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TOWARDS A FISCAL SOCIOLOGY: TAXATION, INSTITUTIONS, AND HISTORICAL TRAJECTORIES

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Abstract

Fiscal sociology is a subfield of sociology that examines how taxation and public finance shape and reflect the relationship between citizens and the state. This article provides a theoretical overview of fiscal sociology, tracing its emergence as a distinct field and distinguishing it from economics and legal studies. Classic thinkers like Rudolf Goldscheid, Joseph Schumpeter, and Max Weber laid the groundwork for viewing taxation not merely as an economic tool or legal obligation but as a sociological phenomenon intertwined with trust, power, and social norms. Unlike economics, which often treats tax compliance as a rational cost-benefit decision and legal approaches focused on formal rules, fiscal sociology emphasizes broader social factors such as trust in government, legitimacy of authorities, cultural norms, and historical trajectories of state development. We discuss core concepts in fiscal sociology, including the role of trust and legitimacy in fostering tax compliance, the importance of tax morale and social norms, and the historical and institutional contexts that shape fiscal systems. Drawing on both classic contributions and modern scholarship (e.g., Campbell, Prasad, Torgler, Brautigam, Levi, Steinmo), the article highlights fiscal sociology's theoretical contributions. These include understanding how tax systems cultivate or undermine social trust, how legitimacy and fairness perceptions influence citizens' willingness to pay, and how historical and institutional developments create path dependencies in taxation. The conclusion underscores the value of a sociological lens on fiscal issues, noting that a society's approach to taxation is deeply embedded in its social structure, norms, and institutions, with significant implications for governance and social cohesion.

Keywords

sociology, economics, taxation, fiscal sociology

Introduction

Taxation is a fundamental aspect of modern societies and a key interface between citizens and the state. It is through taxes that governments mobilize resources to provide public goods and services, but the act of taxation also raises profound social questions, such as "Why do people consent to surrender a portion of their earnings?"; "Under what conditions will they comply willingly, and when will they resist or evade?". These questions lie at the heart of fiscal sociology. Fiscal sociology explores how fiscal systems, especially tax policies, both shape and are shaped by social structures, norms, and relationships. In other words, it investigates the social causes and consequences of how a state raises and spends revenue. According to one definition, fiscal sociology is essentially the *sociology of public finance*, examining how taxation constitutes a relationship between citizens and the state, and how cultural and historical factors influence tax compliance (Mumford, 2019). This perspective treats taxation not as a

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narrow technical matter, but as a social contract: taxes formalize obligations of individuals to society and reflect shared values about equity and collective responsibility.

Emerging as a distinct subfield in the early twentieth century, fiscal sociology was born from the recognition that purely economic analyses of taxation were insufficient to capture its societal dimensions. Early pioneers such as Rudolf Goldscheid and Joseph Schumpeter (1991) argued that understanding taxation requires going beyond economics into the realm of social relations and state power. Goldscheid (often called the "father" of fiscal sociology) introduced the concept of *Finanzsoziologie* ("fiscal sociology") and posited that the financial structure of the state both reflects and influences the underlying social structure. Taxation and public finances, in Goldscheid's view, are essential instruments through which the state exercises power, redistributes resources, and manages relations between social classes. Schumpeter, in his essay "*The Crisis of the Tax State"*, likewise contended that fiscal phenomena are pivotal for the formation and stability of the modern state. He suggested that "the public finances are one of the best starting points for an investigation of society" and urged scholars to study tax policy as both a *symptom* and a *cause* of broad social change (Schumpeter, 1918/1991). Schumpeter observed that fiscal crises can expose deep structural tensions in society, and the ways in which a state responds to revenue crises may lead to major political and social transformations. In short, these classic thinkers justified fiscal sociology by demonstrating that taxation is not merely an economic question of balancing budgets, but a window into the social contract, power dynamics, and values of a society.

While classical economics and public finance research focus on the efficiency and incentives of taxation, fiscal sociology differentiates itself by asking sociological questions: "How do cultural norms and moral values influence willingness to pay taxes?"; "How does trust in government or perceptions of fairness affect compliance?"; "How have historical events and institution-building processes shaped present-day fiscal systems?". These questions highlight the original contributions of fiscal sociology. As Campbell (1993) notes, fiscal sociology differs from conventional economic or legal approaches by examining how taxes and public expenditures *both affect and are affected by* social institutions and behavior. Rather than assuming taxpayers are purely self-interested actors, fiscal sociology emphasizes that tax compliance is embedded in social context. For example, purely economic analyses tend to frame tax compliance as a rational individual choice based on cost-benefit calculations (avoiding penalties versus paying dues), whereas a sociological perspective reveals how social structures, cultural expectations, and collective beliefs influence fiscal behavior. Legal studies, for their part, traditionally concentrate on the black-letter law of taxation such as the statutes, regulations, and enforcement mechanisms that govern tax obligations. Such legalistic perspectives highlight what taxpayers *should* do under the law and how authorities can detect and punish evasion. In contrast, fiscal sociology asks what taxpayers *actually* do in practice and why, recognizing that compliance is not only a legal mandate but also a social act influenced by norms and legitimacy. In sum, fiscal sociology's theoretical contribution lies in uniting economics, sociology, history, and politics to explain taxation as a social phenomenon. It approaches taxation as part of the structure of society, interwoven with issues of trust, legitimacy, solidarity, and power rather than as an isolated economic transaction or a mere legal procedure.

Theoretical Foundations of Fiscal Sociology

Fiscal sociology can be defined as the sociological study of how public finances, especially taxation interacts with society. As a subfield of sociology, it investigates the social underpinnings and effects of taxation, asking how tax policies reflect societal values and how they in turn shape social behavior and institutions. Fiscal sociology addresses "the relationship

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that taxation constitutes between citizens and the state, including the cultural and historical factors that determine compliance with taxation" (Mumford, 2019). This broad scope means fiscal sociology overlaps with political sociology, historical sociology, and economic sociology, yet it maintains a distinct focus on *fiscal phenomena* (taxation, public revenue, government expenditures) as a lens for understanding society. The emergence of fiscal sociology as a recognized subfield was driven by the realization that neither economics nor law alone could fully explain patterns of taxation and compliance. By treating taxation as a social relationship, essentially as a fiscal social contract, fiscal sociology provides a framework to analyze how societal factors (like trust, norms, and institutions) contribute to fiscal outcomes such as revenue collection and tax compliance rates.

The intellectual origins of fiscal sociology date back to the late 19th and early 20th centuries, a period when rapid industrialization, the expansion of state functions, and the advent of mass taxation prompted new ways of thinking about the state's financial basis. Classic sociologists and political economists began to explore taxation beyond its fiscal logic, looking at its role in state-building and social structure. The Austrian sociologist Rudolf Goldscheid and the economist Joseph Schumpeter are often credited with inaugurating the field. Goldscheid argued that the study of public finance must incorporate sociology; he introduced the term "Finanzsoziologie" and asserted that a state's budget is essentially a reflection of its society's values and power distribution (Goldscheid, 1917). Goldscheid suggested that "*the budget of a nation is the skeleton of the state stripped of all misleading ideologies"*, underscoring that by examining fiscal structures one can discern the true priorities and power relations in a society. He saw public finances as a mirror of the social order and a mechanism that can either reinforce or transform that order.

Joseph Schumpeter built on some of Goldscheid's insights and brought them to a wider audience with his essay *The Crisis of the Tax State* (Schumpeter, 1918). In this work, Schumpeter analyzed how the fiscal demands of modern warfare and expanding social programs were pushing states into unprecedented levels of taxation and public debt, creating a "crisis" that was not only financial, but also deeply social and political. He contended that taxation had become the pivotal link between citizens and the state in the modern era, as the state's responsibilities grew (for defense, welfare, infrastructure, etc.), so did its need for revenue, making the tax system a central arena of contestation and change. Schumpeter noted that the history of taxation is indispensable for understanding the trajectory of societies; in his view, fiscal sociology should examine tax policy as both a symptom of societal change, and a cause of it. He observed that major social transformations (e.g. the rise of democracy or the expansion of state welfare functions) are often accompanied by and facilitated by changes in taxation. For instance, the extension of voting rights and democratic representation historically went hand-in-hand with broader tax bases and demands for "no taxation without representation". Thus, Schumpeter highlighted that fiscal sociology could reveal the co-evolution of state and society, as fiscal crises force political realignments and renegotiation of the social contract. Together, Goldscheid and Schumpeter provided a justification for fiscal sociology. They showed that studying taxes yields insight into social stratification, state authority, and the citizen-state relationship in a way that purely economic analysis cannot.

Classic sociological thinkers, even when not explicitly writing about "fiscal sociology", also recognized the social significance of taxation. Max Weber, for example, and its concept of legitimate authority and bureaucracy have clear implications for fiscal matters. Weber understood that modern states rest on bureaucratic administration of revenues and that the legitimacy of a rule (and by extension, compliance with laws including tax laws) depends on citizens perceiving the state's authority as valid and just (Weber, 1978 [1922]). Weber's emphasis on rational-legal authority implies that effective tax systems require bureaucratic

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efficiency, as well as belief in the legality and fairness of tax rules. Similarly, sociologist Werner Sombart (1929, 2018) integrated economic history into social analysis and touched on how capitalism's development brought new fiscal demands. He and Weber helped cement the idea that taxation both reflects and shapes power relations in society.

Fiscal sociology's original theoretical contribution lies in bridging the gap between state finance and society: it illuminates how taxes are embedded in social contracts and how compliance is co-produced by economic calculations, legal enforcement, and social convictions.

Key Sociological Dimensions of Taxation

Trust in government and the perceived legitimacy of the tax system are central concerns in fiscal sociology. Simply put, people are more likely to pay taxes if they trust their government and view its authority as legitimate. Trust here refers to citizens' confidence that the government will use tax revenues effectively and fairly for public benefit, and that fellow citizens are also contributing their fair share. Legitimacy refers to the belief that the tax system and the government's authority to tax are proper, just, and deserving of obedience. These factors have been shown to strongly influence compliance behavior. Empirical studies indicate that when citizens perceive the state as fair and the tax burden as equitably distributed, they tend to comply with tax laws at higher rates. This is because a legitimate tax system fosters a sense of obligation and reciprocity: taxpayers feel they are part of a collective project and that their contributions are not in vain.

Conversely, low trust in government can erode the social contract underlying taxation. If people suspect that tax funds are wasted through corruption or inefficiency, or if they feel the tax system is rigged to benefit only elites, the moral imperative to pay weakens. Citizens may then view evading taxes as justifiable "protest" or self-defense against an unjust state. In sociological terms, a deficit of trust leads to alienation and cynicism, and taxpayers no longer see the state as "us" (a vehicle of common good) but as "them," an adversary from which to hide income. Margaret Levi's concept of "quasi-voluntary compliance" captures the conditional nature of citizens' willingness to pay (Levi, 1988). Levi argues that compliance is quasi-voluntary because although backed by the coercive power of law, it also requires a degree of consent. Citizens comply as long as they trust that the government will honor its side of the social contract (providing services, ensuring fairness), and that others are also compelled to comply. Under quasi-voluntary compliance, taxpayers will voluntarily pay only if they believe the system is fair and the government is trustworthy, but if that trust erodes, compliance must then be enforced coercively at greater cost (and even coercion may fail if legitimacy is absent). Thus, trust and legitimacy serve as *social glue* that holds the fiscal system together beyond the reach of audits and fines.

Research by Brautigam (2008) similarly emphasizes that building a social contract around taxation can enhance governance. When citizens see tangible benefits from taxes and have input (for instance, through representation or participatory budgeting), their trust in government increases, which in turn boosts compliance and revenue. This dynamic creates a virtuous cycle where effective and accountable use of taxes builds trust, which improves compliance, leading to more resources for the state to deliver services. On the other hand, a vicious cycle can occur in low-legitimacy contexts: poor public services and corruption undermine trust, which leads to tax evasion, further starving the state of resources and weakening its capacity to govern. Therefore, fiscal sociologists argue that tax compliance is an economic decision but also a social act contingent on perceptions of government legitimacy. The role of trust also links to broader concepts of governance and democracy. For example, historically, the slogan "no taxation without representation" encapsulated the idea that taxes are

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acceptable only if citizens have a say in government, a fundamental link between taxation, trust, and legitimate authority that emerged in the development of modern democracies. Therefore, trust in institutions and the legitimacy of fiscal arrangements are key sociological dimensions that explain why compliance levels vary across societies and over time, beyond what can be predicted by enforcement alone.

Tax Morale and Social Norms

Another crucial concept in fiscal sociology is tax morale, which refers to the intrinsic motivation or sense of moral obligation to pay taxes. Tax morale can be thought of as the cultural or psychological willingness to comply with tax laws, even when one might not get caught for cheating. High tax morale means taxpayers feel a duty to pay and a pride in contributing to society; low tax morale means taxpayers feel little guilt about evasion and may regard cheating on taxes as acceptable if one can get away with it. This concept is closely related to social norms. If paying taxes is normatively regarded as a civic duty in a society, people are more likely to comply because doing so aligns with social approval and their own conscience (they have internalized the norm). If, however, tax evasion is widespread and socially tolerated, the norm against evasion is weak and individuals will feel less compunction about underreporting income.

Torgler (2007) defines tax morale as the "intrinsic motivation to pay taxes," shaped by factors such as societal values, trust in authorities, and individual ethics. His research, using survey data across countries, finds that tax morale varies significantly by culture and correlates with compliance rates: countries with higher average tax morale tend to have lower levels of tax evasion, even after accounting for enforcement levels. Torgler and others have identified drivers of tax morale including perceptions of fairness (if people think the tax system is fair and others are paying, they feel morally obligated to pay), patriotism or national pride (feeling a duty to contribute to the nation), and religious or ethical beliefs that stress honesty. Social norms play a role in reinforcing these factors. For example, if a taxpayer knows that their neighbors and peers all pay taxes conscientiously, the social norm of compliance is strong and evasion carries a stigma. On the contrary, if many people in one's social network underreport income or work in the shadow economy, then evasion can become normalized.

Importantly, tax morale highlights an area where standard economic theory (with its assumption of purely self-interested actors) falls short. In many countries, compliance rates are much higher than can be explained by deterrence alone; most people pay their taxes even when the probability of audit is low, suggesting that non-economic motivations are at work. Fiscal sociology uses the concept of tax morale to explain this "excess" compliance: many citizens pay taxes because they feel it is the right thing to do, not just because they fear getting caught. This has practical implications – policies aimed at improving compliance can benefit from bolstering tax morale, for instance through taxpayer education campaigns that emphasize the public goods financed by taxes, or by visibly rewarding and acknowledging honest taxpayers. Additionally, norms and morale can be influenced by government behavior; if governments show responsiveness and accountability, they can strengthen the norm that paying taxes is part of a constructive social contract. Conversely, if elites routinely evade taxes or if the government squanders revenue, the norm of compliance can deteriorate.

Historical Context and Institutional Development

Tax systems are not created in a vacuum, they are deeply shaped by historical processes and institutional structures. A key insight of fiscal sociology is that to understand any country's taxation, one must consider its history (like wars, revolutions, economic transformations) and the development of its political institutions. Historical context influences what kinds of taxes

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are adopted, who is taxed, and how citizens perceive those taxes. For example, Monica Prasad and other historical sociologists have shown that countries diverged in their tax structures over the course of the 20th century in ways that had lasting social consequences. Prasad (2006) notes that the United States and European countries developed different fiscal paths. For example, the US relied more on progressive income taxation and resisted consumption taxes like a VAT, whereas European welfare states embraced broad-based consumption taxes. These choices were rooted in distinct political ideologies and social coalitions, and they in turn affected the capacity of governments to raise revenue and fund social programs. Prasad's work demonstrates that ideas and politics (e.g., anti-tax sentiments, beliefs about the role of government) are historically contingent factors that shape fiscal institutions. In a later study, Prasad (2018) examined the Reagan-era tax cuts in the US, arguing that political narratives about "tax burdens" and government inefficiency paved the way for major policy shifts – an example of how societal discourse and power dynamics influence the evolution of tax regimes.

Another important historical theme is the link between taxation and state-building. Going back to classical theory, Joseph Schumpeter (1991) had suggested that modern states are "tax states," meaning their fates are tied to the ability to extract revenue. Echoing this, contemporary scholars like Deborah Brautigam, Margaret Levi, and Mick Moore (2008) have argued that the need to raise taxes has historically been a catalyst for the development of state institutions and even democratic governance. In Europe, for instance, the pressures of financing wars in the early modern period forced monarchs to negotiate with elites and commoners, eventually giving rise to representative institutions (parliaments) that traded consent to taxes for greater accountability, a process central to the emergence of democratic states. This idea is captured by the notion that "taxation engenders representation." Brautigam, looking at developing countries, found that when governments rely on broad taxation of citizens (as opposed to non-tax revenue like oil rents or foreign aid), they are more accountable and responsive, because citizens demand transparency and services in return for their taxes. Thus, the *capacity* to tax (bureaucratic capacity to register taxpayers, measure incomes, enforce payment) and the *consent* of taxpayers have co-evolved. Strong tax institutions (such as efficient tax administrations) are both a cause and consequence of effective governance. Margaret Levi's work in *Of Rule and Revenue* (1988) underscored how rulers throughout history have faced the challenge of extracting resources without provoking resistance. The institutional solutions they developed, whether coercive apparatus or norm-building mechanisms have had enduring impacts on the shape of fiscal systems and the degree of societal consent.

Fiscal sociologist Sven Steinmo's comparative research further illustrates the importance of institutions and history. In *Taxation and Democracy* (1993), Steinmo examined how different political systems (for example, a Westminster parliamentary system versus a federal system with many veto points) led to different tax policies and outcomes. He observed that countries like Sweden, with a political system that concentrates power and a corporatist tradition of negotiation, were able to create comprehensive tax structures that support a large welfare state, whereas countries like the United States, with fragmented political institutions and stronger anti-tax individualistic culture, struggled to maintain high taxes and have a smaller welfare state as a result. Steinmo's analysis, rooted in historical institutionalism, shows that path dependency is at play: once a country sets a certain fiscal path (say, a heavy reliance on income tax versus consumption tax, or a norm of high compliance versus low compliance), it tends to reinforce and reproduce that pattern over time, unless a major crisis or reform breaks the trajectory. Institutional arrangements (like federalism, the design of electoral systems, or legal constraints) can lock in certain fiscal choices and filter the social conflicts around taxation.

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Both, historical and institutional factors are key sociological dimensions because they remind us that today's fiscal systems are products of yesterday's events and decisions. Taxation is historically embedded, shaped by past conflicts (such as wars requiring revenue), social movements (demanding fair taxation), and institutional innovations (like the creation of income tax in the early 20th century or the value-added tax later). Fiscal sociology thus frequently employs historical-comparative methods to understand how different societies arrive at different fiscal equilibria. By examining long-term development, sociologists reveal how taxation can be a driver of social change (for example, prompting state expansion or democratization) and also how entrenched social structures can constrain or channel fiscal policy. Modern contributions in this vein (e.g., Martin, Mehrotra & Prasad, 2009) have even termed the revival of such analysis the "new fiscal sociology", which explicitly looks at taxation as a foundational factor in social development, a cause of modernity, not just a consequence. Whether focusing on the grand sweep of history or the fine details of institutional design, fiscal sociology consistently demonstrates that understanding taxation requires situating it in *time* (historical context) and *structure* (institutional frameworks).

Conclusion

This article has articulated the scope and significance of fiscal sociology as a distinct subfield of sociology, focusing on its theoretical foundations and key sociological dimensions of taxation. We began by defining fiscal sociology and tracing its emergence, highlighting how early 20^{th} century thinkers like Goldscheid and Schumpeter established the rationale for a sociological approach to public finance. They showed that taxation is not merely an economic or legal mechanism but a social phenomenon, entwined with issues of power, equity, and the state-society relationship. We also differentiated fiscal sociology from economics and legal studies, emphasizing its original contributions: where economics might reduce tax behavior to rational choice and legal studies emphasize formal rules, fiscal sociology brings in the human element (values, norms, historical memory, and institutional trust) to explain how fiscal systems actually function.

In exploring core dimensions such as trust, legitimacy, tax morale, social norms, and historical-institutional context, we see clearly how a sociological lens enriches our understanding of taxation. Trust and legitimacy emerged as crucial for voluntary compliance, validating the idea that effective taxation rests on an unwritten social contract wherein citizens consent to contribute because they perceive governance as fair and beneficial. Concepts like tax morale and social norms reveal that compliance is deeply cultural: societies differ in the extent to which paying taxes is seen as a moral duty, and these differences can lead to very different outcomes in revenue and public goods provision. We also saw that history and institutions matter enormously, today's tax systems carry the imprint of past events and decisions, and they can set nations on divergent paths of development. Whether considering Weber's insights on authority, Levi's notion of quasi-voluntary compliance, or Steinmo's analysis of institutional variation, the common thread is that taxation is embedded in social context.

By exploring works of classic authors (e.g., Weber, Schumpeter, Goldscheid) alongside modern scholars (Campbell, Prasad, Torgler, Brautigam, Levi, Steinmo), we underscored the continuity and evolution of fiscal sociology. Classic works provided the foundational questions and concepts, while contemporary research has expanded empirical knowledge and refined theories, often using new data or comparative perspectives to test ideas about trust, norms, and institutions. Empirical studies, for example, surveys of tax morale or case studies of tax reform have bolstered the theoretical arguments with concrete evidence (such as the finding that perceived fairness correlates with higher compliance, or that countries with inclusive

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institutions have higher tax ratios). Although our focus has been theoretical, these empirical insights support the conceptual claims: they show that sociology's insights into taxation have practical relevance for understanding real-world fiscal issues.

Fiscal sociology offers a comprehensive framework for analyzing fiscal matters in a way that connects the state's financial practices to the social fabric. It reminds policymakers and scholars alike that successful tax systems depend not only on getting the economics right or enforcing the law, but also on fostering trust, feeding civic norms, and learning from historical experience. The theoretical perspectives discussed in this article suggest that efforts to improve tax compliance or reform tax policy will benefit from considering sociological factors, for instance, by improving government transparency and accountability to build legitimacy, by engaging communities to strengthen social norms of compliance, or by carefully navigating historical sensitivities around taxation. Ultimately, fiscal sociology's message is that taxation is more than a method of funding government: it is a social institution that both shapes and is shaped by the values, relationships, and evolution of society.

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