

TAX OBEDIENCE DURING COVID TIMES: A ROLE-PLAY ILLUSTRATING TAX POLICY DILEMMAS

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ABSTRACT

Professors at Zefat Academic College (ZAC) School of Law in Israel are engaging students with innovating pedagogical techniques in tax law instruction. Societal and educational challenges caused by the global COVID-19 pandemic shifted the professors' focus from transferring knowledge and information to developing innovating learning methods and practicing skills. The professors have designed and implemented a role play to illustrate universal challenges of tax avoidance faced by tax regimes globally caused by the economic impact of COVID-19. This article describes the simulation, the considerations underlying its design and conduct, as well as the analysis of its didactic value, in light of relevant literature. The authors posit that students in the modern classroom are better served when students engage in simulations that explore the theoretical underpinnings of legal frameworks by requiring practical application to real world issues. In doing so, the professors have crafted a pedagogical approach that challenges students critically approach and apply their newfound understanding of policy choices, political and economic interests, as well as social, economic, and political implications of tax laws.

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INTRODUCTION

Demonstrating how theory is relevant to real life is the aim of many educators. Many teachers struggle with the need to convey theoretical concepts to a varied group, hoping to foster curiosity and maintain interest. In law schools particularly, where cohorts are largely interested in a practical legal education,¹ educators often search for the appropriate balance between teaching theoretical concepts and their application in professional life. We often search for didactic tools that balance theory and its implementation. The need for such pedagogy is even greater when teaching complex issues such as tax law and policy. Black letter law and even relevant case law are rarely sufficient when teaching tax law. Teaching this subject matter requires deep understanding of the values underlining each policy choice, the political and economic interests involved, and the social, economic and political implications of tax laws. Additionally, tax law involves highly technical aspects which may frustrate and even bore some students. For these reasons, an innovative pedagogy is required.

The law school experience offers the students an opportunity to get acquainted with the current legal scheme and develop an individual worldview regarding that scheme's underlying values and its effect on their own underlying values. Exposing students to the law-implementation process and power struggles amongst the interest groups lends a new perspective as to who the law serves and why. This allows students to contemplate their own values and interests vis-à-vis those adopted in the law. Such critical thinking supports both their professional and their personal development and may improve their functioning as citizens and taxpayers.

This article will describe an experience which took place at Zefat Academic College (ZAC) School of Law in Israel. We designed and implemented a simulation that illustrates universal tax avoidance issues that tax regimes face around the globe during crises such as COVID-19.

1. See, e.g., Neil W. Hamilton, *Empirical Research on the Core Competencies Needed to Practice Law: What Do Clients, New Lawyers, and Legal Employers Tell Us?*, Sept. 2014, at 5, available at <https://ssrn.com/abstract=2502924>; Azni binti Mohd Dian, Jasmine binti Ahmad & Siti Nuramani binti Abdul Manab, *Practical Legal Training in Legal Education: Law Students' Perceptions*. 11 J. LEGAL EDUC. AND PRAC., 72, 72 (2020).

The role-play simulates the proceedings regarding three representative cases of disobedient taxpayers during the pandemic, each under different circumstances. The students represent the interest groups involved in and affected by the tax authority's policy and approach to tax avoidance during the COVID-19 pandemic, and they role-play their negotiations and argumentation with the tax authority and in court.

This article describes the simulation, the considerations underlying its design and conduct, and the analysis of its didactic value in light of relevant literature. Although it was not conducted as a scientific experiment, we appreciate the value of disseminating the knowledge we accumulated in the process and thus invite our colleagues into our experiences and insights.²

I. LAW AND SOCIAL IMPACT

Learning the current legal rules is undoubtedly important for law students. It is equally important for them to understand why the law is the way it is. Legal scholars have voiced concerns around the lack of sufficient understanding or appreciation of the role of law in society.³ Law students, the general public, university presidents/provosts, leaders of major foundations, and others, often take a narrow view of the law as only being about a system of dispute resolution, and overlook its broader role of affecting human interactions.⁴ Courts' interpretation of statutes plays a crucial role in structuring political power,⁵ but so does the interpretation adopted by the implementing authority—in this case, the tax authority. One question underlying the simulation described in this article is whether (and to what extent) the discretion that the written law gives an implementing authority should be affected by exceptional global circumstances.

2. Phil Hodkinson & Heather Hodkinson, *The Strengths and Limitations of Case Study Research*, Paper Presented at the Learning and Skills Development Agency Conference; Making an Impact on Policy and Practice (Dec. 2001) (on file with authors); Jennifer Rowley, *Using Case Studies in Research*, 25 MGMT. RSCH. NEWS 16, 20 (2002) (arguing that generalisation of a case study so that it contributes to theory is not statistical but analytical... If two or more cases are shown to support the same theory, replication can be claimed. In analytic generalisation, each case is viewed as an experiment, and not a case within an experiment. The greater the number of case studies that show replication the greater the rigour with which a theory has been established.).

3. Kellye Y. Testy, *Why Law Matters*, 65 J. LEGAL EDUC. 707, 708 (2016) (in Testy's view, "the role of law in society is insufficiently understood or appreciated and that gap is a harmful one").

4. *Id.*

5. Dakota S. Rudesill, Christopher J. Walker & Daniel P. Tokaji, *A Program in Legislation*, 65 J. LEGAL EDUC. 70, 80 (2015).

As legal educators, a special responsibility rests on our shoulders. We are charged with bridging an information gap between the law and those who will provide legal services to society after graduation. We are able to uncover the values and interests that created the legal infrastructure, both generally and specifically in tax law.⁶ Moreover, studying the political process allows for a direct confrontation with fundamental, and sometimes conflicting, values underlying democracy. When students understand the values and policies underlying legislation, they are able to better represent the interests of their clients, as well as the interests of society more broadly, because they can see the bigger picture.⁷

Tax laws have a decisive social impact, since they affect the national and global distribution of wealth. They may enhance distributive justice, or alternatively encourage capitalism. Law professors may face in class dilemmas such the following: should most of the national taxes be progressive, like income tax, or regressive, like Value-Added Taxes (“VAT”)? Should the tax system encourage yielding active income over passive income? Should it encourage the rich, who form an economic growth engine, or the poor, who struggle to make a living?

Enforcement policy of tax laws is another important aspect discussed in class. Against a common students' natural sympathy for taxpayers' attempts to avoid or evade tax payment, the role play strengthens their awareness to the social price of this behavior: the growing burden on those who pay their taxes, or alternatively, the severe implications on the national revenues and consequently, on governments' ability to pursue their policy goals. Nevertheless, exceptional circumstances such as the burst of COVID-19 call for exceptional treatment of taxpayers under stress. Discussing the conflicting interests arising in such circumstances and the due balance of interests may illustrate this dilemma.⁸

Teaching tax law involves not only informing and interpreting the rules, but also enhancing the students' knowledge about their social implications, and the social choices they reflect. This is particularly important in

6. For example, the taxation of same-sex couples reflects a value-based political process worthy of class discussion. See Anthony C. Infanti, *Bringing Sexual Orientation and Gender Identity into the Tax Classroom*, 59 J. LEGAL EDUC. 3, 16 (2009) (stressing the need to present a balanced view of how exclusion from the attribution rules can both benefit and harm same sex couples in class discussions).

7. Rudesill et al., *supra* note 5, at 80.

8. See generally Nellie Munin & Karnit Malka-Tiv, *Government Assistance Programs and Tax Obedience in COVID-19 Times*, 13 J. MULTIDISCIPLINARY RSCH. 5 (2021).

multicultural classes, consisting of students from lower socio-economic groups who live in peripheral regions that may not be duly represented in the tax legislation process. Raising their awareness to the social aspects of tax legislation may encourage them, as future lawyers, to strive towards changing these policy choices to the benefit of such groups.

As legal educators, we have an impact on how our students perceive the legal system.⁹ By focusing on the fairness of the justice system, we can create constituencies that are more informed and motivated to address its challenges.¹⁰ Because the academy holds the entry key to the practice of law and affects its distribution, it has a special responsibility toward society. Since law is a public resource, the legal academy must convey to students' values such as the rule of law and legal compliance, as well as access to justice and other social values.¹¹ In the context of tax law, teaching and illustrating the importance of tax design, collection and enforcement, and the social price of tax avoidance or evasion aims at these educational goals. Therefore, we join the longstanding call for legal education to play a more active role in access to justice issues—not only by supporting research but also by integrating those issues into curricular and academic activities.¹²

II. THE SOCIAL IMPORTANCE OF TAX PAYMENT AND EQUITABLE SHARING OF TAX BURDENS

A. In General

Tax payment is a major civic duty in a modern state. In democratic states, the duty to pay taxes is determined by legislation, serving as a 'contract' between the government and taxpayers.¹³ From a governmental

9. Yael Efron, *What is Learned in Clinical Learning?* 29 CLINICAL L. REV. 259, 263–264 (2023).

10. Deborah L. Rhode, *Access to Justice: An Agenda for Legal Education and Research*, 62 J. LEGAL EDUC. 531, 532 (2013).

11. Efron, *supra* 9, at 264.

12. Rhode, *supra* note 10, at 545.

13. John Locke (1632-1704) believed that rulers' legitimacy derives from the agreement of their subjects to their ruling. See RICHARD ASHCRAFT, *REVOLUTIONARY POLITICS & LOCKE'S TWO TREATIES OF GOVERNMENT* 500 (1986). Alex Cobham, *Taxing for a New Social Contract*, FIN. & DEV., March 2022, at 31, 31, available at <https://www.imf.org/en/Publications/fandd/issues/2022/03/Taxing-for-a-new-social-contract-Cobham>.

Elise Tengs, *Taxation as a Social Contract*, ## (Quality of Gov't Inst.(QOG) working paper series no. 2020:10), https://www.gu.se/sites/default/files/2020-12/2020_10_Tengs.pdf

point of view, taxes are a major source of state revenue.¹⁴ Taxes finance the government's actions, ensuring stability and facilitating the obtainment of the policy goals for which it was elected.¹⁵ Broad tax avoidance undermines governance.¹⁶

Individuals expect tax revenues to be used by the government to improve the collective and individual welfare.¹⁷ Taxes are the price individuals are willing to pay so that the government can supply the goods and services individuals need in return.¹⁸ Legislators can use taxes to re-divide wealth, to improve social justice,¹⁹ or direct public behavior.²⁰ Social justice is integral to tax law.²¹ To a great extent, social justice determines the public's obedience to tax laws.

Tax obedience is affected by several factors. Pragmatic considerations include the overall tax burden and the ratio between the burden and income²² and enforcement effectiveness. However, it also involves an emotional

14. See, e.g., the taxes forming US's major state and local governments' revenues in 2021, in *State and Local Tax Policies*, TAX POL'Y CTR.: BRIEFING BOOK, <https://www.taxpolicycenter.org/briefing-book/what-are-sources-revenue-state-and-local-governments> [<https://perma.cc/4U3Q-QSAM>] (January 2024).

15. For a link between state policy and tax policy in the US see *Center for State Tax Policy*, TAX FOUND., <https://taxfoundation.org/research/state-tax/> [<https://perma.cc/TW8L-DK8J>] (Last visited April 11, 2024) <https://taxfoundation.org/research/state-tax/>

16. See, e.g., Motion for European Parliament Resolution, Report on Tax Avoidance and Tax Evasion as Challenges for Governance, Social Protection and Development in Developing Countries, at para. I, EUR. PARL. DOC. (A8-0184)(2015), available at https://www.europarl.europa.eu/doceo/document/A-8-2015-0184_EN.html; Text adopted by the European Parliament: Tax avoidance and tax evasion as challenges in developing countries, at para. I, EUR. PARL. DOC. (TA-0265) 8 (2015), available at https://www.europarl.europa.eu/doceo/document/TA-8-2015-0265_EN.html.

17. See Marcelo Esteveo, *4 Ways Low-Income Economies Can Boost Tax Revenue Without Hurting Growth*, WORLD BANK BLOGS, (October 31, 2019), <https://blogs.worldbank.org/en/voices/4-ways-low-income-economies-can-boost-tax-revenue-without-hurting-growth>

18. Yoseph M. Edrey, *Constitutional Limitations on Tax Legislation*, in BRIDGING A SEA 205, 211, 214 (Joseph Edrey & Marco Gregg eds., 2010).

19. David Elkins, *Redistributive Taxation and the Constitutional Protection of Property*, in BRIDGING A SEA 241 (Joseph Edrey & Marco Gregg eds., 2010).

20. Eithan Berglass, *Direct Taxes and Indirect Taxes*, 9 BANKING Q. 36, 60-67 (1970).

21. ADAM SMITH, AN INQUIRY INTO THE NATURE AND CAUSES OF THE WEALTH OF NATIONS 310-11 (E. Camman ed., 4th ed. 1925); Yoseph Edrey, *An Overall Tax Base in Israel*, 12 MISHPATIM 431 (1983) (Isr.); See appeal before the Israeli Supreme Court in 1985: C.A. 165/82 Kibbutz Hatzor vs. Income Tax Assessor Rehovot, PD 39(2) 70 (1985) (Isr.). In section five, Justice Aharon Barak stressed the importance of interpreting tax laws according to the changing circumstances and common principles of equality, justice and morals.

22. Two potential justice-informed criteria for the determination of tax burden may be a taxpayer's ability to pay: SMITH, *supra* note 21, or the taxpayer's benefit: Edrey, *supra* note 21, at 433.

factor: taxpayers' understanding of and identification with the importance of paying taxes,²³ namely: taxpayers' trust in the tax system. During COVID-19 Times, Economic crises caused payment delays. This included tax payments.²⁴ As businesses' economic challenges grow, a state's ability to collect taxes decreases.²⁵ Businesses experiencing cash flow difficulties may artificially enlarge their expenses or avoid tax payments to enjoy VAT refunds or duck the VAT altogether.²⁶ Thus, in times of crisis, tax authorities tend to enhance enforcement. Despite the risk, some taxpayers may prefer tax avoidance over bankruptcy.²⁷

Stressed businesses, due to the crisis, may accumulate losses. They may use these losses in future years to diminish their tax burden.²⁸ Although legal, such practices could harm short and medium-term tax collection, undermining states' financing for crisis handling.

Tax avoidance (e.g., avoiding transferring the VAT collected to the tax authorities, or withholding taxes on employees' salaries) may serve as an alternative 'credit' source for businesses unable to raise credit.²⁹ For example, in China, a correlation was drawn between tax avoidance and recession, combined with a credit crunch.³⁰

i. Crisis Handling Approaches

Two major schools of thought examine businesses' behavior in economic crises. The neo-classic economic theory suggests that policy decisions should assume that all players are rational and free of any

23. Tomaz Lesnik, Davorin Kracun & Timotej Jagric, *Recession and Tax Compliance – The Case of Slovenia*, 25(2) INZINERINE EKONOMIKA-ENG'G ECONS. 130, 132 (2014).

24. See, e.g., LAURA WAHRIG & ISABEL GANCEDO VALLINA, EUROSTAT, THE EFFECT OF THE ECONOMIC AND FINANCIAL CRISIS ON GOVERNMENT REVENUE AND EXPENDITURE (2011).

25. Brendan Greeley, *Millions of Americans Face Crisis Payments Delays*, FIN. TIMES (April 11, 2020); John Brondolo, COLLECTING TAXES DURING AN ECONOMIC CRISIS: CHALLENGES AND POLICY OPTIONS 4 (2009).

26. *Id.* at 17.

27. *Id.* at 5.

28. *Id.*

29. This practice was acknowledged during the pandemic by the OECD, which recommended governments to consider moratorium on tax payments to indirectly strengthen businesses' cash flow. OECD, SUPPORTING BUSINESS IN FINANCIAL DISTRESS TO AVOID INSOLVENCY DURING THE COVID-19 CRISIS 4 (2020), available at <https://www.oecd.org/coronavirus/policy-responses/supporting-businesses-in-financial-distress-to-avoid-insolvency-during-the-covid-19-crisis-b4154a8b/>.

30. Hongbin Cai & Qiao Liu, *Competition and Corporate Tax Avoidance: Evidence from Chinese Industrial Firms*, 119 ECON. J. 764 (2009).

unreasonable effects. Thus, the best policy is the one helping economic players maximize their wealth.³¹ The behavioral economy contends that human beings are not always rational players.³² They make decisions based on emotions, imperfect knowledge or information, over-valuation of their assets, and over-confidence as to the correctness of their decisions.³³

ii. Tax Authorities' Behavior in Times of Crises

Some believe that during economic crises, tax authorities tend to avoid strict enforcement of tax laws.³⁴ An increase in tax offenses in such times is more socially acceptable.³⁵ However, such avoidance could lead to ongoing tax avoidance.³⁶ Moreover, referring to the 2008 financial crisis, the International Monetary Fund (IMF) indicated that giving up tax enforcement is distortive, undermines equality, and harms the tax base establishment in the medium term although it offers taxpayers a relief in times of crisis.³⁷

The literature³⁸ suggests that in times of crisis, the tax authorities should change their approach. They should improve communication with taxpayers and focus enforcement in areas where disobedience poses the greatest risk to tax collection.³⁹ The state may establish a professional committee to define the major risks to state revenue and plan a strategy for effective tax collection.⁴⁰

31. Richard A. Epstein, *The Neoclassical Economics of Consumer Contracts*, 92 MINN. L. REV. 803, 804 (2008).

32. See Joel Anderson, Book Review, *Nudge: Improving Decisions about Health, Wealth, and Happiness* (Richard H. Thaler and Cass R. Sunstein. Yale Univ. Press, 2008 x. + 293 pages. [Paperback edition, Penguin, 2009 320 pages]) 26 ECON. & PHIL. 369 (2010).

33. For examples, see RICHARD A. POSNER, A FAILURE OF CAPITALISM: THE CRISIS OF '08 AND THE DESCENT INTO DEPRESSION 75–112 (2009).

34. Brondolo, *supra* note 25, at 6.

35. *Id.*

36. *Id.* at 7.

37. *Id.*

38. *Id.* at 8. See also OECD, TAX AND FISCAL POLICY IN RESPONSE TO THE CORONAVIRUS CRISIS: STRENGTHENING CONFIDENCE AND RESILIENCE 36–39 (2020), https://read.oecd-ilibrary.org/view/?ref=128_128575-o6rakt0aa&title=Tax-and-Fiscal-Policy-in-Response-to-the-Coronavirus-Crisis [<https://perma.cc/9WWT-E4Q2>].

39. Brondolo, *supra* note 25, at 3, 8. For a detailed analysis, see Nellie Munin & Karnit Malkatit, *Government Assistance Programs and Tax Obedience in COVID-19 Times*, 13 J. MULTIDISCIPLINARY RSCH. 5 (2021).

40. Brondolo, *supra* note 25, at 3, 8. I

Understanding these complex considerations is crucial not only to taxpayers and society in general, but even more so to jurists and public officials dealing with tax collection, policy making and policy advocacy. Therefore, law students, who will be active players in this arena after graduation, should be well informed in these issues. We will next share our methods for forming such meaningful understanding.

III. THE NEED FOR PEDAGOGIC INNOVATION

A. The Arena: ZAC - A Unique Playground

The law school of Zefat Academic College (ZAC), situated in the northern Israel, was established 16 years ago to serve the unique and varied population of this region.⁴¹ Indeed, more than any other law school in Israel, the classes of ZAC law school are characterized by a unique mix of Jewish, Muslim, Christian, Druze, and other students representing the varied population of Galilee. Their ages vary from 18 to 70 years, and their life⁴² experience is widely heterogeneous.⁴³ The law school at ZAC is one of two public law schools established in Israel due to the declared political goal of strengthening the peripheral regions.⁴⁴ The unique mix of students in the classroom offers extraordinary research opportunities.

When it comes to moral and legal dilemmas, the discourse in class often reflects the cultural differences and emotional reactions to current events among the groups involved. Unlike controversial issues, such as public international law, which emphasizes a political conflict of interests between these different groups, the need to pay taxes is a common burden they all share as citizens. However, some Arab students may experience pressure from their communities, to avoid tax payment as a means of political protest because they are dissatisfied with their political status.⁴⁵

41. Efron, *supra* note 9, at 272.

42. Yael Efron and Yaron Silverstein, *Arab Law Students in Israel as Agents of Change*, 19 COLMAN L. REV. (HAMISHPAT) 333, 336 (2014) (Isr.). For a more detailed analysis of this group, see *id.*

43. *Id.*

44. Tenth Commission of Higher Education, Principle Resolutions Compilation 2002-2007 (2007) (Isr.) at 160, <https://che.org.il/wp-content/uploads/2012/04/2002-20071-עקרונות-ההחלטות-2002-2007.pdf>

45. A Haifa University study reflects the ambivalent positions of Israeli Arabs and ultra-orthodox Jews (discussed below) to the Israeli law and enforcement authorities. Arie Ratner, *The Culture of Law*, <https://law.haifa.ac.il/wp-content/uploads/2017/12/legal-culture-report-shasha-center.pdf>

Furthermore, the class discourse on this issue at ZAC reflects both the great differences of life experience between older and younger students, and the fact that ZAC serves lower socio-economic groups in Israel in comparison to other law schools.⁴⁶ This is because, for other Israeli colleges, tuition is not subsidized by the state, and because of ZAC's geographic location.⁴⁷ The city of Tzfat and its adjacent municipalities are rated third in the socio-economic index (one being the lowest of 10 tiers in the index).⁴⁸ Unlike the geographic center of Israel, which is endowed with businesses and job opportunities, ensuring average to high incomes, the peripheral north of Israel suffers constant, high rates of unemployment. The high demand for jobs, combined with lower profitability, leads to considerably lower salaries than in the geographic center.⁴⁹ The area is filled with small, rural communities whose economy depends largely on agriculture and tourism.⁵⁰

Among the students, there are individuals belonging to some groups experiencing specific economic difficulties. One such group consists of religious Jewish orthodox men, who are traditionally encouraged by their community to refrain from working and focus only on religious studies.⁵¹ Since traditionally these men are also encouraged to get married very young

[<https://perma.cc/LJ8G-76CL>] (Isr.). An Institute for National Security Studies study describes the strengthening of extremists and the weakening of moderate groups, supporting integration of Israeli Arabs in the Israeli society. Ephraim Lavie. *The Arab-Palestinian Society in Israel: Time for Strategic Change in Integration and Equality Processes* (2016), <https://www.inss.org.il/he/wp-content/uploads/sites/2/systemfiles/IsraelandArabSociety072794085.pdf> [<https://perma.cc/WV6A-5AEF>] (Isr.).

46. Efron, *supra* note 9, at 272.

47. Tenth Commission of Higher Education, *supra* note 44, at 160.

48. Annex: Alphabetical List of Authorities According to Regions and Socio-Economic Tier, at 8 (no. 505) [Hebrew], <https://www.molsa.gov.il/CommunityInfo/ResearchAndEvaluation/Documents/-%20נספח-20571-580%20-%20כלכלי-חב-20אשכול-20מחוזות%20לפי%20מחוזות%20רשויות%20מיתר%20סקירה%202010.pdf>

49. Upgrading the Economic System in the North, Neeman Institute and the Ministry of Economy, 2015 [Hebrew], at 7. <https://www.neaman.org.il/Files/Upgrading%20the%20economic%20systems%20of%20Israel%20north.pdf>

50. *Id.*

51. *Ultra Orthodox Jewish Community in Israel :Facts and Figures, 2023*, JEWISH VIRTUAL LIBRARY, <https://www.jewishvirtuallibrary.org/ultra-orthodox-jewish-community-in-israel-facts-and-figures> [<https://perma.cc/E69L-32NB>] (last visited April 4, 2024) (particularly the sections on Employment and Education) [Hebrew].

and produce as many children as possible,⁵² many of their families usually experience high poverty.⁵³ Preservation of such extreme orthodox communities often relies on the deliberate detachment of their individual members from secular life, both in terms of ignoring the state's authority (claiming that the state of Israel should not have been established before the arrival of the Messiah), and by preventing their secular education (focusing only on religious studies).⁵⁴ Realizing the severe economic and social consequences of this, in recent years, there has been a growing desire among the younger generations of this group (encouraged by the government) to acquire secular education and integrate into the labor market.⁵⁵ Gaining an education is one step in this direction. However, academic environments, stressing the importance of the state and of the individual contribution to its functioning, among other things, by paying due taxes, often strongly challenge basic perceptions and beliefs on which orthodox Jewish men were raised, ignoring state authority altogether.

Another group which encounters specific difficulties regarding integration in the labor market and gaining economic independence is young Arab women, particularly women originating in small rural traditional communities. For this group, gaining permission to engage in academic studies is already a cultural break-through. They are often allowed to visit the college only if they are escorted by a male member of their family and are forbidden to sleep out of the family's house.⁵⁶ After finishing their

52. The ultra-orthodox Jewish community is the fastest growing compared to developed countries' populations. It grows by 4% per year. Almost 60% of it are younger than 20 years. Ultra-orthodox women give birth averagely to 7.1 children. In 2021, the rate of ultra-orthodox population in the entire Israeli population was 12.9%. It is expected to grow to 16% by 2030. *The Ultra-Orthodox Society Yearly: Population*, ISRAELI INST. FOR DEMOCRACY (2021), <https://www.idi.org.il/haredi/2021/?chapter=37849> [<https://perma.cc/S2WK-WUBN>] (Isr.).

53. In 2019, 44% of the ultra-orthodox families lived below poverty line, compared to 22% of the other Jewish families. *The Ultra-Orthodox Society Yearly: Standard of Living*, ISRAELI INST. FOR DEMOCRACY (2021), <https://www.idi.org.il/haredi/2021/?chapter=37849> [<https://perma.cc/S2WK-WUBN>] (Isr.).

54. Reuven Gal, *The Ultra-Orthodox in the Israeli Society*, NE'EMAN INST. AND THE TECHNION (2015), <https://www.neaman.org.il/Files/6-425.pdf> [<https://perma.cc/V4H9-MNQT>]. (Isr.) (explicitly mentioning the 'counter-culture' as one of the ten major characteristics of this group). Consequently, the social mobility, particularly of men belonging to this group, is quite limited, in terms of wages, career, etc. *The Ultra-Orthodox Society Yearly: Social Mobility*, ISRAELI INST. FOR DEMOCRACY (2021), <https://www.idi.org.il/haredi/2021/?chapter=37849> [<https://perma.cc/S2WK-WUBN>] (Isr.).

55. Gal, *supra*, note 54, at 14. See also *The Ultra-Orthodox Society Yearly: Social Mobility*, ISRAELI INST. FOR DEMOCRACY (2023), <https://www.idi.org.il/haredi/2023/?chapter=51977> (Isr.).

56. ARIELA FRIDMAN, *DIALOGUE ON CAMPUS: ARABS AND JEWS IN A COMMON SPACE* (2018)

academic studies, such women may find it difficult to get their family's permission to work in mixed gender and religiosity plural working environments.⁵⁷ For these women, the major question is not whether to pay or not to pay taxes, but rather how to become an independently earning, self-supporting individual, gaining enough money to be subject to tax payment.⁵⁸

The classrooms also host students who just graduated from high school and who, relying on their parents for economic support, may have never had to pay taxes, or may have never given taxes a thought. These students share classes with retired students who already enjoy pension payments that may be tax exempted. Some mid-career and retired students still seriously consider practicing law to create a source of income, that will be subject to taxation.

B. Unique Classes Call for Unique Didactics

In such a multicultural and multi-aged environment, different opinions, insights and cultures often challenge the traditional manner of teaching, in which, citing the law, and its judicial and academic interpretation, may reflect 'mainstream' perceptions, and not necessarily shared by minority groups as those described above. In this sense, the law school at ZAC serves as a live laboratory for the development of new didactic instruments to meet these needs.

In recent years, we have developed and successfully conducted role-plays in different contexts, such as public international law⁵⁹ and business law.⁶⁰ The former focused on illuminating different opinions, cultural and historic sensitivities, and interests that could affect policy choices — and disputes — with regards to Israel's international relations. The latter focused

[Hebrew], 134–38.

57. Tamar Shapira, *Blocking and Empowerment in the Educational and Public Spheres: Women in the Arab Education System in Israel* (2006) (Ph.D. Dissertation, Haifa University, the Faculty of Education, the Department of Education) (Isr.) (on file with the authors).

58. See, e.g., Nellie Munin, *The Utilization of Women's Labor in Israel and its Neighboring Countries: Culture, Religion, Politics versus Equality, Justice and Economic Considerations?*, 5 INT'L J. EURO-MEDITERRANEAN STUD. 93, 96-97 (2013).

59. See Nellie Munin & Yael Efron, *Role-Playing Brings Theory to Life in a Multicultural Learning Environment*, 66 J. LEGAL EDUC. 309, 310–11 (2017).

60. See Nellie Munin & Yael Efron, *International Business Negotiations in a Global World: Cultural Sensitivity Development in Multicultural Law Classes*, in PEDAGOGICAL APPROACHES TO INTERCULTURAL COMPETENCE DEVELOPMENT 31, 31 (Christine E. Poteau ed., 2020).

on the way cultural differences could lead to international business' miscommunication.

Developing a role-play in the context of tax law studies, we chose to focus on making the students better understand the conflict of interests between the state's necessity to gain revenues in order to finance its functions, and the individuals' desire to pay the least possible taxes in order to enjoy a bigger individual free income. This attempt is underlined by a kind of Prisoners' Dilemma,⁶¹ namely a hope that as long as the other citizens will pay their share, an individual deviation will go unnoticed. Yet another conflict of interests underlining this issue involves questions of distributive justice.⁶² A role-play gives the students an opportunity not only to discuss such issues in theory, but also to experience these conflicts of interests personally.

IV. THE IMPORTANCE OF PROBLEM-BASED LEARNING TO TAX LAW EDUCATION – OUR DIDACTIC GOALS AND ASSUMPTIONS

Case study analysis is a form of learner-centered pedagogy, removing the focus from the instructor to the student.⁶³ For too many years, teaching focused mainly on what the professor knows and on unilateral transmission of this knowledge. Students are generally expected to recite this knowledge and are evaluated accordingly.⁶⁴ Curricular studies are more and more aware of the fact that this is insufficient. Education scholars call for more student engagement, collaboration, and reflection to ensure true learning.⁶⁵ Case study analysis, as part of problem-based learning, is a proven way to achieve these ends because it allows students to work in collaborative groups to resolve complex, realistic problems under the guidance of faculty.⁶⁶

61. *E.g.*, Daniel Gottlieb, *Tax Evasion and the Prisoner's Dilemma*, 10 MATHEMATICAL SOC. SCIS. 81, 81–83 (1985).

62. Distributive justice is concerned with the fair distribution of the burdens and benefits of social cooperation among diverse persons with competing needs and claims. *E.g.*, CHRIS ARMSTRONG, GLOBAL DISTRIBUTIVE JUSTICE 15–17 (2011).

63. *See* Marion L. Penn et al., *The use of case studies in OR teaching*, 1 HIGHER EDUC. PEDAGOGIES 16, 22 (2016).

64. *See* MARYELLEN WEIMAR, LEARNER-CENTERED TEACHING: FIVE KEY CHANGES TO PRACTICE 65 (2d ed. 2013).

65. *See id.* at 15.

66. *See* Deborah E. Allen, Richard S. Donham & Stephen A. Bernhardt, *Problem-Based Learning*, 128 NEW DIRECTIONS FOR TEACHING & LEARNING 21, 21 (2011).

Role-playing is one form of case study and problem-based learning. It turns the student from an objective, passive observer who can analyze the case on a theoretical level, into an active player that must advocate for a clear position in the suggested scenario. When the instructors determine the student's role in the game, they force the student to defend a position with which they may not agree. This gives them an opportunity to look at the issues from a different perspective and may lead to a better understanding of the 'other side' of the conflict. It further develops their legal reasoning skills, allowing them to even defend positions with which they do not personally agree.

Moreover, cases are designed to imitate life. Thus, the information given to the students is not comprehensive and is not presented as a systematic, professional fact pattern, but rather as a client's description, just as would be provided to a lawyer. Consequently, students need to identify and extract the relevant information and data hidden in a case to recognize legal patterns and meanings.⁶⁷ Kirn, Thierbach, and Bauman mention three types of case studies' scenarios.⁶⁸ One type is *decision scenarios*, in which the students must make a decision to solve the case (e.g., which law interpretation is correct).⁶⁹ The other type is *evaluation scenarios*, in which the students must engage in an assessment of expected results or implications of a chosen tax policy.⁷⁰ These cases require a somewhat higher level of understanding since there is no definite 'correct' answer. Evaluation weighs positive and negative findings or implications. Finally, *problem-diagnosis scenario cases* reflect yet an even higher degree of analysis, requiring students to define the problem first, before weighing different solutions.⁷¹ The role-play scenario analyzed in this article seems to combine all three capacities, requiring the students first to define the problem, then evaluate the results or implications of different policy choices, and finally to decide what choice should prevail. Furthermore, it requires them to advocate for their chosen policy.

67. Tanja Kirn, Kara Thierbach & Niclas Bauman, Fostering Learner-Centered Education In The Field Of Taxation – A Didactic Concept, Presentation at the Future of International Taxation Conference, Universität Liechtenstein (Feb. 17, 2020).

68. *Id.*

69. *Id.*

70. *Id.*

71. *Id.*

Often, tax law studies focus on a given tax law. This exercise gives the students an opportunity to experience the process that leads to the final product: the law. It leads the students behind the scenes where the real decision-making process and lobbying efforts take place. It teaches them a great deal about the reasoning underlying the law and the values that compete to be reflected in the law. In this sense, the role-play 'simulates or imitates real situations,' giving 'an excerpt of reality and giving the feeling of being part of the situation.'⁷²

While law studies at ZAC place a great emphasis on exposing the students to legal proceedings in courts and other legal forums where litigation skills are practiced, this exercise exposes them to a different, complementary setting in which skills other than litigation are necessary, such as the drafting legal opinions and advocacy skills.

According to William Ellet, case studies should have four characteristics: a significant business issue or issues, sufficient information on which to base conclusions about the issues, no objective conclusion (meaning there is no explicit or implicit right answer), and a nonlinear organization.⁷³

Effective case studies need to convey a high level of credibility; be presented in a convincing form; attract students' attention; and have broad relevance and long-term usability.⁷⁴ As detailed below, the case study presented in this article was constructed accordingly.

To be effective, the case should also fit well into the context given in the lectures. The role-play at ZAC, summed up a broad theoretical discussion in class about the values underlying tax systems and the ways in which a tax can be constructed to reinforce a social, economic, or political goal. In this sense, the exercise gave the students an opportunity to apply their acquired theoretical analytic tools.

Since a case normally has no sample solution, it was important to expose the students to the different formulas suggested by the different 'interest groups' that were represented in the role-play. This was presented both orally and in writing. Two class sessions were dedicated to the oral presentation and hearing different groups' arguments and suggestions. In

72. *Id.*

73. WILLIAM ELLET, *THE CASE STUDY HANDBOOK – REVISED EDITION: A STUDENT'S GUIDE* 13 (2018).

74. Kim, Thierbach, & Bauman, *supra* note 57.

these sessions, members of other groups had the opportunity to ask questions and challenge assumptions and opinions introduced by their classmates. After these discussions, the groups were given an opportunity to revise, correct, or refine their argument in writing. The written submissions were uploaded to the course website for the benefit of all students. Reading these submissions in sequence may give the students an idea about the multi-dimensional aspects of the problem addressed by the role-play, the different interests involved, optional solutions available, and different styles of drafting a legal opinion. Students can also draw didactic conclusions from the differences in the level of analysis reflected by the different contributions.

A more objective insight could contribute to a case analysis. At ZAC, some of the students were employees of the Israeli Tax authority. Thus, they were exempted from attending the Tax Law course and from actively participating in the role-play. However, during the reflection and analysis phase of the role-play, they contributed to the class by presenting the insights of the real Israeli tax authority with regard to the discussed issue, sharing with the class some real, relevant cases they encountered during their work. This objective contribution added yet another dimension of learning and credibility.

Finally, we stress that case studies should be adventurous. In this sense, a role-play prevails over a case study that students analyze through class discussion.

V. TAX OBEDIENCE DURING COVID-19 TIMES: THE ROLE-PLAY

A. The Role-Play Arrangement

This role-play focused on the stress caused by the COVID-19 crisis and its economic implications, to the government on one hand and to taxpayers on the other. While the government experienced a growing deficit and was concerned about the COVID-19 pandemic's implications to its functioning, individual taxpayers struggled with financial shortage and strong uncertainty.⁷⁵

75. Brondolo, *supra* note 5, at 6; OECD, *supra* note 29, OECD *supra* note 38.

The students were given a fictional story about three individual taxpayers who avoid tax payments during this era for different reasons:

- The first individual owns a small jewelry design business, and due to the crisis suffers a cash and credit shortage and cannot afford paying taxes.
- The second individual owns a community grocery that prospers during the crisis. Nevertheless, he refuses to pay taxes, raging that the government has not sufficiently supported small and medium enterprises (SMEs) during the crisis. He is also upset that the government does not acknowledge his personal sacrifice as he endangers himself by constant exposure to health risks while serving the public.
- The third individual owns a successful national chain of accessory stores. He decides to take advantage of the opportunity and threatens to fire many employees if the government insists on a full tax payment.

The major conflict of interests between these taxpayers' interests and the public interest was introduced.

The students were divided by the instructors into five groups: three groups represented the taxpayers' lawyers, respectively; the fourth group represented the tax authority; and the fifth group represented the court in which the three citizens were accused of tax evasion.

The instructors assigned heads of groups, who were in charge of coordinating their group's activity.

The first four groups were given a few weeks to prepare their case, after which they had to submit their written positions to the course's instructors for review. The taxpayers' "lawyers" were allowed to negotiate with the "tax authority" group informally to search for an agreed solution. The written arguments, amended as necessary following the informal negotiations and the instructors' feedback, were then shared with the fifth group, the court.

Then, the four interest groups were required to argue and defend their cases orally before the "court".

In class, each group was given about fifteen minutes to present its major concerns and suggestions. At the end of each presentation, time was given for questions and comments by the other groups.

Once this session ended, the fifth group, the court, had one week (until the next class meeting) to decide its position, namely: to determine whether it was necessary to revise the law and, if so, what should be the revision. The court first phrased its decision in writing, sent it to the instructors for review, and in the next class presented their decision orally to the other groups. A concluding discussion followed involving all participants to assess the court's decision in terms of its legal, economic, and social effects.

*B. The Litigants' Main Arguments*⁷⁶

The lawyers of the first taxpayer focused on the debts and deficits she accumulated due to the pandemic, the long, forced lockdowns, and the lack of clients. Even when businesses were allowed to reopen, her business depended mostly on walk-in tourists from abroad, which disappeared due to travel restrictions. The lawyers stressed the fact that for many months the government was reluctant to help small businesses, which always struggle with financing and find it hard to get loans from banks even when business is good. When government assistance was finally offered, it was insufficient and was subject to strict terms that this taxpayer did not meet (i.e., only businesses that were established more than one year before the COVID-19 pandemic hit were entitled to financial assistance). They further argued that, in the pre-COVID-19 era, their client always paid taxes duly, and in fact, paying her advances to the tax authority became one of the reasons for her financial shortage when revenues unexpectedly stopped due to the lockdowns. The only reason for her current tax avoidance was financial disability.

The lawyers of the second taxpayer focused on the difficulties their client experienced during the pandemic, finding himself as a major provider of an essential service to the community (grocery) and endangering himself and his family by continuing to provide this service to the community even in the most severe stages of the pandemic. They also argued that governmental support to SMEs was insufficient and late to arrive, unlike in

76. All of the Litigants arguments are on file with the authors.

the US and the EU, for example. They claimed that although his revenues effectively grew due to enhanced demand during that period, so did his expenses. They claimed that forgoing the taxes he owes would mark a recognition by the state of his unique contribution to society and compensation for the meager assistance he was entitled to.

The lawyers of the third taxpayer stressed his position as a powerful market player and major employer. Consequently, his contribution to the domestic economy was inevitable. They argued that the government's expectation from businesses like their client's to pull the national carriage out of the mud by sustaining jobs and financial activity came with a price. The government should express the state's gratitude for their client's financial stability with tax relief for these businesses. Otherwise, these business owners may consider relocating their businesses elsewhere to more cooperative regimes, an act that may cause the state a substantial rise in unemployment and a reduction of tax revenue.

The tax authority representatives acknowledged the first taxpayer's predicament and engaged in a negotiation with her in the hope of reaching an agreed solution. Adhering to OECD recommendation, it expressed sympathy, offering her an extended deadline for payment and a relief of fines. The taxpayer rejected this offer, contending that due to her financial situation she would not be able to meet the terms of the compromise. The tax authority condemned the behavior of the two other taxpayers, stressing that tax avoidance is a criminal offense and that neither presented any proof that their revenues decreased during the pandemic, a potential justification for tax reduction. However, the third taxpayer put great pressure on the tax authority, leading to an agreed compromise that gave him a 30% reduction of his tax and an interest and consumer price index -CPI linkage, subject to the following terms:

- All furloughed workers would get a fair opportunity to return to their jobs immediately. In cases where the workers refused or were unable to return, the taxpayer's business would hire replacement workers.
- The sums saved as tax payments had to be invested in the opening of branches in the geographic periphery of the country, and put toward hiring workers from weak social sectors (e.g., abused women).

In case these terms are not respected, the tax authority would be free to commence legal proceedings against the taxpayer to collect all taxes owed prior to the deal.

C. The Court's Decision

In general, the court's decision reflected considerations of substantive equality and distributive justice. It differentiated the first taxpayer, who suffered real financial stress, from the second and third taxpayers, who tried to take advantage of the situation to avoid tax payments. It stressed the tax revenue losses that such behavior causes and the fact that if accepted, such a position would encourage unproductive market behavior, which is particularly dangerous to the market in times of crisis. While dismissing the second and third taxpayer's claims on these grounds, the court supported the tax authority's willingness to give some temporary relief to the first taxpayer in terms of stretching the payment deadlines and forgoing fines. Interestingly, that taxpayer's lawyers were not keen to embrace this suggested compromise. The second taxpayer's claims were dismissed, and he was coerced to pay his taxes. The court accepted the compromise achieved with the third taxpayer, recognizing its importance to the fragile post-COVID market, but expressed its uncomfortable feeling in terms of his personal blackmailing behavior and his unjustified profit from it.

VI. THE DIDACTIC VALUE OF THE EXERCISE

Teaching with role-plays is one example of Problem-Based Learning (PBL). This pedagogy holds significant advantages to learning in general, and in legal education particularly.⁷⁷ In this section, we highlight some of these benefits.

The first skill that students are required to master and demonstrate through their role in the simulation is identifying and diagnosing the problem they were given. The first fundamental skill expected of lawyers is to understand the client's situation and objectives accurately and

77. ROBERT MACCRATE ET AL., A.B.A. SEC. OF LEGAL EDUC. & ADMISSION, LEGAL EDUCATION AND PROFESSIONAL DEVELOPMENT-AN EDUCATIONAL CONTINUUM, REPORT OF THE TASK FORCE ON LAW SCHOOLS AND THE PROFESSION: NARROWING THE GAP 138 (1992) [hereinafter MACCRATE REPORT] (problem-solving skills are the first to appear on the list of Fundamental Lawyering Skills detailed in the report).

completely.⁷⁸ The role-play fact patterns given to the students use every day, plain language, much like a client would use when interviewed. The students “translate” the story into the legal, institutional, and interpersonal frameworks in which the problem is set, factoring in related information that is not provided directly in the fact pattern (legal, economic, technological, social, or other).

This unique opportunity compliments using of legal texts to learn, which are effective at teaching rules and presumptions, but leave students “largely on their own to acquire the skills of issue spotting and rule application.”⁷⁹ Role-plays are an effective tool for students to practice integrating law and facts and to internalize the “paradigm for analyzing legal issues” as something that spreads across areas of practice and course content.⁸⁰

In this sense, the role-play described above illustrated to our students’ positions that were broadly discussed in the media and the public discourse during the height of the crisis through the stories of specific taxpayers, forcing them to pay attention to each taxpayer’s narrative and examine the legal and political feasibility of their arguments in light of general social and economic values.

After the client’s problem was identified and diagnosed, the students had to engage in relevant legal research. Pronounced as fundamental to the profession,⁸¹ legal research skills are regularly taught in law schools. However, when applied to a specific factual scenario, students’ research experience is much closer to real life lawyering. Role-plays provide opportunities to give students practical tools for legal research. As a part of the role-play, the students were required to devise a research plan that was efficient and cost-effective; evaluate results from both legal and extra-legal resources; and utilize formal rules as well as unwritten norms, practices and custom.⁸² Our students had to explore the legal consequences derived from the relevant tax laws. Since none of the taxpayers in the scenario were completely exempted from tax payment according to these laws, the

78. *Id.* at 142–43.

79. Jamie R. Abrams, *The Deconstructed Issue-Spotting Exam*, 68 J. LEGAL EDUC. 194, 201 (2019).

80. *Id.* at 202.

81. MACCRATE REPORT, *supra* note 77, at 157–63.

82. Vicenc Feliu & Helen Frazer, *Embedded Librarians: Teaching Legal Research as a Lawyering Skill*, 61 J. LEGAL EDUC. 540, 543 (2012).

students adopted one of two techniques. Some focused on the rationale underlying the law, employing considerations such as distributive justice, unexpected circumstances, social and economic policy implications, etc. Others adopted a more pragmatic approach, searching for legal mechanisms such as tax credits, tax reductions, deductions, or presenting their client's expenses in a manner that could reduce taxable income to the maximum possible under the law.

Legal research is the basis for crafting a legal argument. Legal argumentation is an integral part of the legal analysis and reasoning skill.⁸³ In this role-play, the students had to research the relevant laws, including the laws' explanatory notes as presented to the parliament in the legislation process, and identify their aims. They had to look for relevant literature (domestic and international), addressing the importance of tax payment and the unique challenges of tax obedience during crises. They explored the guidance and recommendations of tax authorities published by international organizations, particularly the OECD but also the World Bank and the International Monetary Fund during the crisis, as well as comparative practices from other countries.

Argumentation skills that are based in factual contexts, as in the role-play, allow the student to differentiate between important and trivial facts, utilize the legal norms and theories that are relevant to the case, and make a convincing argument based on those facts.⁸⁴ Furthermore, in role-plays students are also given the opportunity to cope with 'opposing counsel's' arguments and support or criticize a possible legal outcome. For this reason, they were required to contemplate not only what to include in their argument, but also the order in which their arguments would best be presented, for example, as a main argument or as a response to 'opposing counsel'. In the role-play, the taxpayers' lawyers had to confront the opposing position of the tax authority, and vice versa. The court group had to strike the right balance between the conflicting positions.

83. "Criticizing and Synthesizing Legal Argumentation" is one of the components of the second fundamental skill to the profession identified by the MacCrate Report. MACCRATE REPORT, *supra* note 77, at 151–55.

84. Linda H. Edwards, *The Trouble with Categories: What Theory Can Teach Us about the Doctrine-Skills Divide*, 64 J. LEGAL EDUC. 181, 192 (2014).

The role-plays include at least two deliverables: a written brief or opinion (depending on the assigned role), and an oral presentation of the argument. Effective communication, both orally and in writing, is essential to competent legal practice.⁸⁵ By providing the students this multi-modal opportunity to articulate their argument, they gain the experience and a sense of their strengths and of where they could improve. The role-plays allow them to receive feedback on their communication skills not only from their teachers, but also from their classmates, who comment and address the arguments by offering their own responses to them. In the COVID-19 pandemic role-play, the taxpayers' lawyers received feedback from the tax authority. All these groups received their final feedback from the court group. Interestingly, the court's decision in this exercise presented a dissenting opinion regarding the second taxpayer. The dissent contended that the tax authority should re-consider his social and economic contribution in times of crisis by creating a special category of 'essential businesses' during crises that would be entitled to special treatment. This example reflects internal negotiations and mutual feedback within this group.

Another major benefit of using role-plays transcends professional skills and provides a view of the law that is missed in the traditional structure of the law school curriculum. Instructors are used to studying and teaching law by introducing students to distinct core doctrinal courses. The reality of legal services ignores such distinct pockets and for the most part, each case involves many legal issues that overlap.⁸⁶ Role-plays provide students with the opportunity to integrate knowledge across doctrinal courses. Many law schools aspire to teach students to view problems and transactions from multiple angles and to integrate all relevant legal and related principles⁸⁷ and are encouraged to do so.⁸⁸ Our experience reflected that students were eager to demonstrate their knowledge in constitutional law, administrative law, criminal law, and more when making a tax law argument.

85. MACCRATE REPORT, *supra* note 77, at 172–75.

86. Kris Franklin, *Do We Need Subject Matter-Specific Pedagogies?*, 65 J. LEGAL EDUC. 839, 861 (2016).

87. MACCRATE REPORT, *supra* note 77, at 255.

88. *Id.* at 303.

Such integration is evident in tax law role-plays even across disciplines. *Interdisciplinarity* is a key feature of the legal profession, and not well enough evident in the legal curriculum.⁸⁹ The law, by its nature is interdisciplinary.⁹⁰ Tax law is inherently interdisciplinary since it relies heavily on theories in economics, sociology, psychology and political science. Role-plays that focus on policy are abundant in opportunities to harness extra-legal arguments and incorporate them into the legal argument presented.

Because of the necessary integration across legal and extra-legal resources and the need for effective problem solving, our students were practically obliged to demonstrate creativity. Role-playing is a wonderful tool for demonstrating to our students why competent lawyering requires a creative mind. Role-plays demand students to look at situations, ideas, and issues in an openminded way; to explore novel and imaginative approaches; and to look for potentially useful connections and associations between apparently unrelated principles.⁹¹

Creativity and interdisciplinarity also highlight the benefits of *teamwork* in legal practice. A lawyer may be the sole performer but never practices alone. Lawyers rely heavily on collaborations and cooperation: of their colleagues, their office staff, experts, court administrators, and more.⁹² Our role-play reflects and supports our attempt to change the legal education paradigm characterized by individual learning and evaluation in hopes of nourishing students' intrinsic values and healthy attitudes towards group work.⁹³ We reinforce this value by designing the role-play groups to include students of different backgrounds, age groups, genders, learning capacities etc. Teamwork accelerates and improves learning skills by providing immediate feedback from peers on students' performance before being evaluated by the teacher. Collaboration, especially when working through⁹⁴

89. Yael Efron, *Varieties of Dispute Processing by Frank E. A. Sander – What are the Implications on Legal Education?*, in DISCUSSIONS IN DISPUTE RESOLUTION: THE FOUNDATIONAL ARTICLES 342, 344 (Art Hinshaw et al. eds., 2021).

90. Alan M. Dershowitz, *The Interdisciplinary Study of Law: A Dedicatory Note on the Founding of the NILR*, 1 NW. INTERDISC. L. REV. 3, 3 (2008).

91. MACCRATE REPORT, *supra* note 77, at 150.

92. *See id.* at 202–03.

93. Janet Weinstein et al., *Teaching Teamwork to Law Students*, 63 J. LEGAL EDUC. 36, 36 (2013).

94. *See* Melissa H. Weresh, *Uncommon Results: The Power of Team-Based Learning in the Legal Writing Classroom*, 19 J. LEGAL WRITING INST. 49, 54 (2014).

inevitable disagreement, leads to a better final product than an individual alone can construct.⁹⁵ In multicultural settings particularly, the capacity to work well with others is crucial.⁹⁶

Successful collaborative engagement helps our students grow into leaders and constructive team members, even in teams with those who differ in viewpoint or in lived experiences.⁹⁷ In previous studies, focusing on role-plays in International Law and on Commercial Law, we have shown how role-plays increased empathy, which contributed to the students' tolerance and acceptance.⁹⁸ The heterogenous nature of the groups in our tax law role-play served the same purposes. It highlighted cross-cultural competence as a legal skill, encouraging students from diverse racial and ethnic backgrounds to view their experiences navigating issues of race as an asset in legal practice, not a liability.⁹⁹ Simultaneously, the focus on the commitment to pay taxes stressed the common denominator and common interest uniting all these groups interested in living in a functioning, democratic state.

Cooperative learning in diverse groups also equips students with a new vision and novel strategies to cope with the sources of social breakdown and not merely its legal symptoms.¹⁰⁰ By targeting tax law policy, our role-plays enable the students to practice public interest advocacy, which is not always the focus of a traditional legal curriculum,¹⁰¹ despite the expectation from lawyers to lead policy making processes and affect societal structures.¹⁰² This role-play illustrated public advocacy at its best, giving our students the chance to touch one of the major public policy issues discussed during the pandemic.

95. Angela Mae Kupenda, *Collaborative Learning in the Constitutional Law Classroom: Adapting the Concept of Inevitable Disagreement in Seven Steps*, 68 J. LEGAL EDUC. 284, 286 (2019).

96. Munin & Efron, *supra* note 59, at 309.

97. Kupenda, *supra* note 95, at 285–86.

98. Munin & Efron, *supra* note 59; Munin & Efron, *supra* note 60.

99. Christine Gregory, *Building Social Justice Leaders: The University of Michigan Law School's Diversity Program*, 63 J. LEGAL EDUC. 302, 312 (2013).

100. Weinstein et al., *supra* note 93, at 39.

101. Stephen Wizner, *The Law School Clinic: Legal Education in the Interests of Justice*, 70 FORDHAM L. REV. 1929, 1936 (2002).

102. *Id.* at 1935.

VI. STUDENT FEEDBACK

Evaluation of students' performance in the role-play is an integral part of the exercise and essential for its didactic value. In this sense, the role-play imposed a challenge to the instructors: subject to time constraints, we had to divide the class into groups and assume effective group-work amongst all members of the group. The grades were given subject to the group performance, expressing instructors' evaluation for the written and oral contributions of each group, rather than each of its individuals. Some students were frustrated that the grades did not reflect the individual contributions and could have encouraged 'free riding' and unequal contribution.

Nevertheless, in general, the students were satisfied with the exercise. Despite the aforementioned concerns, the majority enjoyed it. The students were satisfied with the opportunity to implement theoretical knowledge to a real case. They stressed that drafting a legal opinion was a unique opportunity to experience. They were glad to incorporate political and legal considerations in the discussion. They appreciated the fact that the role-play forced them to dive into the details, rather than superficially scan the laws and look for creative solutions. They stressed that the role-play raised their civil awareness to the different aspects of the issues at stake and invoked their personal involvement in this dilemma.

CONCLUSION

The role-play discussed in this article formed part of the basic tax law course's curriculum during the 2021-2022 academic year. It is one link in a traditional chain of role-plays successfully exercised in this course for some ten years now. Our experience shows that for all the reasons specified, this component of the course is essential, and due to its ongoing reputation, the students look forward to it.

The COVID-19 era raised awareness around the strong urge for innovative pedagogy, shifting the focus from transferring knowledge and information to developing learning and practicing skills. Role-plays of the kind described in this article are compatible with this need, and therefore, are highly recommended.

From the scientific point of view, there are major shortcomings to induct generalizing conclusions based on one test case.¹⁰³ We are well aware of possible critiques concerning the transferability of our findings and therefore would like to stress again that this article does not suggest doing so. On the contrary, by sharing our anecdotal experience, which to a great extent reassures findings well established in scholarship,¹⁰⁴ we intend to stimulate our colleagues globally to further explore and compare the discussed themes,¹⁰⁵ and perhaps even pursue contradicting conclusions in different settings.¹⁰⁶

103. Hodkinson & Hodkinson, *supra* note 2 at 10; Rowley, *supra* note 2 at 20.

104. *See generally* Daniel Druckman & Noam Ebner, *Games, Claims, and New Frames: Rethinking the Use of Simulation in Negotiation Education*, 29 *NEGOTIATION J.* 61 (2013) (highlighting the contribution of role-plays to learning motivation, amongst other advantages).

105. For the relevance of case study methodology, see Roger Gomm, Martyn Hammersley & Peter Foster, *Case Study and Generalization*, in *CASE STUDY METHOD: KEY ISSUES, KEY TEXTS* 98 (2000).

106. *See generally* Hodkinson & Hodkinson, *supra* note 2.