



Seeing wealth as a responsibility improves attitudes towards taxation



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ABSTRACT

Taxes are beneficial; society depends on the revenue generated from taxation to provide essential public services such as education and health care. Taxes also attract a high degree of loathing. Tax noncompliance is a major problem for governments worldwide—with hundreds of billions of potential tax revenue uncollected each year. It is therefore critical for research to examine factors that encourage tax satisfaction. In this research, we hypothesized that people would be more inclined to view taxation in a favorable light if they believed that wealth incurs a responsibility to give back to society (wealth-as-responsibility). Consistent with this prediction, in Study 1, people who reported stronger wealth-as-responsibility beliefs felt better about paying taxes. In Study 2, individuals assigned to read text encouraging the idea that wealth incurs a responsibility to give back to society felt better about paying taxes compared to a neutral control group. In Study 3, individuals assigned to read text encouraging wealth-as-responsibility felt better about paying taxes on earned income in the lab. Together, these studies show that reframing the meaning of wealth can shape people's attitudes about paying their taxes, thus providing evidence for a novel lever to encourage more positive attitudes about taxation.

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1. Introduction

The viability of essential public goods such as schools, health-care, and anti-poverty programs critically depends on the revenue collected from taxation. Despite the fact that nearly everyone in the U.S. experiences personal benefits from their tax dollars through government programs and resources (Mettler, 2011), a pervasive “tax paradox” exists whereby the majority of individuals report feeling dissatisfied with how their tax dollars are spent (Rasmussen, 2010).

In a recent study, researchers offered American participants a choice between \$400 a year, with an associated \$100 tax, or \$300 a year tax-free (Sussman and Olivola, 2011). The majority of respondents chose the tax-free alternative, indicating that they would rather forgo \$100 entirely, than to have this money transferred to the government through taxation. Negative attitudes regarding taxation have a substantial social impact: tax evaders fail to pay 17% of tax dollars owed in the United States, costing the U.S. hundreds of billions of dollars each year (Sawicky, 2005). Given people's dissatisfaction with paying their taxes, and the large-scale societal consequences of tax evasion, it is critical for psychological research to examine factors that predict when people feel satisfied about paying their taxes (Olivola and Sussman, 2015).

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Although individuals derive satisfaction from using their money to benefit others (e.g., Dunn et al., 2008; Aknin et al., 2013), asking people to think about wealth—and even simple reminders of money—can undermine prosociality. A large body of research suggests that reminders of money can lead people to prioritize self-sufficiency and to be less generous (e.g., Piff et al., 2010; Vohs et al., 2006, 2008). Yet, people think about money and wealth in a variety of ways—such as a means of achieving social status or contributing to society (Srivastava et al., 2001; Ostrower, 1997). Indeed, recent high profile statements made by some of the world's wealthiest individuals point to an alternative viewpoint of wealth that might encourage individuals to feel more positive about taxation. We call this viewpoint “wealth-as-responsibility”—the idea that wealth confers a responsibility to give back to society.

In 2010, two of the world's most successful entrepreneurs, Warren Buffett and Bill Gates, asked their peers to take a “Giving Pledge” and to publicly donate at least 50% of their wealth to charity over their lifetime. As part of this pledge, philanthropists wrote letters documenting their motivations for taking the pledge. To examine these donors' motivations, we coded 98 Giving Pledge letters (The Giving Pledge, 2014). The majority of respondents (53.1%) mentioned that their wealth incurs a responsibility to give back to the people, places, and programs that helped them to achieve financial success.¹ This percentage is notable given that these individuals have no legal responsibility to contribute to the public good. As philanthropists Duncan and Nancy Macmillan explain, “It is with a great sense of responsibility and recognition of our good fortune that we commit to the Giving Pledge.” These letters provide evidence that thinking about wealth as a responsibility to give back to society (“wealth-as-responsibility”) is associated with financial generosity, and may have downstream implications for how people make decisions about money.

Empirical research also suggests that responsibility is a critical predictor of prosocial behavior (Vohs and Schooler, 2008; Baumeister et al., 2009). When people feel a greater sense of responsibility, they are more trusting of others and are more aware of the impact that their actions have for other people (Baumeister and Brewer, 2012). Individuals who feel a greater sense of responsibility are also more likely to make anonymous contributions to charity. In fact, in a study of 3000 adults, feelings of personal responsibility were a better predictor of anonymous charitable donations as compared to prosocial attitudes such as altruism and social value orientation (Schuyt et al., 2004).

Could viewing wealth as a responsibility to give back to society lead individuals to embrace paying their taxes? Given the importance of ameliorating negative attitudes toward taxation, and the emerging popularity of initiatives like the Giving Pledge, our research has two key aims. Broadly, we aim to provide empirical evidence that the concept of wealth-as-responsibility can impact people's financial decision-making. In doing so, this research seeks to examine the generalizability of the messages contained in the Giving Pledge letters to a more representative sample of individuals. More specifically, we aim to examine whether seeing wealth as a responsibility to give back to society can improve people's attitudes toward paying taxes. First, we created a scale to examine the novel construct of wealth-as-responsibility—the belief that wealth incurs a responsibility to give back to society. We then examined the correlational and causal associations between wealth-as-responsibility and tax satisfaction (Studies 1 and 2). Moving beyond retrospective self-report, we examined the effect of wealth-as-responsibility on satisfaction with taxes paid on earned income in the lab (Study 3).

1.1. Sample sizes, conditions, and measures

We obtained ethical approval for this research from the University of British Columbia. Informed consent was obtained prior to participation. We follow the reporting standards proposed by Simmons et al. (2011): we report all data exclusions, every condition that was run, and every measure that was given. We determined our sample sizes in advance. Our data is publicly available through the Open Science initiative (osf.io/7u9gd).

2. Study 1

2.1. Method

2.1.1. Participants

We chose a target of 200 participants based on research assessing the impact of psychological interventions on tax attitudes (Sussman and Olivola, 2011; Lambertson, 2013). We slightly surpassed this target and recruited 223 participants from Amazon.com's mTurk market place. These participants completed our survey in exchange for \$0.50 (42% female; $M_{\text{age}} = 29.82$, $SD = 9.94$).

2.1.2. Procedure

After providing informed consent, participants completed measures of wealth-as-responsibility and taxation satisfaction (in that order). Participants then completed measures tangential to the present hypothesis (SOM) and reported their

¹ As part of this project, we also coded the extent to which the Giving Pledge letter respondents attributed their wealth to situational factors such as the help of others or to dispositional factors such as their own hard work. Respondents who contributed to the Giving Pledge reported a greater number of situational attributions for their wealth ($M = 1.44$, $SD = 1.50$) as compared to dispositional attributions ($M = 0.81$, $SD = 1.17$), $t(98) = 3.87$, $p < .001$. These results suggest another possible motive that encourages financial generosity among this group.

Table 1

Correlation table of all of the variables examined in Study 1 (N=207).

	1	2	3	4	5	6	7	8
1. Wealth-as-responsibility								
2. Tax satisfaction	.43***							
3. Age	.13	-.03						
4. Gender (1 = female)	.06	.02	.006					
5. Ethnicity (1 = White)	.09	.02	.23***	-.04				
6. Income	-.04	-.02	-.06	.06	.01			
7. Networth	-.02	.01	.22***	-.06	.0001	.34***		
8. % inherited	-.004	.02	-.13*	.18**	-.11*	.23***	.19***	
9. Political orientation ^a	-.18***	-.20***	.01	-.03	-.04	-.02	.02	.12*

^a Political orientation was asked on a 1–7 scale whereby 1 = *Extremely Liberal*, 7 = *Extremely Conservative*.

* $p \leq .10$.

*** $p \leq .01$.

age, gender, ethnicity, income, net-worth, proportion of net-worth inherited, and political orientation. These demographic variables were chosen for their previously documented relationship with tax satisfaction (e.g., Sussman and Olivola, 2011; Daude et al., 2012). See Table 1 for correlations between all variables in this study.

2.2. Measures

2.2.1. Wealth-as-responsibility

Participants completed a 7-item wealth-as-responsibility measure. We created this measure based on letters written by individuals participating in the Giving Pledge. We constructed this measure to capture how real philanthropists discuss wealth-as-responsibility—the concept that wealth incurs a responsibility to give back to society. To construct this scale, we had three raters read 98 Giving Pledge letters. Each rater selected ten letters that they felt provided key examples of the concept of wealth-as-responsibility. We then chose statements from letters that at least two raters had independently selected (see Appendix A for scale items). As part of this measure, participants reported their agreement with statements including “If I experience financial success, I have a responsibility to give back to my community.” Participants also rated their agreement with each statement on an 11-point scale ranging from -5 (*Strongly Disagree*) to $+5$ (*Strongly Agree*). We chose scale markers that included both positive and negative anchors. We made this decision based on research suggesting that this strategy reduces socially desirable responding by encouraging greater disagreement (e.g., Schwarz, 1999). This scale demonstrated high internal reliability ($\alpha = .96$). In addition, we established criterion validity by asking an independent sample of 204 Americans recruited from Amazon.com’s mTurk market place to complete our scale and an established measure of social responsibility more broadly (Schuyt et al., 2004); the two measures were correlated ($r = .53, p < .001$), suggesting that these measures represented related but not completely overlapping constructs.

2.2.2. Taxation perceptions

Participants then completed a 9-item measure of taxation satisfaction. This measure was adapted from past research to assess how positively participants felt about paying their taxes (Lamberton, 2013). This measure contained items that assess key aspects of taxation satisfaction including people’s overall satisfaction with paying their taxes (e.g., “Paying taxes makes me happy”) as well as their subjective perception of the social benefits of taxation (e.g., “My taxes will improve the country”). Participants rated their agreement on a 7-point scale, ranging from 1 (*Strongly Disagree*) to 7 (*Strongly Agree*; $\alpha = .90$).

2.3. Results and discussion

Supporting our central hypothesis, participants who reported greater agreement with the wealth-as-responsibility statements reported higher overall satisfaction with paying their taxes, $r(223) = .43, p < .001, CI_{95} [.32, .53]$. This relationship remained significant controlling for age, gender, ethnicity, income, net-worth, proportion of net-worth inherited, and political orientation, $r(207) = .42, p < .001, CI_{95} [.30, .52]$. Furthermore, there were no significant interactions between the demographic variables and wealth-as-responsibility measure to predict overall satisfaction with paying taxes, $ps \geq .41$. Sixteen participants were missing data for at least one of these variables. Therefore, only 207 participants were available for this analysis.

While the correlational nature of these data precludes causal statements, these findings are consistent with the hypothesis that wealth-as-responsibility improves perceptions of taxation. Building on this evidence, we conducted an experiment to investigate whether reminding individuals of wealth-as-responsibility could enhance perceptions of taxation.

Table 2
Correlation table of all of the variables examined in Study 2 ($N = 192$).

	1	2	3	4	5	6	7
1. Condition (1 = wealth-as-responsibility)							
2. Perceived unfairness ^a	-.17**						
3. Tax satisfaction	.17*	-.25***					
4. Age	-.14*	.12*	-.13*				
5. Gender (1 = female)	.006	-.04	-.04	.18**			
6. Ethnicity (1 = White)	-.09	-.06	-.23***	.24***	.04		
7. Income	-.09	.04	.04	.05	-.14*	-.02	
8. Political orientation ^b	.04	.17**	-.28***	.22***	-.10	.10	.09

^aLarger differences scores between what people pay and what they feel they should pay indicate greater perceived unfairness.

^bPolitical orientation was asked on a 1–7 scale whereby 1 = *Extremely Liberal*, 7 = *Extremely Conservative*.

* $p \leq .10$.

** $p \leq .05$.

*** $p \leq .01$.

3. Study 2

3.1. Method

3.1.1. Participants

Consistent with Study 1, we determined our target sample size in advance ($N = 200$). Two hundred and one Americans from Amazon.com's mTurk marketplace completed a survey in exchange for \$0.50 (48.3% female, $M_{\text{age}} = 35.01$, $SD = 12.59$). Five participants either failed the Oppenheimer test, a validated tool used to eliminate participants who did not follow instructions (Oppenheimer et al., 2009), or failed to complete the study in one sitting as instructed, resulting in 196 participants for our analyses. Our critical results are robust upon including these participants in our analyses. See (Table 2) for correlations between all variables in this study.

3.1.2. Procedure

Participants were randomly assigned to a control or wealth-as-responsibility condition. After providing informed consent, participants completed a task that involved reading and considering a series of statements (Velten, 1968). In the wealth-as-responsibility condition, participants were asked to read and consider the identical statements of wealth-as-responsibility from Study 1. In the control condition, participants were asked to read and consider a series of neutral statements used extensively in past research (Vohs and Schooler, 2008; Kenealy, 1986; Jennings et al., 2000). These statements were presented consecutively and in the same order for each participant.

After participants read and pondered these statements, they reported the proportion of income that they currently pay in tax, and the proportion of income that they think they *should* pay in tax. Consistent with past research, a difference score between these measures was used as an indicator of perceived fairness of the current taxation rate (Wenzel, 2002); larger differences scores between what people pay and what they feel they should pay indicate greater perceived unfairness. Participants were then asked to complete the identical taxation satisfaction measure from Study 1 ($\alpha = .87$). Finally, participants completed identical demographic questions from Study 1, including age, ethnicity, income, and political orientation.

3.2. Results

As predicted, participants in the wealth-as-responsibility condition perceived their current tax rate as less unfair ($M = 6.01$, $SD = 7.72$) as compared to participants in the control condition ($M = 8.67$, $SD = 8.75$), $F(1, 191) = 5.31$, $p = .020$, $\eta^2 = .03$.² In this study, 6.3% of participants reported that they wanted to pay more tax than they currently paid, 22.5% of participants reported that they wanted to pay the same amount of tax than they currently paid, and 71.2% of participants reported that they wanted to pay less tax than they currently paid. These proportions did not differ by condition, $X^2(1) = .255$, $p = .880$. Looking only at the individuals who reported wanting to pay less tax than they currently paid, our critical results held: participants in the wealth-as-responsibility condition perceived their current tax rate as less unfair ($M = 9.26$, $SD = 6.64$) as compared to the control condition ($M = 12.52$, $SD = 7.31$), $F(1, 136) = 7.39$, $p = .007$, $\eta^2 = .04$. Also as expected, participants in the wealth-as-responsibility condition reported enhanced satisfaction with taxation ($M = 3.16$, $SD = 1.21$) as compared to participants in the control condition ($M = 2.77$, $SD = 1.09$), $F(1, 195) = 5.50$, $p = .020$, $\eta^2 = .03$. There were no significant interactions between

² Responses that scored three standard deviations above the mean were considered outliers and excluded from this analysis. This led to the exclusion of three participants who reported exceptionally large discrepancies between their current and ideal rate of taxation. Reintroduction of these outliers slightly increases the size of the observed differences in mean levels of perceived fairness of the current tax rate between the two conditions. However, including these data into the analysis also increases the standard deviations, such that the comparison is no longer statistically significant. We were missing two responses on this measure, thus these analyses are based on 192 participants with 191 degrees of freedom.

condition and any of the demographic variables studied (e.g., age, gender, income, and political orientation) on our key primary dependent variables, $p_s \geq .47$.

3.3. Discussion

Study 2 provides evidence that encouraging individuals to view wealth as a responsibility causes individuals to feel better about paying taxes and to report greater acceptance of the current tax rate. However, in this study, participants were asked to reflect on their overall perception of taxation, rather than reporting on how they felt about a specific instance of paying taxes. This is problematic given that reporting on perceptions of taxation in the absence of experiencing the pain of paying might distort reports of tax satisfaction (e.g., Laibson, 1997; Frederick et al., 2002 for a review). Thus, in Study 3 we investigated whether wealth-as-responsibility could enhance tax attitudes immediately after paying tax on earned income in the lab. Consistent with Studies 1 & 2, we determined our sample size in advance; we chose to recruit 215 participants to allow for attrition on a priori exclusion criteria.

4. Study 3

4.1. Method

4.1.1. Participants

Two hundred and sixteen undergraduates at the University of British Columbia completed our experiment for course credit (81.5% female, $M_{\text{age}} = 20.31$, $SD = 2.37$).

4.1.2. Procedure

Participants provided consent and were seated in a room by themselves at a computer. First, participants completed the identical manipulation of wealth-as-responsibility used in Study 2. Participants were then told that they would complete a set of abstract reasoning problems in exchange for cash payment (adapted from Lambertson, 2013). Participants received \$0.25 for each problem completed, up to \$5.00. Before starting the reasoning problems, all participants were told that they would pay 20% of their earnings to a lab tax that would support the student government. To maintain consistency with taxes paid to the regional and federal government, participants were reminded that the student government had discretion over how they would use the study tax. Participants were also reminded that this study tax could be used for a variety of services, such as university renovations and student government salaries.

Prior to starting the puzzle task, participants reported their age, gender, and political orientation. Upon completing the task, participants signed a sheet for receipt of payment that clearly indicated the amount of money they had earned (up to \$5.00) and the after-tax amount that they would take home. After learning how much they had earned during the task after tax, participants were told that our lab was interested in their perceptions of the tax, and completed several questions assessing their satisfaction with the tax. Upon completing this questionnaire, participants were debriefed and received their after-tax earnings.

Table 3

Correlation table of all of the variables examined in Study 3 ($N = 206$).

	1	2	3	4	5	6	7	8	9	10
1. Condition (1 = wealth-as-responsibility)										
2. Tax satisfaction	.15**									
3. Amount earned	-.08	.005								
4. Gov. benefits students	.11	.65***	-.06							
5. Gov. helps students	.08	.57***	.02	.65***						
6. Tax autonomy	.01	-.31***	.11	-.27***	-.20***					
7. Gov. familiarity	.0001	.11*	.04	.15**	.22**	-.04				
8. Task effort	-.11	.04	-.01	.10	.17***	-.08	.15**			
9. Gender (1 = female)	.003	.01	.08	.05	.10	-.09	-.03	.03		
10. Age	-.13*	-.07	.002	-.07	-.10	-.04	.11	.01	-.04	
11. Political orientation ^a	.07	-.002	-.09	-.03	-.09	-.03	.009	-.07	-.11	-.14**

^a Political orientation was asked on a 1–7 scale whereby 1 = *Extremely Liberal*, 7 = *Extremely Conservative*.

* $p \leq .10$.

** $p \leq .05$.

*** $p \leq .01$.

4.2. Measures

4.2.1. Tax satisfaction

Consistent with research assessing tax satisfaction (Lamberton, 2013), participants reported their satisfaction with the lab tax by responding to the following question, “How satisfied are you with paying the lab tax?” on a scale from 1 (*Not at all*) to 7 (*Extremely*).

4.2.2. Additional measures

On an exploratory basis, we also asked participants two questions about their perceptions of the student government, including whether the student government was an organization that generally benefitted students and whether the student government used tax money in a way that benefited students ($r = .66, p < .001$). In addition, we asked students to report their familiarity with the student government, whether they felt that the tax was forced or chosen, and how hard they had worked on the task; based on past research, we did not expect our manipulation to affect any of these measures (Lamberton, 2013). Participants also rated their agreement with each of these statements on a scale from 1 (*Not at all*) to 7 (*Extremely*). See Table 3 for correlations between all variables in this study.

4.2.3. Exclusions

Given the importance of comprehension for the efficacy of our experimental manipulation, we made the a priori decision to exclude participants who reported that they were not fluent in English ($n = 7$). We also made the a priori decision to exclude participants who scored less than 75% on the puzzle task to avoid analyzing data from participants who earned (and were taxed) relatively little ($n = 1$). The proportion of exclusions did not significantly differ by condition. These exclusions left 208 participants for our final analysis; 1 person did not complete our key dependent measures due to an RA error, thus the following analyses are based on 207 participants. Our key results are robust to the exclusion/inclusion of these participants. Participants earned an average of \$3.80 ($SD = \0.23) in this study, ranging from \$3.20 to \$4.80.

4.3. Results & discussion

4.3.1. Tax satisfaction

Consistent with our hypothesis, participants in the wealth-as-responsibility condition reported more satisfaction with the lab tax ($M = 4.43, SD = 1.42$) as compared to participants in the control condition ($M = 3.98, SD = 1.55$), $F(1, 206) = 4.63, p = .033, \eta^2 = .02$. Additional analyses revealed that none of the demographic variables (gender, age, political orientation) interacted with condition to predict tax satisfaction, $p_s \geq .80$. These results held controlling for the amount that individuals earned in the task, $F(1, 206) = 4.65, p = .032, \eta^2 = .02$; in this model, the amount that was earned in the task did not significantly predict satisfaction with paying the lab tax, $F(1, 206) = .045, p = .832, \eta^2 = .00$. Furthermore, there was no interaction between condition assignment and task earnings to predict satisfaction with paying the lab tax, $b = .04, t(206) = .366, p = .715$. Within the control condition, task performance was not significantly associated with satisfaction with paying the tax, $r(106) = -.01, ns$. Within the wealth-as-responsibility condition, task performance was not significantly associated with satisfaction with paying the tax, $r(101) = .04, ns$. These results suggest that the amount that participants earned in the study did not impact their satisfaction with paying the lab tax. These results were substantively unchanged upon including/excluding all participants in these analyses.

4.3.2. Additional measures

As expected, there were no significant differences between conditions on student government familiarity, feeling that the task was forced vs. chosen, effort on the task, or the amount of money earned (Table 4). Participants in the wealth-as-responsibility condition did not report that the student government was significantly more beneficial to students relative to the control condition (Table 4). Consequently, our manipulation specifically affected participants' satisfaction with paying taxes, rather than altering their perceptions of the student government more broadly. This finding is consistent with recent theorizing suggesting that factors predicting satisfaction with paying taxes are often independent of factors that predict satisfaction with the government (e.g., Kirchler et al., 2014).

Table 4

No significant differences between the experimental and control conditions in Study 3.

	Experimental	Control	Statistics
Familiarity	4.59 (1.63)	4.60 (1.60)	$F(1, 205) = .00, ns$
Task autonomy	4.75 (1.76)	4.71 (1.63)	$F(1, 205) = .03, ns$
Task effort	5.15 (1.60)	5.48 (1.39)	$F(1, 205) = 2.52, ns$
Money earned	\$3.79 (\$0.22)	\$3.82 (\$0.23)	$F(1, 205) = .96, ns$
Perceptions of government	5.42 (1.07)	5.22 (0.92)	$F(1, 205) = 2.04, ns$

4.3.3. Summary

Immediately after paying 20% of their study income to the student government, participants who read text suggesting that wealth incurs a responsibility to give back to society felt better about paying the lab tax compared to a control condition. Study 3 indicates that seeing wealth as a responsibility enhances people's in-the-moment attitudes toward paying tax.

5. General discussion

The current work provides a novel lever for enhancing tax attitudes. Across three studies, people who read messages suggesting that wealth incurs a responsibility to give back to society derived more satisfaction from one of life's most dreaded expenditures—taxation. In Study 1, individuals who more strongly endorsed wealth-as-responsibility messages felt more positive about taxation. In Studies 2 and 3, people who read text encouraging the belief that wealth incurs a responsibility to give back to society, as compared to people who read neutral text, reported that their current tax rate was fairer (Study 2) and they felt better about paying taxes after earning income in the lab (Study 3). Taken together, these findings suggest that any messages that are successful at reframing wealth as a way of giving back to society may have downstream benefits for ameliorating people's negative attitudes toward taxation. These findings also suggest that the messages conveyed by society's wealthiest (Giving Pledge donors) can potentially influence the financial decision making of a broad range of taxpayers—from students to working Americans.

A great deal of research has found evidence that wealth and reminders of money can undermine giving in part because wealth endows people with a sense of autonomy—the feeling that they can act independently and without taking into consideration the needs of others (e.g., Vohs et al., 2006, 2008; Whillans et al., 2016). Our findings suggest that reminders of wealth-as-responsibility mitigates the negative impact of thinking about wealth or money on prosociality, potentially by encouraging people to consider others' needs.

This research also points to other circumstances that could predict enhanced satisfaction with taxation. For example, individuals might feel better about paying taxes after recognizing that their financial success is due in part to societal factors—such as their education—as this realization might encourage wealth-as-responsibility. To test this possibility, we conducted a study with 200 Americans (Whillans et al., 2015). In this study, participants were asked to write about a recent financial success. Next, participants were randomly assigned to write about the situational factors or to write about the personal characteristics responsible for their financial success. Participants who wrote about situational factors reported feeling a greater sense of wealth-as-responsibility, which in turn predicted more positive perceptions of taxation. Thus, by examining wealth-as-responsibility as a mechanism for predicting tax satisfaction, this work points to a wide-array of other potential characteristics and circumstances that might positively shape people's attitudes toward taxation.

Across these studies, we did not find an interaction between income or experimental earnings and wealth-as-responsibility. Yet, it is possible that the *mechanism* by which wealth-as-responsibility increases tax satisfaction differs among lower and higher income individuals. For example, among lower income individuals, thinking about the concept of wealth as responsibility might increase satisfaction with paying taxes through an increased trust that other people will pay their taxes. In contrast, among higher income individuals, thinking about the concept of wealth as responsibility might increase satisfaction with taxation through an increased sense of personal responsibility to be a contributing member of society—such as by paying taxes or making charitable contributions (Ostrower, 1997; Schuyt et al., 2004).

In addition to exploring the mechanism by which wealth-as-responsibility predicts satisfaction, future research could examine whether the relationship between responsibility and taxation is distinct from the relationship between responsibility and charitable giving. For example, feelings of responsibility could be more likely to boost satisfaction in the context of taxation—because individuals have no legally permissible choice over whether to pay their taxes. In contrast, feelings of responsibility might be more likely to undermine satisfaction in the context of charitable giving—as most people make charitable contributions out of their own initiative and volition. Thus, leading people to feel “responsible” to make a charitable contribution could decrease the perceived control that individuals have over their donation decision, therefore undermining their enjoyment of the charitable act (Weinstein and Ryan, 2010).

Future research could also examine the impact of wealth-as-responsibility on voting decisions related to raising taxes for the benefit of society—such as in the case of education-based tax reforms. In a pilot study that we conducted on this topic, we found preliminary evidence that thinking about the concept of wealth-as-responsibility increased participants' intentions to vote for an education-based tax reform among individuals who reported greater political involvement. Additional research in this area could help to shed light on the practical benefits of wealth-as-responsibility messaging in the context of ongoing political campaigns.

It is worth noting that the effect size of our manipulation on tax satisfaction was relatively small across studies (Prentice and Miller, 1992). While subtle, such effects can have significant consequences when enacted on a large scale. Indeed, hundreds of millions of Americans file taxes every year, and approximately half a trillion dollars in taxes that are owed to the United States go unpaid annually (Sawicky, 2005). Understanding the psychological factors that predict tax satisfaction may help researchers to design interventions to bolster tax attitudes that when implemented on a fraction of the scale mentioned above could have substantial benefits.

6. Conclusion

This work suggests that messages impact people's attitudes about their own finances; messages conveying the idea that wealth confers a responsibility to give back to society can enhance satisfaction with taxation. Although “death” is the word most often associated with “taxes” (wordassociation.com), we show that a simple message that spontaneously exists in the world (wealth-as-responsibility) can increase people's perceptions toward paying their taxes.

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Appendix A. Wealth as responsibility questionnaire

Note. These questions were adapted from quotes contained in Giving Pledge letters. Names of philanthropists that we based the scale items were not displayed to participants.

“Please rate the extent to which you agree with the following statements.” Responses made on an 11-point scale anchored with “Strongly Disagree” (−5) and “Strongly Agree” (+5).

1. With success comes the responsibility for me to leave the world a better place than I found it (Arthur M. Blank).
2. If I experience financial success, I have a responsibility to give back to my community (Duncan & Nancy McMillian).
3. I see financial success as an obligation to help others (George Kaiser).
4. To the extent to which I have benefitted from the economic system, I should give back to society in a meaningful way (Carl C. Icahn).
5. I view financial success not as personal wealth, but as a tool with which I could bring even more benefit into the world (Dustin Moskovitz).
6. Having wealth would incur responsibility for me to give back to the country, communities and causes that have been vital in shaping my life and success (Tom & Cindy Secunda).
7. To the extent that I become successful, it is my duty to give back to the society from which my wealth was derived (Conrad Hilton).

Appendix B. Supplementary data

Supplementary data associated with this article can be found, in the online version, at <http://dx.doi.org/10.1016/j.jebo.2016.04.009>.

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