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Taxation for Whom?: a Diachronic Analysis of Taxation in Ireland and the United Kingdom from 1970-2015.

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1. Introduction
Introduction

- Taxation can be constructed as essential to run an economy, as theft, as a burden, as a way of distributing what has been produced, as a way of influencing what is produced etc. (Graham & O’Rourke, 2017; Lakeoff, 2016; NEON et al., 2018).

- Taxation is an important area of public policy from corporation taxation issues, to who pays most to what the state should do with its proceeds.

- Taxation & Budgets certainly go together. But how is taxation is discursively constructed and are there any patterns across time and across states?

- We gathered and analysed a corpus of 1970 -2015 budget speeches to parliament in Ireland (about 500K words) and the UK (another 500K words) to try to answer such questions.
• Ireland and the United Kingdom are similar:
  - OECD countries
  - Westminster system with annual budget speeches
    (Ireland was part of the UK until 1921)
  - Unitary states (Lijphart, 2012, p.244)
  - Speeches are largely in English: better for methodology
    (Freake, Gentil, & Sheyholislami, 2011; McEnery & Hardie, 2012).

• Ireland and the United Kingdom are different because
  - Ireland is a republic & has written constitution
  - Ireland is member of Euro
  - Ireland is more corporatist
  - Ireland more networked into the international system given its high openness (labour, trade, FDI), smallness & culture
    (Barry, 2009; Regan & Brazys, 2018).
Outline of rest of the presentation

1. Introduction
2. Construction of tax shown by it relationship with other words
3. Looking for time-patterns in the data
4. Periodization
5. Comments & Conclusions
References
2. Construction of tax shown by its relationship with other words
Word construction is relational: use of collocates
Construction of words is relational: signifiers lack essence, only gain meaning through their relationships to other signifiers (Laclau & Mouffe 2001 amongst others)

To get a rough measure of this relationality we draw on measures of collocation from Corpus Linguistics (e.g. McEnery & Hardie, 2012) and used Antconc software (Anthony, 2014) to automate the process.

Looking through our Irish Budget Speech Corpus and our UK corpus we identified where tax and its lemmas (tax*) occurred, and calculated a measure of words that were saliently located close to tax* in our data. The measure we used was a Mutual Information (MI) measure (Stubbs, 1995).
## Salient collocates of *tax* for Entire Period for Ireland 1970-2015

<table>
<thead>
<tr>
<th>Rank by MI</th>
<th>Freq</th>
<th>MI</th>
<th>Collocates</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>139</td>
<td>6.24575</td>
<td>indirect</td>
</tr>
<tr>
<td>2</td>
<td>286</td>
<td>6.19718</td>
<td>corporation</td>
</tr>
<tr>
<td>3</td>
<td>152</td>
<td>5.78593</td>
<td>gains</td>
</tr>
<tr>
<td>4</td>
<td>1126</td>
<td>5.47971</td>
<td>income</td>
</tr>
<tr>
<td>5</td>
<td>159</td>
<td>5.2058</td>
<td>reliefs</td>
</tr>
<tr>
<td>6</td>
<td>129</td>
<td>5.1613</td>
<td>reform</td>
</tr>
<tr>
<td>7</td>
<td>126</td>
<td>5.06987</td>
<td>burden</td>
</tr>
<tr>
<td>8</td>
<td>148</td>
<td>4.95331</td>
<td>standard</td>
</tr>
<tr>
<td>9</td>
<td>141</td>
<td>4.92836</td>
<td>personal</td>
</tr>
<tr>
<td>10</td>
<td>308</td>
<td>4.90611</td>
<td>system</td>
</tr>
</tbody>
</table>

Minimum collocate frequency threshold: 100. Word span 5Left: 5Right
### Salient collocates of *tax* for Entire Period for the UK 1970-2015

<table>
<thead>
<tr>
<th>Rank by MI</th>
<th>Freq</th>
<th>MI</th>
<th>Collocates</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>352</td>
<td>6.0888</td>
<td>corporation</td>
</tr>
<tr>
<td>2</td>
<td>224</td>
<td>5.52096</td>
<td>gains</td>
</tr>
<tr>
<td>3</td>
<td>743</td>
<td>5.28431</td>
<td>income</td>
</tr>
<tr>
<td>4</td>
<td>150</td>
<td>5.16939</td>
<td>basic</td>
</tr>
<tr>
<td>5</td>
<td>145</td>
<td>5.11515</td>
<td>burden</td>
</tr>
<tr>
<td>6</td>
<td>117</td>
<td>4.99293</td>
<td>free</td>
</tr>
<tr>
<td>7</td>
<td>163</td>
<td>4.93985</td>
<td>credit</td>
</tr>
<tr>
<td>8</td>
<td>312</td>
<td>4.83315</td>
<td>system</td>
</tr>
<tr>
<td>9</td>
<td>289</td>
<td>4.82381</td>
<td>capital</td>
</tr>
<tr>
<td>10</td>
<td>270</td>
<td>4.68906</td>
<td>relief</td>
</tr>
</tbody>
</table>

Minimum collocate frequency threshold: 100. Word span 5Left: 5Right
3. Looking for time patterns in the data.
Many theoretical resources could be used to periodize the data (e.g. O’Rourke & Hogan, 2017; Hogan & O’Rourke, 2016 etc.) but …

‘…periodisation is often used as [a] seemingly neutral instrument for organising historical materials and narrating change. Yet the division of a time line into periods inevitably carries with it assumptions about the nature of change, and even about the causal relationships driving change’. (Stayner & Mihelj, 2016, p.273)

Rather than use such a top down periodization of the data, we try for a more bottom-up approach (Marchi, 2018) to see if our analysis of language use in our corpus of Budget Speeches could induce a more text/empirically based periodization.

Are initial analysis do not look very promising as illustrated by the following examples from the Irish data…
We can seen no major time-pattern in the collocate ‘income’ in the Irish data—it seems nearly always very salient...

Frequency is normalised = (number of occurrences/total words) multiplied by 1000
Nor in our other top ten collocates like ‘personal’, ‘standard’, ‘corporation’, ‘reform’, ‘indirect’ etc.
But the pattern of ‘Reliefs’ with Tax* over time did strike as worthy of further investigation……
And when you include ‘relief’ and reliefs it looks even more interesting again…
4. Periodization
Initial analysis of our speeches showed that, like Baker et al. (2008), we faced a problem with a large number of ‘seasonal’ collocates

We found that most of our collocates of tax* were no showing pattern across years because
(i) In the case of the collocate ‘income’ it was strongly salient in most years,
OR
(ii) A lot number of collocates that very frequent in a small number of years, though ‘relief/s’ looked interesting.

Baker et al. (2008, p.286), when facing similar issues, had developed the idea of ‘Consistent collocates’ which are those collocates present in ‘at least seven of the ten annual subcorpora’ (Baker et al., 2008, p.286). Applying this to our data confirmed that a few collocates did exhibit a time-pattern in our data.
Periodization: Ireland

In terms of collocates of tax*, the word ‘relief/s’ was the only word showing any pattern in 1970-2015 budget speeches in Ireland.
In terms of collocates of tax*, the words ‘relief/s’ and ‘credit/s’ were the only two showing any pattern in 1970-2015 budget speeches in the UK.
## Collocate Salience

### Periodization: UK & Ireland

<table>
<thead>
<tr>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Ireland</td>
<td></td>
<td>Relief (some salience)</td>
<td>No salience of Relief</td>
<td>Relief (consist. salience)</td>
<td>No relief</td>
<td>Relief (salience?)</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>UK</td>
<td>No salience of relief/credit</td>
<td>Relief (consistent salience)</td>
<td>Credit (consistent salience)</td>
</tr>
</tbody>
</table>
6. Comments & Conclusions
• It looks like corpus linguistics might allow us to see a periodization that might not have been seen without it and it seems different from *a priori* theoretical or different methods of empirical periodisation.

• Comparison with further countries is planned as part of the project.

• Qualitative discourse analysis will be needed to further investigation the construction of taxation in budgets over time and between countries, e.g. are the early 1970s a pre-relief era?

• The periodization we produce needs to be related to periodizations produced by other theories / methods, though we think it important not to jump to this stage of our project too quickly.
Thank you.
From Ewan MacDonald and (www.BrendanKORourke.com and www.JohnHogan.net), DIT, Dublin

www.dit.ie/bssrc/

http://www.dit.ie/researchandenterprise/researchgroups/dag/
References


