

Chapter 33

Annotated Bibliography: 18 Statement Surveys*

Robert W. McGee

Introductory Remarks

The studies summarized below were based on survey research conducted by Robert W. McGee, sometimes with coauthors. The studies usually consisted of 18 statements beginning with the phrase, “Tax evasion is ethical if ...” The first 15 statements are based on arguments used in prior studies over the last 500 years to justify tax evasion. The last three statements were added to survey views on three human rights issues that had not been addressed in prior research.

One of those human rights statements (#16) differed slightly depending on the study. The usual statement was “Tax evasion would be ethical if I were a Jew living in Nazi Germany.” For some studies this statement was changed to “Tax evasion would be ethical if I lived under an oppressive regime like Nazi Germany or Stalinist Russia” because some bureaucrats at the institution where the surveys were distributed considered the original version of the statement to be offensive (poor babies). Some of the Chinese studies omitted the three human rights questions to avoid getting a coauthor in potential trouble (Human rights is a touchy issue in China).

A seven-point Likert Scale was used to determine the extent of agreement or disagreement with each statement. Usually, the scale was from 1 to 7, where 1 indicated strong agreement and 7 indicated strong disagreement. For some of the studies conducted in former Soviet republics the scale was changed from 0 to 6, where 0 indicated strong disagreement with the statement and 6 indicated strong agreement. The reason for changing the scale was because people in those republics are accustomed to perceiving zero (0) as the number that should be used to indicate strong disagreement.

*Note: Some of the studies listed below are available online at <http://ssrn.com/author=2139>.

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Earlier versions of some of these studies are published on the Social Science Research Network Web site at <http://ssrn.com/author=2139>. This link will take you to the abstract. It is possible to download the full paper by selecting the “One-click Download” link.

The statements used in the surveys are listed below:

1. —Tax evasion is ethical if tax rates are too high.
2. —Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me.
3. —Tax evasion is ethical if the tax system is unfair.
4. —Tax evasion is ethical if a large portion of the money collected is wasted.
5. —Tax evasion is ethical even if most of the money collected is spent wisely.
6. —Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of.
7. —Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects.
8. —Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me.
9. —Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me.
10. —Tax evasion is ethical if everyone is doing it.
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.
12. —Tax evasion is ethical if the probability of getting caught is low.
13. —Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust.
14. —Tax evasion is ethical if I can't afford to pay.
15. —Tax evasion is ethical even if it means that if I pay less, others will have to pay more.
16. —Tax evasion would be ethical if I were a Jew living in Nazi Germany.
17. —Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background.
18. —Tax evasion is ethical if the government imprisons people for their political opinions.

The studies are summarized below.

Accounting Practitioners: Florida

McGee, Robert W., and Tatyana B. Maranjyan (2012). Attitudes toward Tax Evasion: An Empirical Study of Florida Accounting Practitioners. In Robert W. McGee (Ed.), *The Ethics of Tax Evasion: Perspectives in Theory and Practice* (pp. 247–265). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 171 accounting practitioners in South Florida.

Range of scores (1 = strongly agree; 7 = strongly disagree): 5.37–6.81

Mean score: 6.45

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Comparisons were made with more than 20 other studies.
- Gender: Women were slightly more opposed to tax evasion.
- Ethnicity: Non-Hispanic whites were significantly more opposed to tax evasion than were Hispanics.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 1 | Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940 | (5.37) |
| 2 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (5.93) |
| 3 | Tax evasion is ethical if the government imprisons people for their political opinions | (5.98) |
| 4 | 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 | (6.06) |
| 5 | Tax evasion is ethical if the tax system is unfair | (6.34) |
| 6 | Tax evasion is ethical if a large portion of the money collected is wasted | (6.37) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|---|--------|
| 18 | Tax evasion is ethical even if most of the money collected is spent wisely | (6.81) |
| 17 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (6.80) |
| 16 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.76) |

- | | |
|---|--------|
| 14 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (6.71) |
| 14 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (6.71) |
| 13 Tax evasion is ethical if the probability of getting caught is low | (6.68) |

Gender

Overall Mean Scores

Female: 6.55

Male: 6.39

Findings

Women were more opposed to tax evasion in 13 of 18 cases. However, the difference in mean score was significant in just one case.

Conclusion: Women are slightly more opposed to tax evasion than are men.

Ethnicity

Overall Mean Scores

Hispanics: 5.98

Non-Hispanic Whites: 6.53

Findings

Non-Hispanic whites were more opposed to tax evasion in 17 of 18 cases. In many cases the differences were significant at the 1% level.

Argentina

McGee, Robert W. and Marcelo J. Rossi. 2008. A Survey of Argentina on the Ethics of Tax Evasion, in Robert W. McGee, editor, *Taxation and Public Finance in Transition and Developing Economies* (pp. 239–261). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 218 business and economics and law students and faculty.

Range of scores (1 = strongly agree; 7 = strongly disagree): 4.1–6.6

Mean score: 5.4

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Status: Students and faculty were equally opposed to tax evasion.
- Gender: Males were more opposed to tax evasion in 9/18 cases; females were more opposed to tax evasion in 7/18 cases; opposition was equal in 2/18 cases.
- Major: Business and economics students were more opposed to tax evasion in 16/18 cases; law students were more opposed to tax evasion in 1/18 cases; opposition was equal in 1/18 cases.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|-------|
| 1 | Tax evasion is ethical if I can't afford to pay | (4.1) |
| 2 | Tax evasion would be ethical if I were a Jew living in Nazi Germany | (4.1) |
| 3 | 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 | (4.2) |
| 4 | Tax evasion is ethical if the tax system is unfair | (4.4) |
| 5 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (4.6) |
| 6 | Tax evasion is ethical if a large portion of the money collected is wasted | (4.7) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|---|-------|
| 18 | Tax evasion is ethical even if most of the money collected is spent wisely | (6.6) |
| 15 | Tax evasion is ethical if the probability of getting caught is low | (6.5) |
| 15 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.5) |

- 15 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me (6.5)
- 14 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me (6.4)
- 13 Tax evasion is ethical even if it means that if I pay less, others will have to pay more (6.3)

Gender

Overall Mean Scores

Female: 5.41

Male: 5.38

Major

Overall Mean Scores

Business and Economics: 5.6

Law: 5.2

Armenia

McGee, Robert W. and Tatyana B. Maranjyan. 2008. Opinions on Tax Evasion in Armenia, in Robert W. McGee, editor, *Taxation and Public Finance in Transition and Developing Economies* (pp. 277–307). New York: Springer.

Methodology

14 Statement Survey: Tax evasion is ethical if ...

Sample: 52 business and economics students and 33 theology students. It was at times difficult to get approval to distribute the survey instrument. One administrator accused the person collecting the data of being a CIA agent who wanted to show the people of Armenia in a bad light. Permission to distribute was sometimes denied.

Range of scores (1 = strongly agree; 7 = strongly disagree): 2.75–6.06

Mean score: 4.54

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Major: Business students were more strongly opposed to tax evasion than were theology students, although neither group was strongly opposed to tax evasion.
- There was a widespread perception that tax evasion is ethical in at least some cases.
- Some arguments for tax evasion were significantly stronger than others.
- At first it was difficult to find an acceptable explanation to explain why the theology students were less opposed to tax evasion than were the business students. However, when an earlier version of this paper was presented at a conference in Armenia, several participants explained that theology was a business in Armenia. The tenor of the conversations seemed to indicate that there was a certain amount of cynicism regarding the perception of religious fervor of some members of the Armenian Orthodox Church.
- A comparison of mean scores with 40 other studies that used a similar survey instrument found that Armenian theology students ranked sixth (sixth lowest mean score) and Armenian business students ranked tenth (tenth lowest mean score) in terms of weak opposition to tax evasion. Of the 40 study comparisons, Chinese business and economics students and Moldovan students tied for first place in terms of lowest means core (4.10). Episcopal seminarians and accounting practitioners tied for the fortieth place with the highest mean scores (6.45).

Ranking

Strongest Arguments to Justify Tax Evasion

- | | |
|---|--------|
| 1 Tax evasion is ethical if the system is unfair | (2.75) |
| 2 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 | (3.01) |
| 3 Tax evasion is ethical if a large portion of the money collected is wasted | (3.51) |
| 4 Tax evasion is ethical if tax rates are too high | (3.71) |
| 5 Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of | (3.80) |
| 6 Tax evasion is ethical if I can't afford to pay | (4.33) |
| 7 Tax evasion is ethical if the probability of getting caught is low | (4.65) |

Weakest Arguments to Justify Tax Evasion

- | | |
|---|--------|
| 14 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.06) |
| 13 Tax evasion is ethical even if most of the money collected is spent wisely | (5.65) |
| 12 Tax evasion is ethical even if tax rates are not too high | (5.64) |
| 11 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.41) |
| 10 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (5.29) |
| 9 Tax evasion is ethical if everyone is doing it | (4.99) |
| 8 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (4.80) |

Major

Overall Mean Scores

Theology: 4.40

Business: 4.64

Business students more opposed to tax evasion in 10/14 cases.

Theology students more opposed to tax evasion in 3/14 cases.

Equally opposed in 1/14 cases.

Conclusion: Business students are more opposed to tax evasion, although neither group is strongly opposed.

Australia

McGee, Robert W. and Sanjoy Bose. 2009. The Ethics of Tax Evasion: A Survey of Australian Opinion, in Robert W. McGee, *Readings in Business Ethics* (pp. 143–166). Hyderabad, India: ICFAI University Press.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 315 business, philosophy, and seminary students and faculty.

Range of scores (1 = strongly agree; 7 = strongly disagree): 4.30–5.14

Mean score: 4.78

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Females were more opposed to tax evasion in 12/18 cases; females were significantly more opposed to tax evasion in 2/18 cases.
- Males were significantly more opposed to tax evasion in 2/18 cases.
- Student status: Overall, undergraduate students were least opposed to tax evasion and faculty members were most opposed to tax evasion. Differences between undergraduate students and faculty members were significant at the 5% level.
- Major: Business and economics students were least opposed to tax evasion; seminary students were most opposed; Business and economics students were significantly less opposed to tax evasion than were philosophy, accounting, health services, and seminary students. Accounting majors were significantly more opposed to tax evasion than were business and economics, and information technology students and were significantly less opposed to tax evasion than were seminary and health services students. Some other comparisons were not made because of small sample size.
- Religion: Muslims had the least opposition to tax evasion, but the Muslim sample size was 12, which was too small to measure the extent of statistical significance. Catholics had the strongest opposition to tax evasion. Many of the differences between religious groups were significant.
- Ethnicity: Asians were least opposed to tax evasion; Anglos were most opposed to tax evasion.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 1 | Tax evasion is ethical if tax rates are too high | (4.30) |
| 2 | Tax evasion is ethical if the tax system is unfair | (4.53) |
| 3 | Tax evasion is ethical if a large portion of the money collected is wasted | (4.53) |
| 4 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (4.58) |
| 5 | 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 | (4.61) |
| 6 | Tax evasion is ethical if the government imprisons people for their political opinions | (4.71) |

Weakest Arguments to Justify Tax Evasion

- | | |
|---|--------|
| 18 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (5.14) |
| 17 Tax evasion is ethical if the probability of getting caught is low | (4.98) |
| 16 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (4.96) |
| 15 Tax evasion would be ethical if I were a Jew living in Nazi Germany | (4.93) |
| 14 Tax evasion is ethical even if most of the money collected is spent wisely | (4.91) |
| 13 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (4.90) |

Gender

Overall Mean Scores

Female: 4.82

Male: 4.74

Student Status

Overall Mean Scores

Undergraduate students: 4.50

Graduate students: 4.68

Faculty: 4.84

Major

Overall Mean Scores

Accounting: 5.05

Business and Economics: 4.37

Health Services: 5.26

Seminary: 6.46

Theology: 4.64

Philosophy: 4.92

Information Technology: 4.57

Religion

Overall Mean Scores

Catholic: 5.23

Anglican: 4.92

Christian: 5.16

Jewish: 4.56

Hindu: 4.69

Buddhist: 4.83

Muslim: 4.24

Atheist/Agnostic/None: 4.40

Ethnicity

Overall Mean Scores

Asian: 4.50

African and Middle Eastern: 4.87

Anglo: 5.00

Bosnia and Herzegovina

McGee, Robert W., Meliha Basic, and Michael Tyler. 2009. The Ethics of Tax Evasion: A Survey of Bosnian Opinion, *Journal of Balkan and Near Eastern Studies* 11(2): 197–207.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 132 third and fourth year undergraduate business students at the University of Sarajevo.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.44–6.11

Mean score: 5.03

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 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 | (3.44) |
| 1 | Tax evasion is ethical if the government discriminated against me because of my religion, race, or ethnic background | (3.44) |
| 3 | Tax evasion is ethical if the government imprisons people for their political opinions | (3.92) |
| 4 | Tax evasion is ethical if tax system is unfair | (3.93) |
| 5 | Tax evasion is ethical if a large portion of the money collected is wasted | (4.14) |
| 6 | Tax evasion is ethical if I can't afford to pay | (4.30) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|--|--------|
| 18 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (6.11) |
| 16 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.09) |
| 16 | Tax evasion is ethical even if most of the money collected is spent wisely | (6.09) |
| 15 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.81) |
| 14 | Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.80) |
| 13 | Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (5.76) |

Bosnia and Romania

McGee, Robert W., Meliha Basic, and Michael Tyler. 2008. The Ethics of Tax Evasion: A Comparative Study of Bosnian and Romanian Opinion, in Robert W. McGee, editor, *Taxation and Public Finance in Transition and Developing Economies* (pp. 167–183). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 132 Bosnian business students; 134 Romanian business students.

Range of scores (1 = strongly agree; 7 = strongly disagree): Bosnia 3.44–6.11;
Romania 3.87–5.24

Mean score: Bosnia 5.03; Romania 4.59

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Nationality: Bosnians were more opposed to tax evasion in 14/18 cases.
- Bosnians were significantly more opposed to tax evasion in 10/18 cases.
- Romanians were significantly more opposed to tax evasion in 2/18 cases.
- The Corruption Perceptions Index ranked Romania #69 and Bosnia #84 out of 180 countries, where #1 is least corrupt.

Ranking: Bosnia

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 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 | (3.44) |
| 2 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (3.44) |
| 3 | Tax evasion is ethical if the government imprisons people for their political opinions | (3.92) |
| 4 | Tax evasion is ethical if the tax system is unfair | (3.93) |
| 5 | Tax evasion is ethical if a large portion of the money collected is wasted | (4.14) |
| 6 | Tax evasion is ethical if I can't afford to pay | (4.30) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|---|--------|
| 18 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (6.11) |
| 17 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.09) |

- | | |
|---|--------|
| 16 Tax evasion is ethical even if most of the money collected is spent wisely | (6.09) |
| 15 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.81) |
| 14 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.80) |
| 13 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (5.76) |

Ranking: Romania

Strongest Arguments to Justify Tax Evasion

- | | |
|---|--------|
| 1 Tax evasion is ethical if the tax system is unfair | (3.87) |
| 2 Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (4.07) |
| 3 Tax evasion is ethical if I can't afford to pay | (4.16) |
| 4 Tax evasion is ethical if tax rates are too high | (4.17) |
| 5 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 | (4.18) |
| 6 Tax evasion is ethical if the government imprisons people for their political opinions | (4.32) |

Weakest Arguments to Justify Tax Evasion

- | | |
|--|--------|
| 18 Tax evasion is ethical if everyone is doing it | (5.24) |
| 17 Tax evasion is ethical if the probability of getting caught is low | (5.16) |
| 16 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.03) |
| 15 Tax evasion is ethical even if tax rates are not too high | (5.00) |
| 14 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (4.95) |
| 13 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (4.86) |

China

McGee, Robert W. and Zhiwen Guo. 2007. A Survey of Law, Business and Philosophy Students in China on the Ethics of Tax Evasion. *Society and Business Review* 2(3): 299–315.

Methodology

15 Statement Survey (omitted the three human rights issues): Tax evasion is ethical if ...

Sample: 256 graduate and advanced undergraduate business and economics, law, and philosophy students in the city of Hubei in Central China.

Range of scores (1 = strongly agree; 7 = strongly disagree): 2.9–6.0

Mean score: 4.3

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Women were significantly more opposed to tax evasion than were men.
- Major: Business and Economics students are least opposed to tax evasion; law and philosophy students are equally opposed to tax evasion.

Ranking

Strongest Arguments to Justify Tax Evasion

- 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 (2.9)
- 2 Tax evasion is ethical if a large portion of the money collected is wasted (3.1)
- 3 Tax evasion is ethical even if most of the money collected is spent wisely (3.1)
- 4 Tax evasion is ethical if the tax system is unfair (3.2)
- 5 Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust (3.3)

Weakest Arguments to Justify Tax Evasion

- 15 Tax evasion is ethical even if a large portion of the money collected is spent on projects that benefit me (6.0)
- 14 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects (6.0)
- 13 Tax evasion is ethical if the probability of getting caught is low (5.8)

- 12 Tax evasion is ethical even if it means that if I pay less, others will have to pay more (5.7)
- 11 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me (5.7)

Gender

Overall Mean Scores

Female: 4.42

Male: 4.27

Findings

Women more opposed to tax evasion: 9/15

Men more opposed to tax evasion: 3/15

Equally opposed to tax evasion: 3/15

Conclusion: Women are more opposed to tax evasion ($p=0.0238$).

Academic Major

Overall Mean Scores

Law: 4.8

Business and Economics: 4.1

Philosophy: 4.7

Findings

Law students are most opposed to tax evasion: 9/15

Business and Economics students are most opposed to tax evasion: 0/15

Philosophy students are most opposed to tax evasion: 6/15

Law students are least opposed to tax evasion: 1/15

Business and Economics students are least opposed to tax evasion: 15/15

Philosophy students are least opposed to tax evasion: 1/15

Note: The total of the fractions is 17/15 because there were two ties.

Conclusions: Business and Economics students are least opposed to tax evasion; law and philosophy students are equally opposed to tax evasion ($p=0.7872$).

China

McGee, Robert W. and Yuhua An. 2008. A Survey of Chinese Business and Economics Students on the Ethics of Tax Evasion, in Robert W. McGee, editor, *Taxation and Public Finance in Transition and Developing Economies* (pp. 409–421). New York: Springer.

Methodology

15 Statement Survey (omitted the 3 human rights issues): Tax evasion is ethical if ...

Sample: 173 graduate and advanced undergraduate business and economics students at the University of International Business and Economics in Beijing.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.1–5.3

Mean: 4.4

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Men and women are equally opposed to tax evasion.

Ranking

Strongest Arguments to Justify Tax Evasion

- 1 Tax evasion is ethical if a larger portion of the money collected is wasted (3.1)
- 2 Tax evasion is ethical if a significant portion of the money collected winds up in the pockets of corrupt politicians or their family and friends (3.2)
- 3 Tax evasion is ethical if the tax system is unfair (3.4)
- 4 Tax evasion is ethical if some of the proceeds go to support a war I consider to be unjust (3.6)
- 5 Tax evasion is ethical if I cannot afford to pay (3.9)

Weakest Arguments to Justify Tax Evasion

- 15 Tax evasion is ethical even if most of the money collected is spent wisely (5.3)

- 14 Tax evasion is ethical even if a large portion of the money collected is spent on projects that benefit me (5.2)
- 14 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects (5.2)
- 12 Tax evasion is ethical even if it means that if I pay less, others will have to pay more (5.1)
- 12 Tax evasion is ethical if the probability of getting caught is low (5.1)

Gender

Overall Mean Scores

Female: 4.37

Male: 4.41

Findings

Women more opposed to tax evasion: 6/15

Men more opposed to tax evasion: 7/15

Equally opposed to tax evasion: 2/15

Conclusion: Men and women are equally opposed to tax evasion ($p=0.5157$).

China and Macau

McGee, Robert W. and Carlos Noronha. 2008. The Ethics of Tax Evasion: A Comparative Study of Guangzhou (Southern China) and Macau Opinions. *Euro Asia Journal of Management* 18(2): 133–152.

Methodology

15 Statement Survey (omitted the three human rights issues): Tax evasion is ethical if ...

Sample: 186 social science, business, and economics and other undergraduate students from Zhongshan University in China and 187 undergraduate and graduate business students from the University of Macau.

Overall Mean Scores

China: 5.0318

Macau: 4.9374

Conclusion: Mainland Chinese and Macau students are equally opposed to tax evasion ($p = 0.2891$). Note: Although the overall differences were not significant, responses of the two groups to individual statements were significantly different for 5 of the 15 statements.

Range of scores: (1 = strongly agree; 7 = strongly disagree)

China: 3.7849–5.8564

Macau: 3.5806–5.7957

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Mainland Chinese and Macau students were equally opposed to tax evasion.
- Gender: Men and women were equally opposed to tax evasion.

Ranking: China

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|----------|
| 1 | Tax evasion is ethical if the tax system is unfair | (3.7849) |
| 2 | Tax evasion is ethical if a large portion of the money collected is wasted | (4.1129) |
| 3 | 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 | (4.1135) |
| 4 | Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (4.2688) |
| 5 | Tax evasion is ethical if tax rates are too high | (4.5484) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|--|----------|
| 15 | Tax evasion is ethical even if most of the money collected is spent wisely | (5.8564) |
| 14 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.8495) |
| 13 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that benefit me | (5.7946) |

- | | |
|---|----------|
| 12 Tax evasion is ethical if the probability of getting caught is low | (5.7419) |
| 11 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (5.6022) |

Ranking: Macau

Strongest Arguments to Justify Tax Evasion

- | | |
|---|----------|
| 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 | (3.5806) |
| 2 Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (3.6310) |
| 3 Tax evasion is ethical if the tax system is unfair | (3.9519) |
| 4 Tax evasion is ethical if a large portion of the money collected is wasted | (4.0376) |
| 5 Tax evasion is ethical if I can't afford to pay | (4.3209) |

Weakest Arguments to Justify Tax Evasion

- | | |
|---|----------|
| 15 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (5.7957) |
| 14 Tax evasion is ethical even if most of the money collected is spent wisely | (5.7568) |
| 13 Tax evasion is ethical even if a large portion of the money collected is spent on projects that benefit me | (5.7433) |
| 13 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (5.7433) |
| 11 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.5775) |

Gender

Overall Mean Scores

Female: 4.9913

Male: 5.1284

Findings

Women more opposed to tax evasion: 4/15

Men more opposed to tax evasion: 11/15

Conclusion: Males and females were equally opposed to tax evasion. None of the mean scores for any of the 15 statements were significantly different.

Colombia

McGee, Robert W., Silvia López Paláu, and Gustavo A. Yepes Lopez. 2009. The Ethics of Tax Evasion: An Empirical Study of Colombian Opinion, in Robert W. McGee, *Readings in Business Ethics* (pp. 167–184). Hyderabad, India: ICFAI University Press.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 205 business students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 5.33–6.61

Mean score: 6.03

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Females were more opposed to tax evasion in all 18 cases. They were significantly more opposed in 6 of 18 cases.

Ranking**Strongest Arguments to Justify Tax Evasion**

- 1 Tax evasion is ethical if a significant portion of the money collected winds up in the pocket of corrupt politicians or their families and friends (5.33)
- 2 Tax evasion is ethical if the government discriminated against me because of my religion, race, or ethnic background (5.38)

- | | | |
|---|--|--------|
| 3 | Tax evasion is ethical if a large portion of the money collected is wasted | (5.48) |
| 4 | Tax evasion would be ethical if I were a Jew living in Nazi Germany | (5.51) |
| 5 | Tax evasion is ethical if the tax system is unfair | (5.72) |
| 6 | Tax evasion is ethical if I can't afford to pay | (5.74) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|--|--------|
| 18 | Tax evasion is ethical if everyone is doing it | (6.61) |
| 17 | Tax evasion is ethical if the probability of getting caught is low | (6.60) |
| 16 | Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (6.50) |
| 14 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.43) |
| 14 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.43) |
| 13 | Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (6.40) |

Gender

Overall Mean Scores

Female: 6.21

Male: 5.83

Ecuador

McGee, Robert W., Silvia López-Paláu, and Fabiola Jarrín Jaramillo. 2007. The Ethics of Tax Evasion: An Empirical Study of Ecuador. American Society of Business and Behavioral Sciences 14th Annual Meeting, Las Vegas, February 22–25, 2007. Published in the Proceedings of the American Society of Business and Behavioral Sciences 14(1): 1186–1198.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 140 business students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 4.41–6.38

Mean score: 5.67

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Women were slightly more opposed to tax evasion than were men but none of the mean scores were significantly different.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | |
|---|--------|
| 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 | (4.41) |
| 2 Tax evasion is ethical if a large portion of the money collected is wasted | (4.57) |
| 3 Tax evasion is ethical if the tax system is unfair | (4.95) |
| 4 Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (5.11) |
| 5 Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940 | (5.24) |
| 6 Tax evasion is ethical if I can't afford to pay | (5.34) |

Weakest Arguments to Justify Tax Evasion

- | | |
|---|--------|
| 18 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (6.38) |
| 17 Tax evasion is ethical if the probability of getting caught is low | (6.36) |
| 15 Tax evasion is ethical if everyone is doing it | (6.30) |
| 15 Tax evasion is ethical even if most of the money collected is spent wisely | (6.30) |
| 14 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.13) |
| 13 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.11) |

Gender

Overall Mean Scores

Female: 5.78

Male: 5.55

Findings

Although females were more opposed to tax evasion in 16 of 18 cases, none of the mean scores were significantly different.

Conclusion: Women were slightly more opposed to tax evasion than were men.

ESTONIA

McGee, Robert W., Jaan Alver, and Lehte Alver. 2008. The Ethics of Tax Evasion: A Survey of Estonian Opinion, in Robert W. McGee, editor, *Taxation and Public Finance in Transition and Developing Economies* (pp. 461–480). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 300 graduate and undergraduate business students, faculty, and practitioners.

Range of scores (1 = strongly agree; 7 = strongly disagree):

Mean score: 5.54

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Women were significantly more opposed to tax evasion.
- Status: Overall, undergraduate students were least opposed to tax evasion; faculty members and practitioners were most opposed to tax evasion.

- Age: People under age 25 were significantly less opposed to tax evasion than were people in the 25–40 age-group. Differences in mean scores were not significant for other comparisons.
- Major: Accounting students and business and economics students were equally opposed to tax evasion.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | |
|---|--------|
| 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 | (4.44) |
| 2 Tax evasion is ethical if the government imprisons people for their political opinions | (4.44) |
| 3 Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (4.66) |
| 4 Tax evasion is ethical if the tax system is unfair | (4.79) |
| 5 Tax evasion is ethical if I were a Jew living in Nazi Germany | (4.87) |
| 6 Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (5.06) |

Weakest Arguments to Justify Tax Evasion

- | | |
|---|--------|
| 18 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.38) |
| 17 Tax evasion is ethical even if most of the money collected is spent wisely | (6.31) |
| 16 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (6.29) |
| 14 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (6.25) |
| 14 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.25) |
| 13 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (6.22) |

Gender

Overall Mean Scores

Female: 5.70

Male: 5.07

Females were more opposed to tax evasion in all 18 cases.

Status

Overall Mean Scores

Undergraduate students: 5.35

Graduate students: 5.60

Faculty: 5.78

Practitioners: 5.78

Overall, undergraduate students were least opposed to tax evasion; faculty members and practitioners were most opposed to tax evasion.

Age

Overall Mean Scores

<25: 5.40

25–40: 5.78

>40: 5.70

People under age 25 were significantly less opposed to tax evasion than were people in the 25–40 age-group. Differences in mean scores were not significant for other comparisons.

Major

Overall Mean Scores

Accounting students: 5.66

Business and economics students: 5.47

Overall, the differences in mean scores were not significant.

Estonia

McGee, Robert W., Jaan Alver, and Lehte Alver (2012). Tax Evasion Opinion in Estonia. In Robert W. McGee (Ed.), *The Ethics of Tax Evasion: Perspectives in Theory and Practice* (pp. 285–299). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 539 accounting and other business students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.84–6.30

Mean score: 5.25

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Women were significantly more opposed to tax evasion in all 18 cases.
- Age: People in the oldest age-group (over 40) were significantly more opposed to tax evasion than were people in the youngest age-group (under 25). People in the middle group (25–40) were significantly more opposed to tax evasion than were people in the younger group (under 25) in 13 of 18 cases.
- Student status: Accounting practitioners were often significantly more opposed to tax evasion than either graduate or undergraduate students.
- Major: Accounting majors were somewhat more opposed to tax evasion than the business/economics majors.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 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 | (3.84) |
| 2 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (4.02) |
| 2 | Tax evasion is ethical if the government imprisons people for their political opinions | (4.02) |
| 4 | Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940 | (4.45) |
| 5 | Tax evasion is ethical if the tax system is unfair | (4.48) |
| 6 | Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (4.69) |

Weakest Arguments to Justify Tax Evasion

- | | |
|---|--------|
| 18 Tax evasion is ethical even if most of the money collected is spent wisely | (6.30) |
| 17 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (6.28) |
| 16 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.27) |
| 15 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.18) |
| 14 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (6.17) |
| 13 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.88) |

Gender

Overall Mean Scores

Female: 5.40

Male: 4.78

Findings

Women were significantly more opposed to tax evasion in all 18 cases.

Age

Overall Mean Scores

Under 25: 5.03

25–40: 5.51

Over 40: 5.59

Findings

A comparison of the mean scores for the individual statements between the youngest and oldest group found that the mean scores for the oldest group were higher in all 18 cases, indicating consistently higher opposition to tax evasion. Calculation of the p values indicates that the difference in mean scores was often significant at the 1 or 5% level.

Conclusion: People in the oldest age-group (over 40) were significantly more opposed to tax evasion than were people in the youngest age-group (under 25). People in the middle group (25–40) were significantly more opposed to tax evasion than were people in the younger group (under 25) in 13 of 18 cases.

Student Status

Overall Mean Scores

Undergraduate Students: 5.14

Graduate Students: 5.17

Accounting Practitioners: 5.61

Findings

Although graduate students and undergraduate students generally hold the same opinion about tax evasion, for some arguments there are significant differences. Accounting practitioners were often significantly more opposed to tax evasion than either of the other two groups.

Academic Major

Overall Mean Scores

Accounting: 5.31

Other Business and Economics: 5.15

Findings

Accounting students were more opposed to tax evasion in 14 of 18 cases. The difference was significant at the 1% level in two cases, at the 5% level in one case and at the 10% level in two cases.

Conclusion: Accounting majors were somewhat more opposed to tax evasion than the business/economics majors.

France

McGee, Robert W. and Bouchra M'Zali. 2009. The Ethics of Tax Evasion: An Empirical Study of French EMBA Students, in Robert W. McGee, *Readings in Business Ethics* (pp. 185–199). Hyderabad, India: ICFAI University Press. An abbreviated version was published in Marjorie G. Adams and Abbass Alkhafaji, editors, *Business Research Yearbook: Global Business Perspectives*, Volume XIV, No. 1 (International Graphics: Beltsville, MD., 2007), 27–33.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 31 French MBA students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 2.24–6.26

Mean score: 4.86

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Males were more opposed to tax evasion in 9/18 cases; women were more opposed in 9/18 cases. Statistical tests of significance were not done because of the small sample size.
- The three strongest arguments to justify tax evasion all had to do with human rights issues.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 1 | Tax evasion would be ethical if I were a Jew living in Nazi Germany | (2.24) |
| 2 | Tax evasion is ethical if the government imprisons people for their political opinions | (3.00) |
| 3 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (3.45) |
| 4 | 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 | (3.81) |
| 5 | Tax evasion is ethical if a large portion of the money collected is wasted | (4.06) |
| 6 | Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (4.26) |

Weakest Arguments to Justify Tax Evasion

- | | |
|--|--------|
| 18 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.26) |
| 16 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.06) |
| 16 Tax evasion is ethical even if most of the money collected is spent wisely | (6.06) |
| 15 Tax evasion is ethical if the probability of getting caught is low | (6.03) |
| 14 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (6.00) |
| 13 Tax evasion is ethical even if tax rates are not too high | (5.94) |

Gender

Overall Mean Scores

Female: 4.74

Male: 4.89

Germany

McGee, Robert W., Inge Nickerson, and Werner Fees. 2009. When Is Tax Evasion Ethically Justifiable? A Survey of German Opinion, in Robert W. McGee, editor, *Readings in Accounting Ethics* (pp. 365–389). Hyderabad, India: ICAI University Press.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 71 German graduate and upper division undergraduate business school students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.41–6.38

Mean score: 4.94

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.

Ranking

Strongest Arguments to Justify Tax Evasion

- 1 Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background (3.41)
- 2 Tax evasion would be ethical if I were a Jew living in Nazi Germany (3.59)
- 3 Tax evasion is ethical if a significant portion of the money collected winds up in the pockets of corrupt politicians or their family and friends (3.65)
- 4 Tax evasion is ethical if the government imprisons people for their political opinions (3.69)
- 5 Tax evasion is ethical if a large portion of the money collected is wasted (4.03)
- 6 Tax evasion is ethical if the tax system is unfair (4.24)

Weakest Arguments to Justify Tax Evasion

- 18 Tax evasion is ethical even if most of the money collected is spent wisely (6.38)
- 17 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me (6.31)
- 16 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects (6.21)
- 15 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me (6.04)
- 14 Tax evasion is ethical if the probability of getting caught is low (6.00)
- 13 Tax evasion is ethical even if tax rates are not too high because government is not entitled to take as much as it is taking from me (5.97)

Germany and USA

McGee, Robert W., Inge Nickerson, and Werner Fees. 2006. German and American Opinion on the Ethics of Tax Evasion. *Proceedings of the Academy of Legal, Ethical and Regulatory Issues* (Reno) 10(2): 31–34.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 71 German graduate and upper division undergraduate business school students and 119 business students from St. Thomas University in Miami, USA.

Range of scores (1 = strongly agree; 7 = strongly disagree)

American Students: 4.91–6.17

German Students: 3.41–6.38

Mean scores

American Students: 5.62

German Students: 4.94

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Americans more opposed to tax evasion in 13/18 cases.
- Americans significantly more opposed to tax evasion in 11/18 cases.
- Germans significantly more opposed to tax evasion in 1/18 cases.
- Gender: American women were more opposed to tax evasion than were American men.

Ranking (American Only. The German Rankings Are Given Above for the 2009 German Study)

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|--|--------|
| 1 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (4.91) |
| 2 | Tax evasion is ethical if the government imprisons people for their political opinions | (4.95) |
| 3 | Tax evasion would be ethical if I were a Jew living in Nazi Germany | (4.99) |
| 4 | Tax evasion is ethical if a large portion of the money collected is wasted | (5.15) |
| 5 | Tax evasion is ethical if the tax system is unfair | (5.19) |
| 6 | Tax evasion is ethical if I can't afford to pay | (5.43) |

Weakest Arguments to Justify Tax Evasion

18 Tax evasion is ethical if everyone is doing it	(6.17)
17 Tax evasion is ethical if the probability of getting caught is low	(6.08)
16 Tax evasion is ethical even if most of the money collected is spent wisely	(6.00)
15 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me	(5.98)
14 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects	(5.97)
13 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me	(5.97)

Gender Findings

Gender data was not compiled for the German sample.

For the American sample:

- Women were more opposed to tax evasion in all 18 cases.
- Women were significantly more opposed to tax evasion in 9 cases.

Guatemala

McGee, Robert W. and Christopher Lingle. 2008. The Ethics of Tax Evasion: A Survey of Guatemalan Opinion, in Robert W. McGee, editor, *Taxation and Public Finance in Transition and Developing Economies* (pp. 481–495). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 114 business/economics and law students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.7–6.3

Mean score: 5.2

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.

- Gender: Women were more opposed to tax evasion than were men.
- Major: Business students were more opposed to tax evasion than were law students.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|-------|
| 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 | (3.7) |
| 2 | Tax evasion would be ethical if I were a Jew living in Nazi Germany | (4.0) |
| 3 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (4.3) |
| 4 | Tax evasion is ethical if a large portion of the money collected is wasted | (4.4) |
| 5 | Tax evasion is ethical if the tax system is unfair | (4.5) |
| 6 | Tax evasion is ethical if I can't afford to pay | (4.5) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|---|-------|
| 18 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.3) |
| 17 | Tax evasion is ethical even if most of the money collected is spent wisely | (6.3) |
| 16 | Tax evasion is ethical even if tax rates are not too high | (6.3) |
| 15 | Tax evasion is ethical if the probability of getting caught is low | (6.2) |
| 14 | Tax evasion is ethical if everyone is doing it | (6.2) |
| 13 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.1) |

Gender

Overall Mean Scores

Female: 5.49

Male: 5.14

Findings

Women were more opposed to tax evasion in 12/18 cases; Men were more opposed in 4/18 cases; opposition was equal in 2/18 cases.

Major

Overall Mean Scores

Business students: 5.3

Law students: 4.9

Findings

Business students were more opposed to tax evasion in 16/18 cases; law students were more opposed in 1/18 cases; both groups were equally opposed to tax evasion in 1/18 cases.

Haiti

McGee, Robert W. and Bouchra M'Zali (2012) The Ethics of Tax Evasion: A Study of Haitian Opinion. In Robert W. McGee (Ed.). *The Ethics of Tax Evasion: Perspectives in Theory and Practice* (pp. 301–308). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 32 accounting and business/economics students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.73–5.47

Mean score: 4.45

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Women were somewhat more opposed to tax evasion than were men.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 1 | Tax evasion is ethical if tax rates are too high | (3.73) |
| 2 | Tax evasion is ethical if the tax system is unfair | (3.80) |
| 3 | Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1935 | (3.86) |
| 4 | Tax evasion is ethical if a large portion of the money collected is wasted | (4.00) |
| 5 | Tax evasion is ethical even if most of the money collected is spent wisely | (4.07) |
| 6 | Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (4.10) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|--|--------|
| 18 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (5.47) |
| 17 | Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (5.03) |
| 15 | Tax evasion is ethical if everyone is doing it | (4.93) |
| 15 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (4.93) |
| 14 | Tax evasion is ethical if the probability of getting caught is low | (4.80) |
| 13 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (4.70) |

Gender

Overall Mean Scores

Female: 5.03

Male: 4.34

Findings

Women were more opposed to tax evasion for 13 of 18 statements. Only one difference in mean score was significant at the 5% level. A partial explanation for the dearth of significant differences might be due to the small sample size

Hispanics (Texas)

McGee, Robert W., Arsen M. Djatej and Robert H.S. Sarikas. (2012). The Ethics of Tax Evasion: A Survey of Hispanic Opinion. *Accounting & Taxation* 4(1): 53–74.

Methodology

18 Statement Survey: Tax evasion is ethical if ...
 Sample: 316 business students at a university in South Texas.
 Range of scores (1 = strongly agree; 7 = strongly disagree): 4.76–5.94
 Mean score: 5.39

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: No significant difference between male and female views.
- Age: No significant difference between the under 25 and 25+ groups.
- Major: Accounting students were significantly more opposed to tax evasion than were business and economics students.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 1 | Tax evasion would be ethical if I were a victim of an oppressive regime or dictatorship similar to that in Stalinist Russia or Nazi Germany | (4.76) |
| 2 | Tax evasion is ethical if the tax system is unfair | (4.86) |
| 3 | Tax evasion is ethical if the government imprisons people for their political opinions | (4.91) |
| 4 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | |
| 5 | 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 | (5.00) |
| 6 | Tax evasion is ethical if a large portion of the money collected is wasted | (5.06) |

Weakest Arguments to Justify Tax Evasion

- | | |
|---|--------|
| 18 Tax evasion is ethical if the probability of getting caught is low | (5.94) |
| 17 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (5.81) |
| 16 Tax evasion is ethical if everyone is doing it | (5.80) |
| 15 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.79) |
| 14 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (5.76) |
| 13 Tax evasion is ethical even if most of the money collected is spent wisely | (5.71) |

Hong Kong and USA

McGee, Robert W., Simon S.M. Ho, and Annie Y.S. Li. 2008. A Comparative Study on Perceived Ethics of Tax Evasion: Hong Kong vs. the United States. *Journal of Business Ethics* 77(2): 147–158.

Methodology

15 Statement Survey (the 3 human rights issues were omitted): Tax evasion is ethical if ...

Sample: 90 advanced undergraduate Hong Kong business students and 173 advanced undergraduate business students from Barry University in Miami.

Range of scores (1 = strongly agree; 7 = strongly disagree):

Hong Kong: 3.66–6.49

USA: 4.69–5.77

Mean score:

Hong Kong students: 5.25

US students: 5.36

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- There were often significant differences when comparing the mean scores for individual statements but the overall difference in mean scores was not very significant.

Ranking: Hong Kong Sample

Strongest Arguments to Justify Tax Evasion

- 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 (3.66)
- 2 Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust (4.00)
- 3 Tax evasion is ethical if a large portion of the money collected is wasted (4.18)
- 4 Tax evasion is ethical even if a large portion of the money collected is spent wisely (4.39)
- 5 Tax evasion is ethical if the tax system is unfair (4.54)

Weakest Arguments to Justify Tax Evasion

- 15 Tax evasion is ethical even if a large portion of the money collected is spent on projects that benefit me (6.49)
- 14 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects (6.42)
- 13 Tax evasion is ethical if a large portion of the funds collected are spent on projects that do not benefit me (6.17)
- 12 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me (6.03)
- 11 Tax evasion is ethical even if it means that if I pay less, others will have to pay more (6.02)

Ranking: US Sample

Strongest Arguments to Justify Tax Evasion

- 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 (4.69)
- 2 Tax evasion is ethical if the tax system is unfair (4.80)
- 3 Tax evasion is ethical if I cannot afford to pay (4.82)
- 4 Tax evasion is ethical if a large portion of the money collected is wasted (4.92)
- 5 Tax evasion is ethical if some of the proceeds go to support a war that I consider unjust (5.24)

Weakest Arguments to Justify Tax Evasion

- | | |
|---|--------|
| 15 Tax evasion is ethical if everyone is doing it | (5.77) |
| 14 Tax evasion is ethical even if most of the money collected is spent wisely | (5.77) |
| 13 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.64) |
| 12 Tax evasion is ethical even if a large portion of the money collected is spent on projects that benefit me | (5.62) |
| 11 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (5.61) |

Conclusion: There were often significant differences when comparing the mean scores for individual statements but the overall difference in mean scores was not very significant.

Hong Kong

McGee, Robert W. and Yiu Yu Butt. 2008. An Empirical Study of Tax Evasion Ethics in Hong Kong. Proceedings of the International Academy of Business and Public Administration Disciplines (IABPAD), Dallas, April 24–27: 72–83. Reprinted in Robert W. McGee (Ed.), *The Ethics of Tax Evasion: Perspectives in Theory and Practice*. New York, Springer, 2012, 309–320.

Methodology

15 Statement Survey (3 human rights arguments were omitted): Tax evasion is ethical if ...

Sample: 60 Hong Kong business students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 4.07–6.15

Mean: 5.06

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Males and females are equally opposed to tax evasion.

Ranking

Strongest Arguments to Justify Tax Evasion

- 1 Tax evasion is ethical if the tax system is unfair (4.07)
- 2 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 (4.19)
- 3 Tax evasion is ethical if a large portion of the money collected is wasted (4.47)
- 4 Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust (4.53)
- 5 Tax evasion is ethical if I can't afford to pay (4.60)

Weakest Arguments to Justify Tax Evasion

- 15 Tax evasion is ethical even if a large portion of the money collected is spent on projects that benefit me (6.15)
- 14 Tax evasion is ethical even if most of the money collected is spent wisely (5.58)
- 13 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects (5.57)
- 12 Tax evasion is ethical if the probability of getting caught is low (5.47)
- 11 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me (5.37)

Gender

Overall Mean Scores

Female: 5.03

Male: 5.06

Findings

Women more opposed to tax evasion: 7/15

Men more opposed to tax evasion: 6/15

Equally opposed to tax evasion: 2/15

Conclusion: Males and females are equally opposed to tax evasion. The sample size was too small to do a valid statistical comparison.

India

McGee, Robert W. and Beena George (2008). Tax Evasion and Ethics: A Survey of Indian Opinion. *Journal of Accounting, Ethics & Public Policy*, 9(3), 301–332.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 149 graduate business students in Kerala.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.114–5.878

Mean score: 4.634

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: The difference in male and female opinion is not significant.
- Religion: Hindus were slightly more opposed to tax evasion than were Christians.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|---------|
| 1 | Tax evasion is ethical if the tax system is unfair | (3.114) |
| 2 | Tax evasion is ethical if a large portion of the money collected is wasted | (3.128) |
| 3 | 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 | (3.345) |
| 4 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (3.466) |
| 5 | Tax evasion is ethical if I can't afford to pay | (3.624) |
| 6 | Tax evasion is ethical if the government imprisons people for their political opinions | (3.811) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|---|---------|
| 18 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (5.878) |
|----|---|---------|

- | | |
|--|---------|
| 17 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (5.836) |
| 16 Tax evasion is ethical even if most of the money collected is spent wisely | (5.819) |
| 15 Tax evasion is ethical if everyone is doing it | (5.797) |
| 14 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.631) |
| 13 Tax evasion is ethical if the probability of getting caught is low | (5.615) |

Gender

Overall Mean Scores

Female: 4.591

Male: 4.689

Findings

Men were more opposed to tax evasion in 12 of 18 cases. Only one of the differences in mean scores was significant and only at the 10% level.

Conclusion: The difference in male and female opinion is not significant.

Religion

Overall Mean Scores

Christians: 4.541

Hindus: 4.673

Findings

Hindus were more opposed to tax evasion overall and also in 15 of 18 cases, but they were significantly more opposed (at the 5% level) in only one case.

Conclusion: Hindus were slightly more opposed to tax evasion than were Christians.

India

McGee, Robert W. and Ravi Kumar Jain. 2012. The Ethics of Tax Evasion: A Study of Indian Opinion, in Robert W. McGee (Ed.), *The Ethics of Tax Evasion: Perspectives in Theory and Practice* (pp. 321–336). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 468 accounting, business, and engineering (mostly graduate) students and faculty.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.57–5.93

Mean score: 4.88

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Men were slightly more opposed to tax evasion but the difference was significant in only 1 of 18 cases.
- Student status: Faculty were significantly more opposed to tax evasion than were graduate students. The undergraduate sample was too small to make comparisons.
- Major: Accounting students were slightly more opposed to tax evasion than were business/economics majors.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 1 | Tax evasion is ethical if a large portion of the money collected is wasted | (3.57) |
| 2 | 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 | (3.61) |
| 3 | Tax evasion is ethical if the tax system is unfair | (3.72) |
| 4 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (4.03) |
| 5 | Tax evasion would be ethical if I were a victim of an oppressive regime like Nazi Germany or Stalinist Russia | (4.27) |
| 6 | Tax evasion is ethical if I can't afford to pay | (4.36) |

Weakest Arguments to Justify Tax Evasion

- | | |
|--|--------|
| 18 Tax evasion is ethical even if most of the money collected is spent wisely | (5.93) |
| 17 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (5.85) |
| 16 Tax evasion is ethical if everyone is doing it | (5.74) |
| 15 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (5.71) |
| 14 Tax evasion is ethical if the probability of getting caught is low | (5.66) |
| 13 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.57) |

Gender

Overall Mean Scores

Female: 4.82

Male: 4.93

Findings

Women were more opposed in 4 of 18 cases. Men were more opposed in 12 of 18 cases. Mean scores were identical in 2 cases. Men were significantly more opposed in only one case.

Conclusion: Men were slightly more opposed to tax evasion but the difference was only significant in one case.

Student Status

Overall Mean Scores (Only Two Groups Were Large Enough for Comparison)

Graduate Students: 4.74

Faculty: 5.36

Findings

Overall, faculty were more opposed to tax evasion. Faculty were more opposed in 17 of 18 cases. In 13 cases, the difference was significant.

Conclusion: Faculty are significantly more opposed to tax evasion than are graduate students.

Academic Major

Overall Mean Scores

Accounting: 5.07

Other Business/Economics: 4.98

Findings

Accounting majors were more opposed to tax evasion in 10 of 18 cases. The mean scores were significantly different in only 1 case. (3 cases if one defines significance as 10%).

Conclusion: Accounting majors were slightly more averse to tax evasion than were business/economics majors.

International Business Academics

McGee, Robert W. 2006. A Survey of International Business Academics on the Ethics of Tax Evasion. *Journal of Accounting, Ethics & Public Policy* 6(3): 301–352.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 79 international business professors and students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 4.06–6.52

Mean score: 5.55

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Females were more opposed to tax evasion in all 18 cases.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 1 | Tax evasion is not unethical if the government imprisons people for their political opinions | (4.06) |
| 2 | Tax evasion would not be unethical if I were a Jew living in Nazi Germany in 1935 | (4.23) |
| 3 | Tax evasion is not unethical if a significant portion of the money collected winds up in the pockets of corrupt politicians or their families and friends | (4.35) |
| 4 | Tax evasion is not unethical if the government discriminates against me because of my religion, race, or ethnic background | (4.45) |
| 5 | Tax evasion is not unethical if the tax system is unfair | (5.03) |
| 6 | Tax evasion is not unethical if some of the proceeds go to support a war that I consider to be unjust | (5.03) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|---|--------|
| 18 | Tax evasion is not unethical even if a large portion of the money collected is spent on projects that do benefit me | (6.52) |
| 17 | Tax evasion is not unethical even if most of the money collected is spent wisely | (6.49) |
| 16 | Tax evasion is not unethical if the probability of getting caught is low | (6.48) |
| 15 | Tax evasion is not unethical even if a large portion of the money collected is spent on worthy projects | (6.43) |
| 14 | Tax evasion is not unethical if a large portion of the money collected is spent on projects that do not benefit me | (6.34) |
| 13 | Tax evasion is not unethical even if it means that if I pay less, others will have to pay more | (6.28) |

Gender

Overall Mean Scores

Female: 5.60

Male: 4.95

Females were more opposed to tax evasion in all 18 cases.

Iran

McGee, Robert W. and Mahdi Nazemi Ardakani (2009). The Ethics of Tax Evasion: A Case Study of Opinion in Iran. Florida International University Working Paper.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 131 master's degree accounting students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.58–6.45

Mean score: 5.06

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Men and women were equally opposed to tax evasion.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 1 | Tax evasion is ethical if the tax system is unfair | (3.58) |
| 2 | 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 | (3.64) |
| 3 | Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (3.67) |
| 4 | Tax evasion is ethical if a large portion of the money collected is wasted | (4.15) |
| 5 | Tax evasion is ethical if I can't afford to pay | (4.28) |
| 6 | Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of | (4.50) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|---|--------|
| 18 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.45) |
| 17 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (6.41) |

16 Tax evasion is ethical even if most of the money collected is spent wisely	(6.09)
15 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me	(5.93)
13 Tax evasion is ethical if the probability of getting caught is low	(5.90)
13 Tax evasion is ethical if everyone is doing it	(5.90)

Gender

Overall Mean Scores

Female: 5.04

Male: 5.09

Findings

Women were more opposed to tax evasion in 9 cases. Men were more opposed in 9 cases. None of the differences in mean scores were significant.

Jewish

McGee, Robert W. and Gordon M. Cohn. 2008. Jewish Perspectives on the Ethics of Tax Evasion. *Journal of Legal, Ethical and Regulatory Issues*, 11(2): 1–32.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 107 undergraduate Orthodox Jewish students at Touro College in New York. Many of the male students had rabbinical training. Most of the female students had a strong high school background in Jewish studies as well as post high school education.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.12–6.57

Mean score: 5.57

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Women were significantly more opposed to tax evasion than men.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 1 | Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940 | (3.12) |
| 2 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (3.30) |
| 3 | 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 | (4.61) |
| 4 | Tax evasion is ethical if the government imprisons people for their political opinions | (4.81) |
| 5 | Tax evasion is ethical if the tax system is unfair | (4.84) |
| 6 | Tax evasion is ethical if a large portion of the money collected is wasted | (5.24) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|---|--------|
| 18 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.57) |
| 17 | Tax evasion is ethical if the probability of getting caught is low | (6.54) |
| 16 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (6.49) |
| 15 | Tax evasion is ethical even if most of the money collected is spent wisely | (6.44) |
| 14 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.39) |
| 13 | Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (6.38) |

Gender

Overall Mean Scores

Female: 6.02

Male: 5.29

Findings

Females were more opposed to tax evasion in all 18 cases. Differences were significant in 8 cases (10 cases if significance is defined at 10%).

Conclusion: Females are significantly more averse to tax evasion than are men.

Kazakhstan

McGee, Robert W. and Galina G. Preobragenskaya. 2008. A Study of Tax Evasion Ethics in Kazakhstan, in Robert W. McGee, editor, *Taxation and Public Finance in Transition and Developing Economies* (pp. 497–510). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 79 accounting and business students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.190–5.241

Mean score: 4.143

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Men and women were equally opposed to tax evasion.
- Major: Accounting students and business/economics students were equally opposed to tax evasion.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|---------|
| 1 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (3.190) |
| 2 | 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 | (3.253) |
| 3 | Tax evasion is ethical if the tax system is unfair | (3.316) |
| 4 | Tax evasion is ethical if I can't afford to pay | (3.582) |
| 5 | Tax evasion is ethical if a large portion of the money collected is wasted | (3.595) |
| 6 | Tax evasion is ethical if the government imprisons people for their political opinions | (3.7) |

Weakest Arguments to Justify Tax Evasion

- | | |
|---|---------|
| 18 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.241) |
| 17 Tax evasion is ethical if everyone is doing it | (4.987) |
| 16 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (4.949) |
| 15 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (4.835) |
| 14 Tax evasion is ethical even if most of the money collected is spent wisely | (4.734) |
| 13 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (4.481) |

Gender

Overall Mean Scores

Female: 4.172

Male: 4.112

Findings

Males were more opposed to tax evasion in 8/18 cases; females were more opposed to tax evasion in 10/18 cases. The overall differences and the differences for individual cases were not statistically significant.

Major

Overall Mean Scores

Accounting students: 4.103

Business/economics students: 4.192

Findings

Accounting students were more opposed to tax evasion in 8/18 cases; business/economics students were more opposed in 10/18 cases. The overall differences and the differences for individual cases were not statistically significant.

Macau

McGee, Robert W., Carlos Noronha, and Michael Tyler. 2007. The Ethics of Tax Evasion: A Survey of Macau Opinion. *Euro Asia Journal of Management* 17(2): 123–150. Reprinted in Robert W. McGee (editor), *Readings in Accounting Ethics* (pp. 283–313), Hyderabad, India: ICAI University Press, 2009.

Methodology

15 Statement Survey (three human rights arguments were omitted): Tax evasion is ethical if ...

Sample: 187 graduate and undergraduate business and economics students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.5806–5.7957

Mean score: 4.94

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Men and women were equally opposed to tax evasion. Although the overall means were not significantly different, male mean scores were significantly higher than female mean scores for 3 of 15 statements.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | |
|---|----------|
| 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 | (3.5806) |
| 2 Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (3.6310) |
| 3 Tax evasion is ethical if the tax system is unfair | (3.9519) |
| 4 Tax evasion is ethical if a large portion of the money collected is wasted | (4.0376) |
| 5 Tax evasion is ethical if I can't afford to pay | (4.3209) |

Weakest Arguments to Justify Tax Evasion

- | | |
|--|----------|
| 15 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (5.7957) |
|--|----------|

- | | |
|---|----------|
| 14 Tax evasion is ethical even if most of the money collected is spent wisely | (5.7568) |
| 13 Tax evasion is ethical even if a large portion of the money collected is spent on projects that benefit me | (5.7433) |
| 13 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (5.7433) |
| 11 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.5775) |

Gender

Overall Mean Scores

Female: 4.9007

Male: 4.9973

Findings

Women more opposed to tax evasion: 7/15

Men more opposed to tax evasion: 7/15

Equally opposed to tax evasion: 1/15

Conclusion: Men and women were equally opposed to tax evasion. Although the overall means were not significantly different, male mean scores were significantly higher than female mean scores for 3 of 15 statements (1 at 1%; 2 at 10%).

Mali

McGee, Robert W. and Bouchra M'Zali. 2008. Attitudes toward Tax Evasion in Mali, in Robert W. McGee, editor, *Taxation and Public Finance in Transition and Developing Economies* (pp. 511–517). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 25 executive MBA students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.601–5.792

Mean score: 4.728526

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- None of the scores were greater than 5.8, indicating that there is widespread support for tax evasion.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|--|---------|
| 1 | Tax evasion is ethical if a large portion of the money collected is wasted | (3.601) |
| 2 | Tax evasion is ethical if I were a Jew living in Nazi Germany | (3.727) |
| 3 | Tax evasion is ethical if the tax system is unfair | (3.833) |
| 4 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (4.091) |
| 5 | Tax evasion is ethical if the government imprisons people for their political opinions | (4.091) |
| 6 | Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of | (4.348) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|--|---------|
| 18 | Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.792) |
| 17 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (5.522) |
| 16 | Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (5.478) |
| 15 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.455) |
| 14 | Tax evasion is ethical if the probability of getting caught is low | (5.261) |
| 13 | Tax evasion is ethical if everyone is doing it | (5.174) |

Mexico

McGee, Robert W., Yanira Petrides, and Adriana M. Ross (2012). Ethics and Tax Evasion: A Survey of Mexican Opinion. In Robert W. McGee (Ed.), *The Ethics of Tax Evasion: Perspectives in Theory and Practice* (pp. 387–403). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 401 business and engineering students, faculty, and nonstudents.

Range of scores (1 = strongly agree; 7 = strongly disagree): 5.02–6.13

Mean score: 5.61

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: although women were slightly more opposed to tax evasion, the differences based on gender were generally insignificant.
- Age: The under 25 group was significantly less opposed to tax evasion than the other two groups. The 25–40 group was most opposed to tax evasion. The over 40 group was between the other two groups.
- Major: Engineering students were most opposed to tax evasion. Other business/economics students were least opposed to tax evasion. Accounting students were in between the other two groups.
- Student status: Nonstudents were more opposed to tax evasion than were any other group. Undergraduate students were least opposed to tax evasion. Faculty were more opposed to tax evasion than either graduate or undergraduate students.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | |
|---|--------|
| 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 | (5.02) |
| 2 Tax evasion is ethical if a large portion of the money collected is wasted | (5.09) |
| 3 Tax evasion is ethical if the tax system is unfair | (5.10) |
| 4 Tax evasion is ethical if I can't afford to pay | (5.19) |
| 5 Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (5.25) |
| 6 Tax evasion is ethical if tax rates are too high | (5.40) |

Weakest Arguments to Justify Tax Evasion

- | | |
|---|--------|
| 18 Tax evasion is ethical if the probability of getting caught is low | (6.13) |
| 17 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (6.10) |
| 16 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.04) |
| 15 Tax evasion is ethical if everyone is doing it | (6.03) |
| 14 Tax evasion is ethical even if most of the money collected is spent wisely | (6.02) |
| 13 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.88) |

Gender

Overall Mean Scores

Female: 5.69

Male: 5.59

Findings

Although women were slightly more opposed to tax evasion, the differences based on gender were generally insignificant.

Age

Overall Mean Scores

Under 25: 5.38

25–40: 5.92

Over 40: 5.67

Findings

The under 25 group was significantly less opposed to tax evasion than the other two groups. The 25–40 group was most opposed to tax evasion. The Over 40 group was between the other two groups.

Academic Major

Overall Mean Scores

Accounting students: 5.53

Other business/economics students: 5.37

Engineering students: 5.66

Findings

Engineering students were most opposed to tax evasion. Other business/economics students were least opposed to tax evasion. Accounting students were in between the other two groups.

Student Status

Overall Mean Scores

Graduate students: 5.65

Undergraduate students: 5.26

Faculty: 5.84

Nonstudents: 6.11

Findings

Nonstudents were more opposed to tax evasion than were any other group. Undergraduate students were least opposed to tax evasion. Faculty were more opposed to tax evasion than either graduate or undergraduate students.

Mormon [Church of Jesus Christ of Latter-Day Saints]

McGee, Robert W. and Sheldon R. Smith. 2007. Ethics, Tax Evasion and Religion: A Survey of Opinion of Members of the Church of Jesus Christ of Latter-Day Saints. Western Decision Sciences Institute, Thirty-Sixth Annual Meeting, Denver, April 3–7. Published in the Proceedings. Reprinted at <http://ssrn.com/abstract=934652>. Reprinted in Robert W. McGee (Ed.), *The Ethics of Tax Evasion: Perspectives in Theory and Practice*. New York, Springer, 2012, 211–226.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 638 accounting, business and economics, legal studies, and technology students at a large college in the Western United States (562 were Mormons).

Range of scores (1 = strongly agree; 7 = strongly disagree): 5.144–6.566

Mean score: 6.191 (LDS); 5.279 (non-LDS)

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Mormon women were significantly more opposed to tax evasion than Mormon men.
- LDS V. non-LDS: LDS mean scores were significantly (at 1%) higher than non-LDS scores in all 18 cases.

Ranking

Strongest Arguments to Justify Tax Evasion [LDS Only]

- | | | |
|---|---|----------|
| 1 | Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940 | (5.144) |
| 2 | Tax evasion is ethical if the government imprisons people for their political opinions | (5.641) |
| 3 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (5.742). |
| 4 | 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 | (5.815) |
| 5 | Tax evasion is ethical if the tax system is unfair. | (5.973) |
| 6 | Tax evasion is ethical if a large portion of the money collected is wasted | (6.044) |

Weakest Arguments to Justify Tax Evasion [LDS Only]

- | | | |
|----|--|---------|
| 18 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.566) |
| 17 | Tax evasion is ethical if the probability of getting caught is low | (6.553) |
| 16 | Tax evasion is ethical if everyone is doing it | (6.523) |

- | | |
|--|---------|
| 15 Tax evasion is ethical even if most of the money collected is spent wisely | (6.507) |
| 14 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.48) |
| 13 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (6.468) |

Gender

Overall Mean Scores

Female: 6.349

Male: 6.123

Findings

Women were more opposed in 16/18 cases. They were significantly more opposed in 4 cases (at 1 or 5% level, or in five cases if significance is defined as 10%).

Conclusion: Women were significantly more opposed to tax evasion.

New Zealand

Gupta, Ranjana and Robert W. McGee. 2010. A Comparative Study of New Zealanders' Opinion on the Ethics of Tax Evasion: Students v. Accountants. *New Zealand Journal of Taxation Law and Policy* 16(1): 47–84.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 620 graduate and undergraduate accounting, business/economics, and law students from the greater Auckland metropolitan area and 51 accounting practitioners.

Student survey results:

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.717–5.477

Mean score: 4.659

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Women were more opposed to tax evasion.
- Age: Older people are more opposed to tax evasion than are younger people.
- Student status: Graduate students are more opposed to tax evasion than are undergraduate students.
- Major: Accounting and business and economics students are equally opposed to tax evasion; law students are somewhat less opposed to tax evasion than are the other groups.
- Ethnicity: The European group was significantly more opposed to tax evasion than were the other two groups. The Asian and Pasifika groups were equally opposed to tax evasion.
- Religion: Catholics were most opposed to tax evasion; Buddhists were least opposed.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|---------|
| 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 | (3.717) |
| 2 | Tax evasion is ethical if the tax system is unfair | (3.771) |
| 3 | Tax evasion is ethical if a large portion of the money collected is wasted | (3.790) |
| 4 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (3.981) |
| 5 | Tax evasion is ethical if the government imprisons people for their political opinions | (4.053) |
| 6 | Tax evasion is ethical if I can't afford to pay | (4.344) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|---|---------|
| 18 | Tax evasion is ethical even if most of the money collected is spent wisely | (5.477) |
| 17 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.402) |
| 16 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (5.385) |

- | | |
|--|---------|
| 15 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (5.318) |
| 14 Tax evasion is ethical if the probability of getting caught is low | (5.271) |
| 13 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.139) |

Gender

Overall Mean Scores

Female: 4.743

Male: 4.583

Findings

Women more opposed to tax evasion: 14/18

Women significantly more opposed to tax evasion: 6/18

Men more opposed to tax evasion: 4/18

Conclusion: Women are more opposed to tax evasion.

Age

Overall Mean Scores

<25: 4.502

25–40: 4.940

40+: 5.239

Findings

The differences were significant for 30 of 54 comparisons.

Conclusion: People tend to become more opposed to tax evasion as they get older.

Student Status

Overall Mean Scores

Graduate Students: 4.812

Undergraduate Students: 3.948

Findings

Graduate students more opposed to tax evasion: 15/18

Graduate students significantly more opposed to tax evasion: 6/18

Undergraduate students more opposed to tax evasion: 2/18

Equal opposition: 1/18

Conclusion: Graduate students are more opposed to tax evasion.

Academic Major

Overall Mean Scores

Accounting: 4.784

Business and Economics: 4.756

Law: 4.599

Findings

Accounting students most opposed to tax evasion: 9/18

Business and economics students most opposed to tax evasion: 9/18

Accounting students least opposed to tax evasion: 1/18

Business and economics students least opposed to tax evasion: 5/18

Law students least opposed to tax evasion: 12/18

Law students were significantly less opposed to tax evasion in only 3 of 36 comparisons to the other two groups.

Conclusions: Accounting and business and economics students are equally opposed to tax evasion; law students are somewhat less opposed to tax evasion than are the other groups.

Ethnicity

Overall Mean Scores

European: 5.012

Asian: 4.558

Pasifika: 4.575

Findings

Europeans most opposed to tax evasion: 16/18

Asians most opposed to tax evasion: 1/18

Pasifika most opposed to tax evasion: 1/18

Europeans least opposed to tax evasion: 1/18

Asians least opposed to tax evasion: 10/18

Pasifika least opposed to tax evasion: 7/18

None of the differences between the Asian and Pasifika groups were statistically significant. Differences between the European and Asian groups were significant in 15/18 cases; differences between the European and Pasifika groups were significant in 6/18 cases.

Conclusions: The European group was significantly more opposed to tax evasion than were the other two groups. The Asian and Pasifika groups were equally opposed to tax evasion.

Religion

Overall Mean Scores

Catholic: 4.949

Other Christian: 4.877

Muslim: 4.640

Buddhist: 4.293

Hindu: 4.439

None: 4.678

Conclusion: Catholics were most opposed to tax evasion; Buddhists were least opposed.

Accounting Practitioner Survey Results

Range of scores (1 =strongly agree; 7 =strongly disagree): 4.588–6.706

Mean score: 6.143

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.

Ranking (1 =strongly agree; 7 =strongly disagree)

Strongest Arguments to Justify Tax Evasion

- 1 Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940

(4.588)

- | | | |
|---|---|---------|
| 2 | Tax evasion would be ethical if a significant portion of the money collected winds up in the pockets of corrupt politicians or their families and friends | (5.078) |
| 3 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (5.392) |
| 4 | Tax evasion is ethical if the government imprisons people for their political opinions | (5.569) |
| 5 | Tax evasion is ethical if a large portion of the money collected is wasted | (5.902) |
| 6 | Tax evasion is ethical if the tax system is unfair | (5.961) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|--|---------|
| 18 | Tax evasion is ethical if the probability of getting caught is low | (6.706) |
| 17 | Tax evasion is ethical if everyone is doing it | (6.667) |
| 16 | Tax evasion is ethical even if the money collected is spent wisely | (6.647) |
| 15 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (6.627) |
| 14 | Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (6.549) |
| 13 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.490) |

Comparison of students vs. Accounting practitioners:

Overall Mean Scores

Accounting Practitioners: 6.143

Students: 4.659

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Accounting practitioners were more opposed to tax evasion in 17/18 cases. The differences were significant at the 1% level in all 17 cases.
- Accounting practitioners are significantly more opposed to tax evasion than are students.

Philosophy Professors

McGee, Robert W. (2012). Attitudes on the Ethics of Tax Evasion: A Survey of Philosophy Professors. In Robert W. McGee (Ed.), *The Ethics of Tax Evasion: Perspectives in Theory and Practice* (pp. 125–132). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 39 philosophy professors.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.82–6.46

Mean score: 5.36

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Women were significantly more opposed to tax evasion.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 1 | Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940 | (3.82) |
| 2 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (4.06) |
| 3 | Tax evasion is ethical if the government imprisons people for their political opinions | (4.14) |
| 4 | 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 | (4.53) |
| 5 | Tax evasion is ethical if the tax system is unfair | (4.59) |
| 6 | Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (5.04) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|--|--------|
| 18 | Tax evasion is ethical if the probability of getting caught is low | (6.46) |
| 17 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.37) |

- | | |
|--|--------|
| 16 Tax evasion is ethical even if most of the money collected is spent wisely | (6.23) |
| 15 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.22) |
| 14 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (6.19) |
| 13 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (6.16) |

Gender

Overall Mean Scores

Female: 6.21

Male: 5.07

Findings

Women were more opposed to tax evasion in all 18 cases. The difference was significant.

Poland

McGee, Robert W. and Arkadiusz Bernal. 2006. The Ethics of Tax Evasion: A Survey of Business Students in Poland. In *Global Economy – How It Works* (Mina Balamoune-Lutz, Alojzy Z. Nowak & Jeff Steagall, eds.) (pp. 155–174). Warsaw: University of Warsaw & Jacksonville: University of North Florida.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 279 economics students at Poznan University of Economics.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.4–5.8

Mean score: 4.7

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: No significant difference between male and female attitudes toward tax evasion.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|-------|
| 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 | (3.4) |
| 1 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (3.4) |
| 3 | Tax evasion is ethical if a large portion of the money collected is wasted | (3.7) |
| 3 | Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of | (3.7) |
| 5 | Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940 | (3.9) |
| 6 | Tax evasion is ethical if I can't afford to pay | (4.1) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|--|-------|
| 18 | Tax evasion is ethical even if most of the money collected is spent wisely | (5.8) |
| 16 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (5.7) |
| 16 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (5.7) |
| 14 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.6) |
| 14 | Tax evasion is ethical if the probability of getting caught is low | (5.6) |
| 13 | Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (5.5) |

Gender

Overall Mean Scores

Female: 4.73

Male: 4.67

Findings

Males had higher scores for 5 of the 18 questions. Women had higher scores for 8 statements. In 5 cases, the male and female scores were the same.

Conclusion: There is no significant difference between male and female attitudes toward tax evasion.

Puerto Rico

McGee, Robert W. and Silvia López Paláu. 2007. The Ethics of Tax Evasion: Two Empirical Studies of Puerto Rican Opinion. *Journal of Applied Business and Economics* 7(3): 27–47 (2007). Reprinted in Robert W. McGee (editor), *Readings in Accounting Ethics* (pp. 314–342). Hyderabad, India: ICFAI University Press, 2009.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 233 accounting and law students from the University of Puerto Rico.

Range of scores (1 = strongly agree; 7 = strongly disagree): 4.29–6.46

Mean score: 5.62

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Women more opposed to tax evasion in 16/18 cases.
- Women significantly more opposed in 3/18 cases.
- Major: Accounting students more opposed to tax evasion in 9/18 cases.
- Law students more opposed to tax evasion in 9/18 cases.
- Accounting students were significantly more opposed to tax evasion in only one case, where the money is spent on projects that do not benefit the taxpayer.

Ranking

Strongest Arguments to Justify Tax Evasion

- 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
- 2 Tax evasion is ethical if a large portion of the money collected is wasted

- 3 Tax evasion is ethical if the tax system is unfair
- 4 Tax evasion would be ethical if I were a Jew living in Nazi Germany
- 5 Tax evasion is ethical if the government imprisons people for their political opinions
- 6 Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust

Weakest Arguments to Justify Tax Evasion

- 18 Tax evasion is ethical even if most of the money collected is spent wisely
- 17 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me
- 16 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me
- 15 Tax evasion is ethical if everyone is doing it
- 14 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects
- 13 Tax evasion is ethical even if it means that if I pay less, others will have to pay more

Gender

Overall Mean Scores

Female: 5.68

Male: 5.50

Major

Overall Mean Scores

Accounting: 5.63

Law: 5.45

Romania

McGee, Robert W. 2006. The Ethics of Tax Evasion: A Survey of Romanian Business Students and Faculty. *The ICFAI Journal of Public Finance* 4(2): 38–68 (2006). Reprinted in Robert W. McGee and Galina G. Preobragenskaya, *Accounting and Financial System Reform in Eastern Europe and Asia* (pp. 299–334). New York: Springer, 2006.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 134 graduate and upper division undergraduate business students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.87–5.24

Mean score: 4.59

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Males were more opposed to tax evasion in 12/18 cases.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 1 | Tax evasion is ethical if the tax system is unfair | (3.87) |
| 2 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (4.07) |
| 3 | Tax evasion is ethical if I can't afford to pay | (4.16) |
| 4 | Tax evasion is ethical if tax rates are too high | (4.17) |
| 5 | 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 | (4.18) |
| 6 | Tax evasion is ethical if the government imprisons people for their political opinions | (4.32) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|---|--------|
| 18 | Tax evasion is ethical if everyone is doing it | (5.24) |
| 17 | Tax evasion is ethical if the probability of getting caught is low | (5.16) |
| 16 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.03) |
| 15 | Tax evasion is ethical even if tax rates are not too high | (5.00) |
| 14 | Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (4.95) |
| 13 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (4.86) |

Gender

Overall Mean Scores

Female: 4.54

Male: 4.67

Six Countries (USA, Argentina, Guatemala, Poland, Romania, UK)

Nickerson, Inge, Larry P. Pleshko and Robert W. McGee. Presenting the Dimensionality of an Ethics Scale Pertaining to Tax Evasion. *Journal of Legal, Ethical and Regulatory Issues*, 12(1): 1–14 (2009).

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 1,100 students in six countries.

Mean score:

USA: 5.62

Argentina: 5.4

Guatemala: 5.2

Poland: 4.7

Romania: 4.59

UK: 4.15

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Findings suggest that tax evasion has three overall perceptual dimensions across the items tested: (1) fairness, as related to the positive use of the money, (2) tax system, as related to the tax rates and negative use of the money, and (3) discrimination, as related to avoidance under certain conditions.

Ranking (Six Countries Combined)

Strongest Arguments to Justify Tax Evasion

- 1 Tax evasion is ethical if a significant portion of the money collected winds up in the pockets of corrupt politicians or their friends and family (4.06)

- | | | |
|---|--|--------|
| 2 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (4.15) |
| 3 | Tax evasion is ethical if the tax system is unfair | (4.24) |
| 4 | Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940 | (4.27) |
| 5 | Tax evasion is ethical if I cannot afford to pay | (4.29) |
| 6 | Tax evasion is ethical if a large proportion of the money collected is wasted | (4.33) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|--|--------|
| 18 | Tax evasion is ethical if the probability of getting caught is low | (5.73) |
| 17 | Tax evasion is ethical even if most of the money collected is spent wisely | (5.71) |
| 16 | Tax evasion is ethical if a large proportion of the money collected is spent on projects which do benefit me | (5.67) |
| 15 | Tax evasion is ethical if everyone is doing it | (5.66) |
| 13 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.64) |
| 13 | Tax evasion is ethical even if tax rates are not too high | (5.64) |

Slovakia

McGee, Robert W. and Radoslav Tusan. 2008. The Ethics of Tax Evasion: A Survey of Slovak Opinion, in Robert W. McGee, editor, *Taxation and Public Finance in Transition and Developing Economies* (pp. 575–601). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...
 Sample: 184 business/economics, philosophy, and theology students.
 Range of scores (1 = strongly agree; 7 = strongly disagree): 2.80–6.11
 Mean score: 4.91

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.

- Gender: Men were significantly more opposed to tax evasion than were women.
- Age: The older group was slightly more opposed to tax evasion than was the younger group.
- Major: Philosophy/Theology students were more opposed to tax evasion than were business/economics students.
- The study also analyzed the results of 66 other gender studies.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 1 | Tax evasion would be ethical if I were a Jew living in Nazi German | (2.80) |
| 2 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (3.35) |
| 3 | Tax evasion is ethical if the government imprisons people for their political opinions | (3.95) |
| 4 | 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 | (4.04) |
| 5 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (4.61) |
| 6 | Tax evasion is ethical if a large portion of the money collected is wasted | (4.74) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|--|--------|
| 18 | Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (6.11) |
| 17 | Tax evasion is ethical even if most of the money collected is spent wisely | (5.91) |
| 16 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (5.89) |
| 15 | Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.66) |
| 14 | Tax evasion is ethical if everyone is doing it | (5.41) |
| 13 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.38) |

Gender

Overall Mean Scores

Female: 4.84

Male: 5.13

Findings

Males were more opposed to tax evasion in 14/18 cases. Many of the mean scores were significantly different.

Major

Overall Mean Scores

Business: 5.01

Philosophy/Theology: 5.44

Philosophy/Theology students were more opposed to tax evasion in 17/18 cases.

Age

Overall Mean Scores

<25: 4.932

25 and older: 5.167

Findings

The older group was more opposed to tax evasion in 14/18 cases. The difference was significant at the 10% level in only two cases.

South Africa

McGee, Robert W. and Geoff A. Goldman (2010). Ethics and Tax Evasion: A Survey of South African Opinion. *Proceedings of the Third Annual University of Johannesburg Faculty of Management Conference*, May 12–14. Reprinted in Robert W. McGee (Ed.), *The Ethics of Tax Evasion: Perspectives in Theory and Practice*. New York, Springer, 2012, 337–356.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 191 management, economics, and finance graduate and undergraduate students, mostly Christian, mostly under age 41, mostly African.

Range of scores (1 = strongly agree; 7 = strongly disagree): 4.168–5.847

Mean score: 4.967

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Women were somewhat more strongly opposed to tax evasion than men.
- Age: The 25–40-year-old group was somewhat more opposed to tax evasion than the under-25 group.
- Ethnicity: Whites were significantly more opposed to tax evasion than were Africans.
- Religion: Catholics and Other Christians were equally opposed to tax evasion (the difference in mean scores was not significant).
- Student status: Diploma students, undergraduate students, and postgraduate students were more or less equally opposed to tax evasion.
- Major: Management students and economics and finance students were equally opposed to tax evasion.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|--|---------|
| 1 | Tax evasion is ethical if a large portion of the money collected is wasted | (4.168) |
| 2 | Tax evasion is ethical if the tax system is unfair | (4.316) |
| 3 | Tax evasion would be ethical if I lived under an oppressive regime like Nazi Germany or Stalinist Russia | (4.317) |
| 4 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (4.457) |
| 5 | Tax evasion is ethical if I can't afford to pay | (4.500) |
| 6 | Tax evasion is ethical if the government imprisons people for their political opinions | (4.603) |

Weakest Arguments to Justify Tax Evasion

- | | |
|--|---------|
| 18 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.847) |
| 17 Tax evasion is ethical if the probability of getting caught is low | (5.720) |
| 16 Tax evasion is ethical if everyone is doing it | (5.516) |
| 15 Tax evasion is ethical even if most of the money collected is spent wisely | (5.314) |
| 14 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.307) |
| 13 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (5.282) |

Gender

Overall Mean Scores

Female: 5.044

Male: 4.703

Findings

Women were more opposed to tax evasion in 15 of 18 cases. The difference was significant in only two cases.

Conclusion: Women were somewhat more opposed to tax evasion than men.

Age

Overall Mean Scores

< 25: 4.867

25–40: 4.921

Findings

The older group was more opposed to tax evasion in 8 of 18 cases. The difference was significant in 2 cases (or 3 cases if significance is defined as 10%).

Ethnicity

Overall Mean Scores

White: 5.400

African: 4.759

Findings

Whites were more opposed to tax evasion in 17 of 18 cases. The difference was significant in 3 cases (4 if significance is defined as 10%).

Conclusion: Whites were significantly more opposed to tax evasion than were Africans.

Religion

Overall Mean Scores

Catholic: 4.996

Other Christian: 4.947

Findings

Catholics were more opposed to tax evasion in 10 of 18 cases. Other Christians were more opposed in 7 of 18 cases. In one case the mean scores were the same. None of the differences were significant.

Conclusion: Religion is not a significant variable.

Student Status

Overall Mean Scores

Diploma Students: 4.894

Undergraduate Students: 5.014

Postgraduate Students: 5.001

Findings

The diploma students were less opposed to tax evasion than were the other two groups. None of the differences in mean scores were significant, with

the exception of Statement 14 (ability to pay). In that case, the undergraduate students were more opposed to tax evasion than were the other two groups.

Conclusion: Student status is not a significant variable.

Major

Overall Mean Scores

Management Majors: 5.073

Economics and Finance Majors: 4.870

Findings

Management students were more opposed to tax evasion in 11 of 18 cases. However, none of the differences were significant.

Conclusion: Major is not a significant variable.

Taiwan

McGee, Robert W. and Susana N. Vittadini Andres. 2009. The Ethics of Tax Evasion: Case Studies of Taiwan, in Robert W. McGee, *Readings in Business Ethics* (pp. 200–228). Hyderabad, India: ICAFI University Press. An abbreviated version was published in Marjorie G. Adams and Abbass Alkhafaji, editors, *Business Research Yearbook: Global Business Perspectives*, Volume XIV, No. 1 (pp. 34–39). Beltsville, MD: International Graphics: Beltsville, MD, 2007.

Methodology

15 Statement Survey (3 human rights arguments were omitted): Tax evasion is ethical if ...

Sample: 196 students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.27–5.78

Mean score: 4.72

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Women were more opposed to tax evasion.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 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 | (3.27) |
| 2 | Tax evasion is ethical if the tax system is unfair | (3.28) |
| 3 | Tax evasion is ethical if a large portion of the money collected is wasted | (3.49) |
| 4 | Tax evasion is ethical if tax rates are too high | (4.12) |
| 5 | Tax evasion is ethical if I can't afford to pay | (4.24) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|--|--------|
| 15 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (5.78) |
| 14 | Tax evasion is ethical even if most of the money collected is spent wisely | (5.70) |
| 13 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.46) |
| 12 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that benefit me | (5.45) |
| 11 | Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.17) |

Gender

Overall Mean Scores

Female: 4.91

Male: 4.45

Findings

Women more opposed to tax evasion: 13/15

Men more opposed to tax evasion: 2/15

Conclusion: Overall, women were significantly more opposed to tax evasion ($p=0.0027$). Females were significantly more opposed to tax evasion in 6 of 15 cases.

Taiwan and USA

Andres, Susana N. Vittadini and Robert W. McGee. 2007. The Ethics of Tax Evasion: A Comparative Study of Taiwan and the USA. Kaoshiung Hsien, Republic of China. Chinese Association of Political Science, September 29–30.

Methodology

15 Statement Survey: Tax evasion is ethical if ... (The three human rights arguments were omitted from this survey.)

Sample: 196 (Taiwan); 232 (USA) students. 428 total.

Range of scores (1 = strongly agree; 7 = strongly disagree):

Taiwan: 3.27–5.78

USA: 5.40–6.22

Mean score:

Taiwan: 4.72

USA: 6.00

Conclusion: The US students were significantly more opposed to tax evasion than were the Taiwan students.

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- The US students were significantly more opposed to tax evasion than were the Taiwan students.
- Gender: Taiwan women were significantly more opposed to tax evasion than were Taiwan men. The differences in mean scores for the USA sample were not significant.

Ranking (Taiwan)

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 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 | (3.27) |
| 2 | Tax evasion is ethical if the system is unfair | (3.28) |
| 3 | Tax evasion is ethical if a large portion of the money collected is wasted | (3.49) |
| 4 | Tax evasion is ethical if tax rates are too high | (4.12) |
| 5 | Tax evasion is ethical if I can't afford to pay | (4.24) |
| 6 | Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (4.33) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|---|--------|
| 15 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (5.78) |
| 14 | Tax evasion is ethical even if most of the money collected is spent wisely | (5.70) |
| 13 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.46) |

Ranking (USA)

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 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 | (5.40) |
| 2 | Tax evasion is ethical if the tax system is unfair | (5.45) |
| 3 | Tax evasion is ethical if a large portion of the money collected is wasted | (5.51) |
| 4 | Tax evasion is ethical if tax rates are too high | (6.05) |
| 5 | Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of | (5.94) |
| 6 | Tax evasion is ethical if tax rates are too high | (6.05) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|--|--------|
| 15 | Tax evasion is ethical even if most of the money is spent wisely | (6.39) |
| 14 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.26) |

13 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me (6.25)

Gender

Overall Mean Scores (Taiwan)

Female: 4.91

Male: 4.45

Findings

Taiwan: Females were more opposed to tax evasion in 13 of 15 cases. The differences were significant in 6 of 15 cases.

Conclusion: Women were significantly more opposed to tax evasion than men in Taiwan. Male and female differences were not significant for the USA sample.

Thailand

McGee, Robert W. 2008. Opinions on Tax Evasion in Thailand, in Robert W. McGee, editor, *Taxation and Public Finance in Transition and Developing Economies* (pp. 609–620). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 41 undergraduate accounting students.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.13–6.28

Mean score: 4.94

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Females were more opposed to tax evasion than were men.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 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 | (3.13) |
| 2 | Tax evasion is ethical if the tax system is unfair | (3.75) |
| 3 | Tax evasion is ethical if a large portion of the money collected is wasted | (3.81) |
| 4 | Tax evasion is ethical if I can't afford to pay | (3.81) |
| 5 | Tax evasion would be ethical if I were a Jew living in Nazi Germany | (3.93) |
| 6 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (3.96) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|---|--------|
| 18 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (6.28) |
| 17 | Tax evasion is ethical even if most of the money collected is spent wisely | (6.06) |
| 16 | Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.97) |
| 15 | Tax evasion is ethical if the probability of getting caught is low | (5.91) |
| 14 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (5.91) |
| 13 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.90) |

Gender

Overall Mean Scores

Female: 5.00

Male: 3.98

Findings

Females were more opposed to tax evasion in 15/18 cases. In 5 cases, the difference in mean score was significant. However, the sample size was small and there were only 8 males in the class, so the statistical finding is weak.

Turkey

McGee, Robert W. and Serkan Benk. The Ethics of Tax Evasion: A Study of Turkish Opinion, *Journal of Balkan & Near Eastern Studies* 13(2): 249–262 (2011).

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 291 undergraduate business and economics students at 3 Turkish universities.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.609–6.038

Mean score: 4.826

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Men were significantly more opposed to tax evasion.
- Age: Older people are more opposed to tax evasion than are younger people.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|---------|
| 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 | (3.609) |
| 2 | Tax evasion is ethical if a large portion of the money collected is wasted | (3.766) |
| 3 | Tax evasion would be ethical if I lived under an oppressive regime like Nazi Germany or Stalinist Russia | (3.855) |
| 4 | Tax evasion is ethical if the tax system is unfair | (3.955) |
| 5 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (3.951) |
| 6 | Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (4.031) |

Weakest Arguments to Justify Tax Evasion

- | | |
|---|---------|
| 18 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (6.038) |
| 17 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (5.931) |
| 16 Tax evasion is ethical even if most of the money collected is spent wisely | (5.890) |
| 15 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.760) |
| 14 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (5.735) |
| 13 Tax evasion is ethical if the probability of getting caught is low | (5.699) |

Gender

Overall Mean Scores

Female: 4.649

Male: 5.048

Findings

Men more opposed to tax evasion: 18/18

Men significantly more opposed to tax evasion 8/18

Conclusion: Men were significantly more opposed to tax evasion.

Age

Overall Mean Scores

<25: 4.804

25–40: 5.121

Findings

The younger group was *less opposed* to tax evasion in 17 of 18 cases.

The younger group was *significantly less opposed* to tax evasion in 4 of 18 cases.

Conclusion: People tend to become more opposed to tax evasion as they get older.

Turkey

McGee, Robert W., Serkan Benk, Halil Yıldırım, and Murat Kayıkçı. 2011. The Ethics of Tax Evasion: A Study of Turkish Tax Practitioner Opinion, *European Journal of Social Sciences* 18(3): 468–480.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 176 Turkish accounting practitioners.

Range of scores (1 = strongly agree; 7 = strongly disagree): 3.8807–6.2670

Mean score: 5.2544

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Men were significantly more opposed to tax evasion.
- Age: Older people are more opposed to tax evasion than are younger people.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|----------|
| 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 | (3.8807) |
| 2 | Tax evasion is ethical if the tax system is unfair | (4.3409) |
| 3 | Tax evasion is ethical if a large portion of the money collected is wasted | (4.4716) |
| 4 | Tax evasion would be ethical if I lived under an oppressive regime like Nazi Germany or Stalinist Russia | (4.6193) |
| 5 | Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (4.6591) |
| 6 | Tax evasion is ethical if tax rates are too high | (4.7159) |

Weakest Arguments to Justify Tax Evasion

- | | |
|---|----------|
| 18 Tax evasion is ethical even if most of the money collected is spent wisely | (6.2670) |
| 17 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (6.1705) |
| 16 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.1591) |
| 15 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.0966) |
| 14 Tax evasion is ethical if the probability of getting caught is low | (5.9886) |
| 13 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (5.9545) |

Gender

Overall Mean Scores

Female: 4.9693

Male: 5.4297

Findings

Men more opposed to tax evasion: 18/18

Men significantly more opposed to tax evasion: 11/18

Conclusion: Men were significantly more opposed to tax evasion.

Age

Overall Mean Scores

<26: 4.8889

26–40: 5.3012

>40: 5.3092

Findings

The younger group was *least opposed* to tax evasion in 16 of 18 cases.

The 26–40 group and the 41+ group were equally opposed to tax evasion.

Conclusion: Older people are more opposed to tax evasion than are younger people.

Ukraine

Nasadyuk, Irina and Robert W. McGee. 2007. The Ethics of Tax Evasion: Lessons for Transitional Economies. In Greg N. Gregoriou and C. Read (eds.), *International Taxation* (pp. 291–310). Elsevier.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Note: The scale used in this study is different from the scale used in most other studies.

Sample: 99 law students from the Odessa National Law Academy.

Range of scores (0=strongly disagree; 6=strongly agree): 1.18–4.24.

Mean score: 2.575

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Gender: Men and women were equally opposed to tax evasion.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 1 | Tax evasion is ethical if tax rates are too high | (4.24) |
| 2 | Tax evasion is ethical if the government imprisons people for their political opinions | (4.08) |
| 3 | Tax evasion is ethical if the tax system is unfair | (4.00) |
| 4 | 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 | (3.94) |
| 5 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (3.75) |
| 6 | Tax evasion is ethical if I can't afford to pay | (3.61) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|---|--------|
| 18 | Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (1.18) |
|----|---|--------|

- | | |
|--|--------|
| 17 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (1.23) |
| 15 Tax evasion is ethical even if tax rates are not too high | (1.36) |
| 15 Tax evasion is ethical even if most of the money collected is spent wisely | (1.36) |
| 14 Tax evasion is ethical if everyone is doing it | (1.47) |
| 13 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (1.48) |

Gender

Overall Mean Scores

Female: 2.51

Male: 2.74

Findings

Women were more opposed to tax evasion in 13 of 18 cases. However, none of the differences in mean score were significant.

Ukraine

Nasadyuk, Irina and Robert W. McGee. 2008. The Ethics of Tax Evasion: An Empirical Study of Business and Economics Student Opinion in Ukraine, in Robert W. McGee (Ed.), *Taxation and Public Finance in Transition and Developing Economies* (pp. 639–661). New York: Springer. A different version of this study that included comparative data was published under the title Ethics and Tax Evasion in Ukraine: An Empirical and Comparative Study, in *Accounting and Finance in Transition* 5: 169–198 (2008).

Methodology

18 Statement Survey: Tax evasion is ethical if ...

NOTE: The scale is different for this study than for most other studies.

Sample: 161 graduate and advanced undergraduate accounting and economics students.

Range of scores (0=strongly disagree; 6=strongly agree): 1.01–4.24

Mean score: 2.69

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.

Ranking

Strongest Arguments to Justify Tax Evasion

- 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 (4.24)
- 2 Tax evasion is ethical if the government imprisons people for their political opinions (4.23)
- 3 Tax evasion is ethical if the tax system is unfair (4.13)
- 4 Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background (4.10)
- 5 Tax evasion is ethical if tax rates are too high (3.71)
- 6 Tax evasion is ethical if a large portion of the money collected is wasted (3.66)

Weakest Arguments to Justify Tax Evasion

- 18 Tax evasion is ethical even if most of the money collected is spent wisely (1.01)
- 17 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me (1.32)
- 16 Tax evasion is ethical even if tax rates are not too high (1.34)
- 15 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects (1.48)
- 14 Tax evasion is ethical even if it means that if I pay less, others will have to pay more (1.57)
- 13 Tax evasion is ethical if everyone is doing it (1.66)

USA and Four Latin American Countries

McGee, Robert W. and Silvia López Paláu. 2008. Tax Evasion and Ethics: A Comparative Study of the USA and Four Latin American Countries, in Robert W. McGee, editor, *Taxation and Public Finance in Transition and Developing Economies* (pp. 185–224). New York: Springer.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 1,195 accounting, business and economics students in the USA, Colombia, Ecuador, Puerto Rico, and the Dominican Republic.

Range of scores (1 = strongly agree; 7 = strongly disagree): 4.73–6.05 for five countries

Mean score: 5.53 average for five countries

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Countries: The USA was more opposed to tax evasion than was the Latin American sample in total, but Colombia was more opposed to tax evasion than were any of the other countries.
- Ethnicity: US Hispanics were more opposed to tax evasion than was the total US sample.
- Countries: Scores for the Dominican Republic were substantially and consistently lower than for the other countries, indicating that tax evasion was less of a moral problem for the average Dominican than for the other four groups sampled.
- Gender: Women were more opposed to tax evasion in 17/18 cases; women were significantly more opposed to tax evasion in 5/18 cases.
- Gender differences were most significant for the three human rights arguments.
- Major: Business students were more opposed to tax evasion than were accounting students in 17/18 cases; the difference was significant in 14/18 cases.

Ranking: Average for Five Countries

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 1 | Tax evasion is ethical if a large portion of the money collected is wasted | (4.73) |
| 2 | 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 | (4.75) |
| 3 | Tax evasion is ethical if the tax system is unfair | (4.92) |
| 4 | Tax evasion is ethical if I can't afford to pay | (5.11) |

- | | | |
|---|---|--------|
| 5 | Tax evasion is ethical would be ethical if I were a Jew living in Nazi Germany | (5.15) |
| 6 | Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (5.39) |

Weakest Arguments to Justify Tax Evasion

- | | | |
|----|--|--------|
| 18 | Tax evasion is ethical if the probability of getting caught is low | (6.05) |
| 17 | Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (6.03) |
| 16 | Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.01) |
| 15 | Tax evasion is ethical even if most of the money collected is spent wisely | (5.98) |
| 14 | Tax evasion is ethical if everyone is doing it | (5.96) |
| 13 | Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (5.93) |

Country

Overall Mean Scores

USA: 5.78
 US Hispanics: 5.84
 Four Latin American Countries Combined: 5.49
 Colombia: 6.03
 Ecuador: 5.67
 Puerto Rico: 5.62
 Dominican Republic: 4.57

Gender

Overall Mean Scores

Female: 5.65
 Male: 5.53

Major

Overall Mean Scores

Accounting: 5.42
 Business: 5.75

USA: Utah

McGee, Robert W. and Sheldon R. Smith (2007). Ethics and Tax Evasion: A Comparative Study of Accounting and Business Student Opinion in Utah. American Society of Business and Behavioral Sciences 14th Annual Meeting, Las Vegas, February 22–25, 2007. Published in the Proceedings of the American Society of Business and Behavioral Sciences 14(1): 1175–1185.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 202 accounting majors and 300 other business majors [502 total].

Range of scores (1 = strongly agree; 7 = strongly disagree): 5.075–6.138

Mean score:

Accounting Students: 6.119

Business Students: 6.151

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Major: Business students were slightly more opposed to tax evasion than were accounting students but the difference was not significant.

Ranking

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|---------|
| 1 | Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940 | (5.075) |
| 2 | Tax evasion is ethical if the government imprisons people for their political opinions | (5.569) |
| 3 | 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 | (5.683) |
| 4 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (5.688) |
| 5 | Tax evasion is ethical if the tax system is unfair | (5.861) |
| 6 | Tax evasion is ethical if a large portion of the money collected is wasted | (6.010) |

Weakest Arguments to Justify Tax Evasion

- | | |
|--|---------|
| 18 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.518) |
| 17 Tax evasion is ethical if the probability of getting caught is low | (6.516) |
| 16 Tax evasion is ethical if everyone is doing it | (6.490) |
| 15 Tax evasion is ethical even if most of the money collected is spent wisely | (6.486) |
| 14 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.454) |
| 13 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (6.452) |

Major

Overall Mean Scores

Accounting: 6.119

Business: 6.151

Findings

Business majors were more opposed to tax evasion than were accounting majors in 15 of 18 cases. However, none of the differences were significant.

USA: Utah and Florida

McGee, Robert W. and Sheldon R. Smith. 2009. Ethics and Tax Evasion: A Comparative Study of Utah and Florida Opinion, in Robert W. McGee (Ed.), *Readings in Accounting Ethics* (pp. 343–364). Hyderabad, India: ICAI University Press.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 319 accounting majors in Utah (202) and Florida (117).

Range of scores (1 = strongly agree; 7 = strongly disagree): Florida 5.24–6.36;

Utah 5.26–6.51

Mean score: Utah 6.12; Florida 5.83

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Utah students were more opposed to tax evasion in 17/18 cases.
- The differences in mean scores were significant in only 4/18 cases.

Ranking

Strongest Arguments to Justify Tax Evasion

Statement	Rank	
	FL	UT
Tax evasion is ethical if the government imprisons people for their political opinions	1	2
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	4
Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background	3	3
Tax evasion is ethical if the tax system is unfair	4	5
Tax evasion is ethical if a large portion of the money collected is wasted	5	6
Tax evasion would be ethical if I were a Jew living in Nazi Germany	6	1

Weakest Arguments to Justify Tax Evasion

Statement	Rank	
	FL	UT
Tax evasion is ethical even if most of the money collected is spent wisely	18	14
Tax evasion is ethical if the probability of getting caught is low	17	18
Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me	16	11
Tax evasion is ethical even if it means that if I pay less, others will have to pay more	15	17
Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects	14	14
Tax evasion is ethical if everyone is doing it	13	16

USA: Utah and New Jersey

McGee, Robert W. and Sheldon R. Smith. 2008. Opinions on the Ethics of Tax Evasion: A Comparative Study of Utah and New Jersey. Presented at the 39th Annual Meeting of the Decision Sciences Institute, Baltimore, November 22–26, 2008. Published in the Proceedings at pp. 3981–3986.

Methodology

18 Statement Survey: Tax evasion is ethical if ...

Sample: 379 business students at a large college in Utah and three universities in New Jersey.

Range of scores (1=strongly agree; 7=strongly disagree): 4.71–5.75 (New Jersey); 5.26–6.51 (Utah)

Mean score:

Utah: 6.12

New Jersey: 5.27

Overall Findings

- Some arguments justifying tax evasion were significantly stronger than others.
- Utah students were significantly more opposed to tax evasion in all 18 cases (17 at 1% level and 1 at 5% level).

Ranking (New Jersey)

Strongest Arguments to Justify Tax Evasion

- | | | |
|---|---|--------|
| 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 | (4.71) |
| 2 | Tax evasion is ethical if the tax system is unfair | (4.79) |
| 3 | Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940 | (4.80) |
| 3 | Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (4.80) |
| 5 | Tax evasion is ethical if I can't afford to pay | (4.81) |
| 6 | Tax evasion is ethical if the government imprisons people for their political opinions | (4.87) |

Weakest Arguments to Justify Tax Evasion

- | | |
|---|--------|
| 17 Tax evasion is ethical if everyone is doing it | (5.75) |
| 17 Tax evasion is ethical even if most of the money collected is spent wisely | (5.75) |
| 16 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (5.65) |
| 15 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (5.64) |
| 14 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (5.62) |
| 11 Tax evasion is ethical if the probability of getting caught is low | (5.59) |
| 11 Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me | (5.59) |
| 11 Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me | (5.59) |

Ranking (Utah)**Strongest Arguments to Justify Tax Evasion**

- | | |
|---|--------|
| 1 Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940 | (5.26) |
| 2 Tax evasion is ethical if the government imprisons people for their political opinions | (5.54) |
| 3 Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background | (5.58) |
| 4 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 | (5.66) |
| 5 Tax evasion is ethical if the tax system is unfair | (5.88) |
| 6 Tax evasion is ethical if a large portion of the money collected is wasted | (5.97) |

Weakest Arguments to Justify Tax Evasion

- | | |
|--|--------|
| 18 Tax evasion is ethical if the probability of getting caught is low | (6.51) |
| 17 Tax evasion is ethical even if it means that if I pay less, others will have to pay more | (6.50) |
| 16 Tax evasion is ethical if everyone is doing it | (6.44) |
| 14 Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects | (6.42) |

- | | |
|--|--------|
| 14 Tax evasion is ethical even if most of the money collected is spent wisely | (6.42) |
| 12 Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust | (6.41) |
| 12 Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me | (6.41) |