

Using his “slippery-slope model” (a three-dimensional model depicting the interactions of trust and power between taxing authorities and taxpayers) (p. 205), Kirchler has graphically displayed the determining factors of tax compliance. If taxing authorities use a cops-and-robbers approach (using the fear of audits and fines to enforce tax compliance), then taxpayers find ways to avoid paying all of their taxes; but if taxing authorities use a service-oriented approach (giving easy-to-understand instructions, clear rules to follow, and unprejudiced respectful treatment), then taxpayers voluntarily pay their taxes. Kirchler does not stress that he has the answer by his model, but states that more research is needed to see if his theory is true. He does, however, give credence to his model as a starting point to prove that there needs to be a change in how taxes are collected and in taxing authorities’ attitudes in general.

Those who are interested in the tax processes of government should read Kirchler’s book before encouraging change in their tax code or in how taxing authorities interact with taxpayers.

Reference

Andreoni, James (1991) “The Desirability of a Permanent Tax Amnesty,” 45 *J. of Public Economics* 143–59.

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Out of Sight: Crime, Youth and Exclusion in Modern Britain. By Robert McAuley. Devon, United Kingdom: Willan Publishing, 2007. Pp. ix+196. \$74.95 cloth.

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In *Out of Sight: Crime, Youth and Exclusion in Modern Britain*, McAuley provides an in-depth look into the personal and social life of a group of young adults struggling to find opportunities for success in a society that has preselected them for failure. An ethnographic endeavor, this text follows 33 youths’ experiences in school, work, and interpersonal relationships for a period of 12 months. The author promotes two primary theses throughout this work. The first is that in a consumer society, everything, including poverty and crime, becomes a commodity. Second, preconceived notions about poverty and crime perpetuate and exacerbate these very conditions. The author argues these points primarily from a conflict perspective, suggesting that confining a segment of society to a life of poverty serves the larger purpose of the ruling or wealthy class.

The beginning chapters of the book introduce the reader to the objective reality of the youths as defined by the geographic boundaries of their world. Located within the fictitious town of Ford, Nova is the epitome of the modern urban ghetto. Bordering Nova is a retail area known as Gemini Park, whose many stores provide the only available labor for the residents of Nova. Defined by the author as the “workfare merry-go-round” (p. 61), McAuley’s interviews show how these youths are caught in a never-ending cycle of low-paying jobs that keep them just barely surviving until the next paycheck.

The remainder of the study then brings the reader into the subjective reality of these youths as they interpret their world and the actions of those around them. While the book attempts in vain to provide separate chapters on “Work” (Chapter 3), “Education” (Chapter 5), and “Community” (Chapter 6), the author’s inability to achieve this feat speaks to the greater interconnectivity of these experiences and how exclusion or failure in one realm leads to further failure and disappointment in the other realms as well. For example, much of the chapter on work focuses on the youths’ earlier limited educational experiences and how after getting expelled, or “chucked” (p. 64), out of school they would turn to stealing, robbing, or dealing drugs to earn money.

While the author rightly relies heavily on the work of Becker (1963) and Goffman (1963) to describe how these youths are left out of, and stigmatized by, traditional society, one cannot help but also draw inferences to the work of Durkheim (1893) and feel the collective state of anomie experienced by this group of young adults. Proponents of subcultural perspectives will also find traces of Cohen (1955) and Miller (1958) throughout the text. In particular, Chapter 4, “Respect,” details how these youths, excluded from traditional means of success, form their own means for survival and develop their own standards for status as obtained through clothing style, music, and reputation. One of the more interesting points ascertained by the author is the paradox by which society labels and ostracizes these youths based upon suspicion of their culture yet as consumers also embraces this culture through the consumption of music, clothing, video games, and movies that glorify this lifestyle.

Other subthemes found throughout the text that prove somewhat difficult to reconcile include the assertion that in a consumer society, individual relationships break down as people strive only to satisfy their insatiable needs: the newest clothes, computers, or other devices advertisers have successfully convinced them they simply must have. Seemingly contradictory to this individualistic hypothesis, however, the author turns conventional wisdom regarding “antisocial behavior” on its head by showing

the importance of friendships and sense of community solidarity forged among those cast away by the greater society. In the final sections of the book the author attempts to reconcile and globalize these themes, noting that “the first stage in understanding exclusion is identifying with everyone as people” (p. 177). The concluding message of this book seems not to be one of simple tolerance of other cultures, but rather intolerance of the processes by which people become alienated and by which social networks break down, leaving each of us alone in pursuit of that ever-elusive happiness.

The primary strengths of this book include the detailed descriptions of the daily life of these youths and the author’s ability to draw meaningful connections between their individual experiences and greater social themes. However, the important message and persuasive arguments of the author are impeded by the writing and organizational style of the manuscript, which is, at best, hard to follow. In many sections of the book, the author spends so much time introducing ideas that are “to be discussed later” that one is left pondering the purpose of the current section. Ethical considerations regarding the proper role of a researcher in ethnographic studies are also raised as the author discusses paying for and using illegal drugs with study subjects. While I would certainly not classify the book an easy read, for those willing to put forth the effort, the manuscript provides thoughtful insight into the world of those living in poverty and raises many broader questions regarding the impact of consumer culture and globalization on the future of society.

References

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