To Cheat the Cheaters (With Gratitude)

Is it okay to cheat on my taxes? As Tax Day approaches, a simple Google search of this question returns over 114 million results, with 3.7 million articles posted in the last year. Of those who consider cheating, an estimated 1.6 million US individuals and institutions will fail to resist the temptation. Considering taxes are intended to benefit society through reinvestment in infrastructure, *everyone* must overcome tax evasion's temptation to continue building and improving our community. Unsurprisingly, the messaging surrounding tax evasion is clear: temptation is juicy, but cheating is wrong and has severe consequences. But, this messaging simply isn't working; it relies on an outdated methodologies. I argue, that in order to uphold systems that promote "the greater good" in our small community and beyond, we must appreciate how behavior is motivated by our emotions, specifically gratitude. By shifting focus from temptation resistance to incorporating gratitude into daily life we can build a more honest, cooperative community.

The current approach to curbing tax evasion is an example of a "top-down" approach to behavior, meaning a behavior is identified (in this case cheating on taxes) and elimination of the behavior is attempted by pure willpower without addressing underlying emotions and motivation. Willpower, the ability to resist temptation, is viewed in top-down approaches as a reservoir that can be tapped into whenever we need to deny a behavior.

Relying on sheer willpower does not reliably change behavior. Take Nancy Reagan's "Just Say No" campaign from the 1980s. This attempt to keep young people away from drugs had "no benefits at all" according to prominent Stanford psychiatrist Keith

Humpheries and studies have shown that students who have participated in the Drug Abuse Resistance Education (D.A.R.E.) are equally likely to try alcohol and marijuana as students with no drug education. For another example of failed willpower, watch a video of the "Marshmallow Experiment" in which children try to resist eating a marshmallow for 10 minutes in hopes of receiving a second marshmallow as a reward. Within minutes, most children's willpower quickly fails when they try to "just say no." These examples illustrate a point best stated by psychologist David DeSteno, "Willpower isn't reliable; it's a fragile tool at best."

So what alternative do we have to get people to behave in ways beneficial to society as a whole? The answer comes from a recent psychological movement to understand behavior from "bottom-up" approaches. That is, psychologists want to understand how specific emotions such as gratitude, jealousy, and pride change how we evaluate situations and in turn, change our behavior.

Gratitude is perhaps the best studied emotion from a bottom-up approach. In the early 2000s, psychologists began studying how feeling gratitude can change behavior towards others in laboratory settings. In 2006, Monica Bartlett found that people feeling high levels of gratitude were more likely to fully repay small loans and in a later study Bartlett found that participants who felt grateful were more generous, giving an extra 25% more money to others in an economic decision-making game. In a separate study, Jo-Ann Tsang similarly found that participants who reported feeling gratitude gave about 26% more money to people in perceived need when compared to participants who did not report feeling gratitude. If nothing else, take DeSteno's recent in-person and online studies

of the effect of gratitude on cheating as a poignant illustration of the effectiveness of the bottom-up approach to promoting behavior that is beneficial to society.

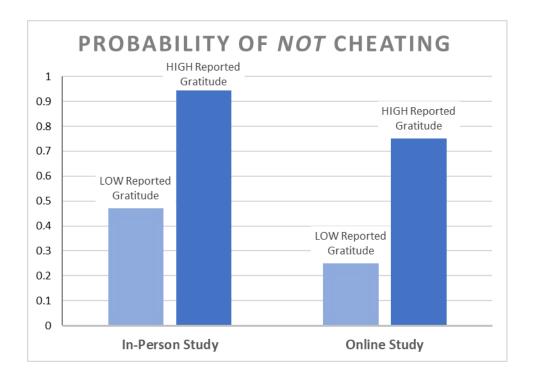
Who hasn't thrown up their hands in frustration from a computer issue? Using a situation we can all relate to, DeSteno induced gratitude through a well-orchestrated fake computer crash for his in-person study. The participant completed an arduous wordsorting computer task when suddenly the screen went black. Then, a second person in the room, presumed to be a second participant, but actually an actor on the research team, jumped into action to "fix" the computer crash. A short video of the fake computer crash incident can be found here. After the incident had been resolved and the study subject's hard work recovered, they were given a questionnaire specifically asking about whether they felt no gratitude, a low level of gratitude, or a high level of gratitude. Following completion of the questionnaire, the study subject was presented with a cheating opportunity – they would either complete a "fun game" or a longer undesirable task based on a single anonymous coinflip. Little did participants know that the coin was programmed to land on red to indicate the undesirable task the first two times it was flipped. This meant participants should never have completed the "fun game" unless they flipped the coin several times or lied about the outcome.

In DeSteno's second study completed over the internet from the comfort of one's home, a set of participants were made to feel gratitude by writing about a time they felt grateful. As in the first study, participants then completed the gratitude questionnaire.

Next, they were invited to take part in a game of chance to win money. In a new online tab, a coinflip appeared. As in the first study, the coinflip was rigged to indicate winning the

lower amount of money for the first two flips. Try the rigged coinflip out here. After flipping, participants were then instructed to report the outcome of the coinflip in the original browser tab. Again, because of the rigged coinflip, no participants should have received the larger monetary reward without cheating.

The results of DeSteno's studies are striking. For the in-person study, those who reported feeling highly grateful were half as likely to cheat than participants who reported low levels of gratitude. For the online study, those who reported feeling highly grateful were three times less likely to cheat than participants who only reported feeling low levels of gratitude. Clearly, even though participants in the online study did not directly receive a "favor" to induce gratitude, they were still less likely to cheat when feeling high levels of gratitude.



Participants reporting high levels of gratitude were half as likely to cheat in DeSteno's in-person study and three times less likely to cheat in Desteno's online study when compared to those who reported only low levels of gratitude. Figure: Kyra Perz.

Based on DeSteno's results, we can see how feeling generalized gratitude, not necessarily directed towards any particular person or institution, can actually reduce cheating behavior. For tax evasion, these results imply that people wouldn't need to feel grateful for the good that comes from taxes but that a feeling of gratitude towards a helpful wife or for a bright sunny day in the dead of winter could powerfully guide and modify cheating behavior.

Admittedly, this study raises a clear concern – it is easy to create traditional campaigns based on willpower as described above, but how on earth do you make people feel more grateful? I argue this is actually simpler than "just saying no." The money wasted on expensive, flashy multimedia campaigns to stop damaging behavior can be channeled into efforts to promote the beneficial effects of gratitude. Campaigns should highlight how regularly practicing gratitude appreciation can mitigate cheating of the self and others. Starting at a young age, we can incorporate gratitude into "mindfulness training" both in schools and at home. While newfangled fads in education can feel intrusive as a parent, gratitude has not only been linked to more honest behavior, a virtue I think we all strive to see in our children, but also to increased mental health, a growing concern in our small community. Still think incorporating gratitude into your daily routine is too much? Take a look at this article by prominent psychologist Robert Emmons, which gives 10 ways to feel gratitude ranging from merely asking yourself, "What have I received from _?", "What have I given to __?", and "What troubles and difficulty have I caused?" to practicing gratitude journaling by writing down one or two things we are grateful for each week. Even more painlessly, we can say "thank-you" to those who make our days easier.

The selfish human nature is innate. On the one hand, we all want to "get ahead" and edge past our competition. On the other hand, we all need to do our part and contribute our fair share. I have hopefully shown how our past and current campaigns and policies to stop undesirable behavior by "just saying no" are misguided. By incorporating gratitude into everyday routines, we can promote dramatic positive changes in behavior towards the institutions and obligations, including taxes, needed for the success of our community and the greater interconnected social world.

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