

Swedish experience

Anders Stridh

Is it possible to like an organization that takes peoples money?

Trust based climate

Voluntary compliance

Enforcement that support
social norms and the
willingness to comply

**Enforcement
contributes to trust**

Antagonistic climate

Coerced compliance

Enforcement used as
deterrence

**Enforcement destroys
trust**

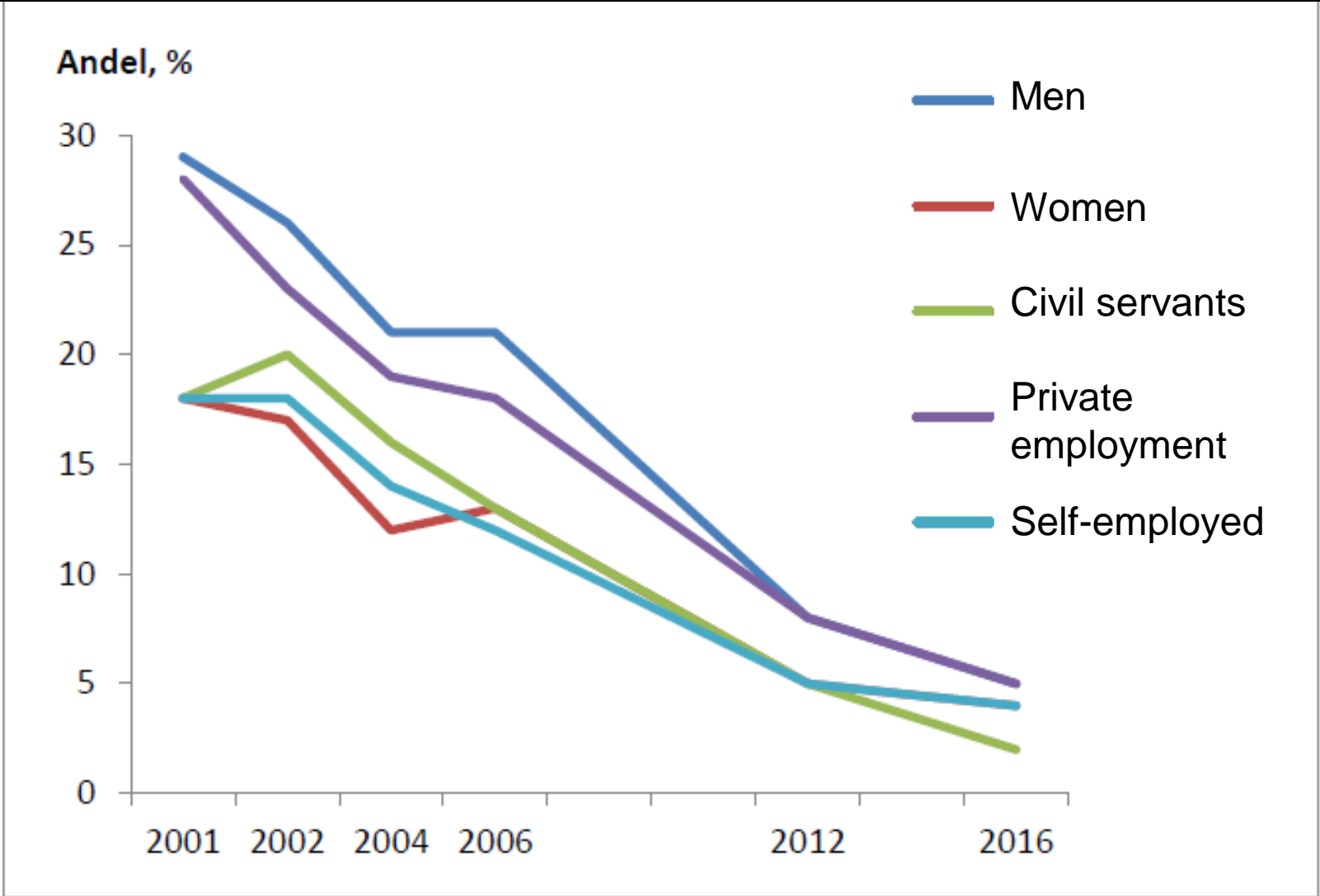
**Building trust and
fairness**



**Controlling
taxpayers**

A strategic choice

If I had the opportunity I would hide income from taxation. Per cent that agrees.



Study about perceived attitudes



Attitude C



Attitude B



Attitude A



Three different attitudes

C

60 %



Positive impact
on trust in the
Tax Administration

B

50 %



Negative impact
on trust in the
Tax Administration

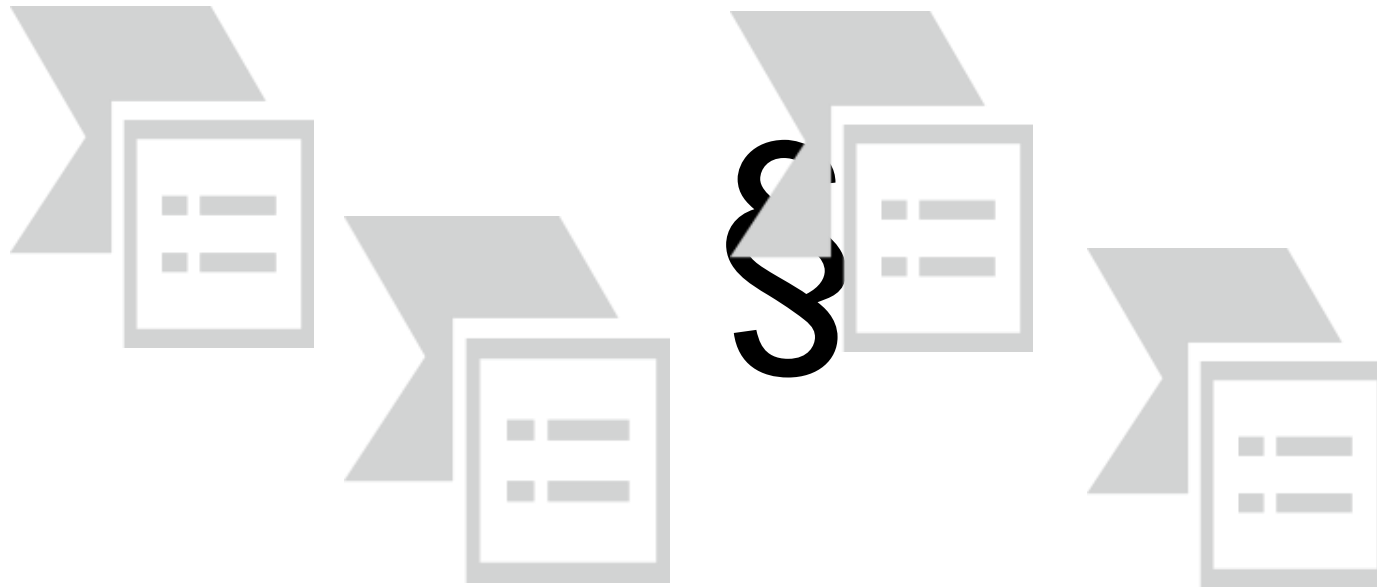
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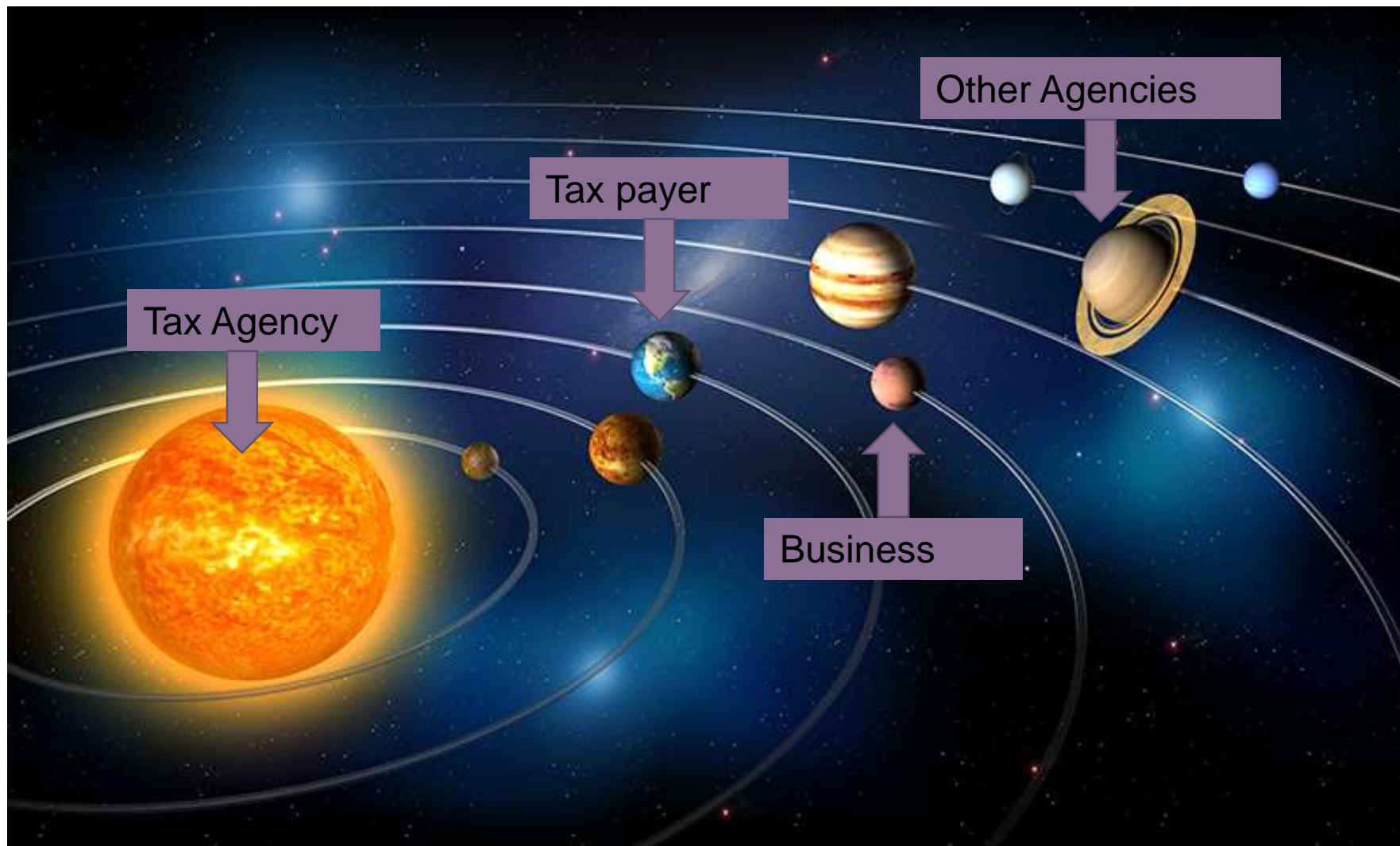
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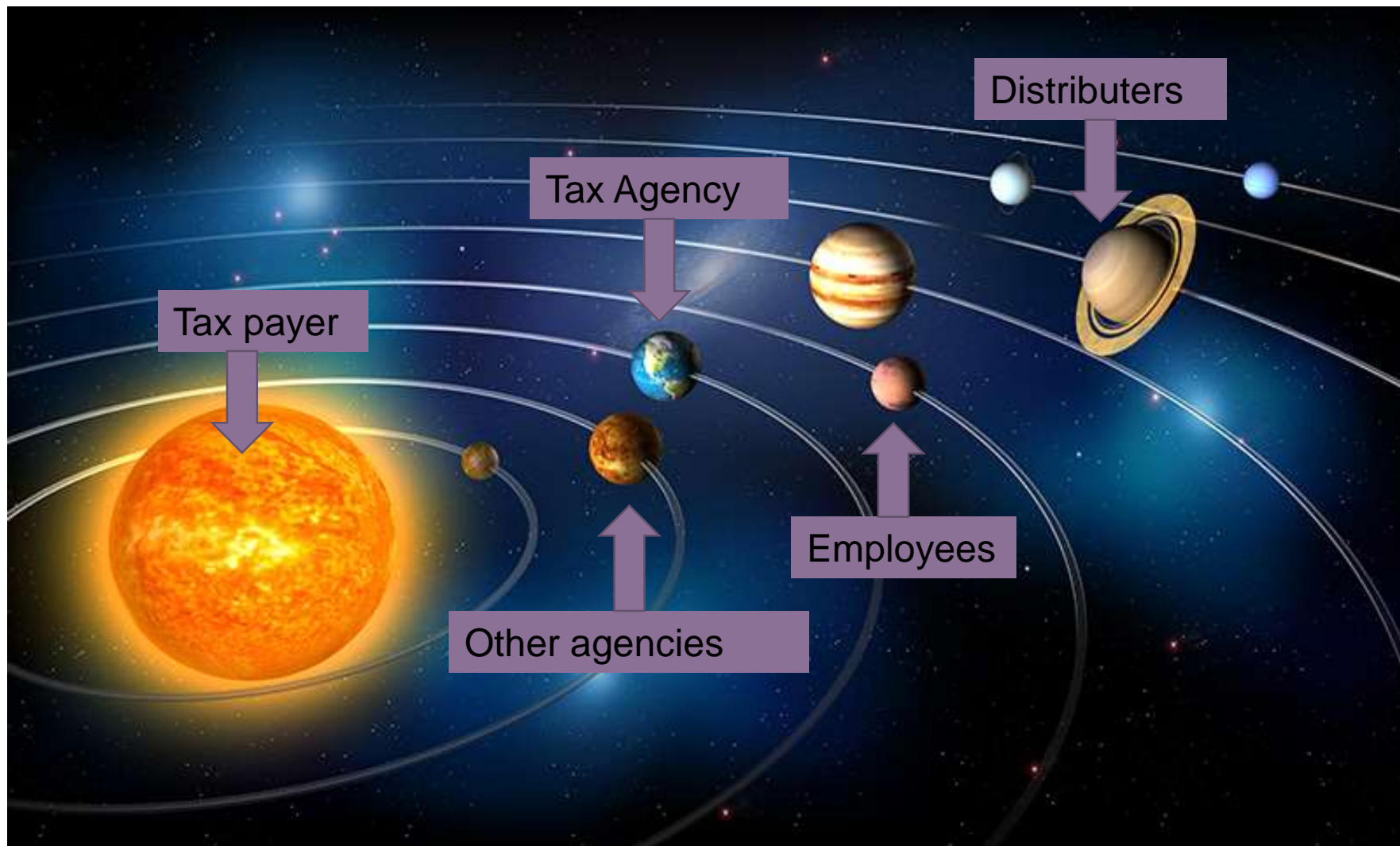


Negative impact
on trust in the
Tax Administration

Procedural justice









Swedish Tax Agency