The Economic Psychology of Tax Compliance and Charitable Giving: A Comparative Analysis and Research Agenda

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Abstract

Finding mechanisms to promote prosocial spending behavior is fundamental to the well-being of our societies and is more urgent than ever in a time of key global challenges, including social and economic inequalities. Tax payment and charitable giving can be seen as two complementary ways to financially provide for the common good and, like many other social dilemmas, they both involve a conflict between what is good for oneself and what is good for others. The aim of the present article is to perform a comparative analysis of the main determinants of tax behavior and charitable giving to identify some common antecedents to gain insight to promote pro-social financial decisions at large. Despite the intrinsic differences, several commonalities were found, thus suggesting a transcending common core. By identifying well-established literature and under-investigated areas, a new research agenda is formulated.

Keywords: tax behavior; charitable giving; review; prosocial spending; common good.

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Introduction

In recent years, policymakers, practitioners, and academics have increased the attention given to social and economic sustainability worldwide. Issues such as the global financial crisis, growing social inequalities, and poverty have placed economic sustainable development in the spotlight and increased tension between providing for the common good and focusing on one's own self-interest. Such concerns have reached their peak during the most recent coronavirus crisis. Arguably, for the well-being of our societies, it is crucial to find mechanisms to promote prosocial choices over egoistic ones, including tax compliance and charitable giving.

In the economic literature, taxes and monetary donations have been regarded as two complementary ways of financially providing for the public good. Psychological literature, however, has mostly failed to study systematically charitable giving and taxation in conjunction. The aim of the present article is to provide a literature overview of the main determinants of tax behavior and charitable giving to identify some common antecedents to gain insight to promote prosocial financial decisions at large. The present review does not aim to be systematic or exhaustive, given the complexity and multi-dimensionality of the phenomenon. Different disciplines – economics, psychology, sociology, and others – have developed an array of theories to explain both prosocial behaviors at large and the specific mechanisms behind tax payment and charitable giving. Therefore, the present work aims to open a wide-ranging discussion on prosocial financial decisions that overcome mere self-interest, such as paying the correct amount of taxes and giving money to charitable organizations – two well-established ways to promote wealth reallocation in Western societies. It also aims to outline a future research agenda on the topic. It represents a novelty because to the best of our knowledge, it is the first time that a comparative review on determinants of tax behavior and charitable giving has been undertaken in order to understand better how to promote prosocial spending.

The paper will be structured as follows. First, a justification for the joint study of tax compliance and charitable giving will be provided. Next, the literature on tax compliance and charitable donations will be analyzed. Finally, a comparison between taxes and donations will be performed to identify their common antecedents and underlying dimensions. Although charitable giving does not only include financial donations (as other donations are possible, such as organs, consumer goods, time, etc.), the present paper will specifically focus on the financial aspect of prosocial spending in order to limit the scope of the analysis and allow a comparison with tax payment, which also involve a monetary dimension.

Tax compliance and charitable giving: Two sides of the same coin?

Paying taxes and donating money are two forms of expression of cooperative behavior, as well as two classic examples of social dilemma where individual and collective interests are in conflict (Dawes, 1980). If everyone cooperates, the payoffs for society are higher than if they do not. A large fraction of people voluntarily provides financial contributions, despite strong incentives to freeload. For example, people make charitable donations supporting causes that benefit others at a cost to themselves, and they actually pay taxes despite the rather low fines and probability of auditing if they did not do so (Feld & Frey, 2007). Nonetheless, it has been shown that voluntary contributions (i.e., private donations) are often below an efficient level, and, if entirely left to them, many individuals would not contribute anything (Andreoni, 1988; Bergstrom, Blume, & Varian, 1986; Bernheim, 1986; Warr, 1983). In addition, tax evasion is a serious issue in several countries, where a consistent portion of the GDP seems to be hidden from tax authorities; for instance, the average size of the shadow economy in 31 European countries is estimated at 18% of GDP (Schneider, 2015).

Based on these premises, motivating individuals to be cooperative and bear personal costs for the common good is of great importance for policymakers to support sustainable economic growth (Rand, Yoeli, & Hoffman, 2014). The joint study of tax compliance and charitable giving may seem paradoxical, given their different natures. However, despite their intrinsic difference of being mandatory (tax compliance) or voluntary (charitable giving), they belong together, as any tax system involves an element of voluntary giving (Dwenger, Kleven, Rasul, & Rinke, 2016).

The economic literature seems to agree that taxes and donations are two different ways – one public, the other private – of creating public value and increasing overall social welfare (Slavov, 2014; Sugden, 1984). Indeed, some studies have found that people consider private and public contributions to the common good as substitutes (Roberts, 1984; De Wit & Bekkers, 2017). Most countries depend on tax compliance to provide essential services such as healthcare, education, and safety, whereas charitable giving plays a significant role in alleviating problems related to the crisis of the welfare state. On a formal level, they both involve decision-making regarding the management of money that is not for personal use but, whether by choice or obligation, is given to third parties to handle. Such complementarity, however, concerns the social impact of tax payments and donations, and does not necessarily reflect how individuals view these mechanisms (i.e., at the psychological level).

From a psychological perspective, there is a dearth of studies investigating if tax compliance and charitable giving are perceived as complementary forms of financial provision for the common good. An exception is a qualitative study (Castiglioni, Lozza, & Bosio, 2018) on lay people representations suggesting that, at least at the formal and cognitive level, both paying taxes and making donations are perceived as indirect monetary ways to provide for the common good (the former as part of people's civic duty, the latter as a possible form of offering beneficence besides volunteering) whose effectiveness is subsidiary to the management and use of a third party (e.g., governments, NGOs, etc.). By contrast, at the affective level they appear to be very different.

Based on this brief overview, it seems that paying taxes and making donations are two sides of the same coin at the cognitive and formal level, as well as from an economic perspective, whereas they are very different at the affective level and from a psychological perspective. Nonetheless, as the following sections will show, they share several antecedents and mechanisms.

Tax behavior: an introduction

When it comes to tax behavior, it is necessary to clarify some terminology and distinguish between tax evasion and tax compliance. According to the OECD,[1] the term "tax evasion" is generally used to mean illegal arrangements where liability to tax is hidden or ignored. It can be defined as a condition in which, intentionally and by illegal means, individuals either partially pay the tax they are liable to pay or do not pay tax at all (Lewis, 1982, p. 123; Webley, 1991, p. 2). "Tax compliance", on the other hand, is defined in terms of complying with the spirit as well as the letter of the law (James & Alley, 2002, p. 31). Tax compliance can be seen as a first order of business for efficient, fair, and democratic governance (Alm, 1999). As Onu and Oats (2016) outlined, tax compliance is often considered a binary variable. That is, the vast majority of studies of tax compliance assume two distinct options for the individual: to evade or to be fully compliant. However, real-world compliance is far from binary. The complexity of compliance is illustrated by the existence of different types of compliance (e.g., enforced vs. voluntary; Wahl, Kastlunger, & Kirchler, 2010), or by situations of taxpayers taking ad-

[1] http://www.oecd.org/ctp/glossaryoftaxterms.htm.

vantage of legal “grey areas” to drastically minimize taxes while still complying with the law (tax avoidance, Kirchler & Wahl, 2010; creative compliance, McBarnet, 2004).

By following Becker’s theory of crime, classic economic models of tax compliance frame the tax compliance problem as a decision under uncertainty and assume that citizens will behave as rational agents who try to maximize the utility of their taxable income (Allingham & Sandmo, 1972; Srinivasan, 1973; Yitzhaki, 1974). Accordingly, taxpayers make evasion decisions following a cost-benefit analysis that considers the income loss if caught evading (penalty) and the probability of being caught (audited). Though Allingham and Sandmo (1972) admit that other, less economic variables might be also important in understanding tax compliance, their model, which is referred to as the standard economic model, considers four parameters in making a compliance decision: the level of actual income, tax rates, audit probabilities, and the magnitude of fines. However, mixed evidence has been found on the specific weight of such economic variables, showing that income, tax rates, audit probability, and fines cannot fully explain one’s decision to be compliant (for a literature review, see also Kirchler, 2007; Kirchler & Hoelzl, 2017). In view of the low rate of successful deterrence in most countries, either because of a low intensity of control or small penalties, taxpayers should, according to the standard economic model, evade more often than they actually do (Alm, McClelland, & Schulze, 1992). In other words, the real puzzle of tax compliance, rather than understanding why some people evade their taxes, may be to understand why most people continue to pay them. Thus, the problem of tax compliance seems to be too complex to be explained by a pure economic approach. Some extensions to the economics-of-crime model have been developed (see Alm, 2019). The first type stays within the basic expected utility framework of the economics-of-crime and simply adds a range of considerations that make the model more realistic. However, these extensions considerably complicate the theoretical analysis and are not able to incorporate more than a few of these factors in a meaningful way, leaving enforcement as the main factor motivating tax compliance. A second type of extension uses methods and evidence from other sciences (especially psychology), leading to so-called “behavioral economics”. Schmölders (1959), although an economist, was one of the first to advocate the need to use psychology to understand fiscal behavior. Schmölders’ work led to a different stream of research showing that taxpayers’ willingness to cooperate is influenced by a number of internal variables and psychological determinants such as knowledge, values, attitudes, norms, tax morale, and perception of tax authorities (see Lewis, 1982; Wenzel, 2004a; Torgler, 2007; Kirchler, 2007). This paper will specifically focus on those psychological variables that are traditionally neglected by standard economic models.

Charitable giving: an introduction

Charitable giving is a form of prosocial behavior that can be defined as the donation of money to an organization that benefits others beyond one's own family (Bekkers & Wiepking, 2011). Similar to tax payments, the underlying mechanism of monetary donations has been a long-standing puzzle that remains imperfectly understood by many economists (Andreoni, 1995). According to standard economic theory, public goods should often be underprovided because individuals will choose to freeload on the contributions of others. However, as already discussed in the introduction, people freeload less often than predicted by this theory.

Initially, the economic literature has tried to explain charitable giving by relying on extended versions of the self-interested model (Glazer & Konrad, 1996; Harbaugh, 1998). Meier (2007) identified three groups of prominent economic models to explain charitable giving: outcome-based prosocial preference theories, which are based on the notion that people care about the well-being of others and that the utility of others can influence one's own utility; theories of reciprocity, which are based on the notion that individuals behave prosocially when their actions are reciprocated; and approaches stressing the importance of self-identity for prosocial behavior. Similar to tax payment, the cost-benefit tradeoff can be important for donation decisions too, and benefits can be related to both the donor (i.e. how good the donor feels when making the donations) as well as the donation target (Rubaltelli, Hysenbelli, Dickert, Mayorga, & Slovic, 2020). Nonetheless, such theories cannot fully explain the phenomenon. For this reason, economists rapidly started to incorporate basic insights from sociology and social psychology into their models.

There is a substantial body of psychological literature on factors promoting prosocial behavior (e.g., Batson, 1998; Piliavin & Charng, 1990; Penner, Dovidio, Piliavin, & Schroeder, 2005; Stürmer & Snyder, 2009). Some classifications focus on the factors facilitating prosociality according to whether they are related to the situation, the victim, or the helper (Graziano, Habashi, Sheese, & Tobin, 2007). Some factors might be cognitive in nature, emphasizing rational or biased thought processes of the donor, whilst others are affective, emphasizing emotional reactions. Most studies and models, however, focus on prosocial behavior at large rather than on the specific characteristics and peculiarities of monetary donations. The present paper, instead, will specifically take into account only those studies whose focus is on monetary donations to charities to understand the psychological mechanisms behind prosocial spending.

A comparative analysis of tax behavior and charitable giving literature

This section will present a comparative analysis of tax behavior and charitable giving by drawing parallels between their main determinants and identifying similarities and differences. The final aim will be to gain insight into promoting prosocial financial decisions at large, which is a desirable outcome for the economic sustainable development of our society.

Several variables and determinants will be discussed, including motivation (both intrinsic and extrinsic), norms (at the personal and social levels), values, knowledge, attitudes, roles played by both rational (information about the effects) and emotional factors, and framing effects. For each sub-section, the tax behavior literature will be examined first, followed by the charitable giving literature. Structural variables (e.g., differences related to socio-demographic characteristics such as sex, age or income; differences in tax rate level across different countries; etc.) will not be discussed. Rather, we will focus on those psychosocial variables based on which intervention can be designed to promote desirable change.

Intrinsic motivation

Research on tax behavior has repeatedly demonstrated that compliance is not fully explained by the rewards and punishments imposed through tax rates, fines, other penalties, or the probability of audits. A widely accepted alternative explanation for the inconsistency between enforcement and tax compliance is based on the concept of "tax morale" originally developed by Schmölders (1960), defined as a moral obligation or an intrinsic motivation to pay taxes (Torgler & Schneider, 2007). Other ethics-related constructs have also been investigated in relation to tax morale, such as moral reasoning and norms (Trivedi, Shehata, & Lynn, 2003; McKerchar, Bloomquist, & Pope, 2013), sense of duty (Molero & Pujol, 2012), civic duty (Orviska & Hudson, 2003), ethical standards (Ghosh & Crain, 1995), ethical orientations (Henderson & Kaplan, 2005), and consumer ethical decision-making (Culiberg & Bajde, 2014). People with high tax morale and high intention to pay taxes also have high levels of altruism (Andriani, 2015; Brizi, Giacomantonio, Schumpe, & Mannetti, 2015), which can be seen as both a moral principle and an internal motivational state to reduce other people's distress or increase benefits to persons in need.

In the charitable giving literature, since donations are by definition non-mandatory, the study of intrinsic motivation has been highlighted since the beginning. According to economic pure altruism theories, individuals enjoy seeing the well-being of others increase, and they themselves benefit (utility) through increasing the benefits to other people (see Becker, 1974; Smith, Kehoe, & Cremer, 1995). From a psychological perspective, the most commonly suggested source of altruistic motivation is empathic emotion. According to the so-called empathy-altruism hypothesis (Batson, 1987; Betancourt, 1990; Batson & Shaw, 1991), perceiving another's need leads to a feeling of empathy that causes people to adopt the other person's perspective and evokes a desire to help (Batson, Eklund, Chermok, Hoyt, & Ortiz, 2007). Therefore, empathy is an alternative explanation for how people come to be concerned about the welfare of others. Empathy is often divided into two dimensions: a cognitive dimension (also called "role-taking" or "perspective-taking") which refers to the ability to see the world from another person's viewpoint, and an affective dimension (also called "empathic concern"), which refers to emotional responsiveness to the situation of others (Davis, 1994). In charitable giving, empathic concern has been found to be a most distinctive personality characteristic of charitable donors (Bekkers, 2006). Self-ratings of empathy correlate positively with charitable giving (Piferi, Jobe, & Jones, 2006; Wilhelm & Bekkers, 2010), and neural activity in empathic brain regions has also shown such a correlation (Ma, Wang, & Han, 2011).

Clearly, intrinsic motivation plays a role in both tax behavior and charitable giving. Prosocial and altruistic individuals behave differently from proself and individualistic people in both taxation and donation domains. People classified as having an intrinsic prosocial orientation (i.e., altruistic and cooperative) show greater concern for the common good than do individualists and competitors (Van Lange, De Bruin, Otten, & Joireman, 1997). Prosocial individuals are also characterized by the intention to maximize joint and equal outcomes (Van Lange, De Cremer, Van Dijk, & Van Vugt, 2007), and a high sense of cooperation regarding public goods (De Cremer & Van Lange, 2001; Fischbacher, Gächter, & Fehr, 2001).

Extrinsic motivation

When it comes to extrinsic motivation to pay taxes, the fear of detection and fines is the most commonly studied, especially in classical economic theories (Allingham & Sandmo, 1972; Srinivasan, 1973; Yitzhaki, 1974). However, as mentioned previously, other extrinsic factors besides audits and sanctions can help explain the level of compliance. For instance, taxpayers may fear the negative consequences of reputation loss (Myles & Naylor, 1996). Besides avoiding negative sanctions, other kinds of benefits can extrinsically motivate taxpayers to pay taxes. Although people ought to expect nothing in return for their quasi-voluntary tax compliance, as parity cannot be restored between the two parties because of the character of public goods and services, taxpayers certainly do expect at least something in return for their tax money. Knowing how your tax money is spent often has a positive if small impact on compliance (Pommerehne & Weck-Hannemann, 1996). A further benefit can arise when taxpayers are entered into a lottery. Interestingly, a recent study found that when taxpayers have a chance of winning either a financial or a non-financial reward, only the non-financial reward is effective in increasing tax compliance (Koessler, Torgler, Feld, & Frey, 2019).

When it comes to charitable donations, donors may also be more willing to donate when they perceive higher benefits resulting from their donation. Benefits can be an item offered in exchange for a donation. For example, donations to charitable organizations can occasionally buy services or other "selective incentives" (Olson, 1965) – the so-called "fringe benefits" of donating (e.g., donors to universities, museums, or symphonies can get access to exclusive events or special concerts). These donations may be characterized as exchange-based, and they are rooted in part in consumption motives. It has been found that offering benefits of this kind increases contributions (Buraschi & Cornelli, 2002; Andreoni & Petrie, 2004). However, such external benefits may also crowd out intrinsic motivations to make future donations. Benefits do not necessarily need to be material; helping other people can lead to several intangible benefits. These include the desire to experience a "warm glow" feeling, that is when donors gain utility not only from increasing public goods but also from the act of giving itself (impure altruism; Andreoni, 1990). There is ample evidence that helping others produces positive psychological consequences for the helper, sometimes labelled "empathic joy" (Smith, Keating, & Stotland, 1989; Batson & Shaw, 1991). People may have pleasurable psychological experiences upon donating money, such as gaining social approval and reputation (Baumann, Cialdini, & Kenrick, 1981), seeing oneself as a good person (Cialdini & Kenrick, 1976), avoiding guilt (Basil, Ridgway, & Basil, 2006), or simply feeling good and improving one's well-being (Wunderink, 2000; Aknin, Mayraz, & Helliwell, 2017). Interestingly, donation frequency is more important to happiness than the total overall contribution; for example, two small donations can make the donor feel better than a single big donation (Strahilevitz, 2011), suggesting that the "warm glow" feeling may be more important to the donor than actually increasing other people's welfare. Immaterial benefits can also be "reputational", especially when donations are announced in public or when they are directly observable (Alpizar, Carlsson, & Johansson-Stenman, 2008; Barclay, 2004; Bateson, Nettle, & Roberts, 2006; Bereczkei, Birkas, & Kerekes, 2007). Gaining reputation for donations has also been facilitated with the advent of ribbons (e.g., pink ribbons for supporting breast cancer) and silicon wristbands. Following Veblen's theory (1899), such practices have been conceptualized as examples of "conspicuous compassion" (Grace & Griffin, 2009; Grace & Griffin, 2006; West, 2004).

To summarize, both negative sanctions (i.e., punishments), and positive reinforcement (i.e., rewards and benefits) may extrinsically motivate people towards prosocial financial decisions. However, two important considerations are required. First, in both tax payments and charitable giving, explicit economic incentives and rewards may be counterproductive when they induce people to adopt what Titmuss (1970) called a "market mentality" or otherwise to compromise pre-existing (intrinsic) values that would encourage people to act in socially beneficial ways. This increases the likelihood that a business frame, versus an ethical decision frame, will be evoked (Tenbrunsel & Messick, 1999; Gneezy & Rustichini, 2000), thus making individuals more likely to engage in a utility calculation that compares costs and benefits rather than truly committing to the common good. Second, an important difference in tax compliance and charitable giving literature should be noted. Whereas the effects of material benefits have been investigated in both domains, the effects of immaterial benefits (i.e., emotional rewards) have been especially investigated in charitable giving, except for reducing negative feelings (i.e., guilt) in the case of tax payment. In other words, there is a scarcity of publications investigating the role of positive immaterial benefits (i.e., positive emotions and feelings). This represents the first important difference at the affective level between paying taxes and making donations, which will be further expanded in the discussion section.

Norms

Several theories suggest how one's social interactions with others affect one's own behavior. The tax compliance literature shows that people's tax compliance correlates with their estimate of other people's compliance (Frey & Torgler, 2004; Wenzel, 2001), as an individual's probability of contributing to the public good increases when the percentage of individuals who contribute increases within a given group (reciprocal norms; Smith, 1992). Norms can be divided into personal norms, social norms, and societal norms, and they can all play a role in tax behavior (Wenzel, 2004a). Personal norms can be seen as internalized values (Schwartz, 1977); therefore, they will be discussed in the next section. Social norms,[2] which are rooted in socially shared beliefs about how members of a group should behave (Fehr, Fischbacher, & Gächter, 2002), can regulate compliance based on perceived frequency of evasion and social acceptance of evasion (Wenzel, 2005). For example, the perceptions about the prevalence of tax cheating within one's local community might affect one's inclination to cheat in the future (Brooks & Doob, 1990). The relation between strong social norms to comply and actual compliance is also moderated by people's attachment to their reference group or society (Wenzel, 2004b). In the tax compliance field, this is especially relevant for self-employed people and entrepreneurs, those professional categories whose members have more opportunities to actually evade their taxes, since they pay taxes out-of-pocket (Muehlbacher, Hartl, & Kirchler, 2017). Thus, if they perceive that their professional reference group is supporting or largely involved in tax cheating, they can feel even more justified in doing so themselves. The impact of social norms will be further expanded in the section related to solicitation and frames. As for social norms, their importance is highlighted by several studies confirming the existence of national differences (Alm, Sanchez, & De Juan, 1995; Alm & Torgler, 2006; Lozza & Castiglioni, 2018; Torgler & Schneider, 2007). Social norms are reflected partly in tax laws and partly in tax morale and civic duty, which have already been addressed above when referring to the construct of "tax morale" as one's intrinsic motivation to pay taxes. Tax morale is also of-

[2] When referring to social norms, it is also important to distinguish between 'descriptive' norms, which communicate the behavior of others, and 'injunctive' norms, which communicate the opinions of others (Cialdini, Kallgren, & Reno, 1991). In the tax compliance field, experimental research has shown that while personal norms directly influence tax compliance decisions, general societal expectations (injunctive norms) and other individuals' actual behavior (descriptive norms) have an indirect influence (Bobek, Hageman, Kelliher, 2013). In a tax field experiment, both injunctive and descriptive norm messages changed taxpaying behavior, but descriptive norms have a larger impact than injunctive norms (Hallsworth, List, Metcalfe, & Vlaev, 2017).

ten used to explain inter-individual and inter-group (e.g., cross-national) cultural differences in tax compliance (e.g., Alm & Torgler, 2006; Cummings, Martinez-Vazquez, & McKee, 2001; Frey & Torgler, 2007; Torgler & Schneider, 2004).

Moving to charitable giving, studies have shown that one's own donation also depends on the donations of his or her reference group. People are more likely to donate if they believe that others have also donated (Wiepking & Heijnen, 2011) or if they are told that similar others are making donations (Heldt, 2005). Both descriptive norms (the levels of others' behavior) and injunctive norms (the levels of others' approval) can be influential, at least when norms are salient (Cialdini, Demaine, Sagarin, Barrett, & Winter, 2006). Smith and McSweeney (2007) found that personal norms (i.e., internalized moral rules) were significantly stronger predictors of donating intentions than descriptive or injunctive social norms. Creating social norms that encourage contributions, such as telling potential donors what other people have given or by putting more paper currency rather than coins in a transparent collection box, can increase donations (Martin & Randal, 2008). A natural field experiment in Switzerland also showed that students' willingness to behave prosocially increased if they were informed that many others in the group behaved prosocially (Meier, 2006). Other examples of how social norms can influence charitable giving will be provided when discussing solicitation and frames. Cultural and social differences also may affect donation behaviors. Several studies have examined cultural values as an explanation for differences in donation intention. For example, Grace and Griffin (2006) found that countries with more collectivist values may be more susceptible to interpersonal influence and be more likely to exhibit social connectedness than those with individualist values. Winterich and Zhang (2014) found that higher power distance, or the extent to which inequality is tolerated, decreases charitable behavior due to weaker perceived responsibility to others. With reference to the theory of cultural tightness/looseness (Gelfand, Nishii, & Raver, 2006; Gelfand et al., 2011), which posits that countries differ with regard to the clarity of their social norms and the amount of tolerance of deviance in society, it has been found that people from looser cultures are more likely to donate when others were watching, whereas in countries high on tightness, people are more likely to adhere to social norms regardless of whether others are watching (Siemens, Raymond, Choi, & Choi, 2020). However, it must be noted that despite the existing differences in terms of generosity and donations among different countries (CAF, 2019), most studies on social norms concentrate on Hofstede's (1983) cultural values dimensions. Although such values can be adopted to identify major differences across countries, they tend to be interiorized by people, thus becoming more similar to personal norms and individual values (see next section). In other words, in charitable giving research there is no equivalent of "tax morale" to explain national differences.

Values

When it comes to personal norms and values, research on tax behavior has shown that prosocial value orientation (Brizi, Giacomantonio, Schumpe, & Mannetti, 2015), honesty (Porcano, 1988), and religiosity (Grasmick, Bursik, & Cochran, 1991; Stack & Kposowa, 2006; Strielkowski & Čábelková, 2015) can all promote tax compliance. Individuals who are identified as having greater sympathy (e.g., concern for another's well-being, measured by the frequency of prosocial behavior) are more compliant, as well as individuals who are "primed" to elicit empathy (e.g., "putting yourself in someone else's shoes") or to do the "moral" action (Christian & Alm, 2014). Making personal norms salient can also be effective in promoting tax compliance. In both laboratory and field experiments, it was found that asking people to sign at the beginning rather than at the end of a self-reported document (e.g., tax returns) reduced dishonesty (Shu, Mazar, Gino, Ariely, & Bazerman, 2012). Signing before rather than after the opportunity to cheat may make ethical considerations and personal norms salient when they are most needed.

Prosocial values generally have a positive association with charitable giving as well, such as humanitarianism and egalitarianism (Fong, 2007), prosocial value orientation (Van Lange, Bekkers, Schuyt, & Vugt, 2007), social mindfulness (Manesi, Van Lange, Van Doesum, & Pollet, 2019), altruistic values (Bekkers & Schuyt, 2008; Farmer & Fedor, 2001), being less materialistic in general (Sargeant, Ford, & West, 2000), and feeling socially responsible for the recipient organization (Weerts & Ronca, 2007) or for society as a whole (Schuyt, Smit, & Bekkers, 2010). Even reminding people of religious concepts (Pichon, Boccato, & Saroglou, 2007) or secular moral concepts such as "truth" and "honesty" (Shariff & Norenzayan, 2007) increases prosocial behavior. Asking people "What's the morally right thing to do?" before they make a choice makes the morality of an action salient and can be used to increase donations to charitable organizations in crowdfunding campaigns (Capraro, Jagfeld, Klein, Mul, & Van de Pol, 2019). This suggests that any manipulation that reminds people of moral concepts can be expected to increase charitable giving (e.g., reminding people that it is almost Christmas).

To summarize, people with strong personal norms related to honesty and a general prosocial value orientation are more willing to both being tax compliant and giving money to charities. Interestingly, such norms and values can also be primed to become more salient on specific occasions, as further discussed in the next section.

Solicitation and frames

Solicitation plays an important role in tax behavior. Research shows that the way taxpayers are solicited to pay taxes can influence their tax compliance, and even a simple reminder letter can increase the probability of tax payment (Gillitzer & Sinning, 2020). Several messages and appeals have been tested in both laboratory and real-world settings. Normative frames (i.e., messages appealing to social norms, see above) seem to have received the most attention so far. A pioneer real-world experiment conducted by officials in Minnesota produced significant changes in behavior simply by telling taxpayers that more than 90 percent of Minnesotans had already complied in full with their obligations under the tax law (Coleman, 1996). Similar results were also obtained in more recent studies (Kettle, Hernandez, Ruda, & Sanderson, 2016; Hallsworth, List, Metcalfe, & Vlaev, 2017). However, other studies have concluded that normative appeals have little to no effect on tax enforcement messages (Alm, Schulze, Von Bose, & Yan, 2019; Blumenthal, Christian, Slemrod, & Smith, 2001; Castro & Scartascini, 2013; Fellner, Sausgruber, & Traxler, 2013; Torgler, 2004; Wenzel & Taylor, 2004). Besides using a normative frame, other kinds of messages and solicitations have been tested. For example, it was found that taxpayers with a promotion focus were more willing to pay their taxes honestly after having read a positively framed text about public spending and provision of public goods. Taxpayers with a prevention focus, on the other hand, were more honest after having read a negatively framed text (Holler, Hoelzl, Kirchler, Leder, & Mannetti, 2008). Other studies also found that focusing on benefits and provided public services can increase tax compliance (Castiglioni, Lozza, Van Dijk, & Van Dijk, 2019; Chirico, Inman, Loeffler, MacDonald, & Sieg, 2016; Hallsworth et al., 2017), as well as focusing on the effectiveness of public spending. However, the effectiveness of the information on public goods is mixed, as many studies often find no effect (see Mascagni, 2018). Although most studies have focused on evaluating the effect of different types of message, even the method of communicating those messages could influence the effectiveness of the solicitation. A recent study in tax behavior found that a personal visit is more effective than an email, and both are more effective than a letter (the more traditional method used by tax administrations and researchers worldwide; Ortega & Scartascini, 2020).

Moving to charitable giving, solicitation is of paramount importance given its voluntary nature, as the more opportunities people have to give, the more likely they are to give. A higher number of solicitations for charitable contributions is associated with increased giving (Lee & Farrell, 2003; Schlegelmilch, Love, & Diamantopoulos, 1997; Wiepking & Maas, 2009). However, charitable organizations should also take care not to overburden their donors with solicitations. Increasing the number of solicitations may produce "donor fatigue" and lower the average contribution (Van Diepen, Donkers, & Franses, 2009; Wiepking, 2008), as well as create cannibalization effects (Donkers, Van Diepen, & Franses, 2017). In the charitable giving domain, framing is a communication strategy used frequently by social marketing campaigners. Advertisers often wonder about the valence of their messages – that is, whether they should emphasize potential gains resulting from donation (e.g., "With your help, an unfortunate child can have an opportunity for a bright future") or the negative consequences of not making the donation (e.g., "Without your help, an unfortunate child will remain living in the dark"). Some researchers have suggested that positively framed appeals in charitable solicitations have a more favorable influence compared to those framed negatively, since giving is generally associated with positive affects (Smith & Berger, 1996). Some studies, however, have found negative information (or loss-framed messages) to be more effective than positive information (Cao, 2016; Chang & Lee, 2009; Homer & Yoon, 1992). One possible explanation is that negative framing can emotionally activate donors to a greater extent than a positive framing (Mayer, Gaschke, Braverman, & Evans, 1992). Other studies suggest that positive appeals are more effective in inducing favorable attitudes toward advertising and toward the organization, but that negative appeals are more effective or at least equally effective in eliciting actual donations (Erlandsson, Nilsson, & Västfjäll, 2018). Castiglioni et al. (2019) found that hedonically framed messages (focusing on emotions derived from giving) are more effective than messages focusing on utilitarian return (increased public utilities and welfare). Being exposed to emotion-based messages also seem to be more effective than social norms-based messages (Bergquist, Nyström, & Nilsson, 2020). A further aspect to take into account is whether to use donor-related or organization-related appeals. It was suggested that donor-related appeals have a greater effect on donation choice decision, while organization-related appeals have a greater effect on donation amount decision. Although this might lead one to conclude that presenting both types of appeals in a solicitation is ideal, this strategy may backfire because the simultaneous presentation of donor- and organization-related appeals can hamper both donation response rates and average contribution amounts (Fajardo, Townsend, & Bolander, 2018). Priming can also have an effect on donation intention. There is some evidence suggesting that an awareness of one's own mortality can increase donations (Jonas, Schimel, Greenberg, & Pyszczynski, 2002). God-related priming can also increase monetary giving to abstractly framed targets, whereas religion-related priming has an effect on concretely framed targets (Karataş & Gürhan-Canli, 2020). In contrast, monetary priming can have the opposite effect. When money is made salient, people disconnect interpersonally, are less helpful (Vohs, Mead, & Goode, 2006), are less willing to donate money to charities (Roberts & Roberts, 2012; Gąsiorowska & Hełka, 2012), hold less favorable attitudes towards charitable giving (Roberts & Roberts, 2012), and reduce their behavioral helpfulness (Guéguen & Jacob, 2013). Even the abstract idea of money (e.g., credit cards) affects prosocial behaviors in the same way as real money (i.e., cash; Heyman & Ariely, 2004; Wierzbicki & Zawadzka, 2016).

To summarize, solicitation in terms of both frequency and content of the message is important in both tax payment and charitable giving domains. Framing effects have been investigated in both fields and, despite some mixed results, both normative and utilitarian frames can promote prosocial spending. One major difference between tax behavior and charitable giving literature is the focus on hedonic frames; whereas hedonic frames have been widely investigated in monetary donations field, they are almost absent from tax payment studies. The next section, which focuses on the role of emotions, will provide a possible explanation for such differences.

Emotions

Emotions can be a driving force of tax behavior. Individuals might experience anticipatory emotions when evaluating the risk associated with underreporting and being (or not being) audited and punished. For example, they may anticipate negative emotions such as shame and guilt (Fortin, Lacroix, & Villeval, 2007; Traxler, 2010). Guilt can increase the effectiveness of deterrence measures (Hopfensitz & Reuben, 2009), and public shaming can elevate willingness to comply with tax law (Alm Bernasconi, Laury, Lee, & Wallace, 2017; Coricelli, Rusconi, & Villeval, 2014). Even incidental emotions (i.e., emotions not related to the actual choice problem) can influence tax compliance (Fochmann, Hechtner, Kirchler, & Mohr, 2019). Emotions also play an important role in the relationship with tax authorities. If people believe they have been treated with procedural justice during an encounter with a police officer, they are less likely to experience negative emotions such as anger, anxiety, or frustration and are thus more likely to be tax compliant (Barkworth & Murphy, 2015). Emotions can also mediate the effects of authorities' actions on intended tax compliance; trust increases positive feelings, which in turn increase intentions to comply voluntarily, whereas perceived power induces negative emotions, which in turn increase evasion (Olsen, Kasper, Enachescu, Benk, Budak, & Kirchler, 2018). A combination of power and trust, however, reduces negative emotions such as fear, anxiety, nervousness, and hostility, thus suggesting that building trust potentially mitigates negative emotional responses to enforcement activity. Some studies using physiological measures (e.g., skin conductance response and heart rate variability) found that higher emotional arousal is associated with lower (Coricelli, Joffily, Montmarquette, & Villeval, 2010), but also with higher levels of tax compliance (Dulleck, Fooken, Newton, Ristl, Schaffner, & Torgler, 2016). Physiological emotional responses also seem to take place during the feedback phase of a tax audit (Balconi, Crivelli, Castiglioni, & Lozza, 2019). In conclusion, all these results seem to indicate that the decision to pay taxes results not only from the "cold" comparison between the monetary benefits and costs of evading taxes; emotions play a role as well. However, in order to gain a better understanding of the behavioral implications of emotions, it is critical to investigate not only arousal, but also valence of such emotions.

The role of emotions has been investigated in the field of charitable giving as well, and several studies suggest that there may be emotional underpinnings to the decision to donate. According to the negative state relief model (Cialdini, Schaller, Houlihan, Arps, Fultz, & Beaman, 1987), the egoistic desire to manage personal sadness can be a primary cause of helping. The negative state, or aversive arousal (i.e., feelings of distress, anxiety, guilt, and uneasiness) can be evoked by perceiving the other's need (Batson & Coke, 1981). Making donors feel guilty about the situation of victims (Haynes, Thornton, & Jones, 2004; Hibbert, Smith, Davies, & Ireland, 2007; Van Rijn, Barham, & Sundaram-Stukel, 2017) or emphasizing the donors' responsibility for a problem (Basil, Ridgway, & Basil, 2006) can increase their donation proclivity. Emotions can also play an important role in the effectiveness of a message appeal. For example, emotionally charged images can have a profound influence on donations (Small & Verrochi, 2009), and both positive and negative mood inductions encourage more help compared to a neutral mood (Niesta Kayser, Greitemeyer, Fischer, & Frey, 2010). However, whether positive or negative emotional arousal is better suited to inducing donations has been a matter of debate, as both kinds of evidence have been found (see also "Solicitation and frames" section). On the one hand, positive mood and general happiness seems to boost donations (Bartlett & DeSteno, 2006; Aknin, Dunn, & Norton, 2012), and those in a more positive overall emotional state prior to making a donation decision tend to donate more (Fiala & Noussair, 2017). Positive emotions such as pride positively influence the decision to donate, whereas gratitude can positively influence both the decision to donate and the amount donated (Paramita, Septianto, & Tjiptono, 2020). On the other hand, feeling sad about a situation or a victim also has a similar effect (Anik, Aknin, Norton, & Dunn, 2011). These negative emotions presumably act as one of the mechanisms that contribute to generating the identifiable victim effect, which is known to increase donations (Genevsky, Västfjäll, Slovic, & Knutson, 2013; Jenni & Loewenstein, 1997; Metzger & Günther, 2019a).

To summarize, both tax payment and charitable giving seems to involve emotional arousals at different levels. Emotions can play a role both as antecedents (i.e., prosocial behavior as a result of a positive feeling) and as consequences (i.e., experiencing "warm glow" feelings as a result of prosocial behavior). At a more general level, some authors found evidence that human beings around the world experience emotional rewards from using their financial resources to benefit others (Aknin et al., 2013). If this is true and a positive relationship exists between prosocial spending and well-being, then we should also expect emotional rewards (i.e., "warm glow" feeling) when we pay taxes, as long as the act of paying taxes is perceived as a kind of helpful behavior. However, although the role of negative emotions related to norm violation has been investigated in tax behavior research, the role of positive emotions derived from tax compliance has remained relatively unexplored. A possible explanation comes from the neuroscience field, as Harbaugh, Mayr, and Burghart (2007) studied neural responses to both taxation and voluntary giving. Their study shows that both voluntary giving and mandatory transfers to a charity elicit activity in the same brain region associated with processing rewards. However, this association was found to be stronger for voluntary donations than for mandatory contributions, thus suggesting that people derive more pleasure from altruistic acts that are voluntary and imply a sense of agency and goodness on the part of the donor (i.e., the "warm glow" feeling) than from mandatory acts such as paying taxes in order to contribute to the public good. Another possible explanation for the lack of warm glow feeling for being tax compliant comes from so-called "tax aversion", which will be further explored in the discussion section.

Knowledge, attitudes, and representations

High levels of knowledge and awareness of the actual function of taxation make taxpayers more compliant with taxation rules and general provisions (Ali, Fjeldstad, & Sjursen, 2014; Devos, 2014; Oktaviani, Kurnia, Sunarto, & Udin, 2020), whilst poor knowledge of the tax system breeds distrust and negative attitudes towards taxes (Niemirowski, Wearing, Baldwin, Leonard, & Mobbs, 2002). A higher level of education and knowledge about the tax system should also influence tax morale, as higher cognitive abilities are necessary to understand the relationship between tax payments and many of the indirect benefits obtained individually in modern welfare states. Nonetheless, it was also found that while the tax morale of individuals that are net receivers of welfare state benefits increases with their educational level, it decreases with educational level among those who are net contributors (Rodriguez-Justicia & Theilen, 2018). Many survey studies have attempted to capture individuals' evaluations (which researchers may or may not label as "attitudes"; see Onu, 2016) of tax compliance (Webley, Cole, & Eidjar, 2001), "tax dodgers" (Kirchler, 1998), the tax system (Chan, Troutman, & O'Bryan, 2000) and tax authorities (Hartner, Rechberger, Kirchler, & Schabmann, 2008). Not surprisingly, taxes are mostly perceived as a burden. These representations may explain why tax evasion is not judged as a severe economic crime. Compared to other offenses, tax evasion is evaluated as less severe than drunk driving or stealing a car (Song & Yarbrough, 1978; Vogel, 1974) and even less serious than stealing a bike (Castiglioni, Lozza, Cullis, Jones, & Lewis, 2014). Paying cash for services to avoid tax is perceived as less serious than avoiding a fare on public transport, whereas cheating on taxes if a chance arises is perceived as less serious than buying stolen goods, claiming benefits without entitlement and accepting a bribe in the course of one's duty (James, McGee, Benk, Budak, & Futter, 2019). Individuals are also far less condemnatory of tax evasion than of benefit fraud, even when the financial loss that a community experiences as a result of tax evasion is equal to loss experienced as a result of benefit fraud (Cullis, Jones, Lewis, Castiglioni, & Lozza, 2015).

In the charitable giving field, a few studies examined attitudes toward charitable giving and charitable organizations (e.g., Schlegelmilch, 1988; Webb, Green, & Brashear, 2000). It has been suggested that increasing positive attitudes toward charitable giving may encourage donations

(Knowles, Hyde, & White, 2012; Smith & McSweeney, 2007). To increase positive attitudes towards charitable giving, charitable organizations can focus on highlighting the benefits of charitable giving such as helping people in need and the positive outcomes associated with charitable giving (Hsu, Liang, & Tien, 2005). The next section will explore in greater depth the effects of proving information about the outcomes of monetary donations.

Before moving to the next section, an important difference between taxes and donations should be noted. While the charitable giving literature investigates how to increase positive attitudes towards monetary donations without questioning the positive valence of such attitudes, tax behavior literature is more concerned in investigating how to shift a negative to a positive attitude towards taxes and the tax system. While the intrinsic attractiveness/goodness of charitable giving is taken for granted, the same cannot be assumed for taxes. This again can be explained by so-called "tax aversion", which will be further explored below in the discussion section.

Information, efficiency, and effectiveness

The amount and type of information regarding the efficiency and effectiveness of public spending can influence the level of tax compliance. This is in line with equity theory and social exchange theories (Walster, Walster, & Berscheid, 1978), as the more people are paid back in the form of public goods and services, the more compliant they would be. The perceived balance of taxes paid and public goods received is also related to the concept of fairness.[3] Tax compliance increases when taxpayers are aware of a direct link between their tax payments and the provision of a desirable public good (Alm, Jackson, & McKee, 1992). As mentioned previously (see "Solicitation and frames" section), using a gain frame to make people more aware of public goods and services they get in return for paying taxes can be a useful nudge to increase their intention to pay (Castiglioni et al., 2019). Experimental studies also showed that the amount of money given increases when providing information about specific public projects (López-Pérez & Ramirez-Zamudio, 2020). "Earmarking", which is the dedication of tax revenue to a specific

[3]In the context of tax behaviour, various types of fairness can be taken into account: distributive justice, procedural justice, and retributive justice (Wenzel, 2003). Distributive justice refers to the fair distribution of outcomes in allocation processes; procedural fairness refers to the fairness of allocation processes (Thibaut & Walker, 1975; Lind & Tyler, 1988), meaning that allocation procedures are considered consistent, accurate, free of errors, representative, ethical, and correctable; retributive justice refers to the perceptions of fairness of sanctions when rules are broken (Tyler, 1990).

public service or program, could also represent a measure to improve compliance, as it raises acceptance and support of unpopular taxes (Baranzini & Carattini, 2017; Saelen & Kallbekken, 2011).

There is a large body of charitable giving literature focusing on how providing information about the effects of a charitable project can influence private donations. Studies on information and charitable giving have focused on who receives the money (Schelling, 1968), where the money is spent (Hansen, Kergozou, Knowles, & Thorsnes, 2014), the type of organization receiving the money (Benz & Meier, 2008; DellaVigna, List, & Malmendier, 2012), and how the money is spent (Cryder, Loewenstein, & Scheines, 2013; Johansson-Stenman & Svedsäter, 2008). Tangibility, in the sense that one has information about who will receive the money and the impact that the donation can possibly have on the recipients' well-being, seems to be an important factor in charitable giving (Bachke, Alfnes, & Wik, 2017). Research also shows that people are willing to donate more money when they are informed that a third party will match their gift amount. This effect can be explained in terms of the matching mechanism increasing the perceived impact and effectiveness of each donation (Vesterlund, 2006). However, there is mixed evidence about providing donors with information on the effectiveness of their donations. On the one hand, a positive effect was found in some studies (Duncan, 2004; Jackson & Mathews, 1995; Parsons, 2007; Trussell & Parsons, 2007). If donors have confidence in charitable organizations and think they are efficient, such beliefs are likely to promote giving (Bennett, 2003; Bowman, 2006; Schervish & Havens, 2002; Arumi, Wooden, Johnson, Farkas, Duffett, & Ott, 2005; Smith & McSweeney, 2007). People are also more willing to take action for nearby causes than for faraway causes, as they expect nearby donations to have a greater impact (Touré-Tillery & Fishbach, 2017). Targeting also seems to have a positive impact on donations (Small & Loewenstein, 2003; Li, Eckel, Grossman, & Larson, 2013), especially those for one identifiable victim (Slovic, 2010). At the same time, however, saving only a small number of victims that belong to a wider population induces people to experience the "drop in the bucket" effect. This type of reasoning inhibits helping behavior and leads people to think that their contribution is insufficient compared to the severity of the humanitarian crisis, making their actions seem useless (Fetherstonhaugh, Slovic, Johnson & Friedrich, 1997; Västfjäll, Slovic, Mayorga, & Peters, 2014). Donors might be willing to contribute more if they could control how a recipient is allowed to spend the money, thus giving them greater reassurance that their donation will not be wasted (Batista, Silverman, & Yang, 2015). A field experiment (Eckel, Herberich, & Meer, 2017) showed that donations were significantly larger when donors had the option of directing their gift. Surprisingly, very few donors chose to direct their gift, suggesting that the value of the option of directing the donation does not come from actual use, but rather from an increased sense of agency. On the other hand, some authors suggest that donors tend to pay little attention to the efficacy of their contributions and "do not really care about the results" (Gordon & Khumawala, 1999; Berman & Davidson, 2003; Irvin, 2005; Charles & Kim, 2016; Metzger & Günther, 2019b). A recent study showed that a large portion of donors do not respond to privately received information about charities' efficiency, suggesting that "warm glow" feelings are relatively more important (Butera & Horn, 2020). Moreover, when evaluating different charities, donors typically focus on minimizing overhead ratios (e.g., administrative expenses) rather than maximizing cost-effectiveness (e.g., number of lives saved per dollar) (Caviola, Faulmüller, Everett, Savulescu, & Kahane, 2014).

A possible explanation of such mixed evidence can be found in the distinction between altruistic and selfish motivations for giving. Altruistic donors are more driven by the actual impact of their donation and thus are more sensitive to information about charity efficiency. In contrast, charities should be less concerned with reassuring "warm glow" donors that their contributions are well spent, as these donors value the act of donating itself and thus are likely to be more triggered by emotionally charged messages than by information about the impact. In line with this reasoning, a recent study found that information about aid effectiveness has a positive effect on the contributions of large prior (altruistic) donors, while it has a negative effect on the contributions of small prior ("warm glow") donors (Karlan & Wood, 2017). For the same reason, the latter givers are also less likely to be concerned how a disadvantaged recipient spends a donation, whereas altruistic givers may prefer to donate in kind rather than in cash to be sure that their donations are used effectively (Gangadharan, Grossman, & Jones, 2015).

To summarize, both the tax behavior and charitable giving literature present evidence suggesting the importance of providing information about how the money is spent and how effective the intervention is. However, some mixed evidence can be found in the charitable giving literature, which seems to be related to the voluntary nature of charitable giving and the distinction between altruistic and selfish motivations for giving.

The interplay of different variables

Based on what has been discussed so far, a wide array of variables needs to be considered to explain complex phenomena such as prosocial financial behavior. In fact, none of the abovementioned variables alone can explain the complexity of the decision-making process behind tax compliance and charitable giving; rather, their interplay needs to be considered. For example, when it comes to taxation, the strategic interaction of taxpayers, tax practitioners, tax authorities, and tax lawmakers is of paramount importance (Pickhardt & Prinz, 2014). Some scholars tried to integrate different variables into explanatory models. In the tax behavior field, the "slippery slope" framework and its extended version (Kirchler, Hoelzl, & Wahl, 2008; Gangl, Hofmann, & Kirchler, 2015) integrates the economic assumptions of tax compliance (audits and fines) as well as psychological and sociological determinants. The model identifies two main forms of compliance: voluntary tax compliance – i.e., a spontaneous willingness to cooperate based on taxpayers' attitude and moral obligation to contribute to the public welfare – and enforced tax-compliance – i.e. a form of tax compliance based on taxpayers' concerns of being audited and fined. A constructive, highly professional relationship between tax authorities and taxpayers is essential for tax compliance (Gangl, Barbara, Hofmann, & Kirchler, 2019), and when tax authorities are trusted and their power is perceived as legitimate, voluntary tax compliance will prevail (synergistic fiscal climate). Voluntary tax compliance appears desirable, as it neither pushes citizens into the roles of opponents of authority nor requires costly measures of control. In contrast, when tax authorities are mistrusted and their power is perceived as coercive, an antagonistic tax climate will prevail (antagonistic fiscal climate). Although power and coercion might be effective in increasing compliance in an antagonistic climate, if taxpayers feel harassed and persecuted, they still might be motivated to reduce their taxes by finding more sophisticated ways to exploit laws and engage in legal methods of tax avoidance (Kirchler & Wahl, 2010). Moreover, enforced tax compliance in such a situation requires costly measures of control, which are not always desirable for a country to maintain.

An example of a model integrating different variables in a charitable giving context is the two-stage model by Dickert, Sagara, and Slovic (2011), which integrates both altruistic and egoistic motives to donate. They describe donation decisions as a two-stage process that takes into account the initial decision to donate money and then examines the donation amount at a later stage. The model suggests that different mechanisms govern decisions to donate money compared to decisions about how much money to donate. When confronted with someone in need, people first consult their own emotional state before deciding to help (selfish motivation). Only later do they take empathic feelings into account (altruistic motivation). This model supports the idea that both egoistic and altruistic motivations may explain charitable giving without establishing the superiority of one over the other.

In conclusion, although investigating the role played by each factor is of paramount importance, no single variable can explain the complexity of the phenomena under examination. More emphasis should be put on the interplay of different factors and on the identification of models that keep different variables together. Focusing on such interplay at different stages of the decision-making process, as well as taking into account mediation and moderation effects, could also explain some of the mixed evidence resulting from studies on single variables.

Financial provision for the common good: Differences and commonalities

The aim of the present article was to provide a literature overview of the main psychological determinants of tax behavior and charitable giving to identify some common antecedents to gain insight to promote prosocial financial decisions. In light of recent events and global key challenges (e.g., health, social, and economic crisis related to COVID-19; climate change; etc.), governments from all over the world will require a significant amount of financial resources. Rather than arguing whether governments should solely rely on tax money or they should seek help from nonprofit sector and private donations, we should consider the importance of promoting citizens' commitment and engagement towards the common good. If citizens truly believe it is their duty to care for collective and societal interests, they will be more willing to give their financial contribution through either tax payment or charitable giving, in both emergency and normal situations. Focusing on similarities and common antecedents between tax payment and donations can help identify the roots of prosocial spending and finding ways to enhance it.

Despite the intrinsic differences between taxes and donations at both the formal and psychological levels, several common determinants were found. Some topics and variables have been equally explored in both domains, whilst others have been more investigated in one stream of literature or the other. This paves the way for new fields of investigation and a new research agenda. For example, when it comes to charitable giving, further research is needed on the role played by societal norms. As above mentioned (see "Norms" section), most studies on societal norms concentrate on Hofstede's (1983) cultural values dimensions, which act in a way that is more comparable to private and personal norms rather than public and societal norms. One possible explanation is that whereas paying taxes is considered to be a "public" and societal affair and thus more dependent on social, economic, and political issues that involve a whole nation, charitable giving is seen as a personal and "private" affair, and thus more dependent on individual inclination, personal norms, and aptitude (private money vs. public money). Moreover, charitable giving could benefit from further research on representations and attitudes where the intrinsic attractiveness/goodness of charitable giving is not taken for granted. Finally, mixed evidence has be found in relation to the effect of extrinsic motivation, thus suggesting that further studies need to clarify the role played by material and immaterial rewards/sanctions when it comes to charitable giving. As for tax behavior, further research is needed on the role played by immaterial rewards and positive emotions. Four possible explanations can justify such a scarcity of studies. The first and most obvious reason is the distaste for the coercive nature of taxes (as compared with voluntary private giving) and the desire of donors to control or target their donation (Li, Eckel, Grossman, & Brown, 2011). In the case of charitable contributions, people can make their own decisions regarding which social programs or causes to support, whereas in the case of taxes, taxpayers seldom have the opportunity to earmark their tax payments for specific causes. A clear example is that people tend to oppose government aid programs supported by taxes, often referred to as "forced charity" (Baron & Szymanska, 2011). Moreover, private charities are viewed as more efficient and trustworthy than government agencies with parallel missions (Luccasen & Thomas, 2020). A second explanation is the donor's underlying motivation for giving (altruistic vs. selfish). If the sole aim of the donor is to improve the welfare of the recipient, it should not matter whether the transfer comes from the government or private charitable giving, assuming that the organizations are perceived as equally effective (Steinberg, 1991; Ribar & Wilhem, 2002). However, if a personal benefit is also derived from the act of giving itself (i.e., the "warm glow" feeling), a donor may receive more personal satisfaction from making the donation directly to a charity rather than via government transfers, since in the latter case the donor cannot identify what portion of their personal taxes went to what cause. A third reason could be the perceived inefficiency of government expenditures on general welfare (Mueller, 1989). Studies have shown that around 70% of funds budgeted for government assistance go to bureaucratic and administrative expenses, whereas by contrast, it is estimated that charities devote more than two-thirds of donations to recipients

(Tullock, 1971; Edwards, 2007; Charity Navigator, 2014). Nonetheless, Jones (2017) found that when subjects could voluntarily donate to both government agencies and charitable institutions (thus removing the coercive nature of taxes), they gave significantly less to the government than to charity, even after accounting for the relative effectiveness of the two types of institutional expenditures. This leads to the fourth reason: a deep-rooted "tax aversion" bias, the phenomenon by which people may perceive an additional burden associated with tax payments compared to economically equivalent payments labelled differently (McCaffery & Baron, 2006; Fennell & Fennell 2003). The origin of this aversion can be historically identified (see Ferrari & Randisi, 2011).

Putting differences aside, we need to focus now on how best to promote financial prosocial behavior, which has not yet been fully addressed by the extant literature. Referring to prosocial behavior at large, Dovidio et al. report a comment of Snyder, who argues that, "As much as we know about when and why people help others in so many ways, what is less clear is whether there is a common core that transcends these diverse phenomena, a core set of psychological processes (whether motives, dispositions instigators) that underlie and generate them […]. Thus, a clear challenge for next generations of theory and research on prosocial behavior is to step back from the study of individual phenomena to gain a wide-angle perspective and construct the 'big picture' of what diverse instances of prosocial behavior share in common and what marks each instance as a distinct phenomenon" (Dovidio et al., 2006, p. 347). In line with that, the present article aimed to understand whether there is a common core transcending two different forms of prosocial spending (paying taxes and giving money to charity) and what marks them as distinct phenomena. Two main aspects need to be considered.

First, compared to prosocial behavior at large, both paying taxes and charitable giving involve decision-making regarding the management of money. Money is not just a profane exchange medium; rather, it is symbolically loaded and can influence people at both behavioral and cognitive levels. For example, as an entity, money can be perceived as either good or evil, according to the situation (Belk & Wallendorf, 1990). Tang (1992) introduced the concept of love of money to the psychological literature, showing that individual money ethics or love of money has a significant and direct influence on unethical behavior. This means that people placing great interest in money will be less ethical. Money has been considered as a negative force that weakens social bonds and reduces people's tendency to help others (Vohs, Mead, & Goode, 2006, 2008). Money can also bring to mind an exchange mentality, in which people consider what they are giving up and what they will get in return

(Jiang, Chen, & Wyer, 2014), adopt a businesslike attitude (Tong, Zheng, & Zhao, 2013), and cheat more when given the opportunity to do so (Gino & Mogilner, 2014). Moreover, when people actually pay money (e.g., when they buy a product or a service, when they pay their taxes, or when they donate it) or merely anticipate doing so, they also experience the so-called "pain of paying" (Prelec & Loewenstein, 1998; Kuhnen & Knutson, 2005). Hence, from a hedonic perspective, the ideal situation is one in which money transactions are tightly coupled with consumption, such that paying evokes thoughts about the benefits being financed (at least in those situations where the personal benefits are of equal or bigger value than the expenses incurred). This would encourage people to think that spending money for tax or charities is not a loss. Clearly, pairing tax payments and donations with financed benefits is not as straightforward as the case of private goods and services consumption. This might create a paradox, as tax payment and charitable giving are economic transactions where the exchange of value is not clear.

The second aspect to consider is the complementarity of taxes and donations in providing for the common good. In the psychological literature (Castiglioni et al., 2018), it has been found that the common good is more easily organized by purposes (i.e., what is it for), rather than by contents and objects (i.e., what the common good entails). The common good seems to serve two main purposes: providing "necessities for all" (i.e., primary and basic human needs) and "well-being for everyone" (i.e., secondary needs). Within this framework, both taxes and donations are seen as secondary and indirect ways to provide for the common good (the former as part of people's civic duty, the latter as a possible form of offering beneficence). The orientation towards the common good provision has been found to be a common antecedent of both tax behaviour and charitable giving (Castiglioni, Lozza, & Bonanomi, 2019). By distinguishing two different motives to provide for the common good ("accessibility", i.e., making the common good accessible to anyone and fulfilling people's basic needs; and "personal gain", i.e., getting a return and personal advantage in exchange for one's contribution) it was found that people with high levels of accessibility tend to be tax compliant and have high donation intentions, whereas people with high "personal gain" motive are less tax compliant and less prone to make charitable donations. Both motives, however, can simultaneously co-exist in one person. For this reason, placing too much importance on the personal and individual return (i.e., personal utility) when paying taxes or making donations can be counterproductive. This latter consideration can lead to some ambiguity, as it represents a clear contradiction to the former conclusion. On the one side, we previously stated that any kind of prosocial spending should be tightly coupled with some kind of benefit of bigger or equal value; however, at the same time, making personal utility too salient can backfire. This underlying ambiguity can explain some of the mixed evidence that was found in our literature review in relation to the use of utilitarian framing effects or when providing information about the effectiveness of the interventions.

To overcome this impasse, two possible solutions can be offered. The first is to make the monetary aspect of prosocial spending less important. For example, a recent study suggests that imbuing money with human-like characteristics (i.e., money anthropomorphism) leads people to consider money to be warmer and in turn makes people more inclined to donate (Zhou, Kim, & Wang, 2019). However, this operation poses some challenges, especially in the field of tax payment, as it is extremely hard to disentangle prosocial spending from its monetary component. A second option is to promote a change of mentality where the expected utility from prosocial spending is not individual (i.e., personal return) but rather collective (i.e., at the societal level). Thus, the expected exchange of value deriving from tax payment and charitable giving should be a general increase of welfare and well-being in the society at large, where the personal benefit is indirect rather than direct.

In conclusion, the question of how to promote prosocial financial spending at large deserves further research, both experimental and in the field. The existing uncertainty and heterogeneity of findings on compliant and charitable behavior may suggest that financial prosocial behavior cannot simply be promoted at large, and its heterogeneity needs to be accounted for. Nonetheless, even if this might be the conclusion to which future research leads, we believe it is worth to pursue the idea of looking for a transcendent core of prosocial spending, regardless of the specific form, content, or context in which the contribution takes place. Indeed, such kind of understanding may help to better account for the heterogeneity of specific situations.

Given the complexity and multi-dimensionality of the phenomenon, the present review did not aim to be systematic or exhaustive. Nonetheless, its contribution to the existing literature is at least twofold. First, the antecedents of tax behavior and charitable giving – two complementary ways to provide for the common good – have been analyzed and several commonalities found, thus laying the foundation towards the identification of a transcending common core. Second, it provides a research agenda for future studies on tax behavior and charitable giving by pinpointing which areas need further investigation. Also, it suggests that some fields, despite the abundance of studies, need further investigation because results are still uncertain and mixed evidence was found. It should also be acknowledged that such mixed evidence can be explained by the variety of research methods that have been used and the different nature of collected data (i.e. self-report vs. behavioral data). In the field tax compliance, for example, survey data have been widely used especially to measure social norms or tax morale. Laboratory experiments have been an essential tool of exploration too, increasing in number since 1990s, while fields experiments have become an important data source in tax compliance in more recent years, after that tax administrators have become to actively collaborate with academic researchers. The main limit of such studies is that surveys mainly rely on self-report data, while experiments have tended to rely mainly on behavioral data, with limited understanding of what happened during the experiment. To overcome this, few studies have also started to rely on the compilation of neurobiological data during tax compliance experiments (for a methodological review, see Torgler, 2016). Similar differences can also be found in the field of charitable giving.

At the time we are writing, recent events such as the COVID-19 emergency, the upcoming recession, and the increased uncertainty faced at global level, are all likely to affect people's incomes and what they do with their money. The fact that public goods and services can be provided both publicly (funded with tax revenue) and privately (with charitable contributions) raises questions that will be relevant when debates take place about how to remedy the public finances of governments.

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