

Tax philosophy versus fiscal sociology: choice problem in teaching

Tatiana V. Panova^{1*} and Evgeny G. Panov²

¹Financial University under the Government of the Russian Federation, Department of Sociology, Moscow, Russia

²Financial University under the Government of the Russian Federation, Department of Humanities, Moscow, Russia

Abstract. The inconsistency of the established attitudes in the analysis of taxation within the framework of the philosophy of taxes and fiscal sociology is reflected in the conflict of teaching these disciplines. One of the ways to resolve the conflict was introducing in the educational environment of the world's leading universities courses that considered the tax culture of contemporary societies. They allowed formulating new concepts that generalized the results of the symbolic analysis of taxation, complementing the consideration of it as a tool of the state's fiscal policy. The analysis of this practice formed the basis of the present study. According to the results of the study, a way to overcome the indicated conflict is proposed based on the compatibility of the subject certainty of the philosophy of taxes and fiscal sociology. The authors put forward provisions for the coexistence of different tax systems competing in the taxpayer's mind for the right to represent the social whole. On this basis, the following conceptual statement concerning taxation is formulated as a special kind of way of constructing social reality, which is diversely analyzed in different university courses. This kind of approach can bring the necessary humanitarian component not only to the teaching of special disciplines but also to the educational environment of a contemporary university in general.

Keywords: taxation, educational environment, conflict in education, tax philosophy, fiscal sociology.

1 Introduction

Over the last century, the study of taxation has acquired an interdisciplinary character. Along with economic and legal concepts, taxes have become the subject of sociological and political science theories. Thus, in the educational environment of a contemporary university, several areas of teaching were formed, whose interrelations were built on the principle of binary opposition.

The first contradiction of the courses taught was instrumental that was associated with different approaches to taxation by economists and lawyers. The interpretation of this phenomenon in the field of financial and tax law was based on the need to solve strategically

* Corresponding author: typanova@fa.ru

important social problems at the expense of budget funds. Taxation was considered as a fundamental mechanism for their formation through the search for new forms and methods of tax collection and the expansion of the tax base [1: 1–16].

In economic education, taxation was considered as an extra-economic withdrawal of funds that violated the market regulation mechanism. The consolidation of funds by the state threatened the revival of totalitarian methods of economic activity. Therefore, in these courses, taxes were considered as a “necessary evil” that needed to be controlled by civil society [2: 131–163]. The existing conflict in approaches found its resolution in the framework of studying the practice of fiscal policy as a mechanism for removing contradictions of economic and political interests in the tax system [3: 107–133]. At that, the course of financial policy was introduced for a wide audience, which formed the special competence of taxpayers, namely financial education.

The next contradiction in the educational environment arose as a reflection of the opposition of the interests of fiscal authorities and taxpayers. The attitude of the state was reflected in the provisions of political philosophy [4: 758–764; 5] for their application in the field of social process management [6]. A theoretical understanding of taxpayers’ position became reflected in fiscal sociology [7], whose teaching was aimed at solving the problem of tax evasion in legal and illegal ways [8: 535–553; 9].

The presence of this contradiction within the educational environment stipulated the choice of one of the disciplines for teaching [10: 565–571]. This led to a tendency for universities to reject courses that were not consistent with financial policy. At that, their replacement in the educational process by the development of information technologies [11: 5–18; 12: 197–206] dramatically weakened the humanitarian component of education [13: 61–65].

The above contradiction was resolved by including the analysis of tax culture in the educational process as a range of relations that united the subjects and structures associated with the tax system [14]. Tax culture came to be seen as the art of social management, while taxation was relegated to the level of craft, which was interpreted as a difference in the formation of the views of architects and builders. The educational content was supplemented by new categories of fiscal sociology, such as tax morale [15: 149–168] and tax compliance [16: 27–32]. The concept of tax culture was recognized as broader than the narrow professional terms culture of taxation and tax-paying culture [17].

This approach had the greatest effect when analyzing the problems of transformation of the tax systems of Germany, Russia, and the CIS countries in the postperestroika period. These processes had been designated by the concept of tax culture shocks [18: 77–95]. It had been associated with the introduction of heterogeneous elements into the tax system going beyond the already established tax culture, which violated the existing structure of relations between subjects of taxation.

2 Methods

The introduction of the tax culture course into the educational process had become a proven way to solve this contradiction. However, the research, undertaken by the authors aimed at searching for a solution based on the compatibility of subject-specific knowledge within the framework of fiscal sociology and tax philosophy. This could strengthen the humanitarian aspect of training specialists in the social sciences [19: 696–698]. The study was based on the statement on the symbolic nature of taxation, which complemented the consideration of taxes in the tangible physical form [20: 219–226]. In fiscal sociology, special attention was paid to the ideological foundations and the value system that determined the taxpayer’s behavior. Here, core aspects should be recognized as the attitude to the inclusion of the individual in the social whole. If the taxpayer did not implement them within the framework

of an officially recognized system, then he turned to nonstate actors [21: 98–102]. This attitude was most clearly manifested in the existing theocratic tax systems, where the religious community or the church represented the common interests. Another significant competitor to the state could be shadow economy structures that provided solutions to the problems of everyday life [22].

3 Results

The first conclusion of the present study is that, from the perspective of the taxpayer, a particular historical society is characterized by several coexisting tax systems. Each of them operates on the principle of a social network, creating a communication environment of subjects that embodies their value attitudes and worldview guidelines. The social environments compete for the right to express taxpayers' views concerning social justice. Actually, taxpayers "vote with their feet", evading taxes and contributing funds to religious communities or shadow structures. For fiscal sociology, the subject-driven methodology of social environments becomes a necessary component of theoretical analysis.

The second conclusion is that taxation can be characterized as a way of objectifying ideas about social integrity. The payment of the tax becomes a behavioral act of inclusion, allowing one to consider him included in the social community. Refusal of paying tax becomes evidence of social protest, which can develop into open opposition to the authorities. History shows that numerous political revolutions were initially caused by problems in the sphere of taxation. In protest fundraising, opposition political movements get their material basis.

The third conclusion is associated with formulating a subject specificity that unites fiscal sociology and the philosophy of taxes. It is the social reality in which the main provisions of the tax culture fit. At that, for fiscal sociology, the main task is to analyze the symbolic aspects of this reality, related to the tax environments that coexist in it. The subject of tax philosophy is related to the process of constructing this social reality in the course of the historical development of a particular community.

4 Conclusion

All the above allows concluding the formation of grounds for making changes in the concepts of the history and theory of taxation. This, in turn, allows revising the approaches to teaching economic theory and tax law. These disciplines will incorporate new aspects that combine macro- and microeconomic views in economic theory, and the state legal vision will be supplemented by elements of civil law attitudes.

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