

COGNITIVE DISSONANCE AND TAX COMPLIANCE: A CHALLENGE FOR FISCAL LEGITIMACY

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Tax compliance is one of the fundamental pillars for the sustainable development of any nation. However, despite the importance citizens recognize in paying taxes, significant resistance persists, hindering effective collection and, consequently, the state's ability to finance essential public policies. To understand this phenomenon, it is essential to turn to cognitive dissonance theory, formulated by Leon Festinger in 1957, which offers a valuable perspective on the internal conflict taxpayers face.

Cognitive dissonance manifests when a person holds beliefs or values that conflict with their actions. In the tax context, this occurs when a taxpayer values the social welfare achieved through tax payments but simultaneously seeks to evade their fiscal obligations. This contradiction generates emotional tension that can translate into justifications or evasive behaviors to reduce internal discomfort.

This phenomenon is not merely an individual issue but a reflection of the complex relationship between citizens and the state, mediated by psychological, economic, political, and social factors. Therefore, reversing cognitive dissonance and promoting voluntary compliance requires a comprehensive, multidisciplinary approach.

First, tax education must be continuous, accessible, and clear, from school to adulthood. Only by understanding how taxes contribute to collective welfare can citizens align their beliefs with their actions. Additionally, transparency and accountability are indispensable for strengthening trust in institutions. The perception of corruption or misuse of resources fuels distrust and deepens cognitive dissonance.

Likewise, behavioral economics offers practical tools to incentivize compliance, recognizing that decisions are based not only on logic but also on emotions and social contexts. Personalized reminders, messages appealing to social responsibility, simplified procedures, and positive incentives are strategies that can transform the taxpayer experience.

Equally important is fostering citizen participation and social dialogue in the design and evaluation of tax policies. Including diverse social actors contributes to the legitimacy and acceptance of the fiscal system, facilitating reconciliation between beliefs and behaviors.

Finally, it is crucial for both the state and society to recognize cognitive dissonance as a natural and addressable phenomenon. Promoting spaces for reflection and updating erroneous beliefs, without stigmatization, will enable progress toward profound cultural change.

Institutional strengthening, with adequate technology and trained personnel, complements this process, generating trust and facilitating compliance.

In summary, the challenge of tax compliance goes beyond enforcing penalties. It requires understanding and addressing the psychological, social, economic, and political dimensions influencing taxpayer behavior. Only through an integrated and sustained approach over time can we build a legitimate, fair, and efficient tax system, enabling the state to fulfill its role as a promoter of the common good.