

Chapter 7

Attitudes on the Ethics of Tax Evasion: A Survey of Philosophy Professors

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Methodology

An 18-statement survey was constructed and distributed via the Internet to the members of the Association for Practical and Professional Ethics, the American Association of Philosophy Teachers, Philosophy in Europe, and PHILOSOP. A total of 39 responses were received.

This study could be criticized on several counts. The sample size could have been larger. However, a sample size of 39 is sufficiently large to reach tentative conclusions. Another criticism might be the method used to select the sample. Participants were self-selecting rather than random, leaving open the possibility that the sample was not representative of the general philosophy professor population.

Only nine individuals identified themselves as female, which makes the female statistics highly tentative. However, the responses for the females in this survey were consistent with other surveys (Gupta and McGee 2010; McGee, Alver and Alver 2008; McGee and Andres 2009; McGee and Bose 2009; McGee and Cohn 2008; McGee and Guo 2007; McGee and Lingle 2008; McGee and López 2007, 2008), which also reported that the female scores were higher than the male scores.

Tables 7.1–7.3 show the demographic data. The sample was mostly male, mostly Caucasian, with a smattering of different religious beliefs, with Christian having the largest plurality.

Table 7.4 shows the 18 statements and the mean scores for each statement. The overall mean score was 5.36, indicating a fair degree of aversion to tax evasion.

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Table 7.1 Responses by gender

Male	28
Female	9
Unspecified	2
Total	39

Table 7.2 Responses by ethnicity

Caucasian	26
African-American	1
Other	1
Unspecified	11
Total	39

Table 7.3 Responses by religious affiliation

Christian	16
Atheist	6
Universalist	2
Other	5
Unspecified	10
Total	39

Table 7.5 ranks the arguments based on mean score from strongest to weakest. The range of scores is 3.82–6.46, which indicates a wide range of attitudes, depending on which statement is being considered.

Table 7.6 splits the responses into three categories, based on mean score:

- 1–2 Slight opposition to tax evasion
- 3–5 Moderate opposition to tax evasion
- 6–7 Strong opposition to tax evasion

The category having the highest percentage was the strong opposition (6–7) category for 15 of the 18 statements. The slight opposition (1–2) category had the highest percentage for the Jews in Nazi Germany statement. The moderate opposition group (3–5) had the highest percentage for the other two human rights statements.

Table 7.7 compares the mean scores for each statement by gender.

The female mean scores were higher for all 18 cases and the total mean scores were more than a full point apart (5.07 for men vs. 6.21 for women), which leads

Table 7.4 Summary of responses (1 = strongly agree; 7 = strongly disagree)

Statement number	Statement	Mean
1	Tax evasion is ethical if tax rates are too high	5.18
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	6.10
3	Tax evasion is ethical if the tax system is unfair	4.59
4	Tax evasion is ethical if a large portion of the money collected is wasted	5.37
5	Tax evasion is ethical even if most of the money collected is spent wisely	6.23
6	Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of	5.15
7	Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects	6.16
8	Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me	6.19
9	Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me	6.22
10	Tax evasion is ethical if everyone is doing it	5.72
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	4.53
12	Tax evasion is ethical if the probability of getting caught is low	6.46
13	Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust	5.04
14	Tax evasion is ethical if I cannot afford to pay	5.06
15	Tax evasion is ethical even if it means that if I pay less, others will have to pay more	6.37
16	Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940	3.82
17	Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background	4.06
18	Tax evasion is ethical if the government imprisons people for their political opinions	4.14
Average score		5.36

one to fairly conclude that female philosophy professors are significantly more averse to tax evasion than are male philosophy professors. However, for those nit-pickers who insist on statistical testing even in cases where the a priori conclusion is obvious, Table 7.8 provides the relevant data.

The p -value is 0.00034, which indicates that female philosophy professors are significantly more averse to tax evasion than are male philosophy professors.

Table 7.5 Ranking (1 = strongly agree; 7 = strongly disagree)

Rank	Statement	Mean
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
7	Tax evasion is ethical if I cannot afford to pay	5.06
8	Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of	5.15
9	Tax evasion is ethical if tax rates are too high	5.18
10	Tax evasion is ethical if a large portion of the money collected is wasted	5.37
11	Tax evasion is ethical if everyone is doing it	5.72
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	6.10
13	Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects	6.16
14	Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me	6.19
15	Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me	6.22
16	Tax evasion is ethical even if most of the money collected is spent wisely	6.23
17	Tax evasion is ethical even if it means that if I pay less, others will have to pay more	6.37
18	Tax evasion is ethical if the probability of getting caught is low	6.46

Concluding Comments

Although the sample size was small, some useful information was gained. The survey discovered which arguments to justify tax evasion were the strongest and which were the weakest in the eyes of philosophy professors. It also found that female philosophy professors were significantly more opposed to tax evasion than were male philosophy professors. It is hoped that this study will pique interest in the views of philosophy professors on this topic and perhaps lead to other, more comprehensive studies.

Table 7.6 Range of scores (1 = strongly agree; 7 = strongly disagree)

Statement number	Statement	Score	Range of scores (%)		
			1-2	3-5	6-7
1	Tax evasion is ethical if tax rates are too high	5.18	11	22	67
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	6.10	10	3	87
3	Tax evasion is ethical if the tax system is unfair	4.59	16	37	47
4	Tax evasion is ethical if a large portion of the money collected is wasted	5.37	11	34	55
5	Tax evasion is ethical even if most of the money collected is spent wisely	6.23	8	3	89
6	Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of	5.15	16	24	60
7	Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects	6.16	8	5	87
8	Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me	6.19	8	5	87
9	Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me	6.22	8	5	87
10	Tax evasion is ethical if everyone is doing it	5.72	8	0	92
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	4.53	22	31	47
12	Tax evasion is ethical if the probability of getting caught is low	6.46	5	3	92
13	Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust	5.04	14	29	57
14	Tax evasion is ethical if I cannot afford to pay	5.06	16	30	54
15	Tax evasion is ethical even if it means that if I pay less, others will have to pay more	6.37	6	11	83
16	Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940	3.82	45	33	22
17	Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background	4.06	29	43	29
18	Tax evasion is ethical if the government imprisons people for their political opinions	4.14	26	38	35

Table 7.7 Comparison of male and female scores (1 = strongly agree; 7 = strongly disagree)

Statement number	Statement	Overall	Score		Score larger by	
			Male	Female	Male	Female
1	Tax evasion is ethical if tax rates are too high	5.18	4.88	5.89		1.01
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	6.10	5.83	6.94		1.11
3	Tax evasion is ethical if the tax system is unfair	4.59	4.30	5.28		0.98
4	Tax evasion is ethical if a large portion of the money collected is wasted	5.37	5.07	6.39		1.32
5	Tax evasion is ethical even if most of the money collected is spent wisely	6.23	5.99	6.94		0.95
6	Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of	5.15	4.70	6.61		1.91
7	Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects	6.16	5.95	6.83		0.88
8	Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me	6.19	5.99	6.78		0.79
9	Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me	6.22	5.98	6.89		0.91
10	Tax evasion is ethical if everyone is doing it	5.72	5.57	6.67		1.10
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	4.53	4.07	5.78		1.71
12	Tax evasion is ethical if the probability of getting caught is low	6.46	6.30	6.94		0.64

(continued)

Table 7.7 (continued)

Statement number	Statement	Overall	Score		Score larger by	
			Male	Female	Male	Female
13	Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust	5.04	4.87	5.63		0.76
14	Tax evasion is ethical if I cannot afford to pay	5.06	4.93	5.10		0.17
15	Tax evasion is ethical even if it means that if I pay less, others will have to pay more	6.37	6.23	6.80		0.57
16	Tax evasion would be ethical if I was a Jew living in Nazi Germany in 1940	3.82	3.21	5.90		2.69
17	Tax evasion is ethical if the government discriminates against me because of my religion, race, or ethnic background	4.06	3.65	5.17		1.52
18	Tax evasion is ethical if the government imprisons people for their political opinions	4.14	3.74	5.20		1.46
Average mean scores		5.36	5.07	6.21		

Table 7.8 Statistical comparison of male and female mean data

	Mean	SD	SE
Male	5.07	0.97171	0.22903
Female	6.20778	0.70464	0.16609
$p=0.00034$			

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