'I don't think there is any moral basis for taking money away from people': Using Discursive Psychology to explore the complexity of talk about tax

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'I don't think there is any moral basis for taking money away from people': Using Discursive Psychology to explore the complexity of talk about tax

The increasing recognition of the negative impact of income inequality has highlighted the importance of taxation which can function as a redistributive mechanism. Previous critical social psychological research found that talk about restricting the welfare state, that is funded through tax, is formed of ideology that supports the maintenance of income inequality. Therefore, this research explores how speakers use talk about tax to justify income inequality during a UK BBC radio discussion, 'Moral Maze: The moral purpose of tax' which involved public figures discussing the role of tax. This programme was analysed from a critical discursive psychological perspective. It was found that two contrasting constructions of tax were presented: tax as a collective responsibility or tax as an individual burden, whereby speakers drew on social justice and individualistic ideology respectively. Arguments for high tax rates are problematic due to the acceptability of inequality in a meritocracy. By presenting wealthy individuals as more deserving than the less affluent, arguments for higher tax come to be challenged.

Keywords: taxation; income inequality; discursive psychology; just world; meritocracy; ideology

Introduction

Income inequality has increased more in the UK since 1975 than any other OECD (Organisation for Economic Co-operation and Development) nation (OECD, 2011). This has coincided with tax policies which have reduced the tax rate for higher earners and corporations (Fuchs, 2016). Income inequality is problematic because it has been shown to contribute to social problems such as crime, lower educational attainment and decreased wellbeing (Wilkinson & Pickett, 2010). The level of government expenditure on public services such as education and crime prevention is largely determined by tax

revenue. In 2012-13, there was an estimated tax gap of £34 billion between anticipated revenue (the level of revenue the Government would expect given economic activity) and actual revenue received (HM Revenue and Customs, 2014). Over £15 billion of the tax gap is estimated to be the result of 'types of behaviour that illegally deprive the Exchequer of tax revenue' such as tax evasion (£4.4bn), the shadow economy (£6.2bn) and criminal attacks (£5.1bn) whilst tax avoidance is estimated separately at £2.7bn (National Audit Office, 2015:4). Given the positive impact this lost tax revenue could have on redistributing income in society and reducing the negative impact of inequality, there is a need to explore talk about tax and its relationship with inequality.

Economic Psychology explanations of tax paying behaviour

Economic psychology provides an opportunity to explore approaches to tax and inequality. However, as will be demonstrated, economic psychology's attempts at explaining the role of tax have methodological limitations. Economic psychology as a discipline is considered to have been established in 1881 (Tarde, 1902) and involves the research of 'psychological mechanisms and processes that underlie consumption and other economic behaviour' (Wärneryd, 2013:9). For economic psychologists, tax is a 'social contribution dilemma, in which individual gain runs contrary to the collective good' (Alm, 2013, p.7). The 'Tax Affinity Hypothesis' proposes that some individuals pay more tax than would be expected by economic models (that assume self-interest) by suggesting that taxpayers exhibit pro social behaviour and receive a positive psychological benefit from paying taxes (Djanali & Sheehan- Connor, 2012). Thus, there is a role for psychological research in exploring how the tax paying dilemma is constructed by individuals and how they account for their tax paying behaviour.

Economic psychology is dominated by positivist approaches using experimental economic games. For example, Calvet- Christian and Alm (2014) use:

> a 'Tax Compliance Game'. The game consists of 6 independent one-shot tax compliance decisions with different settings of audit probabilities, penalties, and returns from the tax amount paid. These decisions are presented at the same time, and are made without any feedback about other participants' decisions (p. 66)

A problem with these games is that they lack ecological validity due to issues defining tax avoidance and evasion. Avoidance is where individuals utilise tax policy to reduce their contribution (Hill, 2010) and tax evasion is defined by its illegality (Hashimzade, Myles, Page & Rablen, 2014). The boundary between evasion and avoidance in everyday life can be unclear (Kirchler, 2009) and this cannot be replicated within an experimental game with rules. In addition to this, the small pay offs individuals receive in the games do not reflect the potential gains to be obtained from tax evasion (Kirchler, 2009). Other critiques of experimental approaches highlight that taxpayers are not isolated from each other (Schotter, 2012) and their behaviour does not necessarily reflect their taxpaying behaviour (Torgler, 2002). The validity of the experimental approach using economic games is affected by difficulties in defining the boundary between tax planning, evasion and avoidance. In addition to this, experimental approaches do not consider how tax avoidance and evasion are understood and socially constructed in differing environments. By focusing on individual tax behaviour, researchers ignore the issue of whether or not tax is presented by individuals as fair and as something that should be paid by those in employment.

The role of ideology in supporting inequality

The issues of experimental approaches to tax can be overcome by adopting a critical social psychological perspective. In particular, drawing upon a discursive and rhetorical approach can explore how people construct tax as problematic in talk. Lerner (1980)

argued that people have an erroneous belief in a just world and that this belief explains a tendency to blame victims for their suffering. If applied to income inequality, this 'Just World Hypothesis' would predict popular support for income inequality in line with the belief that people essentially 'get what they deserve' (Lerner, 1980, p.11) and that financial income must be a reflection of merit, effort and talents. Goodman and Carr (2017), however, argue that accounts of inequality that draw on the notion of a just world represent an ideological stance rather than an internal attributional style or cognitive bias. For Billig (1995, p.15):

> 'It is not a matter of empirically testing the belief to discover its validity. The analyst of ideology must ask where this belief- our belief- originated from and what it assumes. We must question- or put into ideological brackets- the very concepts which seem so solidly real to us'.

It is the role of the researcher to explore how ideological positions are socially and historically constructed. By acknowledging that inequality is not inevitable, the rationale for using tax to redistribute wealth can be bolstered. In contrast, just world accounts may be viewed as rendering social inequality as the inevitable outcome of variation in effort and talent. Such forms of explanation absolve the state, and by extension the taxpayer, of moral accountability for addressing financial inequality and poverty. It also justifies a low tax economy and reduced public spending. Attribution research typically fails to fully take into consideration of how talk about social causation is utilized as a form of social action (Gibson, 2009). In this article, we argue that just world arguments about taxation are ideological positions used to absolve tax payers of responsibility and to present economic inequality as natural and inevitable.

Discursive Social Psychology as an alternative approach

Discursive Social Psychology (DSP) is a 'synthetic' form of Discursive Psychology (DP) (Wetherell, 1998:288). DSP draws on DP through its emphasis on how individuals manage their accountability for their taxpaying status and use their talk about tax to construct their identity. Individuals use talk to manage their accountability through their self-presentation (Stokoe, 2003) which highlights the complexity of identity in discourse (Lynn & Lea, 2003). However, as Potter (2010) documents the evolution of discursive and rhetorical psychology has resulted in differing approaches, one has involved DP becoming more aligned with Conversation Analysis. The infamous debate between Wetherell (1998), Schegloff (1999) and Billig (1999) outlined the issues in this development resulting in an analysis that, according to Wetherell and Billig, ignored the situatedness of the data and how this prevented constructs such as gender from being included in the analysis.

As a result of this, DSP developed as a discursive approach that attends to the influence of cultural ideology, the broader social context in which talk about issues such as tax takes place. Part of this ideological focus involves examining how interpretative repertoires are used within talk (Edley and Wetherell, 1997). Interpretative repertoires are the 'building blocks' of talk that are formed of identifiable everyday assumptions including metaphors and are used to construct individuals' accounts (Wetherell and Potter 1988:172). DSP can therefore examine how individuals manage their accountability for issues such as tax avoidance within an interactional context.

According to a DSP approach, talk about tax should be understood in terms of how people use their status as a taxpayer to construct their identity. For example, Goodman and Rowe (2014) found that Romanies used their status as

taxpayers to refute negative claims about themselves as a group and to create a positive presentation through their contribution to society. Therefore, talk about taxpaying is used to emphasise one's positive contribution to society. However, in the above example, talk about tax was incidental rather than the main focus of the study.

DSP also allows for the role of context and ideology in talk to be acknowledged and explored (Augoustinos, 2013; Edley and Wetherell, 1997) drawing on Billig's (1991) rhetorical psychology to consider such talk within its broader rhetorical context. As a result, the interactional context of the data can be acknowledged while recognising wider ideological concerns (Gibson, 2015). Therefore, DSP differs from standard DP by emphasising an analytical political focus, including the role of ideology, rather than DP's focus on participants' orientations. An ideological focus is important when considering discourse around taxation and its role in income inequality. DSP therefore provides an opportunity to explore the use of ideology in discourse about tax that is reflected in policy decisions regarding welfare state provision (Hamwee, Miall & Elworthy, 1990). Talk about poverty and the welfare state is full of ideological dilemmas (Billig, Condor, Edwards, Gane, Middleton, & Radley, 1988), where a speaker's talk is formed of two conflicting ideological positions. Ideological dilemmas are a common feature of everyday talk and are presented as common sense (Pettersson, 2017). Regarding the welfare state, Billig (1982, p.200) suggests, there is typically "a recognition of injustice, with a counterbalancing 'on the other hand' to support the idea that some poor people deserve their situation". People may on the one hand support the idea of a 'safety net' for those who fall on hard times

while on the other hand oppose the idea of a system that promotes a culture of dependency.

The notion of a just world has been shown to be used to oppose the welfare state by presenting benefit payments as unfair as they require working people to subsidise economically inactive benefit claimants (Goodman & Carr, 2017). Such rhetoric constructs the welfare state not only as unfair but also detrimental to society as it discourages 'effortfulness' (Gibson 2009, p.400). This discourse is used to legitimise state scrutiny of benefit claimant's behaviour and to hold individuals to account for their circumstances (Goodman & Carr, 2017). The current study will complement existing research regarding discourse on welfare state provision and extend this by examining how talk about taxation can be used to justify economic inequality. In doing so this paper aims to enhance our understanding of the ideology and rhetoric that maintains income inequality in the UK.

Method

Data

The corpus consisted of a single episode of the BBC Radio 4 series *Moral Maze*, 'The moral purpose of tax' (Moral Maze, 2014). This programme provides an opportunity to analyse a discussion that is explicitly focused on tax and morality. As such, the broadcast is illustrative of the competing ideologies present in talk about tax that speakers can draw upon in their discourse. The data is naturally occurring resulting in its alignment with the theoretical approach. *Moral Maze* is a discussion based programme presented by Michael Buerk, which involves public figures such as former politicians, journalists and religious figures discussing moral and ethical issues raised by recent news stories. The decision to utilise publicly available data allows for a

naturally occurring discussion of a controversial topic. The programme offers an overt opportunity to explore how morality around taxation is constructed as this is generally not the focus of talk about tax in the media. This allows for a detailed exploration of the construction of ideology in the talk of influential individuals that impact upon taxation policy in the UK and the status of income inequality which, as the title of the programme demonstrates, has been framed as a moral issue.

Analytic Procedure

The analytical procedure was in accordance with the principles of DSP as identified by Gibson (2009). This approach to analysis places an emphasis on identifying the interpretative repertoires present and their underlying ideology. The corpus was transcribed utilising a basic notation that is consistent with critical forms of discursive and rhetorical approaches (Wiggins, 2017). The initial analytic procedure involved a thorough reading of the corpus to identify the action orientation present in the talk. This was then followed by a closer reading to consider the construction of positions and ideological dilemmas present in the talk on taxation. Further work involved identifying how participants managed accountability when involved in discourse about taxation.

Findings

There are two competing representations of tax illustrated within the debate. One draws on individual responsibility and presents tax as problematic. The other uses a social justice repertoire which constructs taxation as a beneficial resource to obtain public goods and an investment in future generations. In the last extract, an ideological dilemma is present where the speaker is required to manage two competing repertoires, social justice and individual responsibility. Constructions of taxation evoke moral positions which require individuals to manage their accountability by utilising political, economic and moral rhetoric within their talk.

When representing tax as problematic, speakers present tax as eroding individual responsibility. In the following extract, former Conservative cabinet minister, Michael Portillo (MPo), and finance commentator and blogger, Frances Coppola (FC), discuss whether there should be higher levels of tax for affluent individuals.

Extract One

1.	FC:	I mean one, one of the sort of things that has been
2.		suggested is that you have very, very high levels of
3.		taxation say 100% marginal taxation on er, people on
4.		very high incomes but that's more a way of adjusting
5.		behaviour rather than trying to raise any money and a
6.		question is whether the state has the right to try and
7.		adjust people's behaviour in that way.
8.	MPo:	I mean just now the erm the top er 1% of income tax
9.		payers provide a quarter of the income that comes
10.		from income tax what l, what level would you like it to
11.		be at?
12.	FC:	Why is that a problem?
13.	MPo:	I didn't say it was a problem, I said what level would
14.		you like it to be at?
15.	FC:	Personally, I have no problem with them paying a
16.		quarter of it.
17.	MPo:	A quarter about right then.
18.	FC:	They could pay more probably.

Frances Coppola acknowledges that others may consider high rates of tax to be controversial as they affect individual freedom by encouraging specific behaviours.

This highlights positions on taxation as being contentious and requires individuals to take efforts to manage their accountability. Frances Coppola utilises a neutral 'footing' (Goffman, 1981:152) to state that 'one of the sort of things that has been suggested is' (1-2) which allows Frances Coppola to distance herself from the position of having high tax rates. This involves the use of 'but' before constructing tax as affecting individual autonomy, 'but that's more a way of adjusting behaviour' (4-5). This allows Frances Coppola to present tax as dilemmatic in relation to the relationship between the state and the individual as tax is constructed as regulating individual behaviour. Therefore, high taxation is presented as contentious as a result of its challenge to individual agency as it is motivated by the state's intention to change behaviour.

Speakers are required to manage their position regarding higher tax rates due to the controversy about increased taxes for wealthy individuals. Michael Portillo provides a fact from an unreported source about the proportion of income tax the top 1% of income taxpayers contribute, ('the top er 1% of income tax payers provide a quarter of the income that comes from income tax', 8-10). The difficulty of presenting an individualistic construction of tax is negotiated through the use of an impartial position using 'you' to request a personal response from Frances Coppola, 'what level would you like it to be at?' (10-11 and 13-14). Frances Coppola orients to Michael Portillo's fact as presenting the tax burden on the rich as too high. Impartiality can be seen as a way in which to present contentious issues (Edwards & Potter, 1992) and can be viewed in Frances Coppola's response: 'Why is that a problem?' (12). Michael Portillo rejects this question and repeats the earlier question (13-14) to hold Frances Coppola to account regarding her personal view. This demonstrates the contentiousness present in discourse about tax as individuals take steps to manage their accountability regarding rates of taxation.

The use of taxpayers' money to deliver public services that reduce inequality are discussed in the next extract. This involves managing the presentation of the rights of affluent individuals and their moral accountability which involves resisting the construction of taxation as a redistributive resource. In extract two, Melanie Phillips (MPh) a journalist who is politically oriented to the right, presents redistribution through tax as immoral; whilst Mehdi Hasan (MH), journalist and presenter on Al Jazeera English, who is oriented to the left, challenges this by constructing wealth as the product of individuals benefitting from public services.

Extract Two

1.	MPh:	Personally, personally I think that erm the argument
2.		which says that they're going to er the main reason for
3.		taxation, the main purpose for taxation is redistribution
4.		is an immoral argument er because I don't think there is
5.		any moral basis for taking money away from people in
6.		order to give it to other people because you are basically
7.		removing moral agency. Erm, someone said earlier you
8.		know luck is not unfair erm er, it's I think that one has a
9.		duty to be er,
10.	MH:	Melanie you didn't make…
11.	MPh:	Solicitous
12.	MH:	You didn't make that money on your own. You made
13.		that money thanks to money investments in your
14.		society, in your education, in healthcare.

15.	MPh:	You assume (.) yeah, that's an
16.		assumption, the assumption that you have is that all
17.		wealth is basically ill gotten and all poverty is moral

Melanie Phillips presents tax (and the idea of tax as a form of wealth distribution) as a form of theft that has a negative impact on individual autonomy. Individuals who support taxation for redistributive purposes are presented by Melanie Phillips as immoral by denying 'any moral basis for taking money away from people in order to give it to other people' (5-6). This is followed by referring to a statement by an unacknowledged speaker 'someone said earlier you know luck is not unfair' (7-8) as a form of corroboration (Potter, 1996). Melanie Phillips also draws on an 'effortfulness' repertoire (Gibson, 2009) by suggesting that tax and the redistribution of wealth removes the need to be 'solicitous' (11). Therefore, Melanie Phillips draws upon individualistic rhetoric to present the use of tax for redistributive purposes as being immoral as it penalises the wealthy for being economically active.

Meanwhile, Mehdi Hasan interrupts Melanie Phillips (10) and provides a counter argument by claiming that her wealth is not purely self-gained but enabled by public expenditure. Mehdi Hasan frames tax as a societal investment that wealth individuals, such as Melanie Phillips, personally benefit from and, as in the previous extract, presents taxation as providing common goods. In particular, Mehdi Hasan rejects the notion that wealth is generated based on individual merit ('You didn't make that money on your own', 12), but rather due to 'investments' in society through public spending. Mehdi Hasan lists two such investments specifically, education and health. Due to the universal nature of their provision, Mehdi Hasan presents Melanie Phillips as having benefitted from these services. Melanie Phillips dismisses Mehdi Hasan's challenge (15-17) as an 'assumption' that 'all wealth is basically ill gotten and all

poverty is moral' (16-17), thus implying that he ideologically favours the poor over the wealthy.

The third extract involves the presenter Michael Buerk (MB) and Canon Dr Angus Ritchie (AR) who is an Anglican Priest and theologian. In this extract AR constructs taxation as an ideological dilemma by referring to social justice and individual responsibility repertoires. The extract demonstrates the difficulties for speakers orienting to social justice when talking about tax.

Extract Three

1.	MB:	Is tax a, is taxation a moral good in and of itself?
2.	AR:	I think taxation enables certain moral goods to
3.		proceed it, it's something which can contribute to the
4.		common good.
5.	MB:	So, so the more the better?
6.	AR:	No a, absolutely not. I mean I think because part of
7.		the purpose of government is to create an
8.		environment in which individuals, families, civil
9.		society, and enterprise can flourish so there is a moral
10.		case for tax because it enables that to happen, it
11.		enables certain common goods to be pursued which
12.		would not otherwise be pursued and also it enables us
13.		to address excessive inequality which interestingly
14.		David Cameron agreed diminished us all.

By asking if tax is a 'moral good in and of itself' (1), Michael Buerk questions the morality of taxation which requires Angus Ritchie to manage his response by presenting tax as a resource that produces moral goods. Michael Buerk does not pursue what the

'moral goods' are and utilises an extreme case formulation (Pomerantz, 1986), 'So, so the more the better?' (5), to solicit a response from Angus Ritchie regarding levels of taxation. This is emphasised further by the use of questioning to direct the talk to this particular issue (Bolden, 2008). Angus Ritchie refutes this assertion and constructs the purpose of government to 'create an environment' (7-8) which can be seen as meritocratic as this provides all members of society with the same starting point in life. Angus Ritchie constructs government's role (and implicitly the role of taxation) as creating an environment which enables various parties to 'flourish'. Angus Ritchie uses a four-part list including 'individuals, families, civil society and enterprise' (8-9) which functions to suggest that everyone within society benefits from taxation and describes taxation as enabling 'common goods'. He then suggests that taxes can be used to address 'excessive inequality' (13). Angus Ritchie thus presents tax as a tool for social justice.

This notion that taxation should be used to re-distribute wealth however is qualified by referring only to 'excessive' inequality. Whilst excessive inequality is presented as immoral, Angus Ritchie leaves open the possibility that some degree of inequality might be inevitable (or even desirable) in a meritocracy. By reporting the words of David Cameron that are from a differing ideological position, Angus Ritchie uses a discursive device that strengthens his own argument. The quoting of opposing political position in support of your own argument is a strategy that presents the speaker as neutral and prevents their argument from being challenged (Antaki and Leudar, 2001). His argument is further strengthened through the reference to excessive inequality, a vague measure, Angus Ritchie is not required to specify what level of inequality is moral or to account further for his position. Angus Ritchie can thus be seen to be managing an ideological dilemma between equality and fairness. Taxation is

constructed as a resource to address excessive income inequality through creating a meritocratic level playing field. Angus Ritchie thus argues for wealth redistribution while presenting income inequality as acceptable (and fair) provided that is not excessive.

Discussion

There are two competing arguments over tax. Its supporters present tax as having the potential to reduce inequality by being a redistributive investment for the benefit of society. Other speakers draw on individualistic arguments to present tax as stifling individual autonomy and as a form of theft of individual wealth. By presenting tax as a form of theft by the state, tax comes to be presented as morally problematic. In doing so, individual autonomy is prioritised over social justice, which helps to argue for the maintenance of social inequality. The use of individualistic arguments presenting the world as 'just' supports previous findings in talk about welfare recipients (Goodman & Carr 2017). This found that talk about benefit claimants warranted their status as deserved due to their unemployed status.

The construction of tax as having a negative impact on the individual draws on neoliberal ideology. Individualism is a central tenet of neoliberalism which considers the welfare state to be an attack on individual's resilience and motivation (Hall, 2011). Whilst neoliberalism is seen to lack a clear definition (Hall, 2011), it involves the dissemination of free market economic principles (Crouch, 2011). In particular, neoliberalism is presented as being inevitable (Hall, 2011) in the media and political spheres (Phelan, 2014). Neoliberalism justifies inequality in other settings through its emphasis on individual freedoms and through endorsing the state as providing meritocratic conditions (Wetherell & Potter, 1992). This reflects the individualistic constructions of tax in the corpus, in which high tax rates are presented as negative on

the grounds that the state is only required to provide a meritocratic environment and not economic equality.

By placing an emphasis on the individual in relation to their responsibilities (Dean, 2004), the role of the state in regards to welfare provision, which has previously been seen as a fundamental right for British citizens come to be questioned (Conover, Crewe & Searing, 1991). Income redistribution is constructed as restrictive upon individual rights within the corpus which enables taxation to be presented as unfair to more affluent individuals (Augoustinos & Every, 2007). Opponents of higher tax rates appropriate a 'togetherness' interpretive repertoire to construct the less affluent as 'other' and hold them accountable to more mainstream neoliberal norms (Wetherell & Potter, 1988) which discredits their need for resources. Challenges to individualistic constructions of tax require the management of 'individual and collective dilemmas of responsibility' (Tileagă, 2012, p.215). Neoliberal talk contrasts with the social justice repertoire used in the corpus. This is enhanced through neoliberal rhetoric emphasising an individual's financial independence (Lakoff, 1995; Wetherell & Potter, 1992). From such a neoliberal position, state activities are largely presented as discouraging 'effortfulness' (Gibson, 2009, p.400). In particular, just world arguments are used to hold less affluent groups, such as the unemployed, responsible for their circumstances and not deserving of state support. This supports the findings of Goodman and Carr (2017) who found that talk about welfare claimants used just world rhetoric to present them as undeserving of their benefits.

Such neoliberal discourse is resisted within the corpus through the utilisation of a 'social justice discourse' (Griffiths, Connor, Robertson & Phelan, 2013, p.287) which constructs tax as a resource to provide public services to meet a collective responsibility. This has elsewhere been referred to as a 'togetherness' interpretative

repertoire which can be constructed as being supportive of equality (Wetherell & Potter 1988, p.181).

Discourse about taxation involves the construction of the moral identity of recipients of public spending. This means that it draws up discursive resources such as deservingness and the notion of a just world. Individualism constructs wealth as positive and provides the more affluent with a heightened moral status (Aguiar, 2012). Previous research has identified individual morality being constructed through deservingness, with individuals who are employed and not in need of state support being presented as morally superior (Goodman & Carr 2017). This reflects the data where tax as a form of redistribution was constructed as immoral as it takes away wealth from those who 'deserve it' and gives it to the undeserving.

Conclusion

Speakers manage two contradictory constructions of tax which draw upon individualistic and social justice repertoires. In the final extract, this requires a speaker to negotiate an ideological dilemma (Billig et al., 1988) around equality and fairness. Arguments for redistribution via increased tax are controversial and require an acceptance of a degree of inequality as just in a meritocratic society. While egalitarian and meritocratic values may be deemed 'common place' values, they can be considered somewhat contradictory. In a meritocracy, inequality can be viewed as a just outcome as success is determined by an individual's ability and effort. As a result of this, inequality in society can be constructed as being both fair and unfair. However, arguments for increasing taxes and/or using taxation to redistribute wealth may be more successful if they are framed in terms of creating a level playing field within a meritocratic system.

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