Legal Design Thinking and Legal Visualization. Towards an Understandable Tax Law

Álvaro Antón Antón
Universidad CEU Cardenal Herrera, Spain

Abstract

The objective of this project is to apply "legal design thinking" and legal visualization techniques in Tax legal studies to facilitate the understanding and access to Tax law and the functioning of its Institutions. Specifically, so that it is more citizen-oriented to cope with idiomatic, formative and cultural barriers. Legal Design Thinking tries to make legal information simpler and clear for the public through the design of communication techniques and visualization (i.e. produce logic diagram visualising the different institutions, their compositions, law issues to be used in administrations). In this line, the work of communication and information designers is organizing and displaying information in a way that maximises its clarity and understandability. It focuses on the needs of the users and the context in which they need to find and apply information. When the content is complex, readers need to grasp both the big picture and the details and often switch between these two views. This is where visualisation -here understood as adding graphs, icons, tables, charts and images to supplement text -enters the picture. Visualisation can help in navigating text, opening its meaning and reinforcing its message, even in the field of law. And information design is not only about visualisation: it is also about many other useful things such as language, readability, typography, layout, colour coding, and white space. This project is developed within the framework of the Jean Monnet Project "Legal Design Thinking and Legal Visualization. Towards an Understandable EU Law (620987-EPP-1-2020-1-ES-EPPJMO-PROJECT).

Keywords: Legal Design Thinking; Legal Visualization; Tax Law; Law.

Introduction

New trends defend the need of visualising legal information proposing new formats for presenting legislation using design principles and methods to improve public access to the law. Therefore, in order to achieve a better relationship between lawmakers and citizens the format needs to be continuously improved and simplified. This includes the need for clear, regular, open and timely communication with citizens. Implementing effective communication strategies is, hereafter, a challenge in enhancing a Law Making Process inclusive approach.

In order to build a relationship between the legislators and citizens based on trust, the law science should provide all the necessary information related to its policies, institutions and, at the same time, informing the citizens about their rights. But it is also essential that the citizens knows his/her rights and guarantees and above all, they must understand them. Therefore, a paradigm shift that the project wants to introduce in the way of approaching legal studies is based on the need for the jurist to study the norm collaborating with other disciplines to design mechanisms that allow communicating complex information that help both, understanding the law and decision making.

Therefore, we are developing an "Innovation" project that explore new angles and different methodologies aimed at making Tax Law issues more attractive and adapted to various kinds of target population. Specially, to get a paradigm shift from "read the law" to "see, listen and interact with the law".

Defining new ways to communicate taxpayers' rights and obligations online in a way that facilitates their understanding and accessibility

A correct (accurate, coherent, and professional) communication facilitates the implementation and acceptation of normative changes and processes. However, the digitalization process in Tax Administrations is not aligned with the communication strategies that are not always efficient to transfer those changes to the rest of agents. There is a need to design communication strategies that consider the taxpayer within the framework of a "service" relationship and, in a certain way, considering the taxpayer a customer. In this sense, some studies have evidenced that the knowledge of the tax compliance behaviour can help not only to delineate strategies and interventions that affect the drivers and thus their behaviour, but also to increase the effectiveness of communication (e.g. Cialdini, 2009).

According to a recent OECD (2018) report "the behavioural insights literature suggests consumers are subject to a number of behavioural biases that influence their ability to benefit from information disclosures when shopping online. Consumers can be subject to information overload, meaning they might focus on the wrong information, put off a decision or make the wrong decision if confronted with long or complex information. Information overload is one reason why consumers rarely read online terms and conditions in full". Hence, information disclosures need to be as simple as possible.

Although, those kind of analyses are used in the study of consumers and users this research defends that behavioural insights can be used to identify, test and measure these biases to improve policy design and, specifically, to improve online disclosures. Concretely, it states that:

- Form and context influence consumers' ability to understand and use information disclosures online - the visual presentation of websites, timing of disclosure, text font and size, and use of colour, images and video affect how consumers absorb information.
- Information disclosures should be tested to ensure they work in the best interest of consumers.
- Personalisation may help to make information disclosures more relevant and salient to consumers.
- Businesses should not rely on terms and conditions to communicate material information to consumers.

Given the potential for information overload, online disclosures should be as simple as possible - simplicity can be achieved by reducing the amount of text, using "signposts" to direct consumers to relevant information, and use of "layering" where different levels of information of increasing detail are presented to consumers as needed (for example, through active links)" (OCDE 2018 & 2017).

Most of conclusions from previous OCDE report can be transferable, mutatis mutandis to the concrete case of taxpayers, particularly through the following hypothesis: Through digitalisation is possible to build a new paradigm in the administration and taxpayer relationship that is understood within the framework of a "service" relationship.

All the above are key elements that should be considered, in concrete, through the following research questions: Are changes being effectively communicated to the actors involved in the tax system? Do the taxpayers know and understand their rights and guarantees? Are there alternative techniques and methods to effectively communicate administration procedures to all citizens without discrimination?

Legal Design Thinking and Legal Visualization in the Tax law domain

Communication in the tax domain has already been validated as a key treatment tool for influencing behaviour (Walhs, 2012). According to these studies, there are two types of communications that can be used to influence behaviour:

- Direct approaches target specific taxpayers, for example using a letter to individuals or taxpayers' groups. Direct approaches can also be more passive, for example, providing information to specific taxpayers on a particular issue.
- Indirect approaches are measures that impact on large numbers of taxpayers (or even all taxpayers) in a relatively indiscriminate fashion, for example, an advertisement placed on television.

Again, the behavioural approach can contribute to the proposal of theoretical-based visualization and communication strategies as well as to their empirical validation . However, most of previous studies are based on the idea that the law is a text□oriented universe and, therefore, in the legal context, the "verbocentric paradigm" remains dominant. Moreover, as Haapio and Passera (2013) stated, "it is no longer enough to offer more information or to enhance access alone: the real challenge is the understandability of the content. We might have access to information, but still be unable to decode it or realize its importance". In fact, with the emergence of visual digital media, some legal scholars have begun to question this paradigm considering that the e□Government offers a great opportunity for visualising legal contents, that is, online legal information (Brunschwig, 2014).

Through legal visualization techniques, it is possible to produce logic diagram visualising tax law issues to be used in administrations (Robinson, 2009) and transfer this information to their digital tools. However, there is still no standard and comprehensive model of legal visualisation, although there are very promising approaches (Čyras *et al.,* 2018). Specially, there is a movement (Law Design Tech) that tries to make legal information simpler and clear for the public through the design of communication techniques (Hagan, 2017 & 2018). In this line, the work of communication and information designers is: "organizing and displaying information in a way that maximises its clarity and understandability. It focuses on the needs of the users and the context in which they need to find and apply information.

When the content is complex, readers need to grasp both the big picture and the details and often switch between these two views. This is where visualisation -here understood as adding graphs, icons, tables, charts and images to supplement text -enters the picture. Visualisation can help in navigating text, opening its meaning and reinforcing its message, even in the field of law. And information design is not only about visualisation: it is also about many other useful things such as language, readability, typography, layout, colour coding, and white space" (Haapio & Passera, 2013).

Methodology

Didactic Methodology

Objective: apply "legal design thinking" and visualization techniques in legal tax studies to facilitate the understanding and access to Tax Law. Specifically, so that it is more citizen-oriented to cope with idiomatic, formative and cultural barriers. Risks: jurists are in principle reluctance to use these techniques. Mitigation action: Researchers in the field of communication theory, design, psychology and pedagogy will be integrated into the research team.

Methodology

The project will follow a transversal and multidisciplinary methodology to analyses the objective from a different point of view not addressed so far, involving disciplines such as: law, education, design and communication.

The main approach in to follow a Design Thinking and visualization Techniques in Tax Law. However, there is still no standard and comprehensive models, although there are very promising approa-

ches Specially, there is a movement (Law Design Tech) that tries to make legal information simpler and clear for the public through the design of communication techniques. In this line, the work of communication and information designers is: organizing and displaying information in a way that maximises its clarity and understandability. It focuses on the needs of the users and the context in which they need to find and apply information. When the content is complex, readers need to grasp both the big picture and the details and often switch between these two views. Design can help in navigating text, opening its meaning and reinforcing its message.

Design Thinking is structured in distinct phases: Empathy: understand and observe, Define, Devise, Prototype / test. These phases make it possible to clearly differentiate the search from the problem to the search for the solution. The process has allowed not only to innovate in the proposed solutions, but also to innovate in the development of the process itself, generating synergies and learning, in the configuration of the work team itself, integrating actors from different backgrounds.

A preliminary study will be developed from the legal and Design thinking and Legal Visualization perspective to provide the basis for developing the rest of the research objectives. Specially, during the first year quantitative and qualitative methodologies will be combined,

Work plan and specific activities

Through the activities of the project will achieve a paradigm shift in the way of approaching legal studies based on the need for the jurist to study the norm collaborating with other disciplines to design mechanisms that allow communicating complex information that help both, understanding the law and decision making.

Specifically, we will integrate experts in psychology, pedagogy, communication theory, information technology, design and audio-visual design into the project to present the EU to the Citizen through online Legal Visualisation and Design Thinking techniques following the idea of "see the law, don´t just read it".

The proposed work programme is structured around 3 research phases and transversal activities. The transversal activities entail the needed tasks to guarantee the successful implementation of the project (coordination) and its impact (dissemination), together with the activities needed to integrate gradually the different disciplines in the research process (integration). The research phases comprise the studies needed to answer the questions highlighted before using quantitative and qualitative methodologies and involving legal agents and researchers along the whole project implementation.

Phases:
- Phase 1: Preparation and Methodological integration and immersion.
- Phase 2: Applied Law Sandbox.
- Phase 3: Design

Concretely, the project will start with a preliminary study from the legal and communication and desing perspectives to provide the basis for developing the main objectives.

a) Preparation (Phase 1):

Kick-off meeting. with the principal researchers of the different Expert Working Teams (EWT) in order to organise the tasks of each member of the team. Multidisciplinary meeting. During this meeting, the principal researchers of the different areas will meet in common and parallel sessions with the EWT:
- EWT 1: Methodological Team: Design thinking methodology applied to EU Law (Areas: law, communication, design, psychology, education).
- EWT 2: Applied Law Sandbox team: The improvement of customer experience in legal issues such as pre-contracting and contracting and data protection.

- EWT 3: Applied Law Sandbox team: Simplification, co-operative compliance of legal obligations; and,
- EWT 4: Applied Law Sandbox team: New strategies to communicate consumers rights and obligations online in a way that facilitates their understanding and accessibility.
- EWT 5 : Design and dissemination team: New formats for presenting tax legislation using design principles: To get a paradigm shift from "read the law" to "see, listen and interact with the law". Creation of Legal Design Thinking deliverables to teach and explain the Tax Law to general public, students at schools and universities. (Areas: Psychology, Law, Communication, Education, Design and Technology.

b) Implementation phase (Phase 1 and 2): Then specific work will be held on the topics listed above (EWT 1 to EWT 5) : EWT 1 and EWT 5 will work in parallel with the rest of the teams. The EWT will deal with general aspects and transversal Metology. Through workshop semins, the researchers of each ETW will be able to show their results, discuss with other researchers and with professionals and institutional representatives.

c) Evaluation activities (Transversal): Criteria to evaluate project outputs and results will be settled in accordance with the Jean Monet Application standars. Moreover, the Coordinators together with technical staff will introduce a monitoring strategy in order to obtain detailed description of each activity; fixed deadlines; avoid deviation from the research objective, and asses the progress of the proposed activities

Results and discussion

To get a paradigm shift from "read the law" to "see, listen and interact with the law". The possibility to use a more visual design to communicate complex tax law information will help to achieve a "design for understanding" and a "design for decision-making" that will facilitate the voluntary compliance of the tax obligations by the taxpayer.

Moreover, presenting taxpayers their rights and guarantees based on the ergonomics software guidelines will not only make tax law more understandable for citizens but it will also make it accessible for persons with disabilities (physical and sensory impairment).These results might also be extended to other areas of law. In fact, we will introduce mechanisms that will allow to effectively communicate complex information, thus helping to understand the law and to take decisions.

Conclusions

Challenge and expectations: New trends defend the need of visualising legal information (Brunschwig, 2014) proposing new formats for presenting legislation using design principles and methods to improve public access to the law. Extrapolating these ideas to the taxpayer/client model that is intended to defend, this leads to conclude that in order to achieve this relationship between administration and taxpayer the format needs to be continuously improved and simplified. This includes the need for clear, regular, open and timely communication with taxpayers.

Implementing effective communication strategies is, therefore, a challenge in enhancing taxpayer service approach. In order to build this relationship between the tax administration and the taxpayers based on trust, the Tax Administrators should provide taxpayer with all the necessary information related to taxes and obligatory contributions, at the same time informing the taxpayers about their rights. But it is also essential that the taxpayer knows his/her rights and guarantees and above all, he/she must

understand them. Therefore, another paradigm shift that should be introduce in the way of approaching legal studies is based on the need for the jurist to study the norm collaborating with other disciplines to design mechanisms that allow communicating complex information that help both, understanding the law and decision making.

References

Brunschwig, C. R. (2014). *On visual law: visual legal communication practices and their scholarly exploratio*n. In: Schweighofer, E. (et.al.) (eds), *Zeichen und Zauber des Rechts: Festschrift für Friedrich Lachmayer*. Editions Weblaw.

Cialdini, R. (2009). Employing the Power of Persuasion in Tax Compliance. *Paper presented at the OECD/FTA Conference: Influencing Taxpayers' Compliance Behaviou*r, 28-29, September, The Hague.

Cyras, V. (et.al.) (2018). *Introduction to legal visualization.* In Schweighofer, E. (et. al.) (eds.) *Data Protection/LegalTech: Proceedings of the 21st International Legal Informatics Symposium*. Editions Weblaw.

Haapio, H., Passera, S. (2013). *Visual Law: What Lawyers Need to Learn from Information Designers*. Retrieved from https://blog.law.cornell.edu/voxpop/2013/05/15/visual-law-what-lawyers-need-to-learn-from-information-designers/

Hagan, M. (2017). *A Visual Approach to Law. Miscellaneous Law School Publications*. Retrieved from: https://repository.law.umich.edu/miscellaneous/36

Hagan, M. (2018). *Law By Design.* Retrieved from: http://www.lawbydesign.co/en/home/

OECD (2017). *Use of behavioural insights in consumer policy*. OECD Science, Technology and Policy Papers, No. 36. Paris: OECD Publishing.

OECD (2018). *Responsive School Systems: Connecting Facilities, Sectors and Programmes for Student Success*. OECD Reviews of School Resources. Paris: OECD Publishing.

Robinson, P. (2009). Graphic and Symbolic Representation of Law: Lessons From Cross-Disciplinary Research*. E law: Murdoch University electronic journal of law, 16*(1), 53-83.

Walsh, K. (2012). Understanding taxpayer behaviour–new opportunities for tax administration. *The Economic and Social Review, 43*(3), 451-475.