

Propositions

1. Power is important to understand procedural justice effects on voluntary tax compliance but the exact role of power depends on whether it is operationalized as coercive vs. legitimate power (Chapter 2).
2. High identification with one's nation makes self-interest less important in the decision to voluntarily comply with authorities (Chapter 3).
3. People with high trust in an authority tend to cooperate with such authority regardless of whether fair decision making procedures are used (Chapter 3).
4. If people believe that a fair procedure was used in deciding on a distribution, they accept an imbalance in what they receive in comparison to others (Chapter 4).
5. The well-known procedural justice \times distributive justice interaction holds only for authorities wielding high legitimate power (Chapter 4).
6. Trust can be meaningfully conceptualized as a moderator or a mediator of procedural justice effects on voluntary compliance with authorities.
7. The effect of injustice of group authorities on cooperative behavior is moderated by victims' subgroup identification with those authorities, but the exact shape of this effect depends on expectations that victims have.
8. A tax on consumption better complies with horizontal equity than a tax on total income.
9. Legitimate power wielded by authorities safeguards law-abiding citizens against exploitation by free riders.
10. The use of coercive power by an authority results in reduced trust in that authority.
11. Greed leads to authorities' illegitimacy.