

Playing with Capitalism: Metareference, Comedy, and Coziness in *Turnip Boy Commits Tax Evasion* (Snoozy Kazoo 2021)

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EXTENDED ABSTRACT

Videogames excel at (re)creating hypercapitalist systems, operating on both a representational and procedural level (Bogost, 2007; Dyer-Witheford and de Peuter, 2009). Despite their seemingly harmless aesthetics, the same holds true for cozy games: they depict, replicate, and engage with capitalism in diverse ways and to different extents. Cozy games, as introduced to game studies by Waszkiewicz and Bakun (2020), exhibit a high degree of abundance, safety, and softness on both the levels of audiovisual representation and game mechanics, allowing for the player to express a kind of cozy agency that lies between hegemonically performance-focused and radically slow forms of play (Bódi 2024). Games with resource management as a central mechanic often epitomize neoliberal ideology and a romanticized notion of work-as-play (Bogost 2011), frequently centering on rural fantasies (NYU Game Center, 2020). Tom Nook in *Animal Crossing: New Horizons* has gained widespread recognition as a "capitalistic villain" (Vossen, 2020). Similarly, despite the best intentions of its creator, *Stardew Valley* (ConcernedApe, 2016) can be interpreted as drawing players into a gameplay loop that oversimplifies our connection with and responsibility for natural resources, as well as the complexities of platonic and romantic relationships (Crowley, 2023). Recent years have seen a proliferation of indie meta-games, that is, self-aware and self-reflexive games that trigger medium-awareness in the player (Krampe 2022). Cozy games, many of which are indie, are also increasingly inviting players to reflect on issues of medium, genre, and gaming culture. For example, Fin in *Bear and Breakfast* (Gummy Cat 2022) is a parodic take on an agent of a holiday let chain, ceaselessly urging the player to maximize profit with a bed and breakfast enterprise, with dialogue lines like "We are freely able to exploit a common resource to their benefit and our profit!", thereby parodying the extractivist mechanics of many cozy games. This paper looks closer at another example, *Turnip Boy Commits Tax Evasion* (Snoozy Kazoo 2021) to argue that cozy farming/adventure games can be a uniquely expressive playground that invite players to reflect on the relationship between games and capitalism, especially when they create humor through metareference.

Turnip Boy Commits Tax Evasion is a cozy adventure game about avoiding paying property tax. It features a corrupt vegetable government, which is a tongue in cheek subversion of a meat-dominated Western diet. *Turnip Boy* is a sort of cozy roguelike,

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or indeed *Zelda-lite*, as besides small intertextual nods like the titular character's name recalling *Animal Crossing: New Horizon's* high-value tradeable, it engages in intertextual dialogue with the *Legend of Zelda* franchise in its level design (top-down open world and dungeons), quest design (village elder "Old Man Lemon" as quest giver, the classic RPG cycle of go here, collect this, return); and weapons ("Soil Sword" and bombs). Beyond this, the game also raises medium awareness in the player in multiple ways. For example, upon completing an early task, the player is rewarded with a "Trophy" with the inscription "Reward the player so they stay engaged!". There is fourth-wall-breaking in an encounter with a non-player character guarding entry to a dungeon who says "Come back later when you... 'beat the game'?". But it isn't just genre and medium that these metaludic (Ensslin 2014) instances draw critical attention to, it is also gaming culture. We have an I.R.S. agent called "Chad", or a quest giver called "slayQueen32" who introduces herself as "the biggest forkfight player in Veggieville", urges the player to "check out her streams", and who guards entry to a dungeon and is only willing to step aside if the player character gets her a "Tier 3 sub". Besides a *Fortnite* nod, the joke is that the sub is not a subscription but a sandwich that needs to be bought from a vendor outside of the area.

Through textual analysis of the game this paper argues that *Turnip Boy Commits Tax Evasion's* metareferentiality thematizes and problematizes aesthetic features like game mechanics, level design, and art typically found in role-playing and cozy games, such as resource gathering and management, dungeons, fetch quests, and setting in a natural verdant environment. It also gestures more broadly at its own ontological status as a game by breaking the fourth wall and utilizing intertextual references to other games of the same genre. And it thematizes broader socio-cultural phenomena connected to games but which are outside of the game text, such as the "Chad" meme and streaming culture. Moreover, this metareferentiality and its occurrence within, and juxtaposition with, coziness enhances the game's comedic effect. Van de Mosselaer locates comedy in the duality of the player's subjectivity: there is an incongruity when we play games, our subjectivity is split in two. One that is immersed in the gameworld playing the game, and one that reflects on the game world externally. She argues that comedic is "an attitude of distanced and dispassionate reflection towards an incongruity" (Van de Mosselaer 2022: 35). I argue that coziness enhances the comedy whereby the metareference to other games and exaggeration of extractivism and capitalist gain is funny because the sharpness of its wit is in contrast with the overall cozy atmosphere of the game. The player is able to reflect and appreciate the humor because the lack of time critical challenges enable the time and space to be comfortable, therefore more attentive.

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