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**ABOUT HUMANDIGNITY, CIVIC SENSE AND TAX EVASION TEMPTATION**

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*Abstract: The purpose of this paper is to connect and evaluate, two-way, some intrinsic elements of the individual, in our case the taxpayer's position with less orthodox elements of economics that can bring an illusory state of financial gain. The society in which we live is often marked by crises can be, for example, financial, economic, moral, family, honesty and human dignity etc. For each of these events human intelligence can and must identify solutions. The issue of human dignity as important attribute of the individual personality, as a representative of civic responsibility can be circumscribed currently a crisis, with high incidence and the unorthodox economic behavior. And human and economic, solutions are needed, but not individually, but integrated solutions in synergy. It is possible to return to a genuine human dignity, to increase civic responsibilities even be the most important support for weighting the temptation of money.*

**Keywords:** *human dignity, tax evasion, synergy, civic sense*

### **Introduction**

The challenges, dynamics and depth of social and economic phenomena creates certain difficulties in economic and sociological science to predict and even to identify explicit causality of these phenomena. Moreover, there are difficulties to identify and provide concrete solutions and objectives. There are economists whose opinion blames capitalism for the failure of the global economy. Also, many economists increasingly recognize that the mere pursuit of profit is not sufficient for any economic model, the change must target optical care for human beings.

Concern for the human being requires attention increasingly on the incidence increased psychology of economic decisions. An overview of the history of economic thought, indicating that the need to study human psychology, in this case the individual behavior as a means of explaining economic reality, has been repeatedly invoked but less applied. More economic phenomena faced by humanity, the nature of financial crises, economic or industrial, were released and on account of the psychological and sociological negligence in designing and implementing economic strategies.

There exposures that justifies a certain ignorance of the set and argue that the quest for profit, the quantitative aspect is all that matters. Statements such as that of Perkins who claims that "*any economic growth to the advantage of mankind and the higher the growth, the more widespread its benefits*", illustrates the exclusive orientation for quantitative economic performance that excludes man and human nature.

However, concern for the study of psychology and sociology, as tools to explain economic phenomena not ceased and received confirmation through the establishment of institutions such as the Austrian School of Psychology whose founder, Carl Menger, he says that studying human psychology may lead to some clarification of the rules governing economic activity. Increased emphasis on their concerns and progress was achieved by the

Chicago School, certified Gary S. Becker concerns included in the work of human behavior: an economic approach focused on human capital theory on how the attitudes and skills, feelings and people's knowledge influences their economic behavior, concerns which became a Nobel laureate in 1992. Lastly, concerns in the sphere of knowledge and understanding of tax evasion, reveals the psychological causes of Naur as the most important in the proliferation of Such actions.

In this context the concerns prevailing concerns historical economic performance, the quantitative perspective, we support and appreciate the fact that human nature concerns the analysis of incidents on economic behavior must gain increasingly more interest and respect.

### **About dignity and civic**

Human nature is complex and profound phenomenon that still try placing it in a position of explanatory tool of economic and social phenomena such as tax evasion. In doing so, we Rene Girard's theory is useful, the acquisitive imitation, a principle experimentally demonstrated by the behavior of children, that is human nature and structural constituent imitative. Thus, more children are away some toys will simultaneously try to choose as many and the most attractive of them. Translatând this experiment at taxpayers are in an economic context, concerned about increasing personal and family welfare, will try by all means available, legal or borderline illegal, to secure as many resources. This behavior can be explained by selfish character of human nature, its heredity manifested from childhood through adulthood preserved and temptation escapist behavior.

This raises the question of how this feature can be modeled selfish human nature?

A sensitive issue which can be emphasized is human dignity as a human being that quality implies the existence mind of its own, coupled with morality and conscience linked to the value of others, leading to stimulation of civic responsibility. But dignity itself, not limited just what we underlined above, but also the way they are behaving taxpayers among themselves, but especially the conduct of the institution taxpayers relations. The dignity may appear as an attribute of the taxpayer own as an assessment criterion among taxpayers, but also between them and the tax institution.

The premises consist of liberty dignity and equity. History has shown that not all companies have provided conditions for the manifestation of dignity taxpayers and revealed at the same time, that most taxpayers feel more comfortable and free democratic forms of organization of companies. In countries with young democracy with socialist long, inconsistent with certain characteristics of human dignity, democracy and freedom perception occurred among taxpayers and tax authorities to limit them. To balance this situation, the authorities have implemented a system of command and control type regulation to force settlement of freedom. Over time, deeper manifestation and the establishment of democracy, freedom taxpayers have begun to realize the desire to be respected, especially by the authorities. This freedom of individual taxpayers and the concentrated social groups translates into dignity and civic and may constitute the force appeared to some of their desire to be respected, to strengthen education and mutual respect in the relationship authority - taxpayers. These elements, medium and long term, should represent important milestones to be included

in tax rules and strategies to ensure the transparency regulation orientation, inducing educational effects and ensure greater compatibility between its human nature.

Now, at least in former socialist societies, there is a certain gap between the taxpayers and dignity institutional dignity<sup>1</sup>, meaning that people, in this case taxpayers, quickly assimilated the rights and obligations of a democratic society, especially regarding fiscal relations, while fiscal institutions recorded some delays in adapting the type of tax legislation to outline and enhance the dignity and sense of civic taxpayers, as important elements of voluntary tax compliance.

The national tax authorities continued strengthening command and control type rules that currently govern the tax environment, although this type of tax rules constrain and limit the need and right to be respected taxpayer. The perpetuation of this type of regulation, characterized by force and fear departs from the moral values of a synergistic interaction between authorities and taxpayers.

Degradation of moral values of fiscal interaction between taxpayers and tax authorities may divide between taxpayers behavior to persevere in his attempt to restore moral values and a tendency affected by acts of corruption, as a possible way to practice tax evasion.

Trying to identify specific explanations for this gap in the manifestation of dignity in the fiscal sphere, the perpetuation of force and coercion characterized interaction, we identified some arguments, both at government level and at the level of taxpayers.

**At government level**, insufficient funding of public goods and services, leading the tax authorities to frequent changes in tax laws, extending the tax base, modification of tax rates and maintain a certain state of force, coercion and control over taxpayers. Also, another explanation is given, it may be time history of relationship between taxpayers and tax authorities quantify the accumulation and mutual experience that will transform the tax rules or be covered by existing rules, which increase their effectiveness. In Romania, we consider that the history of relations between taxpayers and tax authorities tax actually started in 1990 and has not gathered sufficient maturity and experience, and tax regulations are developed exclusively by the tax authorities, without even including elements resulting from experience and accumulations.

**At the taxpayers level**, fiscal behavior is generated by continuous interaction between authorities and taxpayers, as an expression of taxation manifestation present in every society, representing a complex interdisciplinary elements stemming from both the incidence of taxation on individual taxpayers and the personal characteristics of its related level of education, religious guidance, honesty and civic sense of distance or proximity created between the taxpayer and the tax authority. These characteristics of human nature, moral values and educational levels existing in individual taxpayer manifests it self in relation to revenue, and its guiding behavior.

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<sup>1</sup> Institutional dignity is valued, in our opinion, the fiscal sphere, the regulations of the type that can create an environment antagonist (command-control, characterized by force and less freedom), equivalent to the lack of institutional dignity and synergistic environment (a cooperative environment based on transparency, respect and social partnership in which both parties have rights and obligations), which creates the potential of shaping and strengthening institutional and hence the individual's dignity.

**Proposals for action**

To achieve effective recast the relationship authority taxpayer to ensure the consolidation of tax dignity and citizenship at domestic tax, we propose to be designed and implemented simultaneously two actions:

1. the authority to taxpayers by engaging taxpayers to support the proposed changes, achievement of surveys and studies to determine public opinion early to give a picture of preference / acceptance taxpayers on the tax initiatives proposed (thereby obtaining a some preacceptare) and would constitute an incentive to trust and to reduce the social distance;
2. from the taxpayer to the Authority perpetuation of moral values among the social groups they belong to, which would enhance and strengthen education of taxpayers and future taxpayers. This is an important support for the tax authorities in their efforts to promote understanding and respect for tax laws.

Combining the two actions described converged, medium and long term, can remove features current tense interaction and a certain opposition of taxpayers and create prerequisites for moving towards a synergistic interactional climate, characterized by civic and fiscal dignity.

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