Administrative Burden and Taxpayer Compliance: How to Improve the Taxpayer Experience

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Legal Scholarship and Agency Burden

Bureaucratic Oppression: Why Agencies Tend to Act in A Way That Does Not Further Program Goals


- Status Differences
- Stranger Relations
- Institutional Pathologies
- Divergent Incentives
Procedural Justice and A Design Based Approach to Procedural Justice

• Hagan and Kim, Advances in Intelligent Systems and Computing (2017)
• Design and law: similar concerns but differing starting points
  – Legal scholars and practitioners frame concern in terms of procedural justice, asking whether people experience the legal system as fair and dignified, and thus have a sense that the procedures are just.
  – Designers frame this concern in terms of user experience
A Design Based Perspective: Control and Autonomy-Hagan and Kim Model

- **Behavioral control**: Do users of the service have opportunity to act and directly impact the events it entails?

- **Cognitive control**: Do the users have enough information to understand what is happening in the service, and interpret it to their specific situation?

- **Decisional control**: Do the users have choices and alternatives laid out clearly?
The Taxpayer Experience

- Probasco, The EITC Ban: It is Worse Than You Realized, Procedurally Taxing (Dec. 4, 2018)
- Kiel, You Don’t Earn Much and You’re Being Audited By The IRS. Now What?, ProPublica (Oct. 4, 2018)
- TAS Studies: Audit Reconsideration (2004) and Audit Barrier Study (2007)
Taxpayer Rights-TBOR and Taxpayer Burden: A Way Forward?

- Shift focus from enforcement-based model to more holistic view of taxpayer. Olson, Procedural Justice for All: A Taxpayer Rights Analysis of EIC Compliance Strategy (2015)