



# SEMINAR

## Department of Public Health



University of Otago, Wellington | 23A Mein Street | Newtown | Wellington

## White-Collar and Blue-Collar Financial Crime in New Zealand'

**Lisa Marriott** is an Associate Professor of Taxation at Victoria University of Wellington's School of Accounting and Commercial Law.

Individuals in New Zealand can expect to receive different treatments in the justice system depending on whether their crime is 'white-collar' or 'blue-collar'. This presentation will report on the extent of these differences, using tax evasion as a proxy for white-collar crime and welfare fraud as a proxy for blue-collar crime. These offences are conceptually similar: they are both non-violent and financial in nature; they have the same victim (government and society); both reduce government resources; and both are deliberate. However, an important distinction is that tax evasion is typically undertaken by individuals in privileged positions, while benefit fraud is typically undertaken by those less advantaged in society. Moreover, tax evasion has considerably greater economic significance in New Zealand than welfare fraud. A comparison will be made with the extent to which tax debtors and welfare debtors can expect to receive similar treatments in relation to their debt repayment, when legitimately incurred debts to the government exist.

The presentation will also outline:

- Factors that are likely to contribute to the different treatments of tax evasion and welfare fraud in the tax system.
- Attitudes towards the different offences.
- The role of judges and the media in influencing attitudes.

### Biography

Lisa's research interests include social justice and inequality, and the behavioural impacts of taxation. Lisa has publications in a range of refereed journals and is the author of *The Politics of Retirement Savings Taxation: A Trans-Tasman Perspective*. Lisa was recently awarded a Royal Society of New Zealand Marsden Grant to investigate the different treatments of tax evasion and welfare fraud in the New Zealand justice system. Lisa has worked in industry in the private sector in the United Kingdom and in the New Zealand public sector. For the past eight years, Lisa has worked in academia.

**Friday 8th May 2015**

**12.30 to 1.30**

**Small Lecture Theatre**

**ALL WELCOME!**