

Overview

- Tax research has been dominated by quantitative and theoretical research; although these methods are very valuable in ensuring reliability of results, their theory-driven nature may not capture important aspects of reality
- Increasingly, qualitative researchers focus on tax behaviour, using a range of methods, from in-depth interviews to observational studies
- We collected and analysed over 400 comments from discussions on **online forums for professionals**; most are general forums for freelancers, but some are dedicated to particular professions (construction industry, hairdressing, doctors, nurses, IT consultants, artists, and others)
- We present two studies based on these data that use **different methods**: thematic analysis and discourse analysis



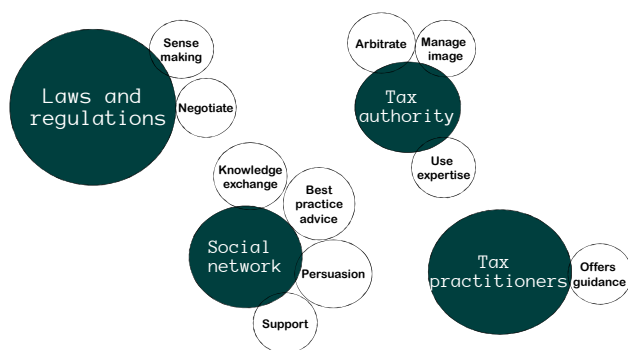
Study 1. Themes discussed online

Research question and method

- We investigate the main themes discussed
- Analysis on the full dataset of 400 contributions
- Employed thematic analysis (Braun and Clarke, 2006)
- The method is designed to extract the main themes or categories from textual data

Analysis and results

Main themes: (1) tax laws and regulations; (2) tax authority; (3) accountants; (4) practice and advice of other taxpayers. These were discussed in several ways; for example, some tax laws discussions were about understanding the law ('sense-making' sub-theme), others about findings the most advantageous tax laws for their business ('negotiate' sub-theme).



Implications

- The overwhelming majority of taxpayers used online communication to understand how to *be compliant*
- Most people find information about compliance difficult to understand and turn to peers
- Online discussions can provide insight into (1) taxpayer education needs: common misconceptions and misunderstandings, and types of explanations that prove most effective; and (2) customer satisfaction.

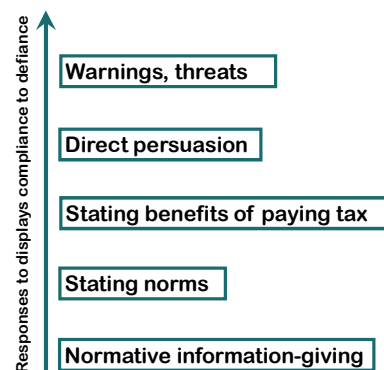
Study 2. Persuasion and influence

Research question and method

- The aim of the study was to investigate how taxpayers influence each other to comply with tax laws
- We analysed 120 interactions to understand the nature of social influence in tax discussions
- We employed discourse analysis (Potter and Wetherell, 1987) and conversation analysis (e.g., Hutchby & Wooffitt, 2008; Sidnell, 2009)
- These methods are designed to study interaction

Analysis and results

- All the discussions analysed began with a novice in the profession asking for tax advice (where/if to register, how/whether to declare income)
- We identified a range of strategies of social influence used by forum members to persuade novices to comply with tax laws



Conclusion

- Provides insight into how social norms are maintained
- Highlights effective messages that promote compliance
- Useful for public communication campaigns and behaviour change messaging