. The first step is identifying and declaring the government's aim, which is naturally to increase tax compliance. The second step is understanding taxpayers' reasons and motivations for evading tax, including both rational and irrational taxpayers. This Article identifies many of the reasons for tax evasion, with a particular focus on the unrequited nature of taxes generally and its effect on taxpayer psyche. This unrequited motive, as shown below, is not a mere behavioral motive but is to some extent a rational one. Can the government influence the civic virtue of taxpayers who evade due to the perceived remoteness between payments and uses? Behavioral economic insights are used in this analysis because they are foundational in both the general legal literature<sup>17</sup> and tax law specific literature.<sup>18</sup> The third step is to analyze the various types of media campaigns utilized by governments to increase tax compliance. As mentioned above, these campaigns are classified as deterrence, boasting, damage, or assistance media campaigns. This

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*cf. id.* at 503–07 (examining the effectiveness of the Criminal Investigations Division of the IRS on tax compliance).

<sup>17</sup> See, e.g., Yuval Feldman & Orly Lobel, *The Incentives Matrix: The Comparative Effectiveness of Rewards, Liabilities, Duties, and Protections for Reporting Illegality*, 88 TEX. L. REV. 1151, 1154 (2010) (studying individuals' motivation for whistleblowing).

<sup>18</sup> See, e.g., Edward J. McCaffery & Jonathan Baron, *The Political Psychology of Redistribution*, 52 UCLA L. REV. 1745, 1746–48 (2005) (discussing tax policy, redistribution, and employing a behavioral model); see also Nina Mazar et al., *The Dishonesty of Honest People: A Theory of Self-Concept Maintenance*, 45 J. MKTG. RES. 633, 636–37, 643 (2008) (claiming that if taxpayers sign an honor code prior to filing their tax returns, they would be better encouraged to comply with the law); Leslie Book et al., *Insights from Behavioral Economics Can Improve Administration of the EITC*, 37 VA. TAX REV. 177, 184 (2018) (concentrating on a taxpayer's characteristics to enhance earned income tax credit (i.e., a refundable credit to low income taxpayers) compliance); Yair Listokin & David M. Schizer, *I Like To Pay Taxes: Taxpayer Support for Government Spending and the Efficiency of the Tax System*, 66 TAX L. REV. 179, 194 (2013) (suggesting the use of behavioral economics mechanisms to enhance tax compliance such as publicizing popular government actions, avoiding government waste, and expanding fees with dedicated uses); Riza, *supra* note 5, at 887 (offering a system to allow taxpayers to choose which public good they wish to fund in their tax returns).

systematic analysis reaches beyond what has generally been covered in the literature thus far. The media campaigns examined in this Article are not merely aimed at tackling behavioral biases,<sup>19</sup> but are aimed at rational evaders as well. Therefore, effective campaigns are not merely pleasant communications (like boasting campaigns), but also negative ones that may be based on fear (like deterrence campaigns).<sup>20</sup> Finally, the kinds of compulsory payments at issue are also sorted into categories which factor into the efficacy analysis because there are several forms of compulsory payments which are not taxation.<sup>21</sup> To evaluate the effect of media campaigns on compliance with the compulsory payment, we use an ordinal classification.<sup>22</sup> Hereafter, these steps will be referred to as the ARMS scheme (Aim, Reason, Media Methods, Sorting).

The subsequent analysis examines the strength of each media campaign in terms of the evasion motives. Although, generally, each campaign should target a different noncompliant tax audience, a key finding (as discussed more fully in Part V) is that most campaigns addressing the intrinsic flaw of taxation help mitigate tax evasion caused by the unrequited motive.<sup>23</sup>

The remainder of this Article is organized as follows. Parts I–IV delve deeper into the modules of the ARMS scheme. Part I briefly presents the aim of tax compliance and the problems caused by tax evasion. Next, Part II addresses the various reasons for tax evasion. Part III categorizes the various media-methods that can communicate with taxpayers. Part IV discusses the last level of the ARMS scheme, which sorts the various compulsory payments excluding taxes. Part V combines the various models and analyzes the

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<sup>19</sup> See Marjorie E. Kornhauser, *A Tax Morale Approach to Compliance: Recommendations for the IRS*, 8 FLA. TAX REV. 599, 603–04 (2007) [hereinafter Kornhauser, *Tax Morale Approach*] (examining tax morale in order to improve individual taxpayer compliance and recommending implementation of media campaigns based on tax morale); cf. *id.* at 634–35 (addressing general or specific taxes).

<sup>20</sup> See generally Morse, *supra* note 3, at 500–03 (discussing the salience and influence approach).

<sup>21</sup> For a discussion on the various compulsory payments, see discussion *infra* Part IV.

<sup>22</sup> We use an ordinal classification versus cardinal one. Cardinal numbers indicate quantity while ordinal numbers only denote the order or the position.

<sup>23</sup> For a discussion on the “unrequited motive,” see discussion *infra* Part II.

effectiveness of the different media campaign types. Part V is followed by concluding comments.

### I. STEP I: THE AIM—TAX COMPLIANCE

Tax evasion is ubiquitous. Taxes can be traced back in history to ancient civilizations,<sup>24</sup> and tax evasion is as old as taxes themselves.<sup>25</sup> Whether the result of tax evasion, avoidance or simply human error, tax noncompliance prevents present-day governments from providing necessary services to their citizens.<sup>26</sup> Tax noncompliance also distorts equity between evaders who do not pay their tax liability and other persons with the same income who do pay their own share. It can also distort efficiency and the labor market when tax evasion possibilities affect occupational choices.<sup>27</sup>

A common indicator for evaluating tax noncompliance is the tax gap.<sup>28</sup> The tax gap is the difference between actual tax payments and the tax that was owed but not paid to the government.<sup>29</sup> The most recent American annual net tax gap estimation was calculated in 2022 for a period of three years (2014–2016) and was estimated at \$428 billion.<sup>30</sup>

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<sup>24</sup> See, e.g., CHARLES ADAMS, *FOR GOOD AND EVIL: THE IMPACT OF TAXES ON THE COURSE OF CIVILIZATION* 1, 1 (2d ed. 1999).

<sup>25</sup> See *id.* at 11; see also James Andreoni et al., *Tax Compliance*, 36 J. ECON. LITERATURE 818, 818 (1998) (“The problem of tax compliance is as old as taxes themselves.”).

<sup>26</sup> It is well accepted that tax law is aimed at collecting revenue, but it is claimed that tax also helps promote distributive justice and has the power to regulate economic and social goals. See Reuven S. Avi-Yonah, *The Three Goals of Taxation*, 60 TAX L. REV. 1, 3 (2006). It is controversial, however, whether tax law is the best mechanism to accomplish distributional goals. See e.g., Louis Kaplow & Steven Shavell, *Why the Legal System is Less Efficient than the Income Tax in Redistributing Income*, 23 J. LEGAL STUD. 667, 667 (1994).

<sup>27</sup> See, e.g., Andreoni et al., *supra* note 25, at 818–19.

<sup>28</sup> See *id.* at 819.

<sup>29</sup> See, e.g., Ed Nannenhorn, *Tax Administration, Federal*, in THE ENCYCLOPEDIA OF TAX’N & TAX POL’Y 382, 383 (Joseph J. Cordes et al. eds., 2005).

<sup>30</sup> The annual net tax gap for those years was calculated by taking the annual gross tax gap (\$496 billion) and subtracting the expected tax collection (\$68 billion) for each year. See I.R.S. RESEARCH, APPLIED ANALYTICS & STATISTICS, *FEDERAL TAX COMPLIANCE RESEARCH: TAX GAP ESTIMATES FOR TAX YEARS 2014–2016* 1 (2022), <https://www.irs.gov/pub/irs-pdf/p1415.pdf> [perma.cc/4DLX-769X]. The estimated the tax gap in the UK from 2020–21 is £35.8 billion. See *Measuring Tax Gaps 2023 Edition: Tax Gap Estimates for 2021 to 2022, Tax Gaps: Summary*, HM REVENUE & CUSTOMS (HMRC)

The root causes of the tax gap can be separated into two main categories: one based on fraud and the other without fraud.<sup>31</sup> The first category contains tax evasion,<sup>32</sup> criminal activity,<sup>33</sup> and the “hidden economy.”<sup>34</sup> The second includes tax avoidance, differing legal interpretations, underpayment, and errors.<sup>35</sup> Therefore, tax evasion constitutes only part of the tax gap.

## II. STEP II: REASONS FOR TAX EVASION

This Article focuses on Treasury losses via tax fraud.<sup>36</sup> Although most people do pay taxes, some do not.<sup>37</sup> Therefore, the initial analysis should explore non-taxpayers’ motives.<sup>38</sup>

*The rationality motive.* According to rational choice theory, the first reason for evading tax is that taxpayers who are rational actors will evade paying taxes if doing so would maximize their profits.<sup>39</sup>

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[hereinafter HM REVENUE & CUSTOMS, *Measuring Tax Gaps 2023 Edition*], <https://www.gov.uk/government/statistics/measuring-tax-gaps/1-tax-gaps-summary> [<https://perma.cc/3PFX-8NCB>].

<sup>31</sup> See HM REVENUE & CUSTOMS (HMRC), TACKLING TAX FRAUD: HOW HMRC RESPONDS TO TAX EVASION, THE HIDDEN ECONOMY AND CRIMINAL ATTACKS 2015 [hereinafter HM REVENUE & CUSTOMS, TACKLING TAX FRAUD], NAT’L AUDIT OFF. HC 610, at 4, <https://www.nao.org.uk/wp-content/uploads/2015/12/Tackling-tax-fraud-how-HMRC-responds-to-tax-evasion-the-hidden-economy-and-criminal-attacks.pdf> [[perma.cc/FCL3-R42T](https://perma.cc/FCL3-R42T)].

<sup>32</sup> See *id.* at 14 (“[Tax evasion is defined as w]hen registered individuals or businesses deliberately omit, conceal or misrepresent information to HMRC to reduce their tax liabilities.”).

<sup>33</sup> See *id.* (“[Criminal activity is defined as c]oordinated and systematic attacks on the tax system by organised criminal gangs, of varying levels of sophistication and organization.”).

<sup>34</sup> See *id.* (“[The hidden economy is defined as u]ndeclared economic activity by businesses or individuals where all or part of their income is unknown to HMRC.”).

<sup>35</sup> See *id.* at 4 (“Other parts of the tax gap do not involve the law being broken, for example genuine errors made by taxpayers when completing a tax return. We do not focus on these areas of the tax gap in this report.”).

<sup>36</sup> This accounts for about half of the total tax gap in the UK. See *id.* (focusing mainly on two components of the tax fraud: tax evasion and the hidden economy).

<sup>37</sup> See *id.* at 15.

<sup>38</sup> See Joshua D. Blank, *Collateral Compliance*, 162 U. PA. L. REV. 729, 747–48 (2014) (discussing the reasons people do not pay taxes); see also James Alm, *What Motivates Tax Compliance?*, 33 J. ECON. SURV. 353 *passim* (2019).

<sup>39</sup> See Gary S. Becker, *Crime and Punishment: An Economic Approach*, 76 J. POL. ECON. 169, 170–79 (1968). For the seminal work in the tax field following Becker, *id.*, see

A rational taxpayer would thus make a cost-benefit analysis and evade tax when the expected utility outweighs the expected loss. In this analysis, the taxpayer considers, *inter alia*, the likelihood and intensity of enforcement and auditing, along with the potential sanctions<sup>40</sup> (including nonmonetary ones),<sup>41</sup> versus the expected gains. If the expected gains from committing a crime are higher than the expected losses, evasion may result.

In reality, however, rational choice theory fails to explain most tax evasion incidents which result from low audit probability, relatively low expected legal sanctions, and high rates of voluntary tax compliance.<sup>42</sup> Thus, a simple cost-benefit analysis cannot fully explain tax evasion.<sup>43</sup> Most people do pay taxes and the literature reveals that people generally react to moral and social norms.<sup>44</sup> Accordingly, to explain tax compliance and noncompliance, social

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generally Michael G. Allingham & Agnar Sandmo, *Income Tax Evasion: A Theoretical Analysis*, 1 J. PUB. ECON. 323 (1972). For a follow-up and modification to Allingham & Sandmo, *id.*, see generally Shlomo Yitzhaki, *A Note on Income Tax Evasion: A Theoretical Analysis*, 3 J. PUB. ECON. 201 (1974).

<sup>40</sup> Some scholars integrate some behavioral components into the rational model, claiming there are psychic costs of being dishonest that a person takes into consideration as disutility in his cost-benefit analysis. See Kathleen Delaney Thomas, *The Psychic Cost of Tax Evasion*, 56 B.C. L. REV. 617, 638–41 (2015) (“[T]he psychic cost [i]s one that increases or decreases depending on the presence of factors such as attention to moral standards, categorization, or the presence of a victim.”); see also Eisenhauer et al., *Experimental Estimates of Taxpayer Ethics*, 69 REV. SOC. ECON. 29, 33–34 (2011) (referring to the “shadow price of morality”).

<sup>41</sup> Those nonmonetary sanctions are referred to in the literature as “collateral tax sanctions” and are not applied by the IRS, but rather by non-tax agencies, and can be briefly defined as “additional penalties that occur outside of the tax system.” See Blank, *supra* note 38, at 723–44. Nevertheless, collateral tax sanction theory is based on behavioral research rather than a cost-benefit analysis. See *id.* at 725.

<sup>42</sup> See, e.g., Andreoni et al., *supra* note 25, at 821; see also Eric A. Posner, *Law and Social Norms: The Case of Tax Compliance*, 86 VA. L. REV. 1781, 1783–84 (2000) (exploring how social norms impact tax compliance and arguing that, while the laws play a main role in tax payments, social norms also have a significant effect on individuals’ willingness to pay taxes); Kornhauser, *Normative and Cognitive Aspects*, *supra* note 4, at 138.

<sup>43</sup> See Andreoni et al., *supra* note 25, at 821; see also Posner, *supra* note 42, at 1783–84.

<sup>44</sup> See Andreoni et al., *supra* note 25, at 822; Posner, *supra* note 42, at 1784–85; Kornhauser, *Tax Morale Approach*, *supra* note 19, at 601; Benno Torgler et al., *Is Forgiveness Divine? A Cross-Culture Comparison of Tax Amnesties*, 139 SCHWEIZ. ZEITSCHRIFT FÜR VOLKSWIRTSCHAFT UND STATISTIK 375, 392 (2003).

psychology literature often discusses the behavior of the “*homo psychologicus*.”<sup>45</sup> This literature presents the concept of “tax morale”<sup>46</sup> and also focuses on the importance of honesty, altruism,<sup>47</sup> and reciprocity.<sup>48</sup> Various studies do not focus solely on morals but also on the correlation between tax payments and return.<sup>49</sup> Some experimental studies show that taxpayers tend to comply with the law the more they approve of government policy and spending.<sup>50</sup> This

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<sup>45</sup> *Homo economicus* is a rational, self-interested actor who pursues his own utility maximization, knowing how to make efficient decisions. *Homo psychologicus* is not a rational actor, and other disciplines such as psychology may explain his behavior. See Guilhem Lecouteux, *From Homo Economicus to Homo Psychologicus: The Paretian Foundations of Behavioural Paternalism*, 6-2 *ECONOMIA* 175, ¶ 26 (2016) (“The *Homo economicus* is the ‘neoclassical part’ of the individual, and describes the behaviour of an individual when she satisfies her true preferences (she acts in an instrumentally rational way and performs a logical action), while the *Homo psychologicus* is the ‘behavioural part’ of the individual, describing a non-optimising behaviour (including following a heuristic or making errors of calculation).”); see also Herbert A. Simon, *Human Nature in Politics: The Dialogue of Psychology With Political Science*, 79 *AM. POL. SCI. REV.* 293, 303 (1985) (distinguishing between *Homo psychologicus* and *Homo economicus*).

<sup>46</sup> See Benno Torgler, *Moral Suasion: An Alternative Tax Policy Strategy? Evidence from a Controlled Field Experiment in Switzerland*, 5 *ECON. GOV.* 235, 236 (2004). The literature discusses a “general norm of law-abiding behavior.” See Posner, *supra* note 42, at 1782; Kornhauser, *Tax Morale Approach*, *supra* note 19, at 602. Compare Posner, *supra* note 42, at 1790 (suggesting a different clarification of this phenomenon routed in the signaling model), with Dan M. Kahan, *Commentaries on Eric Posner’s Law and Social Norms: Signaling or Reciprocating? A Response to Eric Posner’s Law and Social Norms*, 36 *U. RICH. L. REV.* 367, 368 (2002) (opposing Posner’s reputational signaling model and adopting a reciprocity model, which can be better understood under three criteria: behavioral realism, political feasibility and moral acceptability).

<sup>47</sup> See Kornhauser, *Tax Morale Approach*, *supra* note 19, at 602, 612–17; see also Torgler, *supra* note 46, at 236.

<sup>48</sup> See Kornhauser, *Tax Morale Approach*, *supra* note 19 at 602–03; see also Listokin & Schizer, *supra* note 18, at 185–87. For a general discussion of intrinsic and extrinsic motivation, see Bruno S. Frey & Reto Jegen, *Motivation Crowding Theory*, 15 *J. ECON. SURV.* 589, 589 (2001) and Uri Gneezy & Aldo Rustichini, *A Fine Is a Price*, 29 *J. LEGAL STUD.* 1, 1–3 (2000). For a discussion of intrinsic and extrinsic motivation in the tax field, see Catherine C. Eckel et al., *An Experimental Test of the Crowding Out Hypothesis*, 89 *J. PUB. ECON.* 1543, 1543–44 (2005) and Frey & Jegen, *supra*, at 605. For the negative effect of financial punishment on intrinsic motivation, see Erich Kirchler et al., *Enforced Versus Voluntary Tax Compliance: The ‘Slippery Slope’ Framework*, 29 *J. ECON. PSYCH.* 210, 210–11 (2008). For the effect of tax amnesties on individual’s morale, see Torgler et al., *supra* note 44, at 392. For merging intrinsic and extrinsic motivation into one model, see Mazar et al., *supra* note 18, at 633.

<sup>49</sup> See Andreoni et al., *supra* note 25, at 850.

<sup>50</sup> See James Alm et al., *Estimating the Determinants of Taxpayer Compliance with Experimental Data*, 45 *NAT’L TAX J.* 107, 112 (1992) (Compliance increases when

correlation can explain various motives for tax compliance or non-compliance such as the fairness and unrequited motives, as discussed below.

*The coercion motive.* Another reason for evasion is related to the coerced element of taxation. Some people do not like to pay when they are being told to do so. It is not a question of “losing money” or “fairness” but of being forced to pay.<sup>51</sup> Those people may still voluntarily donate money<sup>52</sup> but evade tax purely because they are forced to pay it.

*The social motive.* Social environments can promote tax evasion where it is not condemned.<sup>53</sup> In some countries, tax evaders are not seen as criminals.<sup>54</sup> Concomitantly, some people are averse to paying taxes because they assume other members of society do not, making paying taxes seem unfair.<sup>55</sup> According to some studies,

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“individuals perceive some benefits from a public good funded by their tax payments.”); James Alm et al., *Fiscal Exchange, Collective Decision Institutions, and Tax Compliance*, 22 J. ECON. BEHAV. & ORG. 285, 287, 301 (1993) (finding that tax compliance significantly increases whenever taxpayers can partly control the use of their payments); Frank A. Cowell & James P.F. Gordon, *Unwillingness to Pay: Tax Evasion and Public Good Provision*, 36 J. PUB. ECON. 305, 305 (1988) (claiming that governments that “giveth back” influence evasion); Guglielmo Barone & Sauro Mocetti, *Tax Morale and Public Spending Inefficiency*, 18 INT’L TAX & PUB. FIN. 724, 724 (2011) (examining individuals’ attitudes toward municipalities and finding a negative relationship between low municipal tax morale and inefficient public goods allocation); Torgler et al., *supra* note 44, at 377 (finding that compliance increases when taxpayers can vote on tax amnesties); Richard M. Bird et al., *Societal Institutions and Tax Effort in Developing Countries* 1 (Ctr. for Rsch. Econ. Mgmt. and the Arts, Working Paper No. 21, 2004) (finding a correlation between willingness to comply and proper representatives in political institutions); Christopher Robert Jones, *Understanding and Improving Use-Tax Compliance: A Theory of Planned Behavior Approach* (July 9, 2009) (Ph.D. dissertation, University of Southern Florida), <https://pdfs.semanticscholar.org/eb2c/569e47361daf81587d279929c135080bcc1c.pdf> [<https://perma.cc/FD56-JEAF>] (finding a positive correlation between the “salient beliefs effort” and funding for the state and tax fairness).

<sup>51</sup> See Sherry Xin Li et al., *Giving to Government: Voluntary Taxation in the Lab*, 95 J. PUB. ECON. 1190, 1190 (2011).

<sup>52</sup> *Id.*

<sup>53</sup> See ERICH KIRCHLER, *THE ECONOMIC PSYCHOLOGY OF TAX BEHAVIOUR* 65 (2007).

<sup>54</sup> See *id.* at 52 (discussing “the striking result” of a study in Austria and Italy that showed the “rather positive description and evaluation of tax evaders”).

<sup>55</sup> Cf. Ernst Fehr & Simon Gächter, *Reciprocity and Economics: The Economic Implications of Homo Reciprocans*, 42 EUR. ECON. REV. 845, 845–46 (1998) (discussing the reciprocity effect generally).

however, this social motive is weaker when taxpayers are members of a smaller community.<sup>56</sup>

*The unfairness motive.* Tax evasion can occur when taxpayers feel that the tax is unfair.<sup>57</sup> Conversely, they will comply when they feel that the taxes are fair.<sup>58</sup> Taxpayers' perception of fairness can be either substantive or procedural.<sup>59</sup> It can also be related to the tax structure, government spending, the free rider problem,<sup>60</sup> and/or tax authorities' behavior.<sup>61</sup>

*The unrequited motive.* A key explanation for not paying taxes is partly related to the unfairness motive but occurs where taxpayers believe that the government disregards their wishes, or they fear their tax payments are being misused.<sup>62</sup> This is the outcome of the intrinsic flaw of taxation due to the fundamental lack of quid pro quo.<sup>63</sup>

The above list does not exhaust the reasons for tax evasion but represents the primary reasons for tax evasion discussed in existing literature. In the following sections, this Article focuses on the

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<sup>56</sup> See Listokin & Schizer, *supra* note 18, at 186–87. This approach is contrary to the libertarian approach. People may believe that the government is not entitled to tax them since it is their private property, where the emphasis is on freedom of choice. See generally Robert W. McGee & Walter E. Block, *Taxation: The Libertarian View*, in *POLITICAL PHILOSOPHY AND TAXATION: A HISTORY FROM THE ENLIGHTENMENT TO THE PRESENT* 251–79 (Robert F. van Brederode ed., 2022). Under this approach, people may not be forced to pay taxes but only to the extent they wish to and they feel part of a community. See Listokin & Schizer, *supra* note 18, at 186–87.

<sup>57</sup> See JOEL SLEMROD & JON BAKIJA, *TAXING OURSELVES: A CITIZEN'S GUIDE TO THE DEBATE OVER TAXES* 72 (4th ed. 2008).

<sup>58</sup> See Listokin & Schizer, *supra* note 18, at 185–86; see also sources cited *supra* notes 46–50.

<sup>59</sup> See Malgorzata Niesiobędzka & Sabina Kołodziej, *The Impact of Procedural Fairness and Extent of a Tax Loss or Gain on the Acceptance of Tax Authority Decisions and the Intention to Appeal Against Them*, 25 *PSYCH. PUB. POL'Y & L.* 46, 46 (2019).

<sup>60</sup> See Massimo Bordignon, *A Fairness Approach to Income Tax Evasion*, 52 *J. PUB. ECON.* 345, 346 (1993) (claiming that evasion depends on taxpayers' perception of fairness, where various components establish fairness: tax structure, government spending, and the free rider problem).

<sup>61</sup> See Niesiobędzka & Kołodziej, *supra* note 59, at 42–43. Tax agency behavior could include things like intervening in taxpayers' tax returns, how the agency nudges people to file tax returns, and its efficacy in examining tax returns.

<sup>62</sup> See Alm et al., *Estimating the Determinants of Taxpayer Compliance with Experimental Data*, *supra* note 50, at 108.

<sup>63</sup> See Riza, *supra* note 5, at 903–04.



rationality and unrequited motives as representative of the rational theory and behavioral economic approaches. The unrequited motive is used because it is rooted in the very foundation of tax and addresses the intrinsic flaw of taxation. Thus, this evasion motive is at the center of the discussion in the following Section. This next Section further explores the motives of rational evaders for cumulative reasons. First, traditional choice theory sheds light on the incentives for tax compliance and noncompliance. Second, it can set a benchmark for comparison and indicate to which group of evaders specific types of ads are aimed at tackling (such as the frightening one depicted in the preamble). Are these ads aimed at tackling only those evaders who make cost-benefit analyses or other evader-types, as well?

### III. STEP III: MEDIA METHODS—TAX CAMPAIGNS TO ENFORCE COMPLIANCE

#### A. Review

Tax authorities use various mechanisms to tackle noncompliance. Tax enforcement is threefold: first, it should be promoted by tax law; second, it should prevent persons from noncompliance; and third, it should respond in cases of wrongdoing.<sup>64</sup> Media campaigns—which are the theme of this article—are part of the promotional strategy to encourage taxpayers to pay their taxes, and thus falls under the second prong.<sup>65</sup>

The limited literature on tax media campaigns exemplifies their ambiguous effect. On one hand, it is recommended that public media campaigns address a substantial segment of the population when the goal is to both provide technical assistance<sup>66</sup> and enhance tax morale. On the other hand, these campaigns could instead achieve the opposite result.<sup>67</sup> One crucial reason for the ambiguity in tax media

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<sup>64</sup> See HM REVENUE & CUSTOMS, TACKLING TAX FRAUD, *supra* note 31, at 5.

<sup>65</sup> See *id.* at 23.

<sup>66</sup> See Kornhauser, *Tax Morale Approach*, *supra* note 19, at 636 (discussing the prize-winning rap video for a tax contest introduced by Turbo Tax during the filing season).

<sup>67</sup> See *id.* at 635 (“The danger of a media campaign, like the danger of an education campaign, is that it could backfire. [People can] feel manipulated [by those campaigns], which can increase cynicism and potentially more non-compliance.”).

campaign efficacy is that, in general, tax literature has treated media campaigns uniformly rather than distinguishing between different types. To overcome this problem, media campaigns should first be divided into categories according to their purpose—or, in other words, what those campaigns wish to achieve and which tax evasion problem they aim to address. Accordingly, tax media campaigns can be categorized into four main types: damage, boasting, deterrence, and assistance campaigns. Further, some campaigns can be comprised of multiple types, as discussed below in Section III.B.5.

## B. Tax Campaign Types

### 1. Damage Campaigns

This Article defines damage campaigns as those aimed at rebuking taxpayers for not paying taxes. Damage campaigns emphasize the consequences of tax evasion or avoidance. They may also emphasize the importance of taxes for national revenue by showing that without them, the states would not be able to provide necessary services.

Such campaigns are neither new nor uncommon in the United States.<sup>68</sup> During World War I, the United States government used aggressive campaigns to increase taxpayers' patriotism.<sup>69</sup> It recruited Hollywood stars and famous artists to prepare war posters, arranged rallies, and even had Boy Scouts selling war bonds ("Liberty Loans") to help finance the war.<sup>70</sup> Although historians believe that this campaign was successful, Sung Won Kang and Hugh Rockoff believe that the patriotism dimension did not actually have a significant effect.<sup>71</sup> Instead, other factors, such as the availability of higher returns on government loans than bank loans, played a major role in citizens' decisions to buy bonds.<sup>72</sup>

Throughout World War II, the government continued with aggressive media campaigns using newly available mass media

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<sup>68</sup> See Sung Won Kang & Hugh Rockoff, *Capitalizing Patriotism: The Liberty Loans of World War I 2* (Nat'l Bureau of Econ. Rsch., Working Paper No. 11919, 2006).

<sup>69</sup> See *id.*

<sup>70</sup> See *id.* at 3–4.

<sup>71</sup> See *id.* at 30.

<sup>72</sup> See *id.* at 25.

mediums, such as radio.<sup>73</sup> For instance, a song in favor of tax compliance was played over the airwaves.<sup>74</sup> Moreover, Disney created an animated film that showed Donald Duck recognizing that filing tax returns was much easier than he had first thought.<sup>75</sup> After filing the form, all Donald Duck had to do was mail it, although he chose to submit it directly to the authorities in Washington.<sup>76</sup> By doing so, he realized how his taxes helped arm the military and “bury the Axis.”<sup>77</sup> Further, he learned that without paying his taxes, the damage was clear: the military would not be able to win the war.<sup>78</sup>

Contemporary governments still use damage campaigns. For example, in 2010, Spanish tax authorities initiated a plan to combat tax evasion by using media campaigns showing the damage caused by not paying taxes to the public treasury.<sup>79</sup> In 2011, when the Italian public treasury was nearly empty, the government-initiated tax

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<sup>73</sup> See, e.g., Carolyn C. Jones, *Class Tax to Mass Tax: The Role of Propaganda in the Expansion of the Income Tax During World War II*, 37 *BUFF. L. REV.* 685, 700–33 (1988); W. ELLIOT BROWNLEE, *FEDERAL TAXATION IN AMERICA: A SHORT HISTORY* 117–18 (2d ed. 2004).

<sup>74</sup> Jones, *supra* note 73, at 714.

<sup>75</sup> *THE SPIRIT OF '43* (Walt Disney 1943) (available at [https://www.youtube.com/watch?v=XNMrfuk-bo&ab\\_channel=8thManDVD.com%E2%84%A2CartoonChannel](https://www.youtube.com/watch?v=XNMrfuk-bo&ab_channel=8thManDVD.com%E2%84%A2CartoonChannel) [<https://perma.cc/J73M-9SJ3>]). For discussion of this film as an assistance campaign, see discussion *infra* Section III.B.4.

<sup>76</sup> *THE SPIRIT OF '43*, *supra* note 75.

<sup>77</sup> *Id.* See also Jones, *supra* note 73, at 716–26 (noting that some argue that this campaign helped the United States transform the income tax from a class taxation to a mass taxation).

<sup>78</sup> *THE SPIRIT OF '43*, *supra* note 75. It should be noted that even if there is data supporting the effectiveness of the Donald Duck campaign—despite the indications to the contrary with reference to the World War I campaign—there is a significant difference between times of war and peace. See Kang & Rockoff, *supra* note 68; Joel Slemrod, *Cheating Ourselves: The Economics of Tax Evasion*, 21 *J. ECON. PERSP.* 25, 39–40 (2007).

<sup>79</sup> See Plan Integral de Prevención y Corrección del Fraude Fiscal, Laboral y a la Seguridad Social [Plan for the Prevention and Correction of Tax, Labor and Social Security Fraud], 24 (Mar. 5, 2019), [https://www.agenciatributaria.es/static\\_files/AEAT/Contenidos\\_Comunes/La\\_Agencia\\_Tributaria/Sala\\_de\\_Prensa/Plan\\_int\\_prev\\_corr\\_fraude.pdf](https://www.agenciatributaria.es/static_files/AEAT/Contenidos_Comunes/La_Agencia_Tributaria/Sala_de_Prensa/Plan_int_prev_corr_fraude.pdf) [<https://perma.cc/BYW5-8KGY>].

campaigns to remedy this.<sup>80</sup> Both of these campaigns portrayed tax evaders as parasites that undermined the basis of the social state.<sup>81</sup>

## 2. Boasting Campaigns

Boasting campaigns are similar to damage campaigns but are more optimistic. These campaigns emphasize the “full half” of the taxation glass, whereas damage campaigns emphasize the “empty half.” Boasting campaigns impart messages from the tax treasury and governments like “see what we have done for you;” “see how competent we are;” or “see the benefits of paying taxes.”

Marjorie Kornhauser criticizes the current trend in media campaigns that only shows the negative side of taxation, such as the tax burden, rather than including its positive “expenditure” side (i.e., how the state uses the tax revenue for good causes).<sup>82</sup> However, positive boasting campaigns can be found in some jurisdictions.<sup>83</sup> For example, in the United Kingdom (“UK”), media campaigns emphasize the efficiency of His Majesty’s Revenue and Customs (“HMRC”), the UK tax authority, and the benefits of tax reform.<sup>84</sup>

Further, the HMRC announced that in 2022, the tax gap reached a historically low level after it collected 95% of all taxes due under the law.<sup>85</sup> A different kind of boasting campaign emphasizes the virtuosity of the government’s use of taxes. For example, a YouTube video released by the HMRC reported that the agency supported more than 11 million workers during the Covid-19 pandemic and

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<sup>80</sup> See Elisabetta Povoledo, *Italy Tries to Get Tax Cheats to Pay Up*, N.Y. TIMES (Aug. 8, 2011), <https://www.nytimes.com/2011/08/09/business/global/italy-tries-to-get-tax-cheats-to-pay-up.html>. [<https://perma.cc/MCQ6-ZVNZ>].

<sup>81</sup> See *id.*

<sup>82</sup> See Kornhauser, *Tax Morale Approach*, *supra* note 19, at 632; see also Kornhauser, *Normative and Cognitive Aspects*, *supra* note 4, at 163–64.

<sup>83</sup> See Ahad Nazir & Vaqar Ahmed, *National and Sub-National Tax Reforms: An Iterative Public-Private Dialogue Approach from Pakistan*, in CORRIDORS OF KNOWLEDGE FOR PEACE AND DEVELOPMENT 81 (Sarah S. Aneel et al. eds., 2020).

<sup>84</sup> See HM REVENUE & CUSTOMS, *Measuring Tax Gaps 2023 Edition*, *supra* note 30.

<sup>85</sup> See *id.*

had a positive impact on the environment through a plastic and packaging tax.<sup>86</sup>

### 3. Deterrence Campaigns

Deterrence campaigns aim to deter taxpayers from deliberately not paying their taxes. Such campaigns emphasize, for example, the consequences of tax evasion or show the different mechanisms available to detect evaders. When discussing an extensive UK tax media campaign, HMRC's Director General of Enforcement and Compliance stated that "[m]ost people pay the right tax. Our campaign is aimed at those who don't."<sup>87</sup> One such deterrence billboard within this campaign showed human eyes popping through a torn piece of paper with the caption "[w]e're closing in on undeclared income."<sup>88</sup> A related spot aired on the radio using the sounds of approaching footsteps and a voiceover of the same "closing in" phrase.<sup>89</sup> HMRC similarly included the following text on its website: "If you are already doing the right thing and paying tax on all of your income, then there's nothing more you need to do. But if you have any income you haven't told us about, you need to declare it before we catch you."<sup>90</sup> The clear message to tax evaders was that "the net is closing in."<sup>91</sup>

Another subtype of deterrence campaigns stresses the elaborate tools available to tax authorities. For example, in the UK, these campaigns have highlighted the following detection mechanisms: a powerful computer program designed to crosscheck information on

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<sup>86</sup> HM Revenue & Customs (@HMRCgovuk), *What is HMRC? Tax Facts*, YOUTUBE (Sep. 30, 2022), <https://www.youtube.com/watch?v=JpJr3N31AU> [https://perma.cc/9HXH-Q5VR].

<sup>87</sup> Press Release, HM Revenue & Customs, *HMRC Closes in on Tax Cheats* (Nov. 12, 2012), <http://www.mynewsdesk.com/uk/hm-revenue-customs-hmrc/pressreleases/hmrc-closes-in-on-tax-cheats-811853> [perma.cc/8U96-7ZQD].

<sup>88</sup> See Simon Bowers, *HMRC Launches Ad Campaign Aimed at Tax Evaders*, GUARDIAN (Nov. 11, 2012), <https://www.theguardian.com/business/2012/nov/11/hmrc-ad-campaign-tax-evaders> [perma.cc/38SP-ZMC8]; see also Matthew Sparkes, *HMRC Launches Campaign to Smoke out Tax Cheats*, TELEGRAPH (Nov. 12, 2012), <https://www.telegraph.co.uk/finance/financial-crime/9671913/HMRC-launches-campaign-to-smoke-out-tax-cheats.html> [https://perma.cc/FBK2-HCKC].

<sup>89</sup> See, e.g., HM REVENUE & CUSTOMS, *supra* note 10.

<sup>90</sup> See Sparkes, *supra* note 88.

<sup>91</sup> See Press Release, HM Revenue & Customs, *supra* note 87.

people's income; a method of international cooperation used to detect undeclared global income; a "naming and shaming" platform for people who evade income over £25,000; and data and information collection capabilities from various media platforms, such as discovering potential unaddressed income sources from seeing a lavish wedding on a reality TV show.<sup>92</sup> In the United States, the Department of Justice Tax Division uses press releases announcing various criminal convictions and civil injunctions against specific taxpayers (not just celebrities) involved in tax evasion and fraud.<sup>93</sup> These press releases deliver a message to other taxpayers that tax authorities are able to detect fraud.<sup>94</sup>

#### 4. Assistance Campaigns

Assistance campaigns aim to help taxpayers file tax returns and inform them of refunds to which they are entitled. Recall the example of Donald Duck showing how to file a return.<sup>95</sup> These days, instead of television cartoons, the IRS uses the Internet as "a user-friendly and cost-effective customer service channel."<sup>96</sup> The IRS also focuses on social media channels such as YouTube, Facebook, and Twitter.<sup>97</sup> These kinds of media channels are used to explain taxpayers' responsibilities and improve their experiences with tax authorities.<sup>98</sup>

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<sup>92</sup> See Vanessa Houlder, *Ten Ways HMRC Can Tell if You're a Tax Cheat*, FIN. TIMES (Dec. 19, 2017), <https://www.ft.com/content/0640f6ac-5ce9-11e7-9bc8-8055f264aa8b> [perma.cc/Y7JX-TW6S].

<sup>93</sup> See Joshua D. Blank & Daniel Z. Levin, *When is Tax Enforcement Publicized?*, 30 VA. TAX REV. 1, 3 (2010).

<sup>94</sup> See *id.* at 25.

<sup>95</sup> THE SPIRIT OF '43, *supra* note 75.

<sup>96</sup> See I.R.S., ANNUAL REPORT TO CONGRESS: THE TAXPAYER ASSISTANCE BLUEPRINT, TAXPAYER SERVICE IMPROVEMENTS FISCAL YEAR 2015: OCTOBER 2014 TO SEPTEMBER 2015 7–13 (2017), <https://answerconnect.cch.com/document/irp018d301b447cf710008ff8d8d385ad169401/federal/irs/irs-publication-4701-the-taxpayer-assistance-blueprint-taxpayer-service-improvements-2018> [https://perma.cc/DMQ6-AE4U].

<sup>97</sup> See *id.* at 7.

<sup>98</sup> See *id.* at v, 7–17; IRSvideos, *How to Pay Your Taxes*, YOUTUBE (Apr. 14, 2022), <https://www.youtube.com/watch?v=bZjTIHPyY94> [https://perma.cc/L4DQ-5894] (showing ways to pay taxes); Inland Revenue Authority of Singapore, *Corporate Income Tax: Common Tax Reliefs That Help Reduce Tax Bills*, YOUTUBE (May 10, 2023), <https://www.youtube.com/watch?v=ecaBuD0tirY> [https://perma.cc/THW4-LX95]

This subcategory also includes tax amnesty campaigns, which in addition to assistance campaigns, have an additional underlying deterrent effect.<sup>99</sup> A tax amnesty is a voluntary disclosure scheme that runs for a short period, immunizing taxpayers from legal sanctions if they reveal their hidden past income and pay their tax liability fully or partially.<sup>100</sup> This is categorized as an assistance campaign because at a fundamental level, if taxpayers cooperate, this amnesty may assist them rather than deter them. This scheme is found in many jurisdictions—for example, in India, tax authorities used the slogan “30 per cent tax, 100 per cent peace of mind.”<sup>101</sup>

### 5. Combined Campaigns

Sometimes these distinctions blur together and a campaign may combine several of the above types. For example, social proof campaigns, which inform taxpayers about the similar behaviors of other taxpayers, are not merely informative campaigns (like assistance

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(advertising common tax reliefs that can assist in reducing tax bills); *see also* HM Revenue & Customs (@HMRCgovuk), *Legal, Management and Other Professional Fees*, YOUTUBE (May 19, 2023), <https://youtu.be/coFX5ciNjIY> [<https://perma.cc/C2UX-D2S8>].

<sup>99</sup> It indirectly has a deterrent effect because it reminds taxpayers that, if they do not comply, they are subject to criminal sanctions. In that respect, this Article may refer to tax amnesty campaigns as combined campaigns.

<sup>100</sup> “A tax amnesty can be defined as a limited-time offer by the government to a specified group of taxpayers to pay a defined amount, in exchange for forgiveness of a tax liability (including interest and penalties), relating to a previous tax period(s), as well as freedom from legal prosecution.” For a more elaborate definition of tax amnesties, *see* ERIC LE BORGNE & KATHERINE BAER, *TAX AMNESTIES - THEORY, TRENDS, AND SOME ALTERNATIVES* 5–6 (IMF eLibrary 2008), <https://www.elibrary.imf.org/display/book/9781589067363/ch002.xml> [<https://perma.cc/EK69-DYJ6>].

<sup>101</sup> *See Black Money Can Be Curbed if Taxpayers See Hope in The Future*, INDIA TODAY MAG. (June 30, 1997), <https://www.indiatoday.in/magazine/editor-s-note/story/19970630-black-money-can-be-curbed-if-taxpayers-see-hope-in-future-830264-1997-06-30> [<https://perma.cc/9G2L-T9MS>]; Muhammad Alishahdani Ibrahim et al., *A Systematic Literature Review on Tax Amnesty in 9 Asian Countries*, 7 INT’L J. ECON. & FIN. ISSUES 220, 223–24 (2017) (examining the effectiveness of various tax amnesties in nine Asian countries and concluding that they have a contradictory effect on taxpayers’ behavior if tax amnesty schemes are to run for a long period or too frequently applied); *see also* Torgler et al., *supra* note 44, at 392 (discussing the correlation between tax compliance and tax amnesties and finding that tax compliance increases whenever taxpayers can vote on tax amnesties).

campaigns).<sup>102</sup> As Alain Samson defines it, “[s]ocial proof is an informational influence (or descriptive norm) and can lead to herd behavior.”<sup>103</sup> Accordingly, in addition to informing taxpayers, social proof campaigns may also affect their compliance. Although sometimes the effect may be somewhat unclear, one study demonstrated that social proof campaigns may enhance compliance among non-compliant taxpayers.<sup>104</sup> For instance, if a campaign educates taxpayers about the positive impact of their tax contributions by highlighting that most members of society have already paid their share, it can be categorized as both a boasting and informative campaign.

Another example is HMRC’s policy that tax campaigns be used “to persuade specific trades and professions via letters, adverts and social media to settle their taxes voluntarily, taking swift action against those who do not.”<sup>105</sup> Such a campaign, which was “aimed at people trading in online marketplaces,”<sup>106</sup> helped HMRC raise £4 million for the treasury.<sup>107</sup>

Yet another set of examples are the aforementioned press releases that comprise of both deterrence and boasting campaigns. Although those campaigns have the power to deter, they may also emphasize the efficacy of the tax authority.<sup>108</sup> Therefore, these can be categorized as both deterrence and boasting campaigns.

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<sup>102</sup> See Alain Samson, *Behavioral Science Concepts*, in THE BEHAVIORAL ECONOMICS GUIDE 2022 142, 165 (Alain Samson ed., 2022); Alain Samson, *Selected Behavioral Economics Concepts*, in THE BEHAVIORAL ECONOMICS GUIDE 2014 13, 25 (Alain Samson ed., 1st ed. 2014); Book et al., *supra* note 18, at 237.

<sup>103</sup> Samson, *Selected Behavioral Economics Concepts*, *supra* note 102, at 25.

<sup>104</sup> See Michael Hallsworth et al., *The Behavioralist as Tax Collector: Using Natural Field Experiments to Enhance Tax Compliance*, 148 J. PUB. ECON. 14, 26 (2017) (examining the consequences of social norm messages on tax compliance by using field experiments and showing that those messages can increase compliance for overdue tax); Book et al., *supra* note 18, at 238.

<sup>105</sup> *2010 to 2015 Government Policy: Tax Evasion and Avoidance*, HM REVENUE & CUSTOMS (May 5, 2015), <https://www.gov.uk/government/publications/2010-to-2015-government-policy-tax-evasion-and-avoidance/2010-to-2015-government-policy-tax-evasion-and-avoidance> [<https://perma.cc/G8G4-P78E>].

<sup>106</sup> *Id.* (discussing the “the impact of evasion”).

<sup>107</sup> *See id.*

<sup>108</sup> *See* Blank & Levin, *supra* note 93, at 26.



Finally, an Estonian campaign that ran in 2010 and 2011 exemplifies a combined damage and boasting campaign.<sup>109</sup> The damage campaign portion included posters stating the following: “Unpaid taxes will leave a mark. You like highways in order, ambulances, efficient work of rescue workers and the police. So do we.”<sup>110</sup> This campaign included varying posters based on location. For example, a tax authority poster was hung up on a truck asking, “Should we take the trolley bus to an emergency call-out? This can happen if you do not pay your taxes.”<sup>111</sup> The damage campaign portion included a television ad showcasing the fact that if taxes were fully paid, 722 domestic films a year could be produced instead of only three.<sup>112</sup> The boasting part of the campaign also gave a special thanks to taxpayers. The campaign hung an acknowledgment poster on a rescue vehicle saying that taxpayers provided the car.<sup>113</sup>

#### IV. STEP IV: SORTING COMPULSORY PAYMENTS

The next and final step in the ARMS scheme, before analyzing the effectiveness of media campaigns, is to understand and sort the various compulsory payments other than typical taxes. We must pay taxes or otherwise be subject to civil, criminal, or administrative sanctions. Nevertheless, we are subject to many other compulsory payments that are not defined as taxes. So, what is tax?

A common definition of tax states that it is “a compulsory levy by the government on the people’s income or wealth without a direct quid pro quo.”<sup>114</sup> This definition can be divided into three components.<sup>115</sup> First, tax is levied by the government by law; second, it is

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<sup>109</sup> See *Information Campaign on Tax Compliance, Estonia*, EUROFOUND (June 2, 2013), <https://www.eurofound.europa.eu/data/tackling-undeclared-work-in-europe/database/information-campaign-on-tax-compliance-estonia> [https://perma.cc/T4FE-2B4U].

<sup>110</sup> *Id.*

<sup>111</sup> *Id.*

<sup>112</sup> *See id.*

<sup>113</sup> *See id.*

<sup>114</sup> Young-dahl Song & Tinsley E. Yarbrough, *Tax Ethics and Taxpayer Attitudes: A Survey*, 38 PUB. ADMIN. REV. 442, 442 (1978).

<sup>115</sup> “Taxes are compulsory, unrequited payments, in cash or in kind, made by institutional units to government units; they are described as unrequited because the government provides nothing in return to the individual unit making the payment, although

a compulsory payment; and third, it is not directly correlated to the benefits provided by the government.<sup>116</sup>

There are several types of compulsory payments that are not considered taxation because they do not meet these three requirements. These non-tax compulsory payments include fees, user charges, and tolls.<sup>117</sup> For example, fees and charges are usually levied in return for specific government services, and thus embody a direct quid pro quo.<sup>118</sup>

A 1980s soundbite clarifies this point. At that time, a television license fee was compulsory for every person who owned a television set.<sup>119</sup> The Israeli state broadcast authority wanted to convince viewers that its annual fee was worthwhile and so used a slogan that translates to: “What you fee is what you get.”<sup>120</sup> This slogan (which also rhymes in its original language) became so famous and effective that, to the author’s knowledge, it is still used as a catch phrase in other contexts decades later. This distinguishes the core difference between taxes and other compulsory payments and exemplifies one of the main problems inherent to tax compliance, which this Article refers to as the intrinsic flaw of taxation. As noted above, coerced payments are not merely a unique feature of taxation but common to other governmental compulsory payments. However, in

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governments may use the funds raised in taxes to provide goods or services to other units, either individually or collectively, or to the community as a whole.” *Glossary of the 1993 SNA - Definition of Term*, SYS. OF NAT’L ACCTS., <https://unstats.un.org/unsd/nationalaccount/glossresults.asp?gID=544>

[<https://perma.cc/R96V-WLHA>] (last visited Sept. 29, 2023); DEFINITION OF TAXES (NOTE BY THE CHAIRMAN), NEGOTIATING GROUP ON THE MULTILATERAL AGREEMENT ON INVESTMENT (MAI), OECD (1996) [hereinafter OECD DEFINITION OF TAXES], <http://www1.oecd.org/daf/mai/pdf/eg2/eg2963e.pdf> [<https://perma.cc/RKV6-A7K7>].

<sup>116</sup> See Song & Yarbrough, *supra* note 114, at 442.

<sup>117</sup> Whereas occasionally it can be difficult to distinguish whether a certain compulsory payment should be considered a tax or not. See OECD DEFINITION OF TAXES, *supra* note 115, at ¶ III.9.

<sup>118</sup> The OECD set guidelines for determining the unrequited component. For example, “[w]here the charge greatly exceeds the cost of providing the service.” *Id.* at ¶ III.9.a.

<sup>119</sup> This TV fee was abolished in 2015 under § 101(a) Israeli Public Broadcasting Law, 5774-2014, SH 2471 778, [https://www.nevo.co.il/law\\_html/Law01/501\\_075.htm](https://www.nevo.co.il/law_html/Law01/501_075.htm) [<https://perma.cc/ASQ5-KBAD>] (in Hebrew).

<sup>120</sup> Israeli Broadcasting Authority, *Yesh Tmor’a Be’ad Ha’agra [What You Fee is What You Get]*, YOUTUBE (June 4, 2016), [https://www.youtube.com/watch?v=Qn9Kt\\_32-HE](https://www.youtube.com/watch?v=Qn9Kt_32-HE) [<https://perma.cc/M7S7-7U44>] (Israeli TV media campaign) (in Hebrew).

terms of taxation, the benefit is so distal that it is difficult to align taxpayers' interests with the public treasury.

## V. ANALYSIS OF TAX MEDIA CAMPAIGNS BASED ON THE ARMS STEPS

### A. *General*

This Part consolidates the four components of the ARMS scheme. Recall that Step I establishes the *aim*, which is tax compliance. Step II categorizes the various *reasons* for tax evasion, including the unrequited reason (i.e., where taxpayers believe that the government disregards their wishes or they fear their tax payments are being misused). Step III is to establish the *method* of media campaigns and classify it according to objectives, including damage, boasting, deterrence, and assistance campaigns. Finally, Step IV *sorts* the various compulsory payments, such as taxes and fees, emphasizing the quid pro quo quality of the latter.

To assess the effectiveness of media campaigns, we ask four different questions, which are discussed separately in the following sections: (1) Do media campaigns mitigate tax evasion by rational taxpayers?; (2) Do media campaigns mitigate tax evasion by bounded-rationality taxpayers?; (3) Do media campaigns mitigate non-tax compulsory payment evasion by rational taxpayers?; and (4) Do media campaigns mitigate non-tax compulsory payment evasion by bounded-rational taxpayers? To answer these questions, this Article uses an ordinal classification.<sup>121</sup> The main advantage of applying this ordinal classification is to ease the comparison between the different media campaigns. Accordingly, we apply a rating system on a scale of “1” to “3”, wherein “3” indicates “extreme effectiveness,” “2” indicates “medium effectiveness,” and “1” indicates “negligible or no effectiveness.”

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<sup>121</sup> See discussion *supra* note 22.

*B. Rational Model, Media Campaigns, and Taxes*

Rational actors wish to maximize their profits while considering legal enforcement and sanctions.<sup>122</sup> Thus, rational *taxpayers* wish to maximize their profits under the constraint of tax payments and enforcement. Accordingly, a rational taxpayer will evade paying taxes when the expected utility is greater than the expected loss from being caught.<sup>123</sup> Therefore, dishonesty can be seen as a rational action by a self-centered taxpayer who weighs the costs and benefits from evading the tax.<sup>124</sup>

The question, however, is whether media campaigns help mitigate tax evasion by rational taxpayers. After clarifying the reasons for tax evasion, most campaigns can be dismissed as inefficient in this regard. This is assuming rational taxpayers make decisions based on well-informed evidence. Rational taxpayers may also use sophisticated tax planning tools or be assisted by practitioners who are well aware of the law. Accordingly, it seems that assistance campaigns would likely have a low impact on rational potential evaders.<sup>125</sup> Following this definition of rationality, this Article asserts that rational taxpayers do not need help compiling their tax returns from media campaigns. They also do not need a reminder of the damage caused by evading tax because they are self-interested and only consider their personal benefits. Therefore, for rational actors, assistance campaigns should be assigned the rank of “1,” indicating a negligible effect or even total ineffectiveness.

Further, this Article asserts that boasting campaigns do not affect rational taxpayers because they do not care what the government has done for society unless it directly benefits them. Nevertheless, this last conclusion is qualified. Although the existing literature includes audits and sanctions in the costs considered by a rational taxpayer, indirect costs or considerations for a rational person may also include the incongruence between his or her payments and

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<sup>122</sup> See discussion *supra* note 40 and accompanying text.

<sup>123</sup> See generally Becker, *supra* note 39.

<sup>124</sup> See Blank, *supra* note 38.

<sup>125</sup> Although experimental evidence shows that better administrative services help taxpayers to comply, this effect is somewhat weak. See Alm, *supra* note 38, at 368.

government's uses.<sup>126</sup> Accordingly, in an indirect way, this unrequited motive may still be relevant to a rational taxpayer. Therefore, a reliable boasting campaign informing taxpayers how their taxes are used may also help mitigate certain evasions by rational taxpayers. Damage campaigns have the same effect on a rational taxpayer who may suffer from that specific damage. For these reasons, the effectiveness of boasting and damage campaigns should be ranked as "2."

Although some rational taxpayers may be influenced by boasting campaigns, this Article asserts that the rational choice model dictates that deterrence campaigns may influence *all* rational taxpayers to avoid evading tax.<sup>127</sup> Reliable deterrence campaigns tend to deter potential tax evaders by informing them that the government is "closing in on undeclared income,"<sup>128</sup> or by elaborating on new enforcement methods that are available to tax authorities. This information is important to the rational taxpayer in his or her cost-benefit analysis. For instance, if a rational taxpayer deliberately opened a bank account in a foreign country to disguise his or her income, a tax campaign emphasizing that the two governments signed a bilateral tax information exchange agreement<sup>129</sup> may signal that the chances of being caught are higher. Therefore, a rational taxpayer who is aware of existing deterrence measures and able to process the relevant information may reassess the costs of being caught and find that it is better to pay taxes than to evade them.<sup>130</sup>

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<sup>126</sup> See Riza, *supra* note 5, at 906–08 (discussing the Wicksellian connection and proposing the de jure benefit principle).

<sup>127</sup> See discussion *supra* note 40 and accompanying text.

<sup>128</sup> See Sparkes, *supra* note 88.

<sup>129</sup> See AGREEMENT ON EXCHANGE OF INFORMATION ON TAX MATTERS, OECD (2002), <https://www.oecd.org/ctp/exchange-of-tax-information/2082215.pdf> [<https://perma.cc/UH72-JEKV>] (aiming to enhance international exchange of information on tax matters and prevent "harmful tax practices"); MODEL PROTOCOL FOR THE PURPOSE OF ALLOWING THE AUTOMATIC AND SPONTANEOUS EXCHANGE OF INFORMATION UNDER A TIEA, OECD 3 (2015), <https://www.oecd.org/ctp/exchange-of-tax-information/Model-Protocol-TIEA.pdf> [[perma.cc/63MC-KG93](https://perma.cc/63MC-KG93)]. Many states have signed such a treaty based on the former. See RECENT TAX INFORMATION EXCHANGE AGREEMENTS, OECD (2011), <https://www.oecd.org/ctp/harmful/43775845.pdf> [[perma.cc/NJ9D-AVAN](https://perma.cc/NJ9D-AVAN)].

<sup>130</sup> This conclusion can find support in some experimental studies finding that information concerning the enforcement level influences tax compliance. See James Alm et al., *Getting the Word Out: Enforcement Information Dissemination and Compliance Behavior*, 93 J. PUB. ECON. 392, 398 (2009).

The effectiveness of these campaigns should therefore be ranked as “3.”

As discussed above, this Article asserts that other campaign types (except for the boasting type, as discussed above) would likely have no effect on rational evaders. The effectiveness of all types of campaigns is summarized below in Table 1, which is represented at the end of the next Section.

*C. Behavioral Model—Unrequited Motive, Media Campaigns, and Taxes*

Although some individuals may be rational, as discussed in Part II, the rational choice model is insufficient for explaining the motives of all tax evaders.<sup>131</sup> Therefore, governments should not center their campaigns on rational evaders because rational choice theory fails to explain most tax evasion incidents. While there are many reasons for evading taxes, a significant motive is tax unrequitedness and relatedly, perceived unfairness.<sup>132</sup> This Section focuses on the unrequited motive, which is partly related to the unfairness motive.

The unrequited motive is directly rooted in the very definition of taxation.<sup>133</sup> Citizens are forced to pay their taxes but they have no direct influence on how their taxes are used.<sup>134</sup> Additionally, due to the complexity and bureaucratic nature of the state, they cannot be fully aware of how their taxes are used.<sup>135</sup> As discussed above, this problem is referred to as the intrinsic flaw of taxation.<sup>136</sup> Because taxpayers cannot directly affect how their taxes are used, they may believe that their wishes are not taken into account by the government. In that respect, because perceived unfairness is manifold, unfairness and unrequitedness are related problems. People may believe that they unfairly pay more taxes than others—in some jurisdictions this belief might be accurate, and in others, not. This is an unfairness problem. However, if taxpayers saw how their taxes (and others’) were expended, perhaps it would change their perception of

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<sup>131</sup> See discussion *supra* note 42 and accompanying sources.

<sup>132</sup> See discussion *supra* note 42 and accompanying sources.

<sup>133</sup> See OECD DEFINITION OF TAXES, *supra* note 115.

<sup>134</sup> *Id.*

<sup>135</sup> See *supra* note 60 and accompanying text; see also discussion *supra* Part IV.

<sup>136</sup> See discussion *supra* Part II.

tax fairness. Therefore, both motives are related to the unrequited feature of taxation. Overcoming this could help jurisdictions fix tax evasion caused by the unrequited motive and the unfairness motive.<sup>137</sup>

Individuals may also evade taxes because they perceive that they do not receive enough in return from the state.<sup>138</sup> Are media campaigns effective for those individuals? Theoretically, media campaigns that overcome the unrequited feature should promote tax compliance. However, individuals who choose to evade tax because they feel that taxes are unfair likely have different calculations than traditional rational taxpayers who make a cost-benefit analysis.

This Article asserts that damage and boasting campaigns that address the positive use of taxation and the negative consequences of evasion may directly affect the potential tax evaders who evade tax because of the unrequited motive and the unfairness motive. Recall that damage campaigns berate taxpayers by emphasizing: “See the damage you caused by not paying taxes.” Conversely, boasting campaigns emphasize to taxpayers: “See the wonder we have accomplished with your taxes.” This Article asserts that campaigns which address the unrequited motive and part of the unfairness motive could induce compliance. For example, a working mother who feels that taxes are unfair because the state does not assist mothers might be induced to pay taxes when she realizes through a boasting campaign that the government grants generous credits to mothers.<sup>139</sup> Similarly, a person who feels that she pays taxes but does not see the outcome of the tax payment might be induced to pay them if she realizes (through media campaigns) that they were invested in a good cause.

The above analysis indicates that boasting and damage media campaigns that tackle the unrequited motive could promote tax compliance when evasion is due to a taxpayer’s beliefs that the government ignores their wishes. Because those campaigns tackle the core

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<sup>137</sup> See, e.g., Riza, *supra* note 5, *passim*.

<sup>138</sup> See *supra* note 63 and accompanying text.

<sup>139</sup> See, e.g., Grace Blumberg, *Sexism in the Code: A Comparative Study of Income Taxation of Working Wives and Mothers*, 21 *BUFF. L. REV.* 49, 85 (1971).

problem of evasion, they can potentially be extremely effective and should be ranked as “3.”

Nevertheless, this interim conclusion is quite detached from reality because it ignores cognitive biases. Therefore, although boasting and damage media campaigns could be productive, they cannot tackle motives for evasion alone without considering human behavior. For example, consider the following two damage campaigns. Suppose a person views a TV ad in which a kind, elderly person is lying in a hospital bed with his hand full of pills. Before he manages to swallow them, somebody grabs them and disappears. Now, suppose the viewer watches a different ad where he sees schoolchildren sitting in front of computers in a classroom. Again, somebody sneaks in and grabs one of the computers, leaving the child staring at an empty desk.<sup>140</sup> Are these damage campaigns effective?

Although these media campaigns illustrate the damage caused by tax evasion and directly address evaders who are motivated by unrequitedness, they only lay the first stone in designing a productive damage or boasting campaign. To assess the effectiveness of such campaigns, we must understand that people may suffer from various cognitive biases, such as the identifiable victim effect,<sup>141</sup> and what this Article calls “biased info infiltration.”

Let us begin with the latter bias, biased info infiltration. Individuals may not be able to take into consideration all relevant factors due to some or all of the following effects: the “focusing illusion,”<sup>142</sup>

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<sup>140</sup> This campaign was aired in 2010 on Israeli TV. See Israel Tax Authority, *Taxes Authority*, YOUTUBE (Dec. 28, 2010), <https://www.youtube.com/watch?v=pBS3Z3I3Pc0> [<https://perma.cc/RAQ4-ZZ4X>].

<sup>141</sup> See Karen E. Jenni & George Loewenstein, *Explaining the “Identifiable Victim Effect”*, 14 J. RISK & UNCERTAINTY 235, 236 (1997); see also Deborah A. Small & George Loewenstein, *Helping a Victim or Helping the Victim: Altruism and Identifiability*, 26 J. RISK & UNCERTAINTY 5, 5 (2003) [hereinafter Small & Loewenstein, *Helping a Victim*]; Deborah A. Small & George Loewenstein, *The Devil You Know: The Effects of Identifiability on Punishment*, 18 J. BEHAV. DECISION MAKING 311, 311–12 (2005).

<sup>142</sup> See David A. Schkade & Daniel Kahneman, *Does Living in California Make People Happy? A Focusing Illusion in Judgments of Life Satisfaction*, 9 PSYCH. SCI. 340, 340 (1998) (“[The] ‘focusing [effect]’ occurs w]hen a judgment about an entire object or category is made with attention focused on a subset of that category, a focusing illusion is likely to occur, whereby the attended subset is overweighted relative to the unattended subset.”). This effect is also called the “isolation effect.” See McCaffery & Baron, *supra* note 18, at 1751.



myopia,<sup>143</sup> or simplification.<sup>144</sup> Accordingly, applying this form of cognitive bias to taxpayers, this Article asserts that taxpayers tend to make decisions by looking at the available simple inputs, isolating other information, and focusing on a narrow short-term problem. In the above biases, the common thread is that individuals can often ignore important or more sophisticated information before making decisions. As Edward McCaffery and Jonathan Baron claim, because of short-range biases, individuals tend to grasp only information that straightforwardly affects them, without the ability to incorporate public considerations.<sup>145</sup> These cumulative biases can be considered “biased info infiltration.” Individuals who fail to calculate the repercussions of tax evasion due to this bias may consequently tend to evade tax because they cannot grasp the social costs of evasion. For them, a media campaign such as the one mentioned above that explains the direct connection between tax evasion and its damage might be sufficient to correct the problem because it exemplifies the larger societal consequences that the tax evader may not have been aware of otherwise.

As mentioned above, taxpayers who evade tax because of the unrequited motive, however, may face other cognitive biases as well. One of these is the identifiable victim effect, wherein people feel more attached to an identifiable victim than to statistical victims.<sup>146</sup> In other words, people tend to feel more attached to the specific case of one sick person and donate money to them rather than donate to research that may save many more people in the future. There are many explanations for this effect.<sup>147</sup> Scholars disagree on

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<sup>143</sup> With regard to investment, myopia refers to investors who focus on the short term even though it yields less profits. See Richard H. Thaler et al., *The Effect of Myopia and Loss Aversion on Risk Taking: An Experimental Test*, 112 Q.J. ECON. 647, 647–48 (1997).

<sup>144</sup> See Daniel Kahneman & Amos Tversky, *Prospect Theory: An Analysis of Decision Under Risk*, 47 ECONOMETRICA 263, 275 (1979).

<sup>145</sup> McCaffery & Baron, *supra* note 18, at 1786.

<sup>146</sup> See *supra* notes 139–140.

<sup>147</sup> The first is the vividness of the specific victim. People tend to feel more attached to a specific image of a person and feel more sympathy towards him. See Jenni & Loewenstein, *supra* note 141, at 237. A second reason is related to prospect theory, according to which people are particularly risk-averse to losses. Helping the identified victim is parallel to gaining a certain outcome whereas helping the unknown victim is treated as a loss. Following prospect theory, since people are risk-averse, helping a person yields for them a certain gain, but helping a potentially large number of people is uncertain, and since they

the major reason behind the identifiable victim effect.<sup>148</sup> However, it seems that empirical studies mainly support the “reference group” explanation, whereby people are more affected by a risk that occurs in a small, close area.<sup>149</sup> While from a utilitarian point of view, it would conversely be more efficient to support the unidentifiable, larger group of victims, the identifiable victim effect emphasizes that people want their kindness to be publicized—a “publicity of kindness effect”—and do not want their assistance to be merely “a drop in the bucket.”<sup>150</sup>

How might this bias influence taxpayers in their choice to evade tax? In the example above, if the taxpayer feels close to the victims presented in the media campaign, he or she might be induced to pay his taxes. Accordingly, a media campaign that uses actors instead of real victims damaged by the tax evasion may be less likely to induce taxpayers to pay their taxes because it is less realistic.<sup>151</sup> Further, it is insufficient for media campaigns to show that tax evasion is not a victimless crime,<sup>152</sup> because for those taxpayers, it would be difficult to grasp the implications of their tax evasion primarily because the victims are too perceptually remote—like the sick man and the student above.<sup>153</sup>

Therefore, a media campaign that endeavors to address the unrequited motive for evasion would likely be futile and would not

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are risk-averse who prefer a certain outcome, it is perceived by them as a loss. *See id.* at 238. A third reason concerns the reference group: people are more affected by a risk that occurs in a small, closer area. This effect was tested and supported empirically. *See* Small & Loewenstein, *Helping a Victim*, *supra* note 141, at 6 (explaining that people are more concerned with a story that a certain number of people are going to die in a small area than the same story with the same number of casualties but over a wider area). A fourth reason refers to the timing of the action. People feel more attached to an ex post decision concerning an identified victim than to a statistical estimate of people that is taken ex ante. *See* Jenni & Loewenstein, *supra* note 141, at 239.

<sup>148</sup> *See* Jenni & Loewenstein, *supra* note 141, at 240.

<sup>149</sup> *See id.* at 253–54; *see also* David Fetherstonhaugh et al., *Insensitivity to the Value of Human Life: A Study of Psychophysical Numbing*, 14 J. RISK & UNCERTAINTY 283, 284–85 (1997).

<sup>150</sup> *See* Fetherstonhaugh et al., *supra* note 149, at 285.

<sup>151</sup> Furthermore, an ad presenting a poor person played by a rich actor can be seen as unreliable.

<sup>152</sup> *See also* Thomas, *supra* note 40, at 655–56 (discussing victimless crime).

<sup>153</sup> *See* McCaffery & Baron, *supra* note 18, at 1780.

deliver a full impact if the damage or the boasting is not clearly tied to identifiable victims. A “Donald Duck-style” media campaign as presented above is thus ineffective. Instead, more concretely identified information about the damage of real persons and data would better deliver the desirable outcome. For example, the concrete boasting campaign, such as the UK campaign showing that tax authorities helped more than 11 million workers during the Covid-19 pandemic,<sup>154</sup> is effective because it helps overcome these cognitive biases. This is because it discusses a concrete case, where the assistance is *ex post* and not *ex ante*. Based on the above, taxpayers are largely indifferent to remote damage caused by tax evasion (due to the identifiable victim effect) and cannot properly process government expenses (due to biased info infiltration). Thus, due to the vague benefits of paying taxes and the average taxpayer’s inability to identify said benefits, these kinds of media campaigns—despite being damage campaigns tackling the unrequited motive—are likely ultimately futile if they focus on unidentifiable victims rather than on concrete groups, such as the Covid-19 workers.

In summary, Table 1 below qualitatively illustrates the relative effects of various types of media campaigns on each tax evasion motive. As discussed, boasting and damage campaigns can inform taxpayers of the uses of their taxes and the resources lost due to evasion which would likely relax the unrequited feature of taxation. But this is insufficient because one ingredient is still missing: human cognitive biases. This Section does not refer to rational actors, as discussed in Section V.B. Because the group of taxpayers at issue is not homogenous and may individually suffer from a different bias, boasting and damage campaigns cannot be crowned as fully effective. Instead, designing boasting and damage campaigns is just the first step in creating an effective media campaign. As illustrated above, policymakers must consider various cognitive biases to construct efficient campaigns. Because a good boasting and damage campaign must account for cognitive biases, they are ranked as “2.” Deterrence and assistance campaigns are ranked as a “1” because they do not tackle the unrequited motive. Nevertheless, this conclusion is qualified. Deterrence campaigns may slightly affect evaders

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<sup>154</sup> See discussion *supra* Section III.B.2.

who consider tax per se unfair when they pay taxes and others do not. If this is the reason for evading tax, deterrence campaigns can signal to those potential evaders that the government invests resources in collecting taxes from all. This would demonstrate that the government endeavors to collect taxes equally. However, because this only addresses the unrequited feature and only indirectly influences fairness, the campaign type is ranked low.

Table 1: A Qualitative Illustrated Summary of Media Campaign Effectiveness on Tax Payments

	Scale	Rational Motive	Unrequited Motive
<b>Compulsory Tax Payments</b>	1	Assistance campaigns	Assistance campaigns Deterrence campaigns
	2	Damage campaigns* Boasting campaigns*	Damage campaigns Boasting campaigns
	3	Deterrence campaigns	

In Table 1, stronger compliance effects are denoted by darker gray. Also, note that the color intensity compares the efficacy of media campaigns *within* each category and not *between* columns. Additionally, campaign types marked with “\*” are relevant for rational taxpayers who consider the unrequited feature of the compulsory payment in their cost-benefit analysis.

#### D. Rational Model, Media Campaigns, and Non-Tax Compulsory Payments

This Section revisits the rational evader and briefly examines the effectiveness of media campaigns on *rational* taxpayers who tend to evade *non-tax* compulsory payments. First, non-tax compulsory payments need to be defined and clarified. This kind of payment shares similarities with taxation but bears one main difference: taxation, by definition, lacks “quid pro quo,” whereas non-tax compulsory payments does involve direct consideration in exchange for fees and charges.<sup>155</sup>

For a rational non-tax compulsory payment evader, this distinction between taxes and other compulsory payments is immaterial, except for taxpayers who may include unrequited payments as costs

<sup>155</sup> See OECD DEFINITION OF TAXES, *supra* note 115, ¶ I.2.

in their balancing equation.<sup>156</sup> The rational actor is a self-centered person who evades taxes (or other payments) if it is worthwhile for him. As discussed under Section V.B, a rational taxpayer will evade non-tax compulsory payments or taxes so long as the expected utility is greater than the expected loss from being caught. The unrequited or requited feature of the compulsory payment is, in the traditional rational choice literature, irrelevant for this cost-benefit analysis.<sup>157</sup> However, as analyzed above, it can be included as a cost for some taxpayers. Therefore, the same media campaigns that are effective with rational taxpayers (where deterrence campaigns are most effective) are also effective for rational taxpayers who wish to evade non-tax payments. The effects of media campaigns on rational persons regarding non-tax compulsory payments are summarized in Table 2, which is represented at the end of the next section.

*E. Behavioral Model, Media Campaigns, and Non-Tax Compulsory Payments*

The traditional rational actor decides to either evade or not evade compulsory payments (whether tax or not) after doing a cost-benefit analysis. For this taxpayer, the unrequited or requited feature of the compulsory payment is immaterial. However, this unrequitedness feature is relevant to a taxpayer who decides to evade because of a perceived lack of return. This evasion is due to the unrequited motive, as discussed above in Part II. This motive can be mitigated in cases of *non*-tax compulsory payments due to their requited feature following the rationale of “what you fee is what you get.”<sup>158</sup> For the sake of the discussion, this Section focuses on municipal non-tax compulsory payments. Because citizens are likely to be more aware of local policies and benefits received from the municipality, they may tend to be more compliant with those payments.

However, are media campaigns more effective regarding municipal dues owed by citizens who possess the unrequited motive? The answer should be yes, due to two cumulative factors. First, non-tax compulsory payments directly correlate to the benefits provided to

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<sup>156</sup> See discussion *supra* Section V.B.

<sup>157</sup> In the earlier writings on rational tax evaders, the type of the compulsory payment was not taken into consideration. See *supra* note 41 and accompanying text.

<sup>158</sup> See discussion *supra* Section V.B.

taxpayers.<sup>159</sup> Therefore, this connection between municipal payments and their return could enhance tax compliance motivated by the unrequited feature. Boasting and damage campaigns are likely effective here because they inform taxpayers about this return. Second, the cognitive biases discussed above likely have a weaker effect on citizens required to pay the municipal dues. For example, a media campaign directed to increase municipal non-tax compulsory payments would likely be less affected by the identified victim effect because the reference group is already much smaller<sup>160</sup> and the taxpayer is more attached to the small group of people enjoying the municipal payments. For that reason, damage and boasting campaigns are ranked as “3” for non-tax compulsory payments, which is higher than the case of tax compulsory payments. However, the analysis does not change regarding assistance and deterrence campaigns because both are unaffected by the unrequited feature of the compulsory payment. The analysis of media campaigns on compulsory non-tax payments is summarized in Table 2 below.

Moreover, not only are media campaigns likely more effective for non-tax compulsory payments, it begs the question whether governments should choose fees rather than taxes (when given a choice between different compulsory payment mechanisms) if citizens are more willing to pay when they realize the direct benefit of that specific, individual payment. Thus, directing citizen payments to more specific causes rather than the general treasury could enhance compliance and media campaigns. In particular, boasting and damage campaigns could then more effectively encourage compliance with such payments.

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<sup>159</sup> See discussion *supra* Part IV; *supra* notes 117–120 and accompanying text.

<sup>160</sup> See *supra* note 149 and accompanying text.

Table 2: A Qualitative Illustrated Summary of Media Campaign Effectiveness on Non-Tax Payments

	Scale	Rational Motive	Unrequited Motive
<b>Compulsory Non-Tax Payments</b>	1	Assistance campaigns	Assistance campaigns Deterrence campaigns
	2	Damage campaigns* Boasting campaigns*	
	3	Deterrence campaigns	Damage campaigns Boasting campaigns

In Table 2, stronger compliance effects are denoted by darker gray. Also, note that the color intensity compares the efficacy of media campaigns *within* each category and not *between* columns. However, Table 2 does not take into consideration the cognitive biases discussed above. Additionally, campaign types marked with “\*” are relevant for rational taxpayers who consider the unrequited feature of the compulsory payment in their cost-benefit analysis.

*F. Miscellaneous: Timing and Accuracy*

This Article shows that the effectiveness of media campaigns in terms of tax compliance depends on the cumulative ingredients of the ARMS scheme: the motives of tax evasion, the type of compulsory payment, and the media campaign category. Naturally, an efficient media campaign should not focus only on the ARMS scheme. It should also include other ingredients that are beyond the scope of this Article. Nevertheless, for a more complete discussion, this Section examines additional factors relevant to the effectiveness of *all* media campaigns—timing and accuracy.

Assuming that a media campaign is properly designed and able to affect tax compliance, when is the best time to broadcast or



publish it? This Article posits that media campaigns should be aired near the tax return preparation timeframe. This suggestion is based on behavioral economic studies showing the positive externalities of moral reminders for people prior to potentially committing a crime, as well as other empirical findings.<sup>161</sup>

Individuals often respond to external factors when deciding whether to evade or not.<sup>162</sup> For example, some claim that if taxpayers sign an honor code prior to filing their tax returns, they are better encouraged to comply with the law.<sup>163</sup> It was also found that people tend to cheat less when they are more aware of honesty standards, such as honesty codes.<sup>164</sup> Although this study focuses on “attention to standards,”<sup>165</sup> it also sheds light on the importance of timing.

In jurisdictions where taxpayers are required to fully or partly assess their income and submit tax returns, timing is crucial. In so-called voluntary tax assessment systems,<sup>166</sup> such as in the United States, taxpayers are required to self-assess their tax liability in their tax returns.<sup>167</sup> Filing a tax return is a good opportunity for taxpayers to evade, regardless of their motives. A media campaign that addresses their motive, such as the damage campaign that affects the

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<sup>161</sup> See also Blank & Levin, *supra* note 93, at 36 (finding empirical support for the timing of press reports of taxpayers who committed tax frauds, claiming that the government provides the press with this information deliberately prior to the submission of tax returns).

<sup>162</sup> See Thomas, *supra* note 40, at 640–41.

<sup>163</sup> See Mazar et al., *supra* note 18, at 642 (applying self-concept maintenance theory to study effective mechanisms which allow people to cheat while still retaining their positive views of themselves as honest people). See generally Donald L. McCabe & Linda Klebe Trevino, *Academic Dishonesty: Honor Codes and Other Contextual Influences*, 64 J. HIGHER EDUC. 522 (1993) (providing additional studies that examine the effectiveness of signing honor codes on honest behavior).

<sup>164</sup> See Mazar et al., *supra* note 18, at 635.

<sup>165</sup> *Id.* at 642.

<sup>166</sup> See generally J.T. Manhire, *What Does Voluntary Tax Compliance Mean?: A Government Perspective*, 164 U. PA. L. REV. ONLINE 11 (2015) (discussing voluntary tax compliance).

<sup>167</sup> In some jurisdictions, employees do not need to self-assess their tax liability and their taxes are deducted and collected by their employers. See HUGH J. AULT & BRIAN J. ARNOLD, *COMPARATIVE INCOME TAXATION—A STRUCTURAL ANALYSIS* 36–37, 162–64 (4th ed. 2010). This withholding tax on salaries is applied, for example, in the UK and to some extent also in Canada, where the tax law is officially based on voluntary tax compliance, but it is not entirely a voluntary system because salaries are subject to tax withholdings. *Id.*

unrequited motive, even indirectly, can serve as a conscious reminder of the importance of paying taxes. This could cause taxpayers to confront the meaning and weight of cheating more effectively.

Each jurisdiction sets a different timeframe to submit tax returns,<sup>168</sup> and therefore the time of the year when tax media campaigns are more effective varies between jurisdictions. For example, in the United States, most people are required to submit their tax returns by April 15.<sup>169</sup> In that case, broadcasting and publishing the tax media campaigns would be more effective prior to this date.<sup>170</sup> Nevertheless, media campaigns should reach out to taxpayers year-round because some taxpayers may be entitled to an extension of up to six months for filing their returns.<sup>171</sup>

Naturally, there may be other components necessary to create an effective media campaign. For instance, media tax campaigns could potentially have a negative byproduct because taxpayers may think they are being manipulated by the tax authorities.<sup>172</sup> Therefore, this Article recommends accurate rather than exaggerated media campaigns. To conclude, tax authorities should not only ensure that media campaigns be accurate and tackle the evasion motives, but also that they are used immediately before the time to file tax returns to best remind taxpayers to follow their conscience.

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<sup>168</sup> See, e.g., OECD, TAX ADMINISTRATION IN OECD COUNTRIES: COMPARATIVE INFORMATION SERIES, 38–42 tbl. 7 (2004), <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/comparative/CIS-2004.pdf> [<https://perma.cc/6P7A-JZHA>].

<sup>169</sup> See I.R.C. § 6072.

<sup>170</sup> See Robert B. Cialdini, *Social Motivations to Comply: Norms, Values, and Principles*, in 2 TAXPAYER COMPLIANCE 200, 209 (Jeffrey A. Roth & John T. Scholz eds., 1989) (proposing a salient mechanism to implement compliance norms through a television show quiz called “National Tax Test,” and broadcasting it a month before tax day, where viewers test and score themselves with regard to information on tax credits, forms, etc.); Povoledo, *supra* note 80 (“[The Italian tax campaign p]rint ads will begin in September, when tax returns for self-employed Italians are due.”).

<sup>171</sup> See I.R.C. § 6081.

<sup>172</sup> See Kornhauser, *Tax Morale Approach*, *supra* note 19, at 635; Kornhauser, *Normative and Cognitive Aspects*, *supra* note 4, at 166.

## CONCLUSION

The problem of tax evasion is colossal to the legal system and society at large. In addition to reducing funds from the public treasury, tax evasion erodes equity—some people pay their share, while others are free-riders. This Article focused on the effectiveness of media campaigns and examined whether they can help promote tax compliance and reduce tax evasion. To do so, this Article established the ARMS scheme. This scheme shows that although there is one single aim—tax compliance—there is no singular method to mitigate tax evasion via media campaigns, given its various forms and evasion motives. In general, the legal tax literature has so far only referred to the effectiveness of media campaigns without distinctions based on evasion motives. This Article asserted that media campaigns can only be effective if they take those motives into consideration and classify the media campaigns methods as *deterrence*, *boasting*, *damage*, or *assistance*. Moreover, the type of compulsory payment is also relevant in assessing campaign efficacy. In other words, the effectiveness of media campaigns on tax compliance is not equivalent to non-tax compulsory payments. To examine the effectiveness of media campaigns, this Article used an ordinal classification. According to this analysis, for all rational evaders, the type of campaign that might be most effective is deterrence. A rational taxpayer who processes the information provided by a deterrence campaign recalculates the costs of being caught against the benefits of evading and may more strongly consider paying taxes and other compulsory payments. Other campaigns may have no effect on rational evaders. Nevertheless, boasting and damage campaigns might affect a certain group of rational evaders—those who consider the unrequited nature of taxation as a cost.

Nevertheless, governments should not center their campaigns on rational evaders because rational choice theory fails to explain most tax evasion incidents.<sup>173</sup> Instead, many citizens evade taxes because they feel their taxes are misused. To overcome this type of evasion, boasting and damage campaigns might be more effective. Policy-makers should be aware that most campaigns—primarily boasting and damage (and to some extent also deterrence)—are effective

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<sup>173</sup> See *supra* note 42 and accompanying text.

means to cope with the unrequited motive. To highlight the correlation between tax compliance and the public good, taxpayers should be informed of how their taxes are used.

Taxpayers who evade tax because there is a perceived inequity in the return may respond positively to boasting and damage campaigns. This sheds light on the intrinsic flaw of taxation because these kinds of campaigns can inform taxpayers of the use of their taxes, the intangibility of which initially caused their evasion. These campaigns serve as an effective channel to inform taxpayers of the use of their taxes and help overcome the intrinsic flaw of taxation. Therefore, governmental media campaigns might be effective regarding taxes but can also be very useful for other non-tax compulsory payments, where the payments themselves (as fees) are directed to fund a specific goal. The perceived remoteness of the compulsory payment from its benefit is critical to any compliance discussion, but particularly to a behavioral discussion. Nevertheless, although boasting or damage campaigns might be effective, they cannot tackle evasion motives without considering human behavior. This Article took a narrow view, focusing on media campaigns to increase tax compliance. To do so, the Article addressed the unrequitedness feature of taxation and the motives for tax evasion. Policymakers may utilize this distinction between deterrence, boasting, damage, and assistance categories to address other compliance schemes and ways to communicate with taxpayers to enhance tax compliance.

Now, recall that this Article began with the question: Should governments use media campaigns to induce citizens to pay taxes? The answer is that it all depends on the reason taxpayers evade taxes and on the type of media campaign used. If the aim is to combat the unrequited motive, then most media campaigns can promote tax education and deliver information. Media campaigns can therefore tackle noncompliance of tax evaders influenced by the unrequited motive. In conclusion, “no (or lower) taxation without communication.”<sup>174</sup>

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<sup>174</sup> See NCC Staff, *supra* note 8.