

## The Ethics of Tax Evasion: A Survey of Guatemalan Opinion

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### Introduction

Most articles written on tax evasion are published in tax practitioner journals and take a practitioner or legal perspective. However, some authors have taken a philosophical approach (McGee 1994a). One of the most comprehensive analyses on tax evasion from a philosophical perspective was a doctoral thesis written by Martin Crowe in 1944. The *Journal of Accounting, Ethics & Public Policy* published a series of articles on tax evasion from various religious, secular and philosophical perspectives in 1998 and 1999. Most of those articles were also published in an edited book (McGee 1998a). Since the publication of that book a few other articles have addressed the issue of tax evasion from an ethical perspective. Space does not permit a full review of the literature. However, the literature is reviewed elsewhere in this book. Some relevant literature is listed in the reference section of this chapter. The remainder of this chapter discusses the results of a study of student opinion in Guatemala.

### Methodology

A survey was developed that incorporates all the major issues that have been discussed in the tax evasion literature. The survey included 18 statements that reflect all three viewpoints on the issue. It was translated into Spanish and distributed to graduate and upper division undergraduate business and law students at Universidad Francisco Marroquin in Guatemala. This target population was selected because these students will become the future opinion leaders and political leaders of Guatemala. One hundred fourteen (114) usable responses were obtained.

Respondents were asked to indicate their agreement or disagreement with each statement by placing a number from 1 to 7 in the space provided.

The statements generally started with the phrase “Tax evasion is ethical if...”. A score of one (1) indicated strong agreement with the statement. A score of seven (7) indicated strong disagreement.

### ***Survey Findings***

The survey included a total of 114 participants, 78 males and 36 females. There were 85 business or economics students, 17 law students and a smattering of students with other majors. Tables 1 and 2 provide the details.

**Table 1**  
Responses by Gender

Male	78
Female	<u>36</u>
Total	114

**Table 2**  
Responses by Major

Major	
Business/economics	85
Theology	4
Philosophy	1
Law	17
Technology	1
Unspecified	6
Total	114

H1: Respondents believe that tax evasion is ethical sometimes. This hypothesis will be considered true if the average score for all 18 statements is more than 2.0 but less than 6.0.

H1: The hypothesis cannot be rejected. The average score was 5.2, as is seen in Table 3, which shows the combined scores for each of the 18 statements.

**Table 3**  
Combined Scores  
(1 = strongly agree; 7 = strongly disagree)

Stmt. #	Statement	Scores
1	Tax evasion is ethical if tax rates are too high.	5.2
2	Tax evasion is ethical even if tax rates are not too high.	6.3
3	Tax evasion is ethical if the tax system is unfair.	4.5
4	Tax evasion is ethical if a large portion of the money collected is wasted.	4.4

5	Tax evasion is ethical even if most of the money collected is spent wisely.	6.3
6	Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of.	4.8
7	Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects.	5.8
8	Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me.	6.0
9	Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me.	6.3
10	Tax evasion is ethical if everyone is doing it.	6.2
11	Tax evasion is ethical if a significant portion of the money collected winds up in the pockets of corrupt politicians or their families and friends.	3.7
12	Tax evasion is ethical if the probability of getting caught is low.	6.2
13	Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust.	4.9
14	Tax evasion is ethical if I can't afford to pay.	4.5
16	Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940.	4.0
17	Tax evasion is ethical if the government discriminates against me because of my religion, race or ethnic background.	4.3
18	Tax evasion is ethical if the government imprisons people for their political opinions.	4.7
Average Score		5.2

Chart 1 illustrates the range of combined scores.

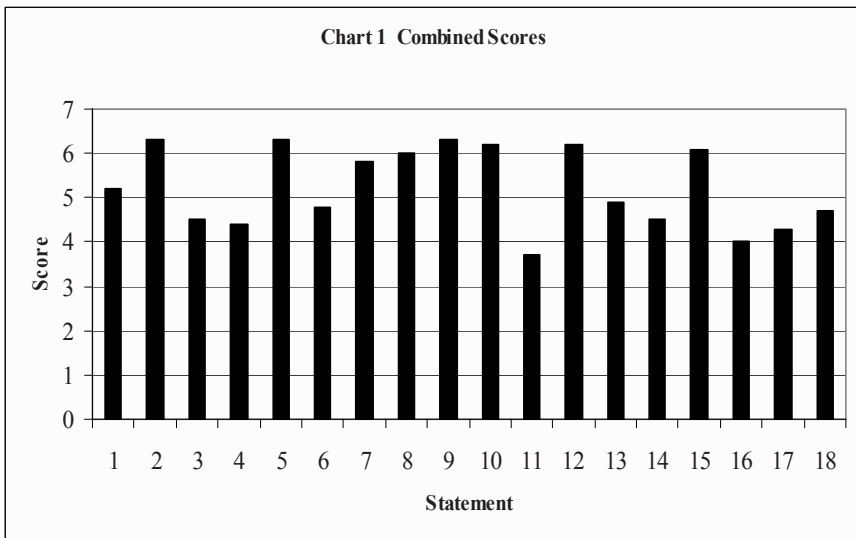
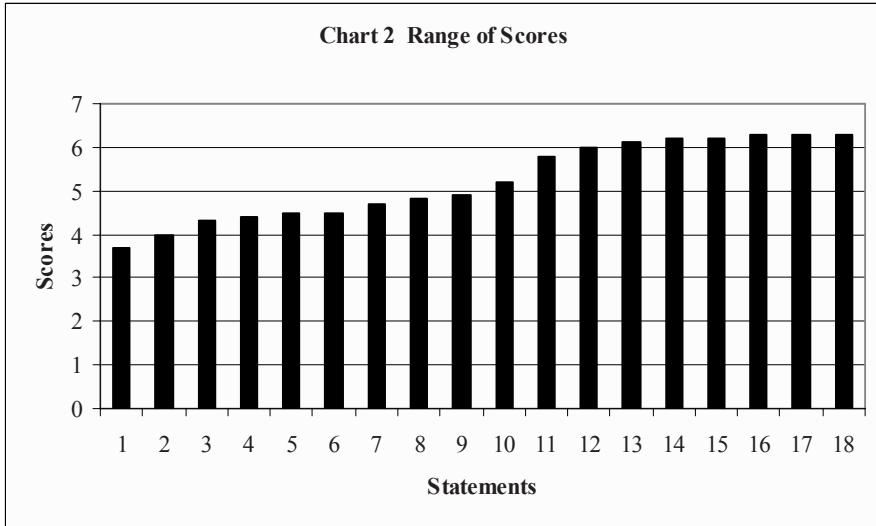


Table 4 shows the ranking of the various arguments that have been used to justify tax evasion over the centuries. Although the survey revealed that some arguments supporting tax evasion are stronger than others, none of the arguments were considered very strong by the survey participants. The strongest argument received a score of only 3.7 on a scale of 1 to 7. Seven of the 18 arguments received a score of 6.0 or higher, indicating very strong disagreement with the statement.

**Table 4**  
Ranking of Arguments  
Ranked from Strongest to Weakest  
Arguments Supporting Tax Evasion

Rank	Argument	Score
1	Tax evasion is ethical if a significant portion of the money collected winds up in the pockets of corrupt politicians or their families and friends. (S11)	3.7
2	Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940. (S16)	4.0
3	Tax evasion is ethical if the government discriminates against me because of my religion, race or ethnic background. (S17)	4.3
4	Tax evasion is ethical if a large portion of the money collected is wasted. (S4)	4.4
5	Tax evasion is ethical if the tax system is unfair. (S3)	4.5
5	Tax evasion is ethical if I can't afford to pay. (S14)	4.5
7	Tax evasion is ethical if the government imprisons people for their political opinions. (S18)	4.7
8	Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of. (S6)	4.8
9	Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust. (S13)	4.9
10	Tax evasion is ethical if tax rates are too high. (S1)	5.2
11	Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects. (S7)	5.8
12	Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me. (S8)	6.0
13	Tax evasion is ethical even if it means that if I pay less, others will have to pay more. (S15)	6.1
14	Tax evasion is ethical if everyone is doing it. (S10)	6.2
14	Tax evasion is ethical if the probability of getting caught is low. (S12)	6.2
16	Tax evasion is ethical even if tax rates are not too high. (S2)	6.3
16	Tax evasion is ethical even if most of the money collected is spent wisely. (S5)	6.3
16	Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me. (S9)	6.3

Chart 2 illustrates the range of scores.



H2: Tax evasion will be viewed more favorably (scores will be lower) where the Statement refers to corruption or the perception of unfairness.

H2: The hypothesis cannot be rejected. S11 referred to corruption and ranked #1. S16, S17, S3 and S18 referred to unfairness or human rights abuses. Their ranks were 2, 3, 5 and 7, respectively.

A closer analysis of the rankings and the rationale given by some of the respondents is revealing. The strongest argument in favor of ethically evading taxes is in cases where “a significant portion of the money collected winds up in the pockets of corrupt politicians or their families and friends.” If one were to argue that evasion in such cases is ethical, it might be because the taxpayer’s duty is to the government or to fellow taxpayers, not to corrupt politicians or their family and friends. Thus, there is no duty to pay taxes if they go to individuals or groups who are outside the parameters of duty. However, the fact that the score for this statement was 3.7 reveals that a significant number of respondents think there is an ethical duty to pay taxes even if the taxes do not go for any legitimate government purpose.

Another interesting result of this survey is that the Jewish-Nazi question ranked only second and received a score of 4.0, which indicates that respondents generally think that tax evasion is not justified even if you are a Jew living in Nazi Germany. The statement was that “Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940.”

Those who chose a number higher than one (1) on this statement are basically saying that Jews have a moral obligation to pay taxes to Nazis, a portion of which will be used to purchase the poison gas or bullets that will be

used to exterminate them and their families, which makes one wonder what kind of morale training the respondents have received. An alternative explanation would be that the respondents did not put much thought into their responses. Some respondents chose seven (7) for all the statements, which indicates they believe that tax evasion is never ethically justified. Perhaps some of these respondents did not even bother to read all of the 18 statements before determining which number to put in the space next to each statement.

If any general patterns can be discerned it would be that the strongest arguments supporting the ethical case for tax evasion are in instances where the system is somehow perceived to be unfair. Tax evasion is more ethically justifiable in cases where the government discriminates against or oppresses some segment of the population or where the proceeds are used to support activities of which the respondent disapproves. Tax evasion is least justifiable on ethical grounds in cases where benefits are received or where the proceeds are used for activities of which the respondent approves.

The optional comment section of the survey revealed something of the thought process involved in choosing which number to place in each slot. Here is a summarized version of the responses:

- What determines whether tax evasion is ethical is the use to which the money is put and how high the tax rates are. If rates are too high, then you are working for others.
- Tax evasion cannot be considered ethical. The laws of the country must be obeyed. This is also what Christ wanted to say. The laws of God are the laws of God. People who don't like the taxes can protest.
- If you can't change the government without getting shot in the head, then change countries.
- If the opinions of most of the people in the country are different from yours, then you are wrong and they are right.
- If tax rates are too high, then I am working for the government, not for myself. There will be no incentive to pay and no incentive to work. The situation would be even worse if I knew the people in the government are stealing the money. It does not matter if they are using the money for programs that benefit me directly as long as they are using the money instead of stealing it.
- If corruption did not exist and if public funds were not used badly, there would be no ethical justification for evading taxes.
- In 90% of the cases it cannot be considered ethical to evade taxes. Evasion is ethically justified only in cases where there is corruption or other problems, like extreme coercion or a war of extermination.
- It depends on the situation. Everyone can have different views about what is ethical and what is not.

- People have an obligation to pay taxes because taxes are used to buy freedom, security and justice. But if taxes are used to enrich privileged groups and to destroy the fabric of society, then society is harmed and security and justice are reduced. There is no obligation to pay taxes in such cases.
- Tax evasion is never ethical. Tax evaders are ignoring their responsibilities to their fellow citizens, the government and the country. If government officials act unethically it does not justify evasion. Even though I think evasion is not ethical, I consider it just if the government does not function correctly or if the governors lack ethical and moral values.
- If I do not pay taxes I am stealing from the country.
- If the government exceeds its legitimate authority, then taxes become robbery and it is ethical to stop paying them. The problem is that there is more than one vision of the role that government should play in society. There is no mutual agreement.
- I think it is not ethical that someone requires me to pay for something that I don't use. Tax evasion is ethical; it is a form of self defense.
- I don't think that evading taxes is ethical from any point of view. God gave us instructions to pay. It would be better if taxes were reduced and even eliminated because doing so would bring prosperity and economic growth and it would be one of the best ways to reduce poverty. However, I have an obligation to pay even if I don't want to.
- Tax evasion is justified only if the system is unjust and the tax rates are too high, if I can't pay those taxes, if the funds are spent on immoral projects or if the politicians use the funds inappropriately. In a democratic system there are ways to remedy these problems. If the democratic mechanism does not resolve these problems, then I am ethically justified in evading taxes.
- Tax administrators have stolen money from the people's pension funds. I do not have any moral obligation to pay taxes.
- We have an obligation to pay taxes because we have made the laws and we must obey them, even if some people disagree with those laws.
- When choosing to live in society X or Y individuals must obey the rules of that society. If you don't like something you can work to change it but evading taxes is not a legitimate form of protest.
- Evasion implies the absence of ethics. Evasion is unethical regardless of what the funds are used for.
- I don't look at tax evasion from an ethical perspective. I look at it as a way to compete. If I pay my taxes and others don't, they will have lower costs and a wider margin to price their products. That is not free competition. In such a situation, those who pay their taxes will be driven

out of business. I think my viewpoint has a lot to do with the fact that I live in a third world country. When I lived in the USA I was completely against evasion.

- Whether evasion is ethical depends on how the government raises taxes. Tax evasion is unethical if the taxes for all citizens are equal; no exceptions for special interest groups. Evasion is ethical if there is waste or fraud by corrupt politicians.
- Tax evasion is never ethical.
- The government is a bunch of thieves. When someone evades taxes it is like a thief stealing from a thief.
- Tax evasion is ethical if the funds are used to violate the human rights of citizens

As can be seen, the reasons given for evading or not evading taxes vary widely. Some of the respondents were internally inconsistent in their reasoning.

One issue that popped up if one reads between the lines is whether the issue of the ethics of tax evasion can be determined on majoritarian grounds. In other words, does the ethics of something depend on what the majority thinks? What if the majority changes its mind, as is so often the case? Can tax evasion be justified in one society but not in another merely because evasion is considered unethical by 51% of the population of Country X while only 49% of the people in Country Y consider it to be unethical? Space does not permit a full discussion of this point. However, this point has been discussed elsewhere (McGee 2004), so there is no need to provide a full discussion here.

H3: Business students will be significantly less opposed to tax evasion than will law students, the rationale being that law student will have more respect for the law and thus will be less inclined to break the law. For purposes of this hypothesis, significance is defined as business students having lower scores than law students for at least 12 of the 18 statements.

H3: Rejected.

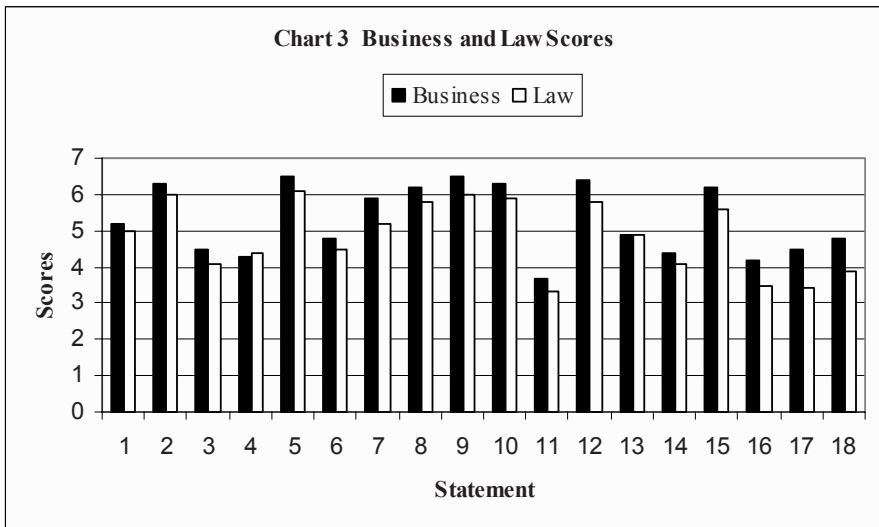
Table 5 compares the scores of business and law students. The average score for business students was larger than the average score for law students for 16 of the 18 statements. Law students had a slightly higher score in one case and in one case the scores were identical. In other words, business students almost always thought that tax evasion was more unethical than did the law students.



**Table 5**  
Comparison of Business & Law Student Scores

Stmnt. #	Business students average score	Law students average score	Score larger by	
			Bus.	Law
1	5.2	5.0	0.2	
2	6.3	6.0	0.3	
3	4.5	4.1	0.4	
4	4.3	4.4		0.1
5	6.5	6.1	0.4	
6	4.8	4.5	0.3	
7	5.9	5.2	0.7	
8	6.2	5.8	0.4	
9	6.5	6.0	0.5	
10	6.3	5.9	0.4	
11	3.7	3.3	0.4	
12	6.4	5.8	0.6	
13	4.9	4.9		
14	4.4	4.1	0.3	
15	6.2	5.6	0.6	
16	4.2	3.5	0.7	
17	4.5	3.4	1.1	
18	4.8	3.9	0.9	
Avg.	5.3	4.9		

Chart 3 compares the scores of business and law respondents.



There are several ways to define or measure significance. Probability theory could also be applied to these numbers. The probability of getting heads 16 times on 18 flips of a coin is almost zero if one is using a fair coin. Yet that is the number of times that business respondents had higher scores than law respondents.

One could also do comparisons of individual statement scores. Table 6 shows the results for the six statements having the most significant difference in scores.

**Table 6**  
Statistical Significance of Selected  
Business and Law Student Responses

S#		t	SD	Probability assuming null hypothesis
7	Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects.	-2.18	1.42	0.032
12	Tax evasion is ethical if the probability of getting caught is low.	-2.01	1.25	0.047
15	Tax evasion is ethical even if it means that if I pay less, others will have to pay more.	-1.88	1.42	0.063
17	Tax evasion is ethical if the government discriminates against me because of my religion, race or ethnic background.	-1.81	2.41	0.073
9	Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me.	-1.29	1.34	0.200
16	Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940.	-1.24	2.60	0.218

H4: Female respondents will be significantly more opposed to tax evasion (their scores will be higher) than will male respondents. Significance for purposes of this hypothesis is defined as having higher scores for at least 12 of the 18 statements.

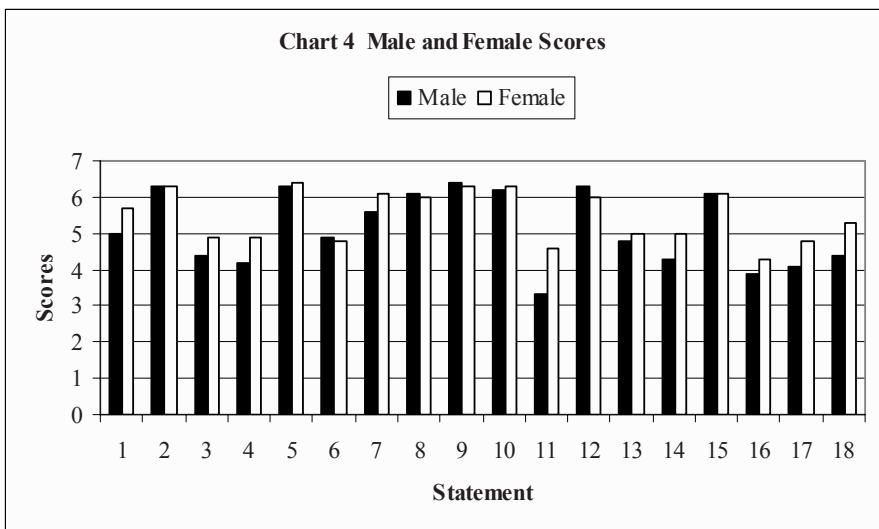
H4: Accepted.

Table 7 compares the scores of male and female respondents. Female scores were higher in 12 cases, compared to 4 cases where male scores were higher. In two cases the scores were identical. In other words, the females in the sample had stronger opinions that tax evasion is unethical in most cases.

**Table 7**  
Comparison of Male and Female Scores

Stmt. #	Male respondents average score	Female respondents average score	Score larger by	
			Male	Female
1	5.0	5.7		0.7
2	6.3	6.3		
3	4.4	4.9		0.5
4	4.2	4.9		0.7
5	6.3	6.4		0.1
6	4.9	4.8	0.1	
7	5.6	6.1		0.5
8	6.1	6.0	0.1	
9	6.4	6.3	0.1	
10	6.2	6.3		0.1
11	3.3	4.6		1.1
12	6.3	6.0	0.3	
13	4.8	5.0		0.2
14	4.3	5.0		0.7
15	6.1	6.1		
16	3.9	4.3		0.4
17	4.1	4.8		0.7
18	4.4	5.3		0.9

Chart 4 illustrates the comparison of male and female scores.



Statistical analysis can also be used to measure the significance of differences in responses. Table 8 lists statistical information about the six statements that had the highest degree of statistical difference.

**Table 8**  
Statistical Significance of Selected  
Male and Female Responses

S#		t	SD	Probability assuming null hypothesis
11	Tax evasion is ethical if a significant portion of the money collected winds up in the pockets of corrupt politicians or their families and friends.	-2.67	2.39	0.009
18	Tax evasion is ethical if the government imprisons people for their political opinions.	-1.81	2.37	0.074
1	Tax evasion is ethical if tax rates are too high.	-1.77	2.09	0.079
4	Tax evasion is ethical if a large portion of the money collected is wasted.	-1.54	2.32	0.127
14	Tax evasion is ethical if I can't afford to pay.	-1.37	2.29	0.173
17	Tax evasion is ethical if the government discriminates against me because of my religion, race or ethnic background.	-1.37	2.44	0.175

## Concluding Comments

The purpose of this survey was not to determine whether tax evasion is ethical or unethical on the basis of majority opinion, but rather to learn the views of the future opinion leaders of Guatemala. That purpose was accomplished. The future opinion leaders of Guatemala believe that tax evasion is unethical most of the time but not all of the time. The moral argument for evasion is stronger in cases where the tax system is perceived to be unfair, where there is corruption or where the government engages in human rights abuses. Eighteen arguments that have been used historically to justify evasion were included in a survey and the strengths of those arguments were ranked. Although none of the arguments proved to be strong, some were stronger than others.

The survey also revealed that at least some of the respondents arrived at their conclusions without much thought, judging from the scores they assigned to some of the statements. Those who assigned a score of 7 to every

statement believe that tax evasion is never ethically justified, even if the proceeds were used to exterminate a portion of the taxpaying population and even if the subset of the population that is to be exterminated also pays taxes. Such a position is untenable philosophically, although it is apparently held by some religious groups, judging from the scant religious literature on this point. It could not be determined whether respondents arrived at their conclusions because of religious beliefs or for some other, nonreligious reasons. In many cases, respondents probably included religious beliefs along with nonreligious beliefs when determining what score to assign to each statement.

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