

Abstract WP 73

It is argued that many social factors (ethics, norms, legitimacy) affecting tax compliance derive their meaning and potency from taxpayers' identities, the way they position themselves socially relative to other taxpayers, and the tax authority. Study 1 explored how 1200 Australians categorised themselves spontaneously in the tax context. Study 2 used survey data from 965 Australians to investigate what implications different identities (personal, subgroup, national) have for tax ethical attitudes. An inclusive identity in terms of one's nation was related to attitudes most conducive to tax compliance. It is concluded that the concept of identity is key to responsive regulation.