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From the "slippery slope framework" to "responsive regulation"

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Abstract

Every citizen possesses rights as well as duties. Among these duties is the obligation to pay taxes. This study is in line with Kirchler's research on tax evasion (2007), as well as with Kirchler, Hoelzl and Wahl's work (2008) on the "slippery slope framework". The links between the power of authorities, the trust in authorities, and tax compliance are examined here. Our main goal is to test the "slippery slope framework's" assumptions on the tax compliance of French citizens. In order to test these hypotheses we consider four different scenarios in relation to the trust placed in authorities and the power of authorities (high trust/high power; high trust/low power; low trust/high power; low trust/low power). 320 participants were assigned to one of the four conditions; they read one of four scenarios and had to answer a questionnaire composed of 28 items. The interest of this study is threefold: it helps identify the tax compliance of individuals according to trust in authorities and the power of authorities; it helps identify whether this conformity is voluntary or forced; and, it should also enable us to apply, for those individuals who are not complying, an adapted answer. Taking into account Ayres and Braithwaite's (1992) and Braithwaite's (2007) research, it is fundamental to adapt the answer of authorities to the functions of beliefs and attitudes of taxpayers. This work, which aims to increase tax compliance, is applicable to numerous other contexts in which two conditions must be satisfied: individuals face an authority and the compliance "can be justified, not only in term of a legal framework, but also in term of a moral framework" (Braithwaite & Job, 2003). We can find these conditions in numerous other structures.

Keywords: *"slippery slope framework", tax compliance, trust, power, authority*

1. Introduction

In June 2010, François Baroin, the French Minister of Economy, announced that 3.4 billions of tax fraud were detected in France in 2010. Tax fraud is indeed a major public problem in France. Most of the candidates for the recent French presidential election, in 2012, proposed in their programme measures against tax fraud. The Corruption Perceptions Index (CPI) publishes each year an index about how corruption is perceived by the citizens of each country; the 2011 CPI indicates that France is the 25th on the annual ranking of the countries, behind all the other countries that participated in the G8, except Italy and Russia. Results of the Eurobarometer[1] on corruption support the result of 2011 CPI. In 2011, an analysis of corruption was conducted; results about French people indicate that 71% of them think that there is corruption in their country and that corruption increased during the past three years (45%

[1] The Eurobarometer is a series of surveys carried out on countries from the European Union.

think that corruption has increased in the past three years, against 3% who think that the corruption has decreased).

The main goal of this paper is to provide indications towards this question based on a psychological perspective. This study, in line with Kirchler's research on tax evasion (2007), as well as with Kirchler, Hoelzl and Wahl's work (2008) on the "slippery slope framework", analyses the results along with Ayres and Braithwaite's responsive regulation model (1992).

2. Tax fraud framework

2.1 To pay taxes is a citizen act

The French Academy, the institution in charge of defining the French language, defines the word citizen as: "belonging to the State, with all the civil rights and political rights". The notion of civil duty doesn't appear in this definition. However, the Universal Declaration of Human Rights describes the rights of humans as well as their duties:

1. Everyone has duties to the community in which alone the free and full development of personality is possible.
2. In the exercise of rights and freedom, everyone shall be subject only to such limitations, which are determined by law solely for the purpose of securing recognition and respect for the rights and freedom of others, and of meeting the just requirements of morality, public order and the general welfare in a democratic society.
3. These rights and freedom may, in no case, be exercised contrary to the purpose and principles of the United Nations (Article 29, UDHR).

Therefore, along with their rights, human citizens also possess duties, and in particular, the duty to respect the laws of the country. In France, the relations between the administration and French citizens originate from the French Declaration of the Human Rights and of the Citizen (1789):

1. Law is the expression of the general will (Article 6, DHRC 1789).
2. This should be equitably distributed among all the citizens in proportion to their means (Article 13, DHRC 1789).
3. All citizens have a right to decide, either personally or via their representatives […] the mode of assessment and of collection and the duration of the taxes (Article 14, DHRC 1789).

These three articles describe that (i) law arises from the citizens, (ii) taxes are fair and everyone is equal in front of taxes, and (iii) citizens agree to pay taxes.

2.2. What drives citizens to pay taxes?

Exogenous variables

In a review of the literature, Kirchler, Muehlbacher, Kastlunger and Wahl (2007) examine the results of studies that arise from the standard model of income tax evasion (Allingham & Sandmo, 1972; Srinivasan, 1973). This model, that frames tax compliance as a decision under uncertainty, describes the factors that influence the judgment of people in the choice of paying or not paying taxes. There are, according to Allingham and Sandmo (1972), and Srinivasan (1973), at least four factors that may influence tax evasion: the level of income, the tax rate, the audit probability and the amount of possible fines. Kirchler et al. (2007) explore the results of these four variables on the compliance of people in paying taxes. They conclude that "most of [these] parameters have unstable and unclear effects and it is hard to draw definite conclusions from [previous] studies." (2007, p. 20).

The "slippery slope" framework

Kirchler and his colleagues (Kirchler, 2007; Kirchler, Hoelzl & Wahl, 2008) introduce the "slippery slope" framework. This framework suggests that tax compliance comes from both individual and social variables, rather than from exogenous variables. In the slippery slope framework, tax compliance is mainly influenced by two dimensions: trust in authorities and the power of authorities, as well as their interaction (Kirchler, 2007; Kirchler et al., 2008; Kirchler & Wahl, 2010; Wahl, Kastlunger & Kirchler, 2010).

Trust in authorities

Kirchler et al. define trust in authorities as "… a general opinion of individuals and social groups that the tax authorities are benevolent and work beneficially for the common good" (2008, p.212). For Torgler and Schneider "attitudes towards paying taxes can be seen as a proxy for tax moral" (2005, p. 232). Torgler (2003) and Torgler and Schneider (2005), based on findings from previous surveys (World Values Survey, Taxpayer Opinion Survey, and the European Values Survey), indicate the presence of a link between trust in the government and tax moral. In this context, Wahl et al. (2010) created two experiments: the first took place in a laboratory with students, and the second was based on an online questionnaire with self-employed taxpayers. Results show that, in both cases, trust in authorities has an influence on tax compliance. These authors also found that trust in authorities has a positive effect on tax compliance.

Voluntary compliance

According to the slippery slope framework, trust in authorities encourages taxpayers' compliance. In a situation of high trust, taxpayers tend to consider that authorities are acting in a fair way. If taxpayers tend to view "their tax share as a fair contribution to the public good" (Kirchler et al., 2008), they tend to comply voluntarily. On the contrary, in a situation of low trust, taxpayers tend to be suspicious toward authorities and do not act voluntarily in a cooperative way. An increase of trust should therefore lead to an increase of voluntary tax compliance.

Power of authorities

Kirchler et al. define the power of authorities as "…taxpayers' perception of the potential of tax officers to detect illegal tax evasion, for example by conducting frequent and thorough tax audits, and to punish evasion, for example by fining evaders to a noticeable extent" (2008, p. 212). In their definition of power, Kirchler et al. (2008) emphasize that it is not the real power of authorities that matters, but the perception that taxpayers have of this power. This definition is in line with Fischer, Wartick and Mark's (1992) suggestion which states that authorities' power do not have an objective deterrent effect in order to have a high level of compliance, but it is moderated by taxpayers' perceptions and subjective evaluations of authorities' abilities to detect tax frauds and to deter evasion. With their two empirical studies, Wahl et al. (2010) found that power of authorities affect tax compliance; perception of power of authorities has a positive effect on tax compliance.

Enforced compliance

Moreover, according to the slippery slope framework, power of authorities encourages taxpayers' compliance. In a situation of high power, the detection probability increases along with the raise of the number of audits and with fines which are costly. Thus "taxpayers have less and less incentives to evade, because the expected outcome of non-compliance falls below the expected outcome of compliance" (Kirchler et al., 2008), and they are enforced to comply. In a situation of low power, authorities do not have means to constraint taxpayers' compliance. An increase of power should lead to an increase of enforced tax compliance.

Dynamics effect of power on trust

Trust and power are two factors that are not independent one of the other, a change of one also has an influence on the other (Kirchler, 2007; Kirchler et al., 2008; Kirchler & Wahl, 2010; Wahl et al., 2010). Change in power of the authorities may result in an increase, or a decrease, of trust; it depends on the way it is perceived. A raise of power may be perceived by some as a mistrustful toward taxpayers, and by others as a voluntary act of equity of taxpayers towards the law, while a decrease of power may be perceived by some as a sign of trust toward taxpayer, and by others as a sign of not serving well the collective goal, and as a sign of cooperation toward evading taxpayers (Wahl et al., 2010).

3. Method

3.1 Overview

The aim of this study is to examine if French people fit the slippery slope framework, and to test the role of Ayres and Braithwaite's (1992) and Braithwaite's (2007) findings, in terms of believes and attitudes of taxpayers, as they appear to be fundamental to adapt the answers of authorities.

The slippery slope framework indicates that (i) an increase of trust in the authorities or an increase of power in the authorities leads to an increase of tax compliance; (ii) an

increase of trust involves an increase of voluntary tax compliance; (iii) an increase of power involves an increase of enforced tax compliance; (iv) changes in trust should have an influence on the perception of power and changes in power and should have an influence on the perception of trust.

Our study, carried out on a French sample, is part of a cross-cultural research in which cross-country comparisons are carried out in order to test if there are (a) different levels of tax compliance according to different cultural backgrounds; and (b) to study the effect of interactions between country-condition to assess differences concerning the manipulations of trust and power. In this paper, we only present the French data.

3.2 Participants

In our study, 328 French students of Economy completed our questionnaire. Eight participants did not answer all the questions and were excluded from our analysis. Thus, results are based on a sample of 320 participants (151 females/169 males; all of them were aged between 18 and 25; M = 21.46 years, SD = 1.96). Most participants declared having a personal net income equal or below 400 € per month (62.19%); 21,25% of the participants reported a personal net income between 401 € and 600 € per month. Participants who reported more than 600 € were only 16.56%. 10.31% reported a personal net income between 601 € and 1,000 €, 3.44% between 1,000 € and 1,500 € and 2.81% above 1,500 €. This sample is therefore composed of participants who are not used to paying taxes on their income. Concerning their family income, the distribution of results is more satisfying: 13.75% of the participants report a family income below 1,000€; 17.81% between 1,000 € and 2,000 €; 27.5% between 2,000 € and 3,000 €; 22.19% between 3,000 € and 4,000 €, and 18.75% above 4,000€.

Since trust in authorities and power of authorities was manipulated with four different conditions (trust high/power high; trust high/power low; trust low/power high; trust low/power low), in our study we had four conditions; participants were allocated to one of the four conditions, thus we obtained 80 participants in each of the four conditions.

3.3 Materials and procedure

Participants answered individually the paper and pencil questionnaire during a class period. The survey was composed of three parts: a text describing a country named Varosia, questions about tax compliance, and demographic questions.

In order to test our hypotheses, four different scenarios were presented on the basis of an adaptation of the scenarios used in study of Wahl et al. (2010), in which participants had to read a description of a fictitious country, Varosia, this country having the same demographic description as France (same number of inhabitants and same type of size). Each scenario varies in terms of the description of Varosia on two factors: the trust that citizens have in their country and the power that they attribute to their government. The four scenarios correspond to the four conditions (trust high/power high; trust high/power low; trust low/power high; trust low/power low).

After reading the scenario, participants were instructed to imagine themselves as citizens of Varosia: living, working and paying taxes in Varosia. They were instructed to imagine themselves as a self-employee whose business is running good. Their tax declaration is due and they have to pay taxes.

Then, they answered the questionnaire composed of 24 items, most of them having already been used in previous studies. Nine items come from Wahl et al.'s work (2010): three items to measure intended tax compliance, six items as manipulation checks; three items for trust, and three others for power. Fifteen items stem from Kirchler and Wahl's study (2010): five items to measure enforced compliance, five items to measure voluntary tax compliance, and five items to assess tax evasion.

Finally, participants had to fill in the last part concerning demographic information. Participants gave information concerning their sex, age, subject of study, level of study, personal monthly income and family monthly income[2].

4. Results

4.1 Perception of trust and power

In order to verify if the four conditions emphasize different levels of trust in the authorities and of power of the authorities, three items measure the perception of the level of trust in the authorities, while three items measure the perception of the level of power of the authorities. The Cronbach's alpha of the three items on trust, as well as the three items on power, are both equal to .82, which is satisfactory. The multivariate analysis reveals an interaction effect ($F(2,315) = 9.86$, $p < .001$, $\eta^2 = .06$), a main effect of trust ($F(2,315) = 207.06$, $p < .001$, $\eta^2 = .57$), and of power ($F(2,315) = 155.63$, $p < .001$, $\eta^2 = .50$).

The univariate results of trust show that participants who read a trustworthy description of Varosia's authorities, trust authorities more than participants who read an untrustworthy description of Varosia's authorities ($F(1,316) = 413.24$, $p < .001$, $\eta^2 = .57$; low trust: $M = 2.81$, $SD = 1.50$; high trust: $M = 6.32$, $SD = 1.73$). There is an effect of the manipulation of power on the perception of trust: people who were confronted to a powerful description of Varosia's authorities, trust Varosia's authorities more than participants who were confronted to a description of Varosia's in which the power of the authorities is weak ($F(1,316) = 17.09$, $p < .001$, $\eta^2 = 0.05$; low power: $M = 4.21$, $SD = 2.08$; high power: $M = 4.92$, $SD = 2.62$). There is also an interaction of trust and power on the perception of trust ($F(1,316) = 18.51$, $p < .001$, $\eta^2 = 0.06$). This interaction between trust and power reveals that the perception of trust in the authorities is the highest when the authorities are presented as trustworthy and as having a strong power ($M = 7.05$, $SD = 1.57$), compared to when authorities are presented as trustworthy and as having a weak power ($M = 5.59$, $SD = 1.58$), than when authorities are presented as untrustworthy and as having a weak power ($M = 2.83$, $SD = 1.54$); and, eventually, when

[2] Corresponds to the sum of personal monthly income plus parents or spouse monthly income.

authorities are presented as untrustworthy and as having a strong power (M = 2.8, SD = 1.47). Analyses were also conducted for the variables sex, age, level of study, personal income and family income, but none of these variables has a significant effect on the perception of trust ($F(1,312) = 0.68$, $p = .41$; $F(6,292) = 1.29$, $p = .26$; $F(1,312) = 1.72$, $p = .19$; $F(4,300) = 1.13$, $p = .34$ and $F(4,300) = 0.36$, $p = .84$ respectively).

The univariate results of power show that participants who read a powerful description of Varosia's authorities perceive Varosia's authorities as more powerful than those who read a description of Variosia's in which authorities are weak ($F(1,316) = 312.15$, $p < .001$, $\eta^2 = .50$; low power: M = 3.41, SD = 1.60; high power: M = 6.75, SD = 1.84). There is also an effect of the manipulation of trust on the perception of power: participants confronted to a trustworthy description of Varosia's authorities, perceived Varosia's authorities as more powerful than participants confronted to an untrustworthy description of Varosia's authorities ($F(1,316) = 13.40$, $p < .001$, $\eta^2 = .04$; low trust: M = 4.73, SD = 2.46; high trust: M = 5.43, SD = 2.30). There is no interaction of trust and power on the perception of power ($F(1,316) = 0.00$, $p = .99$). Analyses were also conducted on the variables sex, age, level of study, personal income and family income, but none of these variables has a significant effect on the perception of power ($F(1,312) = 2.94$, $p = .09$; $F(6,292) = 1.54$, $p = .16$; $F(1,312) = 0.56$, $p = .46$; $F(4,300) = 1.42$, $p = .23$ and $F(4,300) = 0.35$, $p = .85$ respectively).

These results indicate that the description of Varosia's authorities appears to be good. The description of a trust in Varosia's authorities is perceived as more trustworthy than the description of an untrustworthy Varosia's authorities; and the description of Varosia's authorities, with strong power, is perceived as more powerful than the description of Varosia's authorities with weak power.

4.2 Tax compliance

Three items measure tax compliance, the Cronbach's alpha of these items is .80, which is acceptable. In order to analyse tax compliance, a factorial ANOVA was calculated with trust, power and sex as independent variables. Analyses indicate a main effect of trust, power and sex. Participants in the high trust condition appear to have more tax compliance than people in the low trust condition ($F(1,312) = 39.99$, $p < .001$, $\eta^2 = .11$; low trust: M = 5.31, SD = 2.29; high trust: M = 6.74, SD = 1.87). Participants in the high power condition appear to have more tax compliance than participants in the low power condition ($F(1,312) = 37.39$, $p < .001$, $\eta^2 = .11$; low power: M = 5.35, SD = 2.13; high power: M = 6.70, SD = 2.07). The Scheffe post hoc test confirms that participants in the high trust and high power condition (M = 7.43, SD = 1.49) were significantly those who comply the most, compared to those in the high trust and low power condition (M = 6.04, SD = 1.95), low trust and high power condition (M = 5.97, SD = 1.95) and low trust and low power condition (M = 4.67, SD = 2.10). The Scheffe post hoc test also indicates that participants in the low trust and low power condition were those who significantly comply the least. Women produce more tax compliance than men ($F(1,312) = 5.92$, $p < .05$, $\eta^2 = .02$; women: M = 6.32, SD = 2.13; men: M = 5.76, SD = 2.24). Analyses were also conducted for the variables age, level of study, personal income and family income, but none of these variables appears to have a significant effect on tax

compliance ($F(6,292) = 1.45$, $p = .20$; $F(1,312) = 1.76$, $p = .19$; $F(4,300) = 0.76$, $p = .55$ and $F(4,300) = 52.88$, $p = .20$ respectively).

4.3 Voluntary tax compliance and enforced tax compliance

Five items measure the level of voluntary tax compliance and five items measure the level of enforced tax compliance. The Cronbach's alpha of the five items of voluntary tax compliance and of the five items of enforced tax compliance are respectively of .81 and of .89, both Cronbach's alpha being acceptable. The multivariate analysis of trust and power does not reveal an interaction effect ($F(2,315) = 0.30$, $p = .74$), but a main effect of trust ($F(2,315) = 35.23$, $p < .001$, $\eta^2 = .18$) and a main effect of power ($F(2,315) = 57.56$, $p < .001$, $\eta^2 = .27$) are found.

The univariate results of voluntary compliance indicates that participants confronted to a trustworthy description of Varosia's authorities have more voluntary tax compliance than participants confronted to an untrustworthy description of Varosia's authorities ($F(1,316) = 69.56$, $p < .001$, $\eta^2 = .18$; low trust: $M = 4.83$, $SD = 1.64$; high trust: $M = 6.28$, $SD = 1.49$). There is no effect of the manipulation of power on voluntary tax compliance ($F(1,316) = 1.41$, $p = .24$; low power: $M = 5.66$, $SD = 1.79$; high power: $M = 5.45$, $SD = 1.65$). There is no interaction of trust and power on voluntary tax compliance ($F(1,316) = 0.45$, $p = .50$). Analyses were also conducted for the variables sex, age, level of study, personal income and family income. One of these variables, personal income, has a significant effect on voluntary tax compliance ($F(4,300) = 4.19$, $p < .01$, $\eta^2 = .04$). We have to take this result very carefully for two reasons: (1) the repartition of the participants on the income scale was very poor (199 participants in our sample have very low personal income, whereas only 11 have an average personal income, and 9 have a high personal income); and (2) the Scheffe post hoc test indicates that there is no significant difference in voluntary tax compliance according to the different levels of personal income. None of the other variables (sex, age, level of study and family income) has an effect on voluntary tax compliance ($F(1,312) = 1.12$, $p = .29$; $F(6,292) = 1.70$, $p = .12$; $F(1,312) = 0.04$, $p = .83$ and $F(4,300) = 0.60$, $p = .67$ respectively).

The univariate results of enforced compliance indicates that participants, confronted to a description of Varosia's authorities with strong power, have more enforced tax compliance than participants confronted to a description of Varosia's authorities with weak power ($F(1,316) = 115.49$, $p < .001$, $\eta^2 = .27$; low power: $M = 4.09$, $SD = 2.00$; high power: $M = 6.52$, $SD = 2.03$). There is no effect of the manipulation of trust on enforced tax compliance ($F(1,316) = 0.03$, $p = .86$; low trust: $M = 5.28$, $SD = 2.38$; high trust: $M = 5.32$, $SD = 2.33$). There is no interaction of trust and power on voluntary tax compliance ($F(1,316) = 0.09$, $p = .76$). Analyses were also conducted for the variables sex, age, level of study, personal income and family income, but none of these variables has a significant effect on enforced tax compliance ($F(1,312) = 3.13$, $p = .08$; $F(6,292) = 1.67$, $p = .13$; $F(1,312) = 2.96$, $p = .09$; $F(4,300) = 0.38$, $p = .82$ and $F(4,300) = 0.22$, $p = .07$ respectively).

4.4 Tax evasion

Five items measure tax evasion; the Cronbach's alpha of these items is .81. In order to analyse tax evasion, a factorial ANOVA was calculated with trust and power as independent variables. Analyses indicate a main effect of trust ($F(1,316) = 20.95$, $p < .001$, $\eta^2 = .06$, low trust: $M = 5.90$, $SD = 1.80$; high trust: $M = 4.98$, $SD = 1.78$); participants in the low trust condition report more tax evasion than participants in the high trust condition. There is no effect of the manipulation of power on tax evasion ($F(1,316) = 1.15$, $p = .70$). Also, there is no interaction of trust and power on tax evasion ($F(1,316) = 1.52$, $p = .22$). Analyses were also carried out for the variables sex, age, level of study, personal income and family income, but none of these variables have a significant effect on tax evasion ($F(1,312) = 2.20$, $p = .14$; $F(6,292) = 1.41$, $p = .21$; $F(1,312) = 0.04$, $p = .85$; $F(4,300) = 0.27$, $p = .84$ and $F(4,300) = 0.29$, $p = .28$ respectively).

5. Discussion

The main goal of this study was to verify if French people would fit in the slippery slope framework. Results demonstrate that both an increase of trust in the authorities and an increase of power of the authorities involve an increase of tax compliance. Participants in the high trust and high power condition are those who significantly comply the most compared to the three other conditions; and participants in the low trust and low power condition are those who significantly comply less. Women report more tax compliance than men. These results are in line with the results found by Wahl et al.'s (2010) in their first experiment.

Another assumption of the slippery slope framework is that the two variables, trust and power, have an influence on tax compliance, via two different forms of tax compliance: respectively voluntary tax compliance and enforced tax compliance. As results indicate that voluntary tax compliance is influenced by only one factor, trust in authorities; and that enforced tax compliance is influenced by another factor: the power of the authorities, our study confirms the two assumptions.

The slippery slope framework is a dynamic model in which change in trust influences the perception of power, and change in power influences the perception of trust. Our results on the perception of trust and the perception of power confirm these hypotheses.

The five items concerning the measures of tax evasion come from an adaptation of Kirchler and Wahl's items (2010). They define tax evasion items as "fictitious case scenario to state a concrete way of evading taxes"; they allow "measuring the intention to reduce taxes illegally". These items are used to detect the "cops-and-robbers'" attitude. Wahl et al. (2010) found an interaction effect of trust and power on tax evasion. Tax evasion appeared to be lower when authorities are trustworthy and powerful, and higher when authorities are untrustworthy and powerful. These results point out the "important role of trust in the decision to pay taxes" (Wahl et al., 2010). Our results are not exactly the same; on the one hand, we found no interaction of trust and power on the measure of tax evasion, but, on the other hand, we found a main effect of trust. We

found no effect of power on tax evasion. Participants in high trust conditions report less tax evasion than participants in low trust conditions, and this independently of power. It suggests that only trust in the authorities has a real influence on tax evasion. This can be explained by the fact that tax evasion's items are items in which participants are able to omit to declare all their income, without taking the risk of being caught. Therefore, is it totally understandable that power does not have an effect on this measure of tax evasion.

The main limitation of our study is that it was conducted with students who globally have a low personal income, and who are not used to paying taxes. Nevertheless, Wahl et al.'s (2010) experiment on students and self-employed people found similar results on tax compliance, voluntary tax compliance, enforced tax compliance and tax evasion with both populations, students and self-employed. Their studies suggest that experimenting on students about tax compliance is possible and allows obtaining results which are similar to results found on self-employed people.

This work allowed identifying a first image of the level of tax compliance of French people according to the perception they have of authorities, as well as in connection to the type of tax compliance: voluntary versus enforced. Nevertheless, as previously mentioned, this has to be taken carefully because results come from a sample composed of students. As stated by Wahl et al. (2010), "the difference between voluntary and enforced tax compliance is mirrored in the underlying motivation to comply".

In the responsive regulation model, Braithwaite defines a motivational posture connected to an "interconnected sets of beliefs and attitudes" (Braithwaite, 2003), and describes five different motivational postures: commitment, capitulation, resistance, disengagement and game playing. Whereas the first two correspond to a "positive orientation" towards the authorities, the three others represent "postures of defiance". Taxpayers with a commitment posture are more willing to pay tax, and feel that paying tax is a moral obligation, which is in the interest of the collectivity. The capitulation posture reflects acceptance of authorities and feelings that tax authorities is a "benign power as long as one acts properly". The posture of resistance reveals mistrust toward authorities; taxpayers with a disengagement posture are people who are giving up with the tax authorities, their goal is to keep tax authorities "socially distant and blocked from view". And, the game playing posture corresponds to a view of law "as something to be molded to suit one's purposes rather than as something to be respected as defining the limits of acceptable activity" (Braithwaite, 2003; Kirchler & Wahl, 2010). Voluntary compliance is related to commitment and enforced compliance to resistance.

Non-compliant people are not always "voluntary non-compliant taxpayers", they are not all "villains", and sometimes they can be non-compliant by mistake or by misunderstanding. The difficulty for authorities is to distinguish "voluntary non-compliant taxpayers" from "involuntary non-compliant taxpayers". Taking into account Ayres and Braithwaite's (1992) and Braithwaite's (2007) researches in the responsive regulation approach, it is fundamental to adapt the answer of authorities to functions of believes and attitudes of taxpayers.

In the regulatory pyramids, Braithwaite describes different ways for tax authorities to reply to taxpayers' motivational posture in order to increase their compliance. The

regulatory pyramid is based on two postulates: most people are at the bottom of the pyramid and authorities have to pursue non-compliance taxpayers by intensifying the cost. When taxpayers are in a motivational posture of commitment, authorities should promote education, service delivery, and help people to understand how taxes work and why they should comply. In this case, according to Braithwaite (2003), authorities should use "cooperative and educative compliance options". For those who fail to comply, according to Job and Honaker (2003), authorities should "escalate their response, come to the next stage and sanction in a proportional fashion". For those who are in a resistant or disengagement posture, authorities should respond in a severe way by increasing the number of audits and the amount of the fines. Thus, responsive regulation proposes to promote self-regulation for compliant taxpayers, to increase the number and degree of severe sanctions and incapacitation of wrongdoing for non-compliant taxpayers in order to reach the main goal of authorities: to have the highest possible level of compliance for now and for the future (Braithwaite & Job, 2003; Kirchler et al., 2008).

6. Conclusions

Our results on a French sample of students are totally in line with the slippery slope framework (Kirchler, 2007; Kirchler et al., 2008; Kirchler & Wahl, 2010; Wahl et al., 2010) and confirm all the initial assumptions. Trust and power of authorities influence tax compliance in two different forms: voluntary and enforced tax compliance. This study supports the Slippery Slope Framework, and contributes to show that this model may be applicable to other countries and other cultures, such as France. Our study is the first replication of the Slippery Slope Framework in France. As mentioned, the major limitation is that it was done on a students' sample, and that, the majority of them, do not pay taxes. In order to assume that the Slippery Slope Framework is relevant for the French population, this study needs to be replicated with a representative sample of French people.

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