

Representations and imaginary engineering of tax evaders - for a sociological approach- Field study in the state of Annaba

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Abstract

The tax evasion phenomenon has concerned researchers in various countries, because it represents a waste in their financial base, but the statistics show that its size is less in countries which had achieved social adjustment compared to undeveloped ones, according to researchers, this indicates the consolidation of citizenship behavior in those societies as opposed to economic nonstandard in the others.

The study aims to dig archaeologically in the individual and collective imaginary, and to characterize the elements of imaginary engineering that form the tax representation and the tax behaviour, then to stand on the extended distance between tax practices -conformity/evasion- and requirements of citizenship behaviour within the framework of the concept of contemporary citizenship.

The study concluded that the representations of the sample members were negative towards the Algerian tax system, which resulted in tax evasion due to the coercions exercised by the authority and the group that dominates the individual, who in turn found in religion justification a strategic haven for managing social conflict to evade tax control.

Keywords: tax; tax evasion; social representations; social imaginary; Algerian society.

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I- Introduction :

Numerous studies have addressed the phenomenon of tax evasion, most of which have been reduced either to a legal doctrinal framework or to an economic justificatory approach. This is far removed from a research practice that deals with methodological practices capable of uncovering the structure of the phenomenon and its historical interactions. Consequently, the available literature on this phenomenon is often limited to discussing its nature and the contributing factors, thereby justifying reality rather than critically deconstructing it.

A contemporary sociological treatment of the phenomenon can reveal its true dimensions by adopting an “archaeological” (or digging) approach into its depths, thereby removing the veil of common understanding. This allows us to uncover the underlying components that constitute reality, reassemble them, and examine the social system along with its nature and its responsibility in producing reality. Its tools enable the construction of relationships among the various elements of the phenomenon.

The sociological approach uncovers the hidden aspects of tax evasion and the various factors that might drive an individual to evade taxes, thus moving beyond the traditional factors addressed in legal and economic research. Understanding and explaining the phenomenon calls upon the economic, political, historical, psychological, anthropological, legal, and other sciences.

We consider this study one of the basic ones that examines the underlying structure of tax representations—their nature, formation, and the effect of historical imagination—drawing on Anthony Giddens’ assertion that part of social practices is produced without a high degree of awareness, as many practices appear automatically and without any notable intentionality, and Each practice can be deconstructed into numerous rules, the interaction of which, in light of shared knowledge, creates a structure capable of continuously reproducing itself (Kripp, 1999, p. 173).

This study attempts to go beyond the classical interpretations of tax evasion that continue to justify the reality of the phenomenon through superficial diagnoses. In doing so, we try to dissect fiscal mentalities in order to examine the gap between tax practices and the imperatives of citizenship behavior—that is, the contributory–solidarity behavior aimed at achieving the contemporary state, which we consider the unique feature of this research.

II. On the Problematic of Understanding and Foundational Questions

The phenomenon of tax evasion has long occupied the minds of many researchers and practitioners in various countries due to its effect on the financial resource base, although its scale differs from one country to another. Statistical data indicate that its extent is small in societies that have achieved a certain level of consensus, compared with societies deemed

developing or underdeveloped. According to researchers, this points to the consolidation of citizenship behavior in societies with consensus, in contrast to the absence of an economic normativity in other societies.

For example, in France, Jean Dubergé conducted a study on tax morality during two surveys in 1961 and 1965, obtaining rates of 46% and 42% respectively among respondents who condemned tax evasion—a percentage considered small.

A study in 2009 revealed that 47.8% of the sample (comprising 1001 individuals) confirmed that there is no justification for tax evasion, while the remainder believed that this crime is justifiable and therefore acceptable (Péclat, 2015, p. 42).

In contrast, in Algerian society studies that reveal individual attitudes toward taxes and tax practices—be they legal or illegal—are almost absent, especially when observing figures regarding the extent of tax evasion, which is estimated at around 7,000 billion centimes annually, this figure was determined by fiscal investigations. These investigations also revealed, through a sample of 33 significant suppliers (18 producers and 15 importers) and 755 of their merchant customers, that the amounts hidden compared to the total amount of purchases were estimated in less than a year at 73%, representing 44 billion DZD that did not undergo tax deduction (Ossama, 2019). Moreover, the Accounting Board issued a report indicating that the taxes not collected in 2014 due to invoice inflation amounted to 1250 billion centimes, and by the end of 2015, the amount of tax evasion reached 150 billion DZD (Court of Auditors, 2017).

The relationship between the taxpayer and the tax has not been harmonious throughout different historical periods. It has been imprinted in the taxpayer's mind as an unfair deduction, and his imaginary has entrenched the notion that the authority imposing the tax is an arbitrary power that takes taxes by force without any compensation. This view of taxation and tax administration has persisted to the present day due to several factors related on one side to the taxpayer and on the other to the tax system and what it represents (Belaouja, 2016–2017, p. 288). Taxation is considered one of the acts of domination and coercion by the ruling class over the state. In addition to direct material repression, the state works to consolidate its control and regulate existing social inequalities, reproducing power relations through flexible mechanisms and tax collection is one of the forms of this exploitation.

By studying the scope of tax application, exemptions, deductions, tax burdens, methods of collection, income assessment systems, and tax rates, the beneficiary group of the tax procedure becomes apparent, thus reproducing it (Id Ali, no date). Therefore, an attempt to understand tax policy can only be complete by examining the actors who contribute to the formation of this policy—a nexus of different influences and pressures, resulting from a network of rationalities organized in a hierarchy determined by the strength of the actor (Id Ali, no date).

From the taxpayer's side, despite being aware of the necessity for collective contribution to finance the state and public services, he seeks to safeguard his personal interests first. According to Marc Leroy, "instrumental rationality" is not the sole driver of behavior but is also supported by "value rationality," which motivates individuals to act according to certain ethical standards, and "cognitive rationality," which takes into account taxpayers' knowledge about taxes and the likelihood of facing punishment. These three rationalities converge when a taxpayer must make a decision or act regarding tax matters (Péclat, 2015, p. 39).

In a study by Frey titled "The Role of Deterrence and Tax Morality in Tax Enforcement" (published in 2003), the effect of the relationship between taxpayers, the state, and tax administration was investigated through their perceptions of tax and their tolerance for tax evasion. For Frey, the more a taxpayer perceives that the state and its institutions—especially the tax administration—are just and honest, the more likely they are to condemn tax evasion and, consequently, agree with taxation (Péclat, 2015, p. 41).

The Algerian tax system has undergone reforms, the most prominent of which is the 1992 reform. This reform was formal in essence, as it did not cause an epistemological cut off with the previous tax system based on the French model. This has created an accumulated knowledge and a stable perception of taxation among taxpayers through different historical phases.

In this study, we attempt to examine the "representation formed in the imaginary of taxpayers" and to uncover "their representations of the tax and the tax system," which labels some "tax behaviors as deviant." Thus, we pose the following problematic question:

- **What are the representations of evaders of the Algerian tax system?**

III. Understanding, Ontological Basis, and Epistemological Discussion

The term "tax" has been defined in various ways, reflecting its evolution over different historical phases and the various roles of taxation and the nature of the state—from being a guardian to being an intervener. Among these definitions, some have highlighted its coercive aspect, others its solidarity aspect, and yet others its contractual aspect. Below we try to present the various definitions according to the different facets we believe serve the research's trajectory.

III.1. Tax

A tax is defined as a sum of money that the taxpayer is forced to pay by the state, sharing in the support of general expenses and public requirements in a definitive manner and without expecting any specific benefit in return. This enables the state to achieve general objectives related to economic and social facilities (Qasim & Najia, 2008, p. 81).

It is also defined as a monetary deduction imposed by public authorities on natural and legal persons according to their ability to pay, in a definitive and uncompensated manner, with the aim of covering public burdens and facilitating state intervention (Afana & Qatawna, 2008, p. 04).

Due to the increased intervention of the state in the economic system, tax has come to be seen as one of the main sources of financing and as an effective means that enables the state to intervene in economic and social life and direct economic activity in a particular way. Adam Smith stated that tax is the share of money contributed by members of society toward bearing government expenses, and it is seen as a financial obligation imposed by the state on individuals without any compensation, aimed at achieving the objectives of governance philosophy (Al-Qadi, 2014, p. 44).

Some researchers have described tax as one of the prerequisites of state power over individuals, as well as one of the monopolistic elements appropriated by the state—akin to a monopoly over the use of force. Others have described it as a reciprocal relationship between individuals and the state, based on John-Jacques Rousseau's social contract theory, while still others have regarded it as a form of rent: the state exists and provides public services and facilities, for which the individual pays rent, and this rent is the tax (Qasim & Najia, 2008, p. 80).

Practically speaking, we adopt the following concept: A tax is a sum of money imposed by the state, through the Ministry of Finance, on all individuals, meaning that it is obligatory without receiving any direct compensation, except indirectly through government services and developmental projects provided by the state. Examples include income tax, profit tax, sales tax, among others, through which the state finances a large part of its financial needs (Aqili, 2013, p. 656).

III.2. Evasion

Evasion comes from the root meaning “to flee” or “to escape.” Ibn (Ibn Manzur; 1978, p. 783) describes it as fleeing—an act of escape by human or animal. (Al-Sharbini; 2003, p. 53) also defines escape as an act that occurs to resolve an unbearable conflict.

Some define the act of escape as a dynamic, conscious or unconscious process with or without motives that moves an individual away from a certain situation; it is a state of fleeing from the environment and social obligations (Karkoush, 2007–2008, p. 36).

Escape is also described as a behavior arising from personality predispositions and environmental influences (Karkoush 2007–2008, p. 35).

Escape is viewed as a complex process of behaviors and responses related to situational events and conflictual relationships (Karkoush, 2007–2008, p. 36).

Often, escape is considered a type of deviant activity due to its negative repercussions. It is classified among various forms of deviant

behaviors and is also seen as a defensive mechanism through which the escaper attempts to adapt to frustrating situations by avoiding them, not participating positively in group activities, or displaying uncooperative attitudes. Forms of escape can include avoiding all types of social interaction (Karkoush, 2007–2008, p. 34).

. Hence, evasion (or tax evasion) is a strategic act on the part of the actor aimed at achieving a gain as per their assessment or escaping potential harm.

III.3. Tax Evasion

Tax evasion is any act performed by taxpayers to avoid paying taxes through illegal means, such as failing to declare their sources of income or revenues to tax authorities, or falsely claiming exemptions they are not entitled to (Jad Al-Rab, 2011, p. 255).

It refers to actions—both legal and illegal—that the taxpayer undertakes which result in a total or partial reduction of the due tax or even its complete elimination (Toumi, 2011–2012, p. 44).

Lucien Mehl defines tax evasion as “a violation of tax law with the aim of avoiding the imposition of a tax or reducing its base” (Mehl, p. 733).

Andrée Barilari defines it as “the non-payment or unjustified reduction of due taxes, with various forms such as administrative errors in declarations, underreporting income, and inflating expenses. Generally, evasion takes two forms:

- Misleading the tax administration by withholding sufficient information about one’s financial situation on which the tax is assessed,
- or altering the tax base by changing the amounts subject to tax” (Toumi, 2011–2012, p. 45).

Tax evasion is defined as the taxpayer’s elimination of his legal obligation, by not paying all or part of the due tax, using fraudulent methods contrary to the law. This evasion may occur before tax assessment through inaccurate declarations, or after assessment by failing to pay into the state treasury (Afana & Qatawna, 2008, p. 20).

III.4. Crime

A crime is defined as behavior that violates the moral rules established by a group, for which formal negative penalties are imposed. In other words, a crime is an act committed by an individual that is met with complete rejection and punishment by the society in which he lives (Lamzari & Haba, 2014, p. 173).

Durkheim argued that a crime is any act or omission that conflicts with the values and ideas internalized by a community, which is similar to the definitions provided by Enrico Ferry and Grespini, who defined crime as any act or omission that contradicts the generally accepted moral values in society (Rahmani, 2006, p. 13).

Sociologists argue that society alone determines which behaviors conflict with its values and interests, stigmatizing them as crimes. Thus, a crime expresses the lack of social solidarity in the perpetrator and reveals their divergence from the collective common sentiments shared in society.

III.5. The Crime of Tax Evasion

This refers to committing an act or omission aimed at completely or partially evading tax by exploiting legal loopholes or using deceptive methods.

III.6. Social Representations

Social representations refer to the collection of ideas, mental images, opinions, and attitudes that individuals form through their interactions with society on a specific topic (Ben Malouka, 2014–2015, p. 07).

A representation is also a mental retrieval process of a situation or phenomenon that has influenced an individual, through an image, symbol, or sign, and it is considered a form of both individual and collective knowledge distinct from scientific knowledge. According to the social perspective, social representations are a pattern of generalized and functional thinking adopted by a social group for communicating with their environment and influenced by it, in order to understand and attempt to control that environment (Jaber, 2015, p. 17).

Abric defines them as “an organized set of information, attitudes, beliefs, and opinions about a subject that is produced and shaped socially, embodying all the values of the social system and the ideology and history of the group that adopts them; they represent an essential part of that group’s worldview” (Souissi, 2016, p. 51).

Flament further states that “social representations are an organized set of perceptions, structured differentially, consisting of rich elements of information, knowledge, ideologies, norms, beliefs, values, attitudes, opinions, and images, which are diverse and intertwined in such a way that it is difficult to separate the emotional aspect from the cognitive one” (Souissi, 2016, p. 51).

Émile Durkheim is credited as the first to use the term “collective representations,” considering them common to everyone (Delouvé, 2015, p. 44). They are also a fundamental basis for the collective conscience—a structure that binds and allows for the interpenetration of awareness, like a totem that embodies the group’s consciousness (Lehlou, 1995, p. 32).

The term “representation” then faded until it was reintroduced by Serge Moscovici in the form of social representations, embedding it in everyday life and defining it as a collection of concepts, proposals, and interpretations emerging from daily life that equate in our society to myths and beliefs. They can be considered a contemporary version of common sense (Fakir, 2015–2016, p. 101).

Denis Jodlet also views social representations as a form of socially shared knowledge formed through experiences and acquired knowledge via interaction with one's social environment (Ben Malouka, 2014–2015, p. 26).

They are defined as a set of information, opinions, attitudes, and beliefs about a given social product, consistent with the intellectual and historical values of the social system, and they constitute a fundamental element of its worldview (Abric, 2003, p. 59).

In summary, social representations are a cognitive structure that carries certain values and concepts acquired by an individual throughout life, influenced by the surrounding environment. They are a system of values, ideas, and practices that enable individuals to orient their social environment and ensure communication among one another (Soumar, 2015–2016, p. 73).

IV. The Adopted Methodological Approach

The subject of our study is the investigation of the crime of tax evasion through the representations formed among tax evaders. To obtain the most accurate theoretical and field information serving the subject, we have adopted a descriptive methodological approach. This approach aims to describe the facts on one hand and to analyze and interpret their hidden structures on the other. Strategically, the descriptive research approach involved the following processes:

- Describing the relationships between the taxpayer and the tax.
- Deconstructing the structure of the imaginary and representations, which form the infrastructural basis of the criminal act of tax evasion.

IV.1. The observation tool

The researchers' observation focused on various interactions, emotional responses, gestures, movements, and the general lexicon that may be expressed by individuals and carry meanings contributing to the deconstruction of the imaginary constructs that shape tax representation, and thereby to a deeper understanding of the tax behavior.

IV.2. Measuring Attitudes Questionnaire

The fundamental element of the subject is to understand the representations and attitudes of taxpayers toward tax evasion. Methodologically, this required the use of an attitude measurement technique, which involves formulating both positive and negative statements, each corresponding to five levels determining the respondent's opinion. The respondent is asked to answer a given question using one of the following scales:

- Strongly agree (+2)
- Agree (+1)
- Neutral (0)

- Disagree (−1)
- Strongly disagree (−2)

This is known as the Likert scale, one of the most prominent scales in social sciences due to its simplicity and precision in reaching results. In this research, we presented the sample with twenty-one attitude measurement questions: sixteen with negative value and five with positive value.

IV.3. Fields of Study

IV.3.1. Spatial Field

The field study covered the state of Annaba, where the sample -comprising traders, industrialists, and craftsmen- was distributed across various areas of the state, including the city center and the western side.

IV.3.2. Temporal Field

- The first visit was on 12/03/2019 at the headquarters of the General Tax Inspectorate on Tanjoub Street in Annaba (Champs de Mars), during which the chief tax inspector was interviewed for about 30 minutes.
- The second visit was on 01/04/2019 at the Tax Directorate (01 November 1954 Street), during which the head of the disputes office was interviewed for about one and a half hour.
- The third visit was on 14/04/2019 at the Court Council of Annaba, to obtain documents and statistics related to the studied phenomenon. We encountered bureaucratic complexities before eventually obtaining documents concerning tax evasion cases.
- The fourth visit was on 15/04/2019 at the Tax Directorate, during which the head of the disputes office was interviewed again for about 45 minutes.

IV.3.3. Human Field

This research relied on a purposive sample selected randomly, consisting of 30 individuals distributed among traders (wholesale and retail), craftsmen, and industrialists. Although this sample does not fully represent the original society, it provides an idea of the imaginary and perceptions of a segment of society regarding tax and tax evasion. Algerian society, in general, carries a shared culture with common personality traits shaped by the shared environment, which produces the typical Algerian character (Ben Naaman, 1997, p. 53) and, consequently, similar perceptions and representations.

The nature of the research topic necessitated the use of a purposive sampling method, given that it addresses the sensitive domain of individuals' financial practices—namely, their income and expenditures—which are often considered social taboos in Algerian society.

Furthermore, acknowledging tax evasion or any form of criminal behavior is highly sensitive, particularly when it involves an anonymous or unknown other. Accordingly, the researcher had to select a sample consisting of individuals with varying degrees of familiarity and a sufficient level of trust, allowing for the ethical and secure collection and use of the data within a socio-criminological framework.

V. The Structure of Negative Representations toward the Algerian Tax System

V.1 Tax as a Form of Oppression

Our field study revealed that the attitude of sample individuals regarding statement No. (01) (see the statements in the appendix) was negative, with a statistical indicator of (+25), as most respondents agreed with the statement “I consider tax as theft.” This echoes Murray Rothbard's view that “tax is simply theft” (Belaouja, 2016–2017, p. 316).

The act of theft is defined as taking someone else's property with the intent to deprive them of it and to enjoy it for one's own benefit (Wikipedia, no date). This comparison leads to equating the act of tax collection by the state with theft: tax is the taking of taxpayers' assets under a predetermined legal framework, without the individual receiving the benefit as per a contractual relationship (tax in exchange for protection and services), thereby forming in their imaginary the notion of theft in all its components.

This tendency is further reinforced by responses to statement No. (08), “Tax brings me no benefit at all,” where most respondents indicated a negative orientation, with a statistical indicator of (+46). A characteristic of tax is that it provides no direct compensation, even though benefits are indirectly provided to society according to tax literature. However, respondents believe that they do not benefit at all—for example, in Algeria, the car voucher was legislated to develop road infrastructure, yet the public perceives it merely as a tax payment alongside roads that do not meet international technical standards.

Similarly, statement No. (09), “Imposing tax is a form of coercion on the investor,” also received a negative response (statistical indicator of +30), as most considered tax as a form of coercion upon the investor. This notion leads us to the social game practiced within social groups and the power relations embedded in social reality as the dominant authority, in its quest to control the economic field (Senina & Maïri, 2017, p. 04), structures the tax system in such a way as to limit the growth of other social classes, thereby monopolizing power and dominance by imposing unjustified coercive tax measures within the economic system. This shapes individuals' perception

that the tax system in general and tax in particular are obstacles to their social mobility, prompting them to evade tax by any means, including religious or “sacred” justifications.

As a result of the coercive practices imposed by the dominant elite through fixed tax amounts, deadlines, and penalties for delays—and without receiving corresponding benefits—individuals feel aggrieved when paying taxes. For instance, statement No. (14), “I feel injustice when I pay my tax burdens,” elicited a negative response (statistical indicator of +37). This may trigger psychological reactions, primarily alienation—i.e. a rupture between the individual and the state (Alili, 2012–2013, p. 144)—and adaptation to a form of rebellion, namely tax evasion.

V.2. Justification of Deviant Paths and the Assimilation of the Civil with the Sacred

From statement No. (16), “I prefer to bribe the tax official rather than pay in full,” the respondents’ attitude was positive despite the negative nature of the statement, with a statistical indicator of (–23). Most opposed bribing the tax official to obtain exemptions or even reductions, possibly for religious reasons, considering that bribery is religiously condemned. This indicates that Algerian society is still governed by religious values, which are transmitted through socialization—in other words, Algerian society is still influenced by pre-modern state relationships.

Respondents showed a negative orientation toward statement No. (18), “We learned from our fathers and grandfathers that tax is an evil that must be avoided at all costs,” with a statistical indicator of (+15). Most agreed that the perception of tax was acquired from their parents and grandparents. As noted earlier in the conceptual discussion, imaginary encompasses the accumulated perceptions and forms of consciousness adopted by social actors within a society defined by its own symbolic cultural system; it is the mechanism by which individuals retrieve and reconstruct their historical selves into a new image that may appear in their current behaviors or future expectations. Representations are transmitted intergenerationally through cultural education.

Statement No. (21), “I wish the tax administration would disappear,” also elicited a negative response (statistical indicator of +47), with most respondents rejecting the tax administration and what it represents as part of the governance system. This points to a psychological conflict between individuals and authority/state, and to administrative structures used as repressive tools by the dominant power. The respondents’ representations of the tax administration are formed by their view that it serves an illegitimate authority—the source of coercive actions and unsound economic policies.

VI. The Problem of Authority and the Lack of Tax Justice

From statement No. (07), “I consider the tax system to be unjust,” the respondents’ attitude was negative (statistical indicator of +49), meaning

that the majority believe the tax system is unjust. This statement intersects with both statement No. (10), “I consider the tax law to be unjust,” and statement No. (13), “The state is unjust in distributing tax burdens,” where respondents also showed negative attitudes (statistical indicators of +45 and +52 respectively).

VI.1. The Absence of Tax Justice Principles

One of the aims of taxation is to achieve distributive justice through tax contribution based on income hierarchy and adherence to the principle of contribution. This principle, as set out by Adam Smith, is the basis of justice.

One manifestation of the injustice in the Algerian tax system is the predominance of wage-earners' contributions in the total tax revenue, as in 2012, wage-earners contributed 91.09% (Mukhtar, 2015–2016, p. 157). Their tax obligation is due to the nature of withholding at source. In addition, another aspect of its injustice is that those with financial power obtain tax exemptions and reductions on their investments, while other groups do not receive such exemptions—a view shared by 100% of respondents who stated that they do not benefit from any tax exemptions.

This is reflected in statement No. (17), “I see no benefit in paying tax as long as those in power do not pay it,” where respondents demonstrated a negative orientation (statistical indicator of +39).

In conclusion, the perception of an unjust tax system serves as a motivational factor for tax evasion, as it establishes an oppositional doctrine against the concept of tax solidarity. This undermines the principles of modern economics and signals a non-institutional and an anomy condition that threatens the state's cohesion.

Such practices have shaped negative attitudes among individuals toward tax and the tax system, logically leading to the act of tax evasion as a form of resistance and reaction against the tax system.

VI.2. Tax Contribution and the Distortion of the Concept of Citizenship

Respondents showed a negative orientation toward statement No. (02), “Contributing to tax is evidence of good citizenship,” even though the statement is positive (statistical indicator of –12). They considered that paying tax is not a sign of citizenship, thereby rejecting a key element of the culture of citizenship, which is based on the involvement of all social groups within a framework of mutual support or tax solidarity—a pillar of civil society and modern economy.

In the same context, the participants' attitudes were negative toward the affirmative statement No. (12), which reads: “Tax evasion makes me feel guilty.” This feeling represents a specific emotional state involving painful emotions stemming from one's conscience, as a result of committing an act or event one deeply regrets. Freud attributes the feeling of guilt to a

conflict between the ego and the superego. The superego resists both the id and the ego, attempting to obstruct both the pleasure principle and the reality principle, thereby causing the ego to feel guilt (Cheboun, 2011, pp. 59–65).

Based on this, the psychology of the individuals in the sample regarding tax evasion is governed by the dominance of the ego over the superego—that is, the dominance of the principle of tax evasion over the principle of tax solidarity, which represents a key element of modern civil society. This suggests that the Algerian individual remains inwardly focused, prioritizing the inflated self over the collective “we.” Thus, they strive to fulfill instinctual desires, primarily the desire for possession and exclusive control over resources.

Furthermore, the participants showed negative attitudes toward the affirmative statement No. (15), which states: “I feel proud when I pay my tax obligations,” with a statistically significant score of (-35). This indicates that most of them do not pay taxes voluntarily but rather due to pressure from the dominant authority. Any breach of the tax system exposes the taxpayer to penalties, making tax punishment the main motivation for payment. This points to a lack of tax awareness, which refers to an individual's sense of duty toward the state and the financial contributions required to face collective burdens.

The greater the level of tax awareness, the more positively individuals perceive taxes, which reduces the rate of evasion. Conversely, a lack of sufficient awareness and the belief that tax funds are not being used in the public's interest, coupled with the absence of civil solidarity with the actions of the state and the social group it represents, reinforce this alienated behavior. This behavior produces and reproduces a culture of tax evasion.

As a result, Algerian society differs from and lags behind societies that have achieved a certain degree of harmony through higher tax awareness, where tax evasion rates are lower, and responsibility toward tax payment becomes an ethical matter governed by the norms of civilized society. Thus, it can be concluded that tax awareness is inversely proportional to the phenomenon of tax evasion: the higher the awareness, the weaker the psychological drive for evasion. (Belaouja, 2016–2017, pp. 315–314).

VII. Religious Justification Instead of Tax Compliance

From statement No. (03), “I prefer giving charity rather than paying tax,” the respondents’ attitude was negative (statistical indicator of +45). This statement intersects with two other statements:

- Statement No. (04): “As long as I pay zakat annually, there is no need to pay tax.”
- Statement No. (06): “Zakat compensates for tax.”

In both cases, respondents showed a negative orientation, with statistical indicators of (+31) and (+34) respectively.

The religious framework plays an important role in shaping individuals' perceptions, attitudes, and behaviors in Algerian society regarding tax, indicating that Algerian society is still a pre-modern state. An individual's perception of tax is derived from religious views and, more precisely, through the religious enterprise that serves its interests, much like other moral enterprises that stigmatize certain behaviors as deviant.

Tax evaders affiliated with the "religious enterprise" seek to justify their actions by referring to the unseen or the sacred, thereby escaping accountability and punishment. This contradicts the principles of civil society and the requirements of the contemporary state, as invoking the sacred grants a form of legitimacy to tax evasion and removes its criminal character, based on the cognitive structure that forms the representations promoted by a religious discourse that is at odds in both subject and form with what is contemporary.

This leads to statement No. (05), "If the legislator does not impose tax, then I am not obliged to pay," where respondents again showed a negative orientation (statistical indicator of +37). This reinforces the idea of linking the religious and the sacred rather than the civil, legal, or institutional.

This statement intersects with statement No. (19), "Tax evasion is not a sin," which also elicited a negative orientation among respondents (statistical indicator of +31), as those associated with the religious enterprise believe that tax is a man-made law subject to criticism, unlike religious texts, which are beyond reproach—imposed by divine law, as in the case of zakat, for example.

In summary, the tax compliance required by citizenship is not psychologically accepted by the taxpayer; instead, there prevails the belief in the illegitimacy of tax, which becomes a gateway to tax evasion based on what is considered an ideological principle at the expense of tax.

In this context, one can invoke the subcultural delinquency approach, where a group based on the sacred represents a subculture in opposition to the official general culture that calls for tax compliance according to the principle of solidarity, thereby establishing its own value system.

VII.1. The Distorted Representation of Criminal Action

Respondents showed a negative orientation toward statement No. (11), "I consider tax evasion a crime," with a statistical indicator of (−24), as they rejected the notion that tax evasion is a crime on the grounds that it does not harm a specific person but rather the state, which is a legal person. The taxpayer who violates tax laws does not feel that they commit a sin against society—as one would feel in the case of murder or theft—but instead considers themselves as compliant with a pre-modern cultural reference that justifies the act, based on the anthropological axiom that the evader is always "the other." Consequently, the one who imposes tax is seen as the thief, with tax representing the stolen money from the individual in

favor of the state—a view deeply entrenched in the historical imaginary of many segments of Algerian society.

Similarly, for statement No. (20), “Tax evasion is a crime against the national community,” respondents’ attitude was negative (statistical indicator of -33), with most rejecting the classification of tax evasion as a crime against the national community—comparable to terrorism, for example. If the vast majority (83.3%) do not consider tax evasion a “crime” per se, it is not considered a crime against the national community either.

VII.2. Invoking the Sacred as a Strategic Solution to Justify Tax Evasion

The precedence of structure over action in human behavior is a central issue in sociology and other social sciences. In this context, “action” refers to the ability of individuals to behave independently and to make free choices.

The dominance of traditional (pre-modern) culture has largely shaped the representations of the majority of respondents, indicating the extent of the ideological foundation opposing tax compliance.

Taking refuge in elements of traditional culture has become employed as a strategic solution to manage social conflict and evade tax scrutiny, which is ideologically linked to the historical imaginary associated with painful eras of oppression (the Ottoman period, the French period, and the current state with its illegitimate authority).

In conclusion, despite the coercion that defines the legal parameters of tax evasion—with its painful penalties and civil sanctions—the cultural context, with its civil and solidarity content, has not yet reinforced its cultural and institutional foundations.

VIII- Conclusion:

To conclude, as we began by defining representations as a cognitive structure that carries certain values and concepts acquired throughout one’s life, influenced by the surrounding environment—and as a system of values, ideas, and practices—the attitude toward tax is shaped by the cognitive structure of the phenomenon and its history. This was revealed by respondents through the attitude measurement questions.

The representations of the respondents are “negative toward the Algerian tax system,” which has led to “tax evasion” due to coercive practices imposed by the “authority and the dominant group” over the individual, who in turn found in “religious justification” a strategic refuge to manage social conflict and evade tax scrutiny.

Taxation has long been associated with meanings of domination and coercion, extending even to direct material oppression, exercised by a

dominant group - holding economic decision- over another group that has opted for an alternative that led it to be stigmatized as tax-evader.

Our modest research attempt set out to explore the nature of this alternative— stigmatized as 'crime'—to understand how it emerged, how its actors construct and legitimize their social world, what rational strategies they employ, and how they assign meaning to the elements of the tax system.

This investigation ultimately revealed a striking consistency in the imaginary structures and cognitive representations shared by participants with regard to the fiscal social world. This coherence fostered a rejection of the tax system and its foundations, and the formation of an alternative model based on rational strategies within the framework of the social game.

The process of reconstruction that we attempted in relation to the phenomenon under study, has generated a sociological reality charged with questioning and critical reflection that can be summarized in the following two questions:

- How can a tax system be established that does not disregard the shared social sensibility- ?
- Is it possible to form a tax system that breaks away from previous tax systems?

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