

The public do take notice of a company's tax affairs wh...

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Part of academic life involves reading other people's papers. [This one caught my attention](#):

Consumer reactions to tax avoidance: Evidence from the United States and German by Inga Hardeck, James William Harden and David Upton, published June 2018

The abstract says (and note: I have edited, slightly to aid accessibility):

*This research investigates the impact of corporate tax strategies (i.e., tax avoidance and non-avoidance) on consumers' corporate social responsibility (CSR) perceptions, willingness to pay (WTP), and corporate reputation in two laboratory experiments in the United States and Germany. Our results indicate only a minor indirect effect of corporate tax strategies on WTP by way of the mediator CSR perceptions. However, we find a strong effect on reputation again mostly mediated by CSR perceptions. In contrast to German consumers, U.S. consumers' CSR perceptions of tax avoidance are independent of whether a strategy is likely accepted by the tax authorities. **Overall, we conclude that CSR perceptions are highly relevant when it comes to consumer responses to tax avoidance.***

I think that conclusion (to which I added the emphasis) is especially telling, most particularly when I am engaged with the Fair Tax Mark.