

perspective on doing law. In response, the editors have listed a number of issues for future research, including the need for comparative research between the legal systems of various European countries, the convergence of European polities, Europe in relation to other major legal systems of the world, and the role of European law in a globalizing world. It is equally important to distinguish the various definitions of “Europe” and “European,” to avoid some confusions present in the book between nation-states (and their sub-national components) within the geographical boundaries of Europe on the one hand, and the EU and—at times—also the Council of Europe as international organization(s) on the other hand.

All in all, however, the volume compiled by Gessner and Nelken is the first of its kind in trying to assess if there is a distinctive European way of dealing with law and society, and their answer is definitely in the affirmative. However, after reading this book the question remains largely open if there is such a thing as a European-style sociology of law. In any case, the volume is a very courageous attempt to tackle many issues and will definitely generate further debate and new research. For this reason only, the volume should be of great interest to the many sociologists of law in Europe, and to the many more interested in this discipline. At the same time its value extends far beyond these two groups, as this volume should be of equal importance to sociologists of law in other parts of the world interested in learning about the European approach in its various dimensions.

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The Economic Psychology of Tax Behaviour. By Erich Kirchler. Cambridge, United Kingdom: Cambridge University Press, 2007. Pp xvii+262. \$91.00 cloth.

Reviewed by Victoria A. Redd, University of Florida

Whether you are a tax professional, business owner, or trusting citizen, each individual is affected by taxes. Is there a psychology behind whether people pay their taxes? At times, it becomes difficult to define legal tax behavior. Governments even claim to simplify the process to eliminate the leaks in the tax system. Using the United States as an example, its tax code has increased from 400,000 to more than 1.6 million words in the last 50 years. Will complicated tax codes make people pay their taxes? What does this say about a government and its knowledge of people’s attitudes regarding taxes? What kind of message does a government send when it takes an already hard-to-comprehend tax system and make it even more so?

Those interested in the answers to these questions should consider Kirchler's well-researched book, *The Economic Psychology of Tax Behaviour*. Although the title makes the book sound boring, the book is, in fact, an easy read with eye-opening insight on how taxation leads to behavior patterns in society. Kirchler, a University of Vienna psychology professor, has taken his interest in tax behavior, and with the support of Valerie and John Braithwaite's research teams at the Australian National University spent six months analyzing taxing authorities' and taxpayers' behaviors. This book gives an excellent history of taxation and is especially informative (and at times intriguing) in portraying the psychology behind taxing authorities' and taxpayers' actions.

Kirchler's motivation is to present a model depicting these actions to sociolegal scholars, economic psychologists, and taxing authorities. He hopes this model will provide direction in how to encourage taxpayers to be cooperative. There are many interpretations of taxpayers' attitudes. In addition, many people do not see "tax evasion . . . as a serious crime, but rather as a clever act" (p. 53). Using Valerie Braithwaite's research, Kirchler identifies five "motivational postures [to] determine the way taxpayers position themselves in relation to tax authorities" (p. 196). Adding the psychology behind these postures, such as class in society, knowledge of the tax code, an individual's opinion of the government, peer pressure, the fear of getting caught, or whether one feels the tax is fair, is what Kirchler calls "tax morale . . . the intrinsic motivation to comply" (p. 100).

Kirchler starts with the various intricate parts of tax law. Although daunting, the discussion leads well into the statistics section of his book regarding the "shadow economy," defined as activities hidden from the law that cannot be documented (p. 13). Kirchler explains that the loss of these and other taxes affects public welfare, weakens the economy, causes feelings of ill treatment, and leads to a disrespect of the government. Taken literally, these possibilities show that noncompliance and tax evasion need to be resolved.

Kirchler stresses Andreoni's research that tax amnesties hurt tax morale because the practice lowers a tax system's efficiency and lets offenders get by without paying penalties (Andreoni 1991). Certainly, taxpayers perceive the tax system to be fairer if everyone is treated the same. However, even if taxpayers see that the government treats everyone the same, if taxpayers feel there is no fair exchange for their taxes through public services, tax morale will be low. Unfortunately, everyone's idea of what is a fair exchange for their taxes is different. With so many variables, to improve tax morale the taxing authorities' attitudes need to change rather than the taxpayers'. Kirchler decides that changing from a "cops and robbers" to a service-oriented approach is the answer to the problem (p. 202).

Using his “slippery-slope model” (a three-dimensional model depicting the interactions of trust and power between taxing authorities and taxpayers) (p. 205), Kirchler has graphically displayed the determining factors of tax compliance. If taxing authorities use a cops-and-robbers approach (using the fear of audits and fines to enforce tax compliance), then taxpayers find ways to avoid paying all of their taxes; but if taxing authorities use a service-oriented approach (giving easy-to-understand instructions, clear rules to follow, and unprejudiced respectful treatment), then taxpayers voluntarily pay their taxes. Kirchler does not stress that he has the answer by his model, but states that more research is needed to see if his theory is true. He does, however, give credence to his model as a starting point to prove that there needs to be a change in how taxes are collected and in taxing authorities’ attitudes in general.

Those who are interested in the tax processes of government should read Kirchler’s book before encouraging change in their tax code or in how taxing authorities interact with taxpayers.

Reference

Andreoni, James (1991) “The Desirability of a Permanent Tax Amnesty,” 45 *J. of Public Economics* 143–59.

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Out of Sight: Crime, Youth and Exclusion in Modern Britain. By Robert McAuley. Devon, United Kingdom: Willan Publishing, 2007. Pp. ix+196. \$74.95 cloth.

Reviewed by Megan C. Kurlychek, University at Albany, SUNY

In *Out of Sight: Crime, Youth and Exclusion in Modern Britain*, McAuley provides an in-depth look into the personal and social life of a group of young adults struggling to find opportunities for success in a society that has preselected them for failure. An ethnographic endeavor, this text follows 33 youths’ experiences in school, work, and interpersonal relationships for a period of 12 months. The author promotes two primary theses throughout this work. The first is that in a consumer society, everything, including poverty and crime, becomes a commodity. Second, preconceived notions about poverty and crime perpetuate and exacerbate these very conditions. The author argues these points primarily from a conflict perspective, suggesting that confining a segment of society to a life of poverty serves the larger purpose of the ruling or wealthy class.