



Tax Administration
Research Centre

**“Paying tax is part of life”: Social norms
and social influence in tax
communications**

TARC Discussion Paper

009/14

Diana Onu & Lynne Oats



HM TREASURY



This work was conducted in the Tax Administration Research Centre at the University of Exeter, jointly funded by the Economic and Social Research Council, HM Revenue & Customs and HM Treasury (grant no. ES/K005944/1); we are very grateful to our funders for their support. The views expressed in this report are the authors' and do not necessarily reflect those of the funders.

The Tax Administration Research Centre undertakes research on tax administration in order to strengthen the theoretical and empirical understanding of tax operations and policies. The Centre is operated in partnership by the University of Exeter and the Institute for Fiscal Studies. It is funded by the Economic and Social Research Council, Her Majesty's Treasury and Her Majesty's Revenue and Customs. The research of the centre is multidisciplinary and the research team includes economists, accountants, experimentalists and psychologists.

For more information about the activities of the centre see:

<http://tarc.exeter.ac.uk>

Abstract

A number of studies on taxpayer interaction, from large-scale surveys to field experiments, reveal that people's tax compliance attitudes and behaviour change after they discuss tax with other taxpayers. However, we know very little about the content of these communications and the processes by which they produce changes in tax compliance. To address this knowledge gap, we employed an in-depth analysis of naturally-occurring online discussions about income tax among software developers. Using a discourse analytic framework, we report an empirical analysis of 120 online interactions between taxpayers, providing a categorization of these interactions. Interactions ranged from asking for information about tax regulations and receiving such information, to a variety of interactions aimed at persuading defiant individuals to comply with tax laws. These persuasion techniques ranged from stating the benefits of compliance, to threats of severe economic and reputational consequences. Overall, this study is the first in-depth empirical investigation of social influence processes in taxpayer communication. We discuss how the results inform research into social norms and tax compliance, tax communication in social networks, and persuasive messaging in tax compliance campaigns.

1. Introduction

In the summer of 1942, Walt Disney was persuaded by then US Secretary of Treasury Henry Morgenthau to create two propaganda cartoons that would encourage Americans to pay their income tax, a tax that had recently increased to help the war effort (the ‘victory tax’). Under the slogan ‘taxes to beat the Axis’, Donald Duck features as a taxpayer who is subject to the influence of two opposing characters. The ‘good duck’ (the first appearance of Scrooge McDuck) encourages Donald to store his income away for the upcoming tax payment dates. The ‘evil duck’, however, is eager to convince Donald to spend his money on very different ‘dates’, at the local club. Scorning the ‘good duck’s’ appeal to save income to fund the soldiers, the ‘evil duck’ urges Donald to ‘forget it!’, ‘we’ll take care of that later!’, and ‘spend it, it’s *your* dough!’. Despite nearly being persuaded by the ‘evil duck’s’ hedonistic proposals, Donald eventually makes the patriotic choice and decides to save his income for tax payments (*Donald Duck*, 2013). This short animation illustrates an important insight about taxpayers’ (non)compliance decisions – they are often influenced by others in their social environment. Indeed, a range of large-scale studies suggest that people’s taxation attitudes and behaviour change when they discuss tax with others (e.g., Rincke & Traxler, 2009; Stalans, Kinsey, & Smith, 1991; Torgler, 2005). However, we know very little about the actual content of such communications: What do people talk about when they discuss tax? What exactly do they say that influences others? Which arguments are effective in influencing others’ compliance decisions? This study aims to provide empirical insight into how social influence occurs in communication between taxpayers.

In order to explore these questions we chose to focus on naturally-occurring discussions among taxpayers. We selected discussions from public Internet forums for professionals; faced with tax compliance decisions, these professionals seek the advice of others in their profession. For instance, forum users may ask whether to disclose to the tax authority that they are trading, whether to report their full income, as well as requesting advice about how to comply (e.g., about rules and regulations, others’ experience of audits, etc.). These initial enquiries are followed by

responses from other professionals who are members of the online forums. Our aim is to analyse the content of these exchanges between forum members, and their implications for compliance. In order to offer an in-depth analysis of these online interactions, we employ the theoretical and methodological toolkit of discourse analysis as used by psychologists (see Potter & Wetherell, 1987) – principles and methods especially designed to understand communication in social interactions.

Following an analysis of 120 exchanges among professionals on online forums, we identify five broad types of interactions. (1) Many interactions are about giving and receiving information about tax rules and procedures. (2) Other communications are focused on communicating compliance social norms with the purpose of influencing others to comply. (3) To persuade others to comply, people may also communicate the benefits of paying tax (e.g., ease of mind, reputation). (4) If forum users display defiance for tax obligations, others will sometimes employ direct persuasion to urge them to comply. (5) And finally, forum users will issue a range of warnings and threats to defiant professionals - warnings of penalties, audits, and reputation loss. Throughout our analysis, we demonstrate the way in which these interactions are largely geared towards influencing others to comply. As such, these results contribute a refined understanding of social norms processes in tax compliance.

Although past survey studies (Stalans et al., 1991) and simulations (Hashimzade, Myles, Page, & Rablen, 2013) have proposed that taxpayer interaction has repercussions for compliance via influencing attitudes and perceptions of social norms, it has been unclear what form this influence takes. In our analysis, we provide an in-depth analysis of how social influence occurs in taxpayer communication, and provide directions for further formalising these findings.

In the following sections, we begin by analysing the gaps in current knowledge regarding communication and tax compliance, and describe why discourse analysis is particularly well suited to address unanswered questions. We then outline our analysis and results and, in the final

sections, discuss the novelty of the study's findings, potential to generate further research, and implications for tax administration.

2. Previous research

2.1. Communication and Tax Compliance

This study is interested in how communication between taxpayers is related to compliance or noncompliance with tax laws. In particular, we are interested in how communication relates to those factors that are thought to determine tax compliance decisions. The tax compliance literature postulates a variety of factors that are thought to effect taxpayers' non-compliance decisions, such as: (a) beliefs about sanctions and audits (e.g., Allingham & Sandmo, 1972; Slemrod, Blumenthal, & Christian, 2001); (b) taxpayers' individual values or attitudes (e.g., Cummings, Martinez-Vazquez, McKee, & Torgler, 2006; Lewis, 1982; Schmolders, 1970; Torgler, 2002); (c) societal norms (e.g., Bobek, Roberts, & Sweeney, 2007; Myles & Naylor, 1996; Wenzel, 2004); (d) fairness and justice concerns (e.g., Braithwaite, 2009; Kirchler, Hoelzl, & Wahl, 2008; Wenzel, 2003); (e) knowledge about the law (e.g., McKerchar, 1995); (f) bureaucratic and technological aspects of tax administration (Boll, 2013). Taxpayer communication is likely to be related to many of the factors mentioned above, in turn determining compliance decisions. For instance, communication with other taxpayers can alter the perceived strength of social norms against evasion, or people's perceived prevalence of evasion in their social environment. Taxpayer communication is also a likely vehicle for learning about tax laws, sanctions, and the likelihood of being audited. As well, communication with other taxpayers may alter one's perception of fairness by hearing how other people benefit or are disadvantaged by tax policy or tax administration practice. A number of studies have looked at the way communication affects compliance via altering taxpayers' perception of deterrence factors (level of sanctions, audits) and perceptions of social norms; we review some of these results below.

In one of the first studies focused on taxpayer communication, Stalans et al. (1991) surveyed over 1000 US taxpayers to understand whom taxpayers talk to about tax, what is the content of

this communication, and what are the implications for compliance. They found that people with higher opportunity to evade (e.g., paid cash-in-hand, having rental income, etc.) communicate about tax more often than those with lower opportunity. While taxpayers communicate with both family and co-workers, these sources serve very different functions. Those who communicate often to co-workers about the tax system report that they would feel less guilty if they evaded taxes, in particular if they perceive themselves to be similar to their co-workers. The authors interpret this finding as taxpayers communicating about techniques to evade tax and escape detection; in turn, such communication undermines the strength of moral norms against evasion. An opposite effect occurs for taxpayers who report discussing the tax system with family – the more often such communication occurs, the more people report they would feel guilty if they evaded taxes. The family setting, the authors argue, is where communication about taxpaying moral norms occurs; rather than communicating about detection rates and evasion opportunities, families are more likely to communicate disapproval for evasion and actively influence family members to obey norms.

Communication does not only affect attitudes towards paying tax, as found by Stalans et al., but also compliance behaviour. Rincke and Traxler (2009) analysed a database of registrations to pay TV licensing fees in Austria. Potential evaders had recently been visited by enforcement officers; what was remarkable is that officers' visits did not only increase compliance in the households they visited, but also led to a third additional unsolicited registrations. Using location data of households, the authors show that the additional unsolicited registrations were partly due to word of mouth among neighbours. They argue that people talk to their neighbours about the visits they received from enforcement officers, and as such the neighbours update their perceptions of likelihood of being caught evading TV licensing fees and choose to register voluntarily.

While communication may affect taxpayers' perceived risk of being caught, as Rincke and Traxler argue, it is also likely to influence the strength of social norms, as social norms are often

more effective in social groups when members have the possibility to communicate (Ostrom, 2000). In a laboratory experiment looking at tax compliance, Alm, McClelland, and Schulze (1999) arranged for participants to play a 'tax game' with realistic audit and penalty rates. When experimenters proposed to the experimental group that a higher level of enforcement should be introduced, participants were allowed to vote in order to accept or reject greater enforcement. Initially, participants voted to reject greater levels of enforcement and, after each such rejection, compliance levels fell. The authors proposed that participants interpreted the rejection vote as a signal that compliance is not valued by the group (i.e., that there is no social norm in support of compliance), and thus their compliance levels fell. However, in some of the rounds, participants were allowed to communicate before voting. When allowed to communicate, they voted in favour of increased enforcement, and following the vote outcome, compliance levels rose to approach full compliance. The authors interpret these results as demonstrating the importance of communication to ensure the effectiveness of social norms.

Based on the results discussed so far, it seems that taxpayer communication is a double-edged sword for tax compliance; while communication may allow taxpayers to spread information about evasion techniques, it is also important in maintaining and strengthening social norms against evasion.

2.2. Communication in Occupational Groups

In the current study, we focus on taxpayer communication in a particular type of group: the occupational group. A number of past works have stressed the primary role of occupational groups in taxpayer communication and tax compliance. The socialisation of individuals as members of a particular occupational group introduces them to the taxpaying culture of their profession or business sector (Adams & Webley, 2001; Ashby, Webley, & Haslam, 2009; Ashby & Webley, 2008). Furthermore, people belonging to the same profession will be subject to similar tax regulations and obligations (Sigala, Burgoyne, & Webley, 1999), similar evasion opportunities (Stalans et al., 1991), and are likely to interact and exchange information on a daily

basis (Ashby & Webley, 2008). As such, a number of past tax compliance studies have focused on communication among members of the same occupational group. Sigala et al. (1999) interviewed self-employed individuals aiming to understand communication content and its impact on compliance. Many taxpayers reported talking to others about income tax rules because they were unsure about what the correct regulations are; some also reported talking to others about evasion opportunities, but also the personal responsibility to pay the correct amount of tax. They reported being more likely to discuss income tax with others of the same profession, and to be influenced by the taxpaying norms of their profession. Interestingly, while some interviewees talked about their discussions regarding income tax, many considered income tax to be an intimate and sensitive topic of conversation that they would rarely discuss with colleagues. Sigala et al. consider this reluctance to discuss income tax as particular to UK taxpayers, and stress that tax communication research should be mindful of the social and cultural context in which communication occurs. Ashby and Webley (2008) have also looked at how interaction with those in the occupational group relates to tax compliance, focusing on a particular business sector: the hairdressing/beauty industry. Their interview findings reveal that hairdressers and beauticians talk to colleagues in order to clarify tax rules and regulations in their industry, and discuss how others in their industry comply with these rules (e.g., whether they declare tips, when is it appropriate to accept cash-in-hand, etc.). During their training and subsequent employment, hairdressers and beauticians are socialised in the particular taxpaying culture of their business sector; furthermore, frequent contact with others in the profession influences them to comply with the taxpaying culture of the occupation.

Some of the dynamics of communication in occupational groups described above are captured by Hashimzade, Myles, Page, and Rablen (2013) in their model of taxpayer behaviour. The authors proposed a model that explains how communication among taxpayers leads to the emergence of attitudes and beliefs regarding tax compliance, attitudes and beliefs that are specific to particular business sectors. In their simulations of taxpayer communication, they assigned

agents to either employed or self-employed status of two separate business sectors. Agents are most likely to communicate to others within their business sector, and through communication they update their (a) perceived risk of detection, based on who has been audited in their sector; (b) the value they place on compliance norms – meeting compliant taxpayers will reinforce norms, while meeting noncompliant individuals will weaken the social norm. Ultimately, the model describes how different business sectors develop and maintain specific taxpaying cultures.

2.3. Communication and Social Influence – a black box

As described above, previous research looking at tax communication has provided evidence that communication affects attitudes towards paying tax and compliance behaviour. However, for the most part, these studies make *untested assumptions* about the process that explains why communication with other taxpayers affects people's behaviour. For instance, Stalans et al. (1991) found an association between the time spent discussing tax with co-workers and compliance attitudes; they proposed that people talk to co-workers about ways to evade and escape detection, and this in turn lowers their compliance attitudes. (Rincke & Traxler, 2009) proposed that people are likely to comply after communicating to others who were audited because this increases their perception that they could be audited as well (a similar mechanism of updating the audit probability following communication is described by Hashimzade et al., 2013). Alm et al. (1999) found that participants in a tax experiment increased their compliance following communication, and proposed that the increase is due to group members having a chance to clarify the costs and benefits of paying tax, resulting in increased cooperation. However, none of these studies have looked in-depth at the processes that occur during taxpayer communication; we know that taxpayer communication has an effect on compliance, but exactly *why* this effect occurs is unclear. Therefore, our primary aim is to explore taxpayer communication in order to understand its nature and content, and investigate *how* taxpayer interaction ultimately affects compliance.

3. Current Study

3.1. Theoretical framework - Communication and interaction

In order to investigate in detail interactions between taxpayers and how their communication influences their compliance decisions, we employ a paradigm specifically designed to research communication in interaction - *discourse analysis* (Potter & Wetherell, 1987). Originating in psychology, discourse analysis is concerned with how people use communication to perform certain social actions (see also Potter, 2012; Wiggins & Potter, 2008). Through communication, people do not simply convey information; their communication performs a function, for example to request, to apologise, to persuade, to defend, etc. Discourse analysis is not just concerned with what people say, but also with the consequences of people's communication for the social interaction between them. Let us consider an example from our dataset. Here, a young taxpayer asks a question about income tax online: *"I have been doing design competitions now on websites and have built up quite a nice amount of money. But my dad is [...] saying that I really need to stop or the IRS will come after me"*. In this example, the father does more than just convey information (that the IRS will audit his son), he uses language to persuade his son to perform a certain action ('stop it') and to issue a warning ('the IRS will come after [you]'). Discourse analysis does not stop at analysing what is communicated, but is concerned with what people *do* through communication, and how they attempt and succeed in influencing others.

The discourse analytic approach is particularly pertinent for filling a significant knowledge gap in the literature concerning tax communication: it can help us understand what exactly is it that taxpayers talk about, but more importantly the process by which they manage to influence others to comply. For instance, Alm et al. (1999) posited that taxpayers' communication helps them achieve greater cooperation. But what is it that they say to achieve cooperation? How do some group members manage to influence others to be more cooperative? Stalans et al. (1991) proposed that family members are likely to influence taxpayers to comply with tax obligations. What is it that they say to influence them? What kind of arguments do they use, and when are

these arguments successful? In this study, we will employ a discourse analytic framework to answer such questions.

We discussed above one current gap in the tax communication literature: the lack of empirical evidence on the way that taxpayers' interaction affects tax compliance. A further gap in past research is related to the nature of communication. Much of the research reviewed earlier perceives taxpayers as passive transmitters and recipients of information. Taxpayers are seen to communicate objective social norms, audit rates, or sanction levels. However, as shown above, people actively use such 'objective' information to achieve certain functions. Let us consider another example from our dataset. Here, a person communicates to another person that has just said they have not registered with the tax authority despite starting to trade services; they say to the noncompliant person: *"If you are not paying tax then it is only a matter of time before they catch you and take back what you owe."* If we think about this statement in a paradigm where taxpayers communicate their beliefs about possible audits, we might infer that the person is communicating that they believe the probability of audits to occur is 100%, and that they pass on this information (such as in the model proposed by Hashimzade et al., 2013). However, it is not the transmitter's intention to discuss the perceived audit rate; their intention is to influence the noncompliant person by issuing a threat (Hepburn & Potter, 2011). In order to understand how social influence occurs in tax discussions, we need to employ a method that takes into account the social nature of these discussions and the agency of actors. So far, we discussed the agency of the person communicating about tax. At the same time, the communication recipient has agency to reject or accept the communication content. For instance, one of the taxpayers interviewed by Ashby and Webley (2008) pointed out that many people in her profession told her they accepted cash-in-hand payments to evade taxes, but that she was unsure to what extent this was merely bravado on their part. Taxpayers are not passive recipients of communications from others, they judge and accept or dismiss these communications. By using discourse analysis, we will also provide an analysis of people's varied responses to tax communications.

Over the last few decades, discourse analysis has been employed to study a range of topics, from the theoretical study of social actions (e.g., apologies, providing accounts, threats and warnings, etc.) to communication and interaction in institutional settings (child protection, courts of law, patient-doctor interactions, etc.) (for a review, see Wetherell, Taylor, & Yates, 2001). However, this study is the first employment of the framework to look at tax compliance research. To clarify our focus, discourse analysis as used in this study originated in social psychology (Potter & Wetherell, 1987) and has distinct features and focus from a host of other approaches that, confusingly, share the name ‘discourse analysis’ (for an overview of discourse analysis approaches, see for instance Van Dijk, 2011). Discourse analysis as we employ it in the present analysis (sometimes described as discursive psychology to distinguish it from other approaches, see Hepburn & Potter, 2006) is concerned with how people perform certain actions through communication, as discussed earlier. Many discourse analysts work primarily with naturally-occurring data (such as phone conversations, television interviews, etc.) (Hepburn & Potter, 2006; Wooffitt, 2005). In this study, we will also look at naturally-occurring conversations in the form of online discussion about income tax.

3.2. The current study

In order to study how people talk about tax in a realistic context, we chose to focus on naturally-occurring online discussions. Because we are interested primarily with how communication occurs between people of the same profession, we chose to look at discussions that occur on online forums dedicated to professionals. In particular, we chose to look at two forums for web designers as our focus occupational category. We chose this particular category for two reasons: first, because many web designers are self-employed (and thus have to voluntarily report income tax), and second, because this population is most accustomed to communicating online, which we thought would provide extensive data sources. The two online forums were *not* focused on tax, but general forums for web designers, where people discuss a variety of topics, from techniques involved in web design to how to start and run a web design business, including tax

obligations. We selected a number of discussions and analysed them in order to understand how people communicate about tax, and how they influence each other's compliance intentions. We describe below the criteria for selecting particular discussions and the method of analysis.

4. Sample and Method

Of the wealth of discussions about tax on the two forums, we chose to select one particular type: discussions that begin with a novice asking for income tax advice. These discussions were particularly interesting because novices were faced with specific compliance decisions (to register or not with the tax authority, to fully declare their income or not). We selected 83 such discussions from two separate forums; these discussions are publicly available and did not require the researcher to register as a forum member. To provide an example, a discussion thread of the type we selected begins with the following question: "*Hi guys, just curious, do any of you declare your income to the revenue? I'm based in the UK and just wondering about the rules around making money over the internet*". This initial question is followed by a number of responses from various forum users, and subsequent discussion about topics such as what the rules are, what constitutes noncompliance, attempts to persuade those facing a compliance decision to comply, etc. Some discussions are relatively short, while others can involve over ten forum users writing tens of comments.

As mentioned previously, we are interested in taxpayer interactions. To analyse these interactions as they unfold in communication, we draw on previous work in discourse analysis (Wetherell et al., 2001) and the methodological toolkit of conversation analysis (Hutchby & Wooffitt, 2008; Sacks, 1995; Schegloff, 2007). Conversation analysis is often employed by discourse analysts to analyse social interactions as they occur in every-day conversations; an important object of analysis is the *adjacency pair* – a pair of utterances in conversation in which people take turns performing certain actions (e.g., greeting-greeting, threat-compliance, apology-acceptance, blame-defence, etc.). To perform conversation analysis by analysing the nature of these adjacency pairs, we selected from the 83 discussions of novices asking for tax advice a dataset of 120 interaction

pairs. For example, the pair illustrated below is a small selection of a more extensive online discussion, but forms one of the 120 interaction pairs selected for the analysis:

User 1: Do I need to pay tax from my freelance services? I'm not at the moment. Lol [laugh out loud]

User 2: You have to register with the revenue in the first 3 months of selling [...]

Since we are ultimately interested in this study in how taxpayer communication relates to compliance, we focused on those interactions that may present implications for compliance. The 120 interaction pairs were selected for analysis based on one criterion: that they seemed on first reading to have implications for tax compliance (for instance, because people were given tax information, because they were being persuaded or threatened to pay tax, because they were told about audits or penalties, etc.). We describe below our findings about the nature of these interactions.

5. Analysis and Results

The analysis process involved finding commonalities between the 120 interaction sequences selected for analysis, and grouping them into categories. In the following section, we describe the categories of interaction identified in the dataset: (1) giving information, (2) stating norms, (3) highlighting positive aspects of paying tax, (4) direct persuasion, and (5) warnings/threats. Our purpose here is *to describe* these taxpayer interactions, not to quantify them. As such, we will provide a textual qualitative analysis and support this analysis with relevant examples. In this section, we also discuss some immediate theoretical implications of each of these categories; a more general discussion follows in the last section.

5.1. Giving Information

Based on our selection criterion for the discussions, all the interaction sequences began with a novice requesting advice on an online forum for web designers, often regarding registering for income tax, such as in the example below:

> I have set up the website, but do I have to do any legal work? Do I have to register my business with the tax man? Or can I just keep going.

This request is often followed by information given by one or (usually) more forum users, typically more experienced at being self-employed or running businesses, providing information such the procedures for registering with the tax authority, the deadline for submission of self-assessment forms, tax rates, etc.

From an interactional perspective (Sidnell, 2009), those who reply to the novice's request for information perform two actions. On the one hand, they provide an answer, giving the required information. On the other, they state the rules, and thus *implicitly request compliance with these rules*.

For example, one user accompanies the information given about income tax with:

> [...] which you **must pay.. and on time!!** [original emphasis]

The vast majority of utterances providing information about paying income tax do so in a normative way. They often use verbs such as 'must' or 'should', which communicate an obligation (Palmer, 2001) and are used to request compliance with social norms (Edwards, 2006). Other forum members providing information use equivalent normative expressions such as 'you will have to do a self assessment each year', '[y]ou will obviously need to inform the HMRC', 'you will definitely have to pay taxes on your income', etc.

In order to further show that this way of communicating tax regulations is normative, but not unavoidable, we present below one of the very few exceptions in the dataset where information about income tax is *not* presented in a normative manner.

> Of course online income is taxable.

Whether you declare it on your tax return is completely up to you.

If you're just earning a few hundred online and it's not really a major income then many people would tell you to just forget it.

This exception strengthens the argument that communicating tax in a normative way (e.g. using 'should', 'must', and generally implying that compliance is expected) is a social practice meant to convey norms, not an unavoidable manner to communicate such information (deviant cases

often strengthen the argument for a normative structure of a given type of communication, Potter, 1996).

The important lesson for tax compliance derived from this linguistic analysis is that people often communicate taxpaying norms in a subtle manner. While it may seem that they merely provide information about rules, the manner in which they provide such information reveals its normative aspect. Keeping in mind that subtle ways of persuasion are often more effective than direct ones (Potter & Wetherell, 1987), such normative communication can have important implications for compliance.

In terms of responses to being given information, often in a normative way, most novices appear grateful (e.g. "Thank you for the helpful stuff guys") and sometimes explicitly express their intention to follow the advice received, such as in the examples below.

1. Thanks everyone, looks like I'll have to make the call then. [after being advised to phone the tax authority]
2. Thank you for all the help. I'm going to keep a tab of all income, and at year end I'll talk to my parents about it. Thanks.

However, alternative responses to receiving information may question the accuracy of the information received or indeed its normative implication (i.e., that they are required to comply with those rules). For instance, in the example below, a forum user is questioning the advice received from another user.

- > You pay class 2 national insurance regardless, and it's around 2.50 a week.
- > Apparently not, on the form it gives me the option to voluntary pay class 2.

In the example below, however, a user has received advice about the income tax rules and their answer is not dismissive of the accuracy of the rules, but of the norm of following the rule:

- > But I don't want to pay it ☹

Questioning the advice received often leads to subsequent discussion. Responses that dismiss the accuracy of the rules or the norm of paying tax often lead to discussion aimed to clarify the rules.

However, when novice users argue the very norm of paying tax, others will respond using a range of more direct social influence techniques, which we outline below.

5.2. Stating Norms

Some users respond to novices' request for information by explicitly stating taxpaying norms. Most often, however, users explicitly state taxpaying norms after the novice has proven not fully compliant with the rules stated, as outlined above. At whichever point in the discussion users explicitly state taxpaying norms, the role of this statement is to reinforce that they subscribe to the norm and that this norm is to be followed. Stating norms is rarely accompanied by any response from the novice.

We include below examples of forum users stating taxpaying norms:

1. Everyone needs to file taxes on the income they receive.
2. Doing business is good, and paying taxes is part of doing business. Seems simple enough. There's no more to it.
3. [...] paying tax is part of life. You can't get away from it.

A different manner of stating norms is to explicitly stress that not following the norm constitutes evasion:

4. all income you make is reportable. If you don't, you're evading.
5. What do you mean by 'writing off' income, that's just tax evasion.

This particular action of stating norms in order to produce compliance highlights the important role that social norms generally play in tax compliance (Bobek et al., 2007; Wenzel, 2004). We cannot tell based on our limited dataset why is it that social norm communication produces tax compliance. On the one hand, stating the norm, as in the example above, could simply appeal to people's propensity to conform to existing behaviours in society (Cialdini & Trost, 1998). On the other hand, it is also possible that by stating social norms, the other forum users stress that they are contributing to taxes, and that the novice is also obliged to do so based on a norm of reciprocity (Fehr, Fischbacher, & Gächter, 2002). The latter possibility may be apparent in the example below:

> You cannot just say you are an independent web designer and still keep all the money, it annoys the hell out those who pay their taxes and the tax man so everyone involved with the money needs to register otherwise they don't get to do business.

Accusation of Transgression. It may also be the case that forum users will explicitly state transgressions from norms, in order to make salient to the novice that they are indeed transgressing taxpaying norms, and also that those users do not condone such transgressions. Responses to such accusations are often met with defensive responses denying any intention of transgression.

> Looks like you are looking for ways to evade your taxes.

> I'm honestly not trying to evade, I just don't know much about taxes

Positive reinforcement. While transgression is sanctioned (as outlined above), forum users sometimes explicitly reinforce the behaviour of those who are compliant, such as in the example below.

> It's not often that you'll find a 17 year old asking advice on how to pay taxes on income he made. I respect that a lot.

The two devices – verbally sanctioning transgression and reinforcing positive behaviour – act to strengthen compliance with norms (Cialdini & Goldstein, 2004).

While some novices express compliance when they learn what the income tax rules are or the general norms followed by the community, some who do not display compliance become targets for a variety of persuasion techniques from other forum users, which we outline below. Many of these techniques reflect general methods of social influence (Cialdini & Goldstein, 2004) and varied rhetorical devices (Billig, 1991) that are geared towards achieving compliance.

5.3. Highlighting Positive Aspects of Paying Tax

One of the first such methods of persuasion is appealing to the novice's 'best interest', highlighting all the positive aspects (gains) of paying tax. For instance, reputation as a trader may be enhanced by being registered as a sole trader or business:

> At the end of the day I don't like what the government do with the taxes I pay but I know that my reputation increases when I am able to give the client an invoice

Many forum users also point out several ways to mitigate the amount of tax paid in order to convince the novice that the tax burden is not as large as it may initially seem:

> [...] Then you can make sure you claim all allowable expenses and you take advantage of legitimate tax savings, like Bonds, ISAs, etc.

5.4. Direct Persuasion

As discussed in the introductory section, an important insight from discourse analysis is that people often say something different than what they mean (e.g., a question such as 'could you give me the glass?' rarely enquires about the interlocutor's capacity or ability to pass a glass; rather, it is a polite version of the request 'give me the glass'). It is particularly true for actions aimed at social influence and control that people prefer to say things in subtle indirect ways (Potter & Wetherell, 1987). However, sometimes direct persuasion is used by forum users, such as illustrated in the two instances below.

1. Do yourself a favor, do things the correct and legal way....you will be glad you did.
2. Just focus on making money and when the tax year ends pay as little tax as you legally can.

There is not much evidence in the dataset regarding how people respond to direct persuasion in this context, since there are no direct answers to the few direct requests present. However, based on existing literature on social influence (Cialdini & Goldstein, 2004), such direct request are likely to be less persuasive than the more indirect and subtle ways of influence described above.

5.5. Warnings and Threats

The final category of taxpayer interactions identified in the dataset is that of warnings and threats. Although these actions have distinct features (warnings are related to the potential actions of an external source, while threats are within the power of the person issuing the threat

to enforce, see Hepburn & Potter, 2011), their distinction is blurred in the case of tax compliance communication and we will collapse the two into a single category.

Non-specific warnings and threats. Many of the threats made to noncompliant individuals are not accompanied by any specific consequences for noncompliance, such as the examples below illustrates.

1. That's tax evasion [...] you could be in for a world of hurt.
2. You should NEVER mess around with the tax man - he will have your hide for his boots and leave your carcass out in the sun for the vultures.

As the second example demonstrates, these non-specific threats are not meant to communicate specific penalties, but rather to intimidate and construct an image of the tax authority as highly powerful. This general threat attempt points to the deterrence effect of the perceived power of the tax authority (Hofmann, Gangl, Kirchler, & Stark, 2013), as one forum user points out *'you never want to be on the wrong side of [...] HMRC [UK tax authority]'*.

Penalty warnings and threats. Some warnings and threats specifically refer to penalties for evasion. Most of these refer to monetary penalty, while very few mention imprisonment as a potential outcome of evasion. As above, many of these threats are not specific as to the exact penalty amount, and seem rather geared towards instilling fear than communicating the objective penalty level:

1. And don't believe the IRS will let you get away with it for long, they won't, and the penalties will be catastrophic.
2. It really sounds like you are asking to go to jail.

A minority of comments, however, do discuss penalties in terms of a cost-benefit analysis, arguing that it is not economically advantageous to evade:

For anyone planning on not paying taxes note that the tax man can investigate as far back as six years [...] so while it may seem like you've not been caught, they will eventually find you out so it's certainly worth declaring even if you don't really want to.

Audit warnings and threat. The vast majority of audit threats seem to advance a 100% audit probability, in other words they communicate that it is unavoidable to be caught if evading.

```
> If you're evading tax, as you previously admitted, then they will
certainly find you and recover what you owe.
```

There is a single comment in the dataset that discusses what they see as the objective probability rate.

```
> Statistically the possibility of being audited is about 1%. Get the hint?
```

Again, the exception suggests that it is normative to discuss audit in the context of certain audits (e.g. 'sooner or later they will catch up with you'), rather than to discuss specific audit probabilities.

While a small minority of these communications suggests that people discuss penalty and audit probability in the context of analysing the risky opportunity of evasion (Allingham & Sandmo, 1972), most of the mentions of penalties and audits seem rather meant to instil fear in order achieve compliance .

Reputation warnings and threats. A small number of comments also point out the reputation loss as a professional if individuals evaded tax, reflecting theoretical models that have included reputation concerns as costs of tax evasion (e.g., Allingham & Sandmo, 1972; Myles & Naylor, 1996):

```
You could also cause grief for your clients because they could be asked to
pay your tax (as if they had paid you net) if they didn't check if you have
registered to handle your own tax.
```

Interestingly, while other social influence strategies discussed here elicited moderate compliance responses from novices, threats and warnings seem to elicit the most defiant responses, especially when they refer to the coercive power of tax authorities. For example:

```
[in response to threat of tax authority] There's no way of them finding me,
[name removed] isn't my real name. They don't know anything about me.
```

These results are consistent with theory showing that people are more likely to be influenced by subtle, indirect forms of persuasion, while they may be more reluctant when directly told what to do, especially when faced with powerful coercive authorities (Cialdini & Goldstein, 2004).

6. General Discussion

A number of studies over the last two decades have looked at taxpayer communication, aiming to understand how taxpayers change their behaviour following interaction with other taxpayers (Alm et al., 1999; Ashby & Webley, 2008; Hashimzade et al., 2013; Rincke & Traxler, 2009; Sigala et al., 1999; Stalans et al., 1991). However, as valuable as some of these results are in showing that communication does matter for tax compliance behaviour, they do not provide a clear account of *why* compliance decisions change during communication with other taxpayers. Our study offers the first investigation of naturally-occurring discussions among taxpayers to provide empirical evidence of what is being communicated, how, and with what consequences for tax compliance.

Many past studies have regarded actors in tax communication as passive transmitters and recipients of information; for instance, taxpayers may spread information about how to evade and escape detection (Stalans et al., 1991) or about audit rates in their network (Hashimzade et al., 2013; Rincke & Traxler, 2009). However, our analysis reveals very different processes taking place in taxpayer communication – taxpayers seem to actively influence and persuade other taxpayers to comply with tax laws (and in a very small number of cases, not to comply). Many of the types of interactions we looked at represent active attempts at social influence, and employ a range of known persuasion techniques (Cialdini & Goldstein, 2004). *Therefore, an important contribution of our study to the compliance literature is to highlight and provide evidence of social influence processes in tax communication.*

While recent literature surveys have stressed the important role of social norms and peer effects (Hashimzade, Myles, & Tran-Nam, 2013; Kirchler, 2007; Pickhardt & Prinz, 2013), the vast majority of studies following this line of research have focused on the individual's compliance

decision in a social context of existing norms and practices. However, as highlighted by behavioural economics advances (Fehr et al., 2002; Fehr & Fischbacher, 2004; Ostrom, 2000), the maintenance and effectiveness of social norms is not only contingent on the decisions of individuals to follow these norms, but on the active social influence of their peers. Any conceptualisation of the role of social norms in tax compliance should also take into account these social influence processes. As such, this paper provides empirical evidence of active social influence in a tax compliance setting, paving the way to further research and formalisation of such social influence.

Future research could formalise and test the role of social influence by incorporating social influence in agent-based models or behavioural experiments. In experimental settings, tax compliance experiments have employed single or multiple periods with the same group of 'taxpayers', with various compliance outcomes (Torgler, 2002). However, an interesting and novel variation would be to allow newcomers into existing experimental groups and analyse the processes of social influence from existing members on these newcomers. This approach may be worthwhile given that many 'real-world' compliance settings involve novices in self-employed professions joining an existing taxpaying culture in their occupation (Ashby & Webley, 2008; Sigala et al., 1999).

Our analysis is descriptive and does not aim to provide quantitative responses to the research questions. However, qualitative analyses such as the present one are essential to enable further quantification. We offer a description of how taxpayers communicate messages about social norms, how they form warnings and threats, etc. Knowing how people formulate these actions, future research can quickly identify such actions in larger and more representative datasets.

Our study employs principles of discourse analysis (Potter & Wetherell, 1987; see also Hepburn & Potter, 2006; Wetherell, 1998). Our qualitative analysis does not limit itself to looking at what people say in tax communication (as is often the case with interview studies, e.g. Sigala et al., 1999), but looks at communication as it occurs naturally to highlight the function that

communication serves, looking at what is it that people attempt to *do* in communication. While this point might not seem crucial to those unfamiliar with debates surrounding the philosophy underpinning discourse methods, it is essential for the validity of researchers' interpretation when studying communication, in this case communication about tax compliance. For example, as mentioned above, past studies have looked at how people interpret and communicate audit probabilities in social networks (e.g., Rincke & Traxler, 2009). In our dataset, many experienced web developers communicate to novices that they will certainly to be caught if they evade. On the surface of the communication content, we might infer that people believe the audit probability if they evaded to be 100%, and they communicate this probability within their networks. As a consequence, people would become compliant due to the deterrent effect of tax audits (Allingham & Sandmo, 1972). But it is very unlikely that all these developers who have decades of experience running businesses really believe that audits are certain if one evades, it is far more likely that they employ the idea of certain audit for evaders as a persuasion device, with the aim of convincing novices to comply. If we did not pay any attention to what taxpayers do in their speech (i.e., social influence), we might misinterpret the communication situation as passing on beliefs about audits. However, in fact, as we have shown in our analysis, these communications serve to enforce norms and persuade others to comply.

Therefore, interestingly, people strategically use the deterrent effect of tax audits in their discourse in order to enforce social norms. In relation to the tax compliance literature, which has often considered economic deterrence factors and social norm effects as distinct strands of research (for reviews, see Kirchler, 2007; Pickhardt & Prinz, 2013), we show that the idea of economic deterrents can reinforce social norms in these tax communications. Indeed, this interpretation is consistent with many models of social norms that consider punishment to be essential to the maintenance of norms (e.g., Fehr et al., 2002; Ostrom, 2000). We believe that *an important contribution of our study is to introduce the discourse analytic practice to compliance literature and offer*

a more fine-grained analysis of social norms processes in communication than has been offered in the past. We hope other researchers will consider discourse analysis for future research into norm compliance. Our analysis has not only considered persuasion communications, but also responses to these persuasive appeals. For instance, it has revealed that the most defiant responses occurred when people were threatened by the coercive power of tax authorities, but much more amenable responses occurred to other more subtle forms of influence, such as highlighting benefits of paying tax or stating general taxpaying norms. There is, of course, no way of knowing based on our dataset if more defiant responses would actually lead to lower compliance, but there is evidence that defiant versus cooperative stances towards authorities have implications for compliance (Braithwaite, 2009). *As such, our analysis highlights potential persuasive messages that could be used in media compliance campaigns.* Several authors have proposed media campaigns as effective ways to achieve taxpayer compliance (e.g., Alm & Torgler, 2011; Kornhauser, 2008), but have provided little detail regarding the messages that would be communicated in such campaigns. Analyses of naturally-occurring data, such as the present one, have the potential to highlight messages that are both relevant to taxpayers and prove persuasive, and constitute a starting point to develop campaign messages grounded in empirical analysis.

Overall, this study presents a first attempt in the tax compliance literature to (1) provide an in-depth empirical analysis of naturally-occurring taxpayer communication; (2) provide in-depth insight into social influence processes taking place in such communications; (3) employ a discourse analytic framework, offering a novel methodology in the study of tax compliance. However, the dataset is limited to one professional category, to the online forum medium (which is public), and a particular type of conversation involving novices of the profession facing compliance decisions. The extent to which we can extend these conclusions to all communication about tax is limited. Therefore, we hope more researchers will provide further in-depth analyses of tax communication, and we strongly believe that qualitative studies (for an overview of qualitative methods in tax compliance, see Oats, 2012) of naturally-occurring data

will provide rich insightful analyses of these processes. Such naturally-occurring data may be online discussions, transcripts of media interviews, transcripts of board room discussions, tax advice call centre transcripts, etc.

7. Conclusion

Although many past studies have posited a role for peer effects and social norms in tax compliance (for reviews, see Kirchler, 2007; Pickhardt & Prinz, 2013), no past studies have looked in depth at the process by which the social group actively influences the individual. One of the important contributions of the current study is to highlight the dynamics of such social influence processes in tax communication, including the range of persuasive messages employed in tax communications. As such, this study paves the way for future directions in researching the dynamics social influence and formalising the role of social influence in models of taxpayer interaction. Our study also employs a novel method in the tax compliance literature; we argue that qualitative in-depth analyses such as the present one can offer remarkable insight into the complexity and richness of taxpayer interactions and taxpayer behaviour more generally. Our analysis does not only provide empirical evidence of the content and function of tax communication, but can also provide grounding for crafting relevant and effective tax compliance campaigns. While this study is certainly limited by the specificity of our dataset, we believe it is important in paving the way for future research that will provide further insight into taxpayer communication and its role for tax compliance.

References

- Adams, C., & Webley, P. (2001). Small business owners' attitudes on VAT compliance in the UK. *Journal of Economic Psychology*, 22(2), 195–216. doi:10.1016/S0167-4870(01)00029-0
- Allingham, M. G., & Sandmo, A. (1972). Income tax evasion: A theoretical analysis. *Journal of Public Economics*, 1, 323–338.
- Alm, J., McClelland, G. H., & Schulze, W. D. (1999). Changing the Social Norm of Tax Compliance by Voting. *Kyklos*, 52(2), 141–171. doi:10.1111/j.1467-6435.1999.tb01440.x
- Alm, J., & Torgler, B. (2011). Do ethics matter? Tax compliance and morality. *Journal of Business Ethics*, 101(4), 635–651.
- Ashby, J. S., & Webley, P. (2008). “But everyone else is doing it”: a closer look at the occupational taxpaying culture of one business sector. *Journal of Community & Applied Social Psychology*, 18(3), 194–210. doi:10.1002/casp.919
- Ashby, J. S., Webley, P., & Haslam, A. S. (2009). The role of occupational taxpaying cultures in taxpaying behaviour and attitudes. *Journal of Economic Psychology*, 30(2), 216–227. doi:10.1016/j.joep.2008.08.005
- Billig, M. (1991). *Ideology and opinions: Studies in rhetorical psychology*. London: Sage Publications.
- Bobek, D. D., Roberts, R. W., & Sweeney, J. T. (2007). The Social Norms of Tax Compliance: Evidence from Australia, Singapore, and the United States. *Journal of Business Ethics*, 74(1), 49–64. doi:10.1007/s10551-006-9219-x
- Boll, K. (2013). Mapping tax compliance: Assemblages, distributed action and practices: A new way of doing tax research. *Critical Perspectives on Accounting*. doi:10.1016/j.cpa.2013.03.002
- Braithwaite, V. A. (2009). *Defiance in Taxation and Governance: Resisting and dismissing authority in a democracy*. Edward Elgar Publishing.
- Cialdini, R. B., & Goldstein, N. J. (2004). Social Influence: Compliance and Conformity. *Annual Review of Psychology*, 55(1), 591–621. doi:10.1146/annurev.psych.55.090902.142015

- Cialdini, R. B., & Trost, M. R. (1998). Social influence: Social norms, conformity and compliance. *The Handbook of Social Psychology, Vols. 1 and 2 (4th Ed.)*, 151–192.
- Cummings, R. G., Martinez-Vazquez, J., McKee, M., & Torgler, B. (2006). Effects of Tax Morale on Tax Compliance: Experimental and Survey Evidence. Retrieved from <http://escholarship.org/uc/item/8sh2w9fp#page-10>
- Donald Duck: The Spirit of '43 - Classic Disney Cartoon*. (2013). Retrieved from http://www.youtube.com/watch?v=KjJ5FrymxUY&feature=youtube_gdata_player
- Edwards, D. (2006). Facts, norms and dispositions: practical uses of the modal verb would in police interrogations. *Discourse Studies*, 8(4), 475–501. doi:10.1177/1461445606064830
- Fehr, E., & Fischbacher, U. (2004). Social norms and human cooperation. *Trends in Cognitive Sciences*, 8(4), 185–190.
- Fehr, E., Fischbacher, U., & Gächter, S. (2002). Strong reciprocity, human cooperation, and the enforcement of social norms. *Human Nature*, 13(1), 1–25.
- Hashimzade, N., Myles, G. D., Page, F., & Rablen, M. D. (2013). Social networks and occupational choice: The endogenous formation of attitudes and beliefs about tax compliance. *Journal of Economic Psychology*. doi:10.1016/j.joep.2012.09.002
- Hashimzade, N., Myles, G. D., & Tran-Nam, B. (2013). Applications of Behavioural Economics to Tax Evasion. *Journal of Economic Surveys*, 27(5), 941–977. doi:10.1111/j.1467-6419.2012.00733.x
- Hepburn, A., & Potter, J. (2006). Discourse analytic practice. *Qualitative Research Practice: Concise Paperback Edition*, 168.
- Hepburn, A., & Potter, J. (2011). Threats: Power, family mealtimes, and social influence. *British Journal of Social Psychology*, 50(1), 99–120.
- Hofmann, E. B., Gangl, K., Kirchler, E., & Stark, J. (2013). *Enhancing Tax Compliance Through Coercive and Legitimate Power of Authorities* (SSRN Scholarly Paper No. ID 2235594). Rochester, NY: Social Science Research Network.

- Hutchby, I., & Wooffitt, R. (2008). *Conversation analysis*. Polity.
- Kirchler, E. (2007). *The economic psychology of tax behaviour*. Cambridge University Press.
- Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced versus voluntary tax compliance: The “slippery slope” framework. *Journal of Economic Psychology*, 29(2), 210–225.
doi:10.1016/j.joep.2007.05.004
- Kornhauser, M. E. (2008). Normative and cognitive aspects of tax compliance: Literature review and recommendations for the IRS regarding individual taxpayers. In *2007 Annual Report to Congress* (Vol. 138, pp. 138–180).
- Lewis, A. (1982). The social psychology of taxation. *British Journal of Social Psychology*, 21(2), 151–158. doi:10.1111/j.2044-8309.1982.tb00523.x
- McKerchar, M. A. (1995). *Understanding small business taxpayers: Their sources of information and level of knowledge of taxation*. University of New England.
- Myles, G. D., & Naylor, R. A. (1996). A model of tax evasion with group conformity and social customs. *European Journal of Political Economy*, 12(1), 49–66.
- Oats, L. (2012). *Taxation: A Fieldwork Research Handbook*. Routledge.
- Ostrom, E. (2000). Collective action and the evolution of social norms. *The Journal of Economic Perspectives*, 14(3), 137–158.
- Palmer, F. R. (2001). *Mood and Modality*. Cambridge University Press.
- Pickhardt, M., & Prinz, A. (2013). Behavioral dynamics of tax evasion – A survey. *Journal of Economic Psychology*. doi:10.1016/j.joep.2013.08.006
- Potter, J. (1996). *Representing Reality*. SAGE Publications Ltd.
- Potter, J. (2012). Discourse analysis and discursive psychology. In H. Cooper, P. M. Camic, D. L. Long, A. T. Panter, D. Rindskopf, & K. J. Sher (Eds.), *APA handbook of research methods in psychology, Vol 2: Research designs: Quantitative, qualitative, neuropsychological, and biological* (pp. 119–138). Washington, DC, US: American Psychological Association.
- Potter, J., & Wetherell, M. (1987). *Discourse and social psychology: Beyond attitudes and behaviour*. Sage.

- Rincke, J., & Traxler, C. (2009). *Deterrence Through Word of Mouth* (Working Paper Series of the Max Planck Institute for Research on Collective Goods No. 2009_04). Max Planck Institute for Research on Collective Goods. Retrieved from http://ideas.repec.org/p/mpg/wpaper/2009_04.html
- Sacks, H. (1995). *Lectures on Conversation*. Blackwell.
- Schegloff, E. A. (2007). *Sequence organization in interaction: Volume 1: A primer in conversation analysis* (Vol. 1). Cambridge University Press.
- Schmölders, G. (1970). Survey Research in Public Finance: A Behavioral Approach to Fiscal Theory. *Public Finance*, 25(2), 300–306.
- Sidnell, J. (2009). *Conversation analysis: An introduction*. Wiley.
- Sigala, M., Burgoyne, C. B., & Webley, P. (1999). Tax communication and social influence: evidence from a British sample. *Journal of Community & Applied Social Psychology*, 9(3), 237–241. doi:10.1002/(SICI)1099-1298(199905/06)9:3<237::AID-CASP516>3.0.CO;2-7
- Slemrod, J., Blumenthal, M., & Christian, C. (2001). Taxpayer response to an increased probability of audit: evidence from a controlled experiment in Minnesota. *Journal of Public Economics*, 79(3), 455–483. doi:10.1016/S0047-2727(99)00107-3
- Stalans, L. J., Kinsey, K. A., & Smith, K. W. (1991). Listening to Different Voices: Formation of Sanction Beliefs and Taxpaying Norms. *Journal of Applied Social Psychology*, 21(2), 119–138. doi:10.1111/j.1559-1816.1991.tb00492.x
- Torgler, B. (2002). Speaking to Theorists and Searching for Facts: Tax Morale and Tax Compliance in Experiments. *Journal of Economic Surveys*, 16(5), 657–683. doi:10.1111/1467-6419.00185
- Torgler, B. (2005). Tax morale in Latin America. *Public Choice*, 122(1-2), 133–157. doi:10.1007/s11127-005-5790-4
- Van Dijk, T. A. (2011). *Discourse studies: A multidisciplinary introduction*. Sage.

- Wenzel, M. (2003). Tax compliance and the psychology of justice: Mapping the field. *Taxing Democracy: Understanding Tax Avoidance and Evasion*, 41–69.
- Wenzel, M. (2004). An analysis of norm processes in tax compliance. *Journal of Economic Psychology*, 25(2), 213–228. doi:10.1016/S0167-4870(02)00168-X
- Wetherell, M. (1998). Positioning and interpretative repertoires: Conversation analysis and post-structuralism in dialogue. *Discourse & Society*, 9(3), 387–412.
- Wetherell, M., Taylor, S., & Yates, S. J. (2001). *Discourse theory and practice: A reader*. Sage.
- Wiggins, S., & Potter, J. (2008). Discursive psychology. *The Sage Handbook of Qualitative Research in Psychology*, 73–90.
- Wooffitt, R. (2005). *Conversation Analysis and Discourse Analysis*. 1 Oliver's Yard, 55 City Road, London England EC1Y 1SP United Kingdom: SAGE Publications, Ltd.