

A DEMOGRAPHIC STUDY OF RUSSIAN ATTITUDES TOWARD TAX EVASION

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ABSTRACT

A number of studies have examined the relationship between tax collection and various demographic variables. However, until recently most of those studies have involved a United States sample population. The Internal Revenue Service provides demographic data for researchers on a regular basis. The present study goes beyond those studies in several important ways. For one, it uses data on Russia taken from the World Values database. Not much work has been done on the post-communist Russian tax or public finance system. Thus, the present study expands on the very limited research done on Russian public finance.

This study expands on existing literature in at least two other ways as well. For one, it examines how various demographics interact with attitudes toward tax evasion. Secondly, we examine several demographic variables that were not examined in prior studies. The sample had 2,382 usable responses from a wide range of the Russian population.

One of the questions in the World Values database asked whether it would be justifiable to cheat on taxes if it were possible to do so. Respondents were asked to choose a number from 1 to 10 to indicate the extent of their support for tax evasion. This study examines those responses, both overall and through the prism of 6 demographic variables. A trend analysis is also done to determine whether Russian attitudes regarding tax evasion have changed in recent years. A comparison is made with other ethical issues to determine the relative seriousness of tax evasion.

This study found some interesting relationships between attitude toward tax evasion and several demographic variables. Although there is strong opposition to tax evasion in general, the extent of opposition has fluctuated over time. Women were significantly more opposed to tax evasion than were men; older people were significantly more opposed to tax evasion than were younger people; Widows and married individuals were more opposed to tax evasion than were other groups, and single individuals were least opposed. Opposition to tax evasion was less among the higher educated and social classes; opposition to tax evasion fluctuated by region, with the least opposition in Moscow. Tax evasion was not considered very serious in Russia compared to some other acts.

The article concludes with a bibliography listing more than 80 tax studies, including links to the studies.

INTRODUCTION

Many studies have been conducted in various areas of taxation and public finance. Practitioner journals focus on technical aspects of the tax code. Legal journals examine the tax code and various court cases. Economics and public finance journals emphasize the microeconomic and macroeconomic aspect of various tax systems. A few studies have examined ethical aspects of tax systems, most notably the issue of tax fairness or tax evasion.

The present study examines Russian attitudes on the ethics of tax evasion. Most prior studies on tax evasion have taken a technical approach. Scholars have examined some factors that enhance or deter tax evasion. Some studies have even speculated on how to determine optimal tax evasion by weighing the relative costs and benefits of attempting to deter tax evasion.

A number of studies have examined various demographic variables in connection with tax collection and tax evasion. Most of these studies, until recently at least, have involved a USA sample population, mostly because the U.S. Internal Revenue Service publishes data for scholarly research on a regular basis. Non-U.S. studies that examine demographic variables are far less common, partly because of a lack of data.

Social scientists have gathered the *Human Beliefs and Values* survey data in more than 80 countries. The surveys asked hundreds of questions on a wide variety of topics. One question involved attitudes toward tax evasion. The present study uses the data gathered from the Russian sample in the most recent survey.

The vast majority of prior tax evasion studies have not examined the issue of when, or whether tax evasion is ethical. The underlying assumption may be that tax evasion is always unethical, or perhaps the scholars conducting the study may not recognize ethical aspects of tax evasion as a topic they wish to examine or discuss, especially if their study involves some technical issues that apparently have little or nothing to do with ethics. That may

account for the relative lack of ethical discussion for tax evasion studies. However, a body of literature exists on the ethics of tax evasion. Most of it has appeared in the philosophical literature, which may be one reason why studies that have appeared in accounting, tax, economics or public finance journals have not addressed the ethical issues that are inherent in tax evasion. The present study attempts to partially correct that oversight in the literature review section.

Prior studies, both in the United States and elsewhere, either have not examined demographic variables in connection with tax collections or tax evasion, or have limited themselves to a few demographic variables, such as gender, age and income levels. The present study examines several additional variables.

The present study also compares attitudes toward tax evasion in Russia over time to see whether there is a trend either toward or away from justifying tax evasion. The relative seriousness of tax evasion is also determined by comparing attitudes on tax evasion to attitudes on some other ethical issues that were gathered in the World Values surveys.

REVIEW OF THE LITERATURE

Tax evasion has been in existence ever since rulers started to extract taxes from their populace (Adams, 1982, 1993; Webber & Wildavsky, 1986). At times, the people have risen up in protest or have revolted against their government when the tax burden became excessive or when the tax system was perceived as being unfair (Beito, 1989; Laffer & Seymour, 1979; Rabushka & Ryan, 1982).

Authors have written about the abusive techniques of the Internal Revenue Service (Burnham, 1989; Hansen, 1984). Others have written about how to protect yourself from the IRS (Frankel & Fink, 1985; Kaplan, 1999; Wilson, 1980). Studies have been done of how tax dollars are wasted or how the tax burden is

excessive (DioGuardi, 1992; Fitzgerald & Lipson, 1984; Grace, 1984; Payne, 1993; Shlaes, 1999).

There have been calls for tax reform because of the perception that the tax system is unfair, but scholars and commentators cannot agree on what reforms should be made. Some authors call for higher taxes or support the concept of a graduated tax that charges higher rates on the rich (Johnston, 2003, 2007), while other studies dispute the efficacy of the graduated income tax (Blum & Kalven, 1953). Some authors have called for the abolition of the income tax and its replacement with a flat tax or a fair tax (Boortz & Linder, 2005; Champagne, 1994; Hall & Rabushka, 1985). Others have called for an abolition of all coercive taxes and their replacement with a voluntary system (Curry, 1982; Sabrin, 1995).

Numerous studies on various aspects of tax collection and tax evasion have been done over the years. Richard Musgrave is perhaps the most famous theoretical researcher on this topic for the last half of the twentieth century (Musgrave, 1959, 1986; Musgrave & Musgrave, 1976; Musgrave & Peacock, 1958). He took a rather statist approach. His basic premise is that the state is entitled to take more or less whatever it wants to take, at least in a functioning democracy. His main focus was on how the government should extract taxes. He investigated issues of efficiency and, although he also addressed fairness at times, his concept of what is fair could be challenged by those who believe that the graduated income tax is either unfair or inefficient (Blum & Kalven, 1953).

James M. Buchanan, the 1986 Nobel Prize winner in economics, is far less statist in his approach (Buchanan, 1967; Buchanan & Flowers, 1975). He recognizes, as did James Madison, one of America's founding fathers, that the state can get out of control at times, even in a democracy, and that constitutional limits have to be placed on the legislature. Buchanan and Musgrave (2001) co-authored a book that presented their two

contrasting views on the relationship between the individual and the state.

An examination of the philosophical literature on the ethics of tax evasion found that there are three basic positions on the issue (McGee, 2006a). Tax evasion is never ethical, sometimes ethical or always ethical. In terms of frequency, the most popular position in both the philosophical and empirical literature is that tax evasion is sometimes ethical, although scholars cannot agree on when tax evasion is ethical and when it is not.

It has been suggested that there may even be a positive duty to evade taxes, at least in some cases (McGee, 2012). For example, where the state is evil or corrupt or engages in unjust wars (McGee, 1994; Pennock, 1998), a case can be made that society's best interests could be served by evading taxes, because evil regimes would not be fed the tax funds they need to carry on their evil activities.

Other instances where evasion might be a duty have also been suggested. For example, if one takes the efficiency strain of utilitarian ethics, which holds that the only ethical act is the one that is most efficient, a case can be made that keeping money in the more efficient private sector meets that utilitarian test, because paying taxes shifts the funds to the less efficient government sector (McGee, 2012).

Another case for advocating a duty to evade taxes is when doing so reduces the property rights violations that take place in society (McGee, 2012). If one takes the Nozick (1974) position that taxation is theft, a violation of property rights or a form of slavery, then one may reasonably conclude that evasion reduces the amount of theft, property rights violations and slavery in society.

Perhaps the strongest argument to justify tax evasion would be the case of Jews living in Nazi Germany. Surely if tax evasion were ever justified it would be in this case, since arguing that Jews have a duty to pay taxes to Hitler is unthinkable, or at least so it would seem. Several surveys have asked participants their opinions

on the strength of various arguments that have been given over the centuries to justify tax evasion and the strongest argument in support of the tax evasion on moral grounds have often been the case of Jews paying taxes to Hitler. However, it was not always perceived as the strongest argument to justify tax evasion. A survey of students in Argentina ranked it in first place, tied with the ability to pay argument (McGee & Rossi, 2008). However, in a survey of Australian students it did not even rank in the top six (McGee & Bose, 2009). The top six reasons to justify tax evasion in the Australian study were in cases where tax rates were too high, where the tax system is perceived as being unfair, where a large portion of the money collected is wasted, where the government discriminates against the taxpayer on the basis of religion, race or ethnic background, where a significant portion of the money collected winds up in the pockets of corrupt politicians or their families and friends, and where the government imprisons people for their political opinions.

A survey of Orthodox Jewish students (McGee & Cohn, 2008) ranked the Jewish argument first place in terms of justifiability out of 18 arguments justifying tax evasion, but even among Jewish students it was perceived that there was some duty to pay taxes to Hitler, not because Hitler was worthy of their tax money but because of the perception that there is a duty to God to pay taxes and a duty to the Jewish community as well. There is a strain of thought within the Jewish religious and philosophical literature that one must obey the law regardless of what the law might be – “the law is the law.” The Jewish literature also teaches that one must never do anything to disparage another Jew. Thus, if one Jew evades taxes it makes all other Jews look bad; therefore, a Jew must never evade taxes. Another reason for paying taxes is that Jews are obligated to do good works (*mitzvos*). Evading taxes might cause one to be imprisoned, where the possibility of doing good works is greatly reduced. Therefore, a Jew must not evade taxes. (Cohn, 1998; Tamari, 1998; McGee & Cohn, 2008).

These viewpoints may be challenged philosophically, but those were the reasons given by the Jewish sample for justifying paying taxes to Hitler. Surveys of other sample populations generally ranked the Jewish example high on the list of arguments to justify tax evasion, but it was not always in first place. The results of some other studies are given below.

BOSNIA & HERZEGOVINA (McGee, Basic & Tyler, 2008)

1st 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.

2nd Tax evasion is ethical if the government discriminates against me because of my religion, race or ethnic background.

3rd Tax evasion is ethical if the government imprisons people for their political opinions.

COLOMBIA (McGee, López & Yepes, 2009)

1st 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.

2nd Tax evasion is ethical if the government discriminates against me because of my religion, race or ethnic background.

3rd Tax evasion is ethical if a large portion of the money collected is wasted.

4th Tax evasion would be ethical if I were a Jew living in Nazi Germany.

ESTONIA (McGee, Alver & Alver, 2008)

1st 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.

2nd Tax evasion is ethical if the government imprisons people for their political opinions. 3rd Tax evasion is ethical if the government discriminates against me because of my religion, race or ethnic background.

4th Tax evasion is ethical if the tax system is unfair.

5th Tax evasion would be ethical if I were a Jew living in Nazi Germany.

FRANCE (McGee & M'Zali, 2009)

1st Tax evasion would be ethical if I were a Jew living in Nazi Germany.

2nd Tax evasion is ethical if the government imprisons people for their political opinions.

3rd Tax evasion is ethical if the government discriminates against me because of my religion, race or ethnic background.

4th 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.

It is somewhat surprising that the Jewish argument did not rank higher. Apparently, different cultures and countries have different values when it comes to ranking reasons for justifying tax evasion.

Several religious literatures address the issue of tax evasion. The religion that comes out strongest against tax evasion is the Church of Jesus Christ of Latter-day Saints (Mormons). There is absolutely no excuse for tax evasion in their literature (Smith & Kimball, 1998). The religion ranked in second place in terms of lack of support for tax evasion is the Baha'i faith. Its religious literature would justify tax evasion only in cases where the government persecutes members of the Baha'i faith (DeMerville, 1998).

Other religions are more mixed on the issue. The Jewish religious literature frowns on tax evasion in general but does

provide justification in some cases. Where a king usurps power or where the laws are discriminatory or capricious the king may be disobeyed, including in the area of tax laws (Tamari, 1998). There is no moral duty to pay taxes where a king forces himself onto a country if the people do not accept him. There is no duty to pay taxes where the leadership or government is not legitimate (Cohn 1998). In cases where evasion is not justifiable, tax evasion is regarded as theft (Tamari, 1998).

Not much has been written on Muslim religious views regarding tax evasion. Murtuza and Ghazanfar (1998) have discussed Zakat, the moral duty to provide for the poor, but they did not address the ethics of tax evasion directly. Ahmad (1995) and Yusuf (1971) addressed the ethics of tax evasion in their books on Islamic business ethics and economic justice. Their views basically coincided. In fact, Ahmad cited Yusuf several times. According to these Muslim scholars, there is no duty to pay customs duties, restrictive tariffs, court fees, revenue stamps, or any tax on income. Their reason for opposing income taxation is because it curbs initiative and it assumes the illegitimacy of the income of the rich. They suggest that the state should levy a proportional tax along the lines of Zakat on accumulated wealth.

They were also against indirect taxation, since they believed all taxes should be direct. There is no justification for the death tax. Any tax that causes prices to rise artificially is illegitimate. Presumably, that would include sales and use taxes as well as tariffs and attempts to fix prices. McGee (1997; 1998a&b) discussed the work of these two scholars from a non-Muslim perspective.

Jalili (2012) wrote a response to these studies and presented a different view. According to Jalili, in cases where the state is an Islamic state that follows Shariah law there is an absolute duty to pay whatever taxes the legitimate rulers demand without question. Thus, income taxes, sales taxes, death taxes, etc., are all legitimate and must be paid, provided one is paying to a legitimate Islamic state. Where the state is not a pure Islamic state

or where the state is not Islamic at all, the ethics of paying taxes is less clear. Where the funds are spent on good deeds or the prevention of bad deeds it seems like there is a duty to pay. Where the state violates Islamic law or engages in bad deeds, it appears that there is no duty to pay. It may even be argued that there is a duty not to pay, although Jalili does not go into this possibility.

The Christian literature (other than the Mormon literature, which has already been discussed) is the most eclectic on the ethics of tax evasion. The most comprehensive treatise on the duty to pay taxes from a Catholic perspective was a doctoral dissertation written by Martin Crowe (1944). He reviewed 500 years of Catholic literature, some of it in Latin. There is no way to summarize this body of literature briefly. Basically, one might attempt a summary by stating that there is somewhat of a duty to pay just taxes and somewhat less of a duty to pay unjust taxes. Payment may be forgiven where there is no ability to pay. It might be acceptable to evade taxes imposed on the necessities of life in certain situations.

There is some Catholic literature to the effect that a person should pay taxes based on benefits received. If the state confers no benefits on a particular taxpayer, there is no moral duty to pay taxes (Crowe, 1944, pp. 24-25). There is some duty to government but that duty is not absolute. Where tax funds are used to provide for the common good there is some duty to pay but where they are not used for the common good there is no duty to pay, according to some Catholic scholars.

Schansberg (1998) discusses the duty of paying unto Caesar what is Caesar's but he does not identify quite what Caesar is entitled to receive. Pennock (1998) discusses the issue of whether there is a duty to pay taxes to a state that is engaging in an unjust war. Gronbacher (1998) discusses Catholic social thought from the perspective of classical liberalism.

Several secular studies have been done on the ethics of tax evasion. Martinez (1994) wrote a wide-ranging treatise, which cited an earlier article by McGee (1994). An edited book on the

ethics of tax evasion (McGee, 1998c) included several secular studies. Block (1989, 1993) conducted studies of the public finance literature but could not find an adequate justification for taxation, presumably because the authors of public finance texts begin with the assumption that taxation is justified. Leiker (1998) discussed Rousseau's view on taxation. Morales (1998) discussed tax evasion from the viewpoint of Mexican workers and concluded that at times feeding the family takes precedence over paying taxes.

Some empirical studies have been done on attitudes toward tax evasion. Alm, Martinez-Vazquez and Torgler (2005) investigated Russian tax morale. Alm and Torgler (2006) discussed cultural differences and tax morale in the United States and Europe. Torgler and Valev (2010) examined public attitudes toward corruption and tax evasion from the perspective of gender.

A number of survey research studies have been done to discover student views on the ethics of tax evasion. Surveys were completed for students in Armenia (McGee & Maranjyan, 2006), China (McGee & Guo, 2007; McGee & An, 2008), Poland (McGee & Bernal, 2006), Puerto Rico (McGee & López, 2007) and Romania (McGee, 2006b). In each of those studies, various arguments that had been used in the past to justify tax evasion were ranked. In some cases, comparisons were also made based on gender, age, academic major, and student status to determine whether those demographic variables made any difference. In some cases they did make a difference and in other cases they did not make a difference.

THE PRESENT STUDY

The present study uses the *World Values Wave 6* data on Russia, which was collected in 2011. The focus is on the tax evasion question that was asked in that survey.

Similar studies using Wave 5 data have been conducted for Switzerland (Ross & McGee, 2011a), Malaysia (Ross & McGee,

2011b), the Netherlands (Ross & McGee, 2012b), South Africa (Ross & McGee, 2012c), and Poland (Ross & McGee, 2012d).

METHODOLOGY

Groups of social scientists all over the world have been conducting coordinated surveys of the world's population since the early 1980s. Some surveys have solicited the opinions of more than 200,000 people in more than 80 countries. The surveys included hundreds of questions on a wide range of subjects. One question in the most recent surveys addressed attitudes toward tax evasion:

Please tell me for each of the following statements whether you think it can always be justified, never be justified, or something in between: Cheating on taxes if you have a chance.

The range of responses used a 10-point Likert Scale where 1 = never justifiable and 10 = always justifiable. The surveys collected data on a number of demographic variables, including level of education, gender and age. The present study uses the data gathered in the most recent survey on Russia.

Six demographic variables are examined using t-tests to determine whether any differences are significant at the 5 percent level.

FINDINGS

The findings are presented below by demographic variable. The sample size for the age variable was 949. Sample sizes for the other demographic variables were about the same but varied somewhat, depending on variable.

Overall

The overall findings are presented in Table 1. The findings indicate that, although there is widespread opposition to tax evasion in general, only 41 percent of participants in the survey believed that tax evasion is never justifiable, which means that 59 percent believed tax evasion can be justified sometimes.

	%
Never justifiable	41.0
2	11.3
3	9.8
4	7.7
5	10.1
6	5.2
7	3.3
8	2.9
9	1.6
Always justifiable	2.4
Inappropriate or missing responses	0.2
No answer	0.2
Don't know	4.3
Mean	3.05
Standard deviation	2.45
N	2,382

Gender

Gender is perhaps the most frequently tested variable for ethics studies. The results are mixed. Some studies have found that women are more ethical than men (Akaah, 1989; Betz, et al., 1989; Dawson, 1997; Glover, et al., 2002; Purcell, 1977), while other studies have found no statistical difference between men and women (Callan, 1992; Friedman et al, 1987; Fritzsche, 1988; Harris, 1989; Kidwell et al., 1987; Stern & Havlicek, 1986). A few

studies have found men to be more ethical (Barnett & Karson, 1987; Weeks et al, 1999).

Some studies on the ethics of tax evasion have also examined gender. However, one must be careful not to conclude that women are more ethical than men in cases where women are more opposed to tax evasion, and vice versa. In order to arrive at that conclusion, one must begin with the premise that tax evasion is unethical, which may not be the case.

As was the case with the other studies on tax evasion, the results are mixed. Men and women were equally opposed to tax evasion for Argentina (McGee & Rossi, 2008), China (McGee & An, 2008; McGee & Noronha, 2008), Estonia (McGee, Alver & Alver, 2008), Hong Kong (McGee & Butt, 2008), Kazakhstan (McGee & Preobragenskaya, 2008) and Macau (McGee, Noronha & Tyler, 2007).

Women were more opposed to tax evasion in studies of China (McGee & Guo, 2007), Colombia (McGee, López & Yepes, 2009), Guatemala (McGee & Lingle, 2008), international business academics (McGee, 2006c), Orthodox Jews (McGee & Cohn, 2008) and New Zealand (Gupta & McGee, 2010). Men were more opposed to tax evasion in Romania (McGee, 2006b), Slovakia (McGee & Tusan, 2008) and Turkey (McGee & Benk, 2011). A comprehensive study using Wave 5 data found mixed results (McGee, 2012).

The reason for the mixed results is difficult to determine. Some studies have speculated that in cases where women are more opposed to tax evasion or are more ethical in their behavior it might be because women in some cultures are taught from an early age to respect authority. In cases where women's opinions are the same as men's, one explanation that has been offered is that, as women achieve a higher degree of equality, their opinions become more like those of men. No explanation was given to explain the cases where men were more ethical or where men were more opposed to tax evasion.

The studies cited above were all student surveys, which is a popular sample population, since student data is relatively easy to gather for professors. However, it may not reflect the general population, since university students are younger than some groups and are more educated than the general population.

The present study overcomes this limitation because the sample includes a wide range of ages and education levels.

Table 2 reports the results by gender. A two-tailed t-test revealed that the difference in mean scores was highly significant ($p < 0.0001$). Women were significantly more opposed to tax evasion than were men.

Table 2		
GENDER		
	Male %	Female %
Never justifiable	39.1	46.2
2	10.8	12.8
3	11.2	9.5
4	9.5	6.8
5	11.3	10.0
6	5.5	5.4
7	3.5	3.4
8	4.2	2.1
9	1.9	1.5
Always justifiable	2.9	2.2
Mean	3.26	2.86
Standard deviation	2.52	2.37
N	1,084	1,298

Age

Prior studies on the relationship between age and ethical values have sometimes found that people become more ethical as they get older or that people tend to have more respect for law and for authority as they get older (Barnett & Karson, 1987, 1989; Harris, 1990; Ruegger & King, 1992). If that is the case, then it

would be reasonable to expect that participants in the older age groups would be more averse to tax evasion than participants from the younger age groups.

However, this relationship has not always been found. Browning and Zabriskie (1983) found that younger purchasing managers were more ethical than older purchasing managers when it came to accepting gifts and entertainment. Other studies found that there is no correlation between age and ethical views (Kidwell, et al., 1987; Izraeli, 1988; Callan, 1992). A comprehensive study of the relationship between age and views on tax evasion using Wave 5 data found mixed results, although the most frequent relationship was that older people tend to be more averse to tax evasion than younger people (McGee, 2012).

Table 3 shows the data categorized by age. If one looks at the “never justifiable” category, the percentage increases with age. Just the opposite occurs in the “always justifiable” category.

Table 3			
AGE			
	Up to 29 %	30-49 %	50+
Never justifiable	30.8	37.7	55.5
2	12.3	12.4	11.2
3	10.6	11.5	9.0
4	9.6	8.6	6.5
5	15.4	10.3	7.7
6	6.9	5.6	4.4
7	4.1	4.6	2.1
8	3.4	4.0	2.0
9	2.0	2.3	0.9
Always justifiable	5.0	3.0	0.6
Mean	3.67	3.31	2.41
Standard deviation	2.63	2.56	2.05
N	610	826	946
Significance	p value		
Up to 29 v. 30-49	0.0093		
Up to 29 v. 50+	< 0.0001		
30-49 v. 50+	< 0.0001		

Differences between groups were significant at the 1 percent level. There was a definite tendency for people in the older groups to be more opposed to tax evasion than people in the younger groups.

Marital Status

Ross and McGee (2011a & b; 2012b, c & d) conducted country studies using Wave 5 data. Those studies had differing results. A more comprehensive study (McGee, 2012) using Wave 5 data also had results that differed by country.

Table 4 shows the results for marital status. The group most opposed to tax evasion was widowed. Part of the explanation might be because widowed people tend to be older than the

general population and older people tend to be more opposed to tax evasion than younger groups. Married people are also relatively more opposed to tax evasion. Single people were least opposed to tax evasion. The difference between the lowest and highest mean score was highly significant ($p < 0.0001$).

Rank	Marital Status	Mean	Std. Dev.	n
1	Widowed	2.36	1.91	282
2	Married	2.87	2.36	1,161
3	Separated	3.08	2.40	44
4	Divorced	3.35	2.66	310
5	Living together as married	3.42	2.65	154
6	Single	3.61	2.64	416

Social Class

Ross and McGee (2011a & b; 2012b, c & d) conducted country studies using Wave 5 data. Those studies had differing results. A more comprehensive study (McGee, 2012) using Wave 5 data also had results that differed by country.

Social class was also examined in the present study. Table 5 shows the results. Working class was the category with the lowest mean score, indicating the most opposition to tax evasion. As one moved up the social scale, there was less opposition to tax evasion. The difference between groups was significant at the 1 percent level.

Rank	Social Class	Mean	Std. Dev.	n
1	Lower class	2.63	2.27	246
2	Working class	2.83	2.34	873
3	Lower middle class	3.06	2.33	787
4	Upper middle class	3.42	2.64	283
5	Upper class	4.79	2.50	10

Education Level

It was not easy to predict a priori what the relationship might be between education level and opinions on tax evasion. The two best guesses are that people either become more averse or less averse to tax evasion as the level of education increases. Another a priori guess might be that there is no difference in opinion based on education level. Ross & McGee (2011a&b; 2012a, b, c & d) conducted a study of tax evasion opinion and education level using Wave 5 data for several countries and found mixed relationships. A more comprehensive study of tax evasion and education level using Wave 5 data (McGee, 2012) also found relationships that differed by country.

Table 6 ranks the education categories by mean score. Categories with a sample size of less than 10 were omitted.

Mean scores tended to increase as the level of education increased, meaning that individuals with less education tended to

be more opposed to tax evasion than people with more education. The difference in mean score between the groups ranked second and seventh was highly significant ($p < 0.0001$). Differences between the mean scores for other groups had varying degrees of significance.

Table 6				
RANKING BY EDUCATION LEVEL				
(Cheating on taxes is: 1 = never justifiable; 10 = always justifiable)				
Rank	Education Level	Mean	Std. Dev.	n
1	Complete primary school	2.06	1.68	22
2	Incomplete secondary school: university preparatory type	2.33	2.03	173
3	Incomplete secondary school: technical/ vocational type	2.66	2.44	111
4	Complete secondary school: technical/ vocational type	3.07	2.44	948
5	Complete secondary school: university preparatory type	3.10	2.46	347
6	University level education, with degree	3.22	2.60	622
7	Some university level education, without degree	3.32	2.21	141

Region

The World Values Survey data were subdivided into eight regions. Table 7 shows the results by region. It is interesting to note that the region least opposed to tax evasion is the capitol city. The difference between the lowest and highest mean score is highly significant ($p = 0.0004$).

Rank	Region	Mean	Std. Dev.	n
1	Urals	2.63	2.33	196
2	Siberia	2.69	2.47	321
3	North-western	2.87	2.19	216
4	Volga Povolzskij	3.04	2.43	513
5	Central	3.07	2.65	452
6	Far East	3.23	2.47	91
7	South	3.37	2.40	388
8	Moscow	3.46	2.32	205

Relative Seriousness of Tax Evasion

How serious is tax evasion compared to other acts that might be considered unethical? The *World Values* surveys collected data on several other acts that might be considered unethical in some societies. McGee, Petrides and Ross (2012)

gathered data for Mexico and found that tax evasion was not considered very serious. McGee, Gelman and Tarangelo (2014) gathered data in the USA that ranked 75 crimes in terms of seriousness and found that tax evasion was not regarded as a very serious crime.

We decided to compare mean scores to determine the relative seriousness of tax evasion using Wave 6 data. Table 8 shows the results.

Of the 14 acts reported on in the World Values surveys, tax evasion ranked 9th, which is more or less in the middle. Violence against other people was the least justifiable act on the list, followed closely by wife beating. Tax evasion and claiming government benefits to which you are not entitled were considered equally serious, which was slightly more serious than avoiding a fare on public transport and slightly less serious than prostitution.

Rank	Relative Seriousness of Tax Evasion	Mean	Std. Dev.	n
1	Violence against other people	1.71	1.53	2423
2	Stealing property	1.76	1.57	2454
3	Wife beating	1.88	1.72	2429
4	Suicide	2.03	1.88	2358
5	Parents beating children	2.05	1.82	2431
6	Someone accepting a bribe in the course of their duties.	2.09	1.82	2413
7	Homosexuality	2.51	2.28	2247
8	Prostitution	2.77	2.32	2315
9	Claiming government benefits to which you are not entitled.	3.05	2.41	2340
9	Cheating on taxes if you have a chance.	3.05	2.45	2382
11	Avoiding a fare on public transport.	3.93	2.70	2416
12	Abortion	4.36	2.72	2255
13	Divorce	6.02	2.70	2331
14	Sex before marriage	6.24	2.97	2310

Trend Analysis

The final test was to do a trend analysis. We wanted to see if the attitude toward tax evasion had changed over time, and if so, in what direction. The most current wave of World Values Survey data was collected in Russia in 2011 (Wave 6). Russia was not included in some waves. Table 9 shows the results for the waves where Russia was included.

The Russian people became less opposed to tax evasion between 1990 and 1995 (the Soviet Union ceased to exist in late 1991, and Russia became an independent republic). By 2006, opposition to tax evasion had increased, but not back to former Soviet Union levels. The shift in opinion between 1990 and 1995 was significant at the 1 percent level ($p < 0.0001$). The shift in the other direction that took place between 1995 and 2006 was also significant ($p = 0.0142$).

Table 9				
RANKING BY TREND ANALYSIS				
(Cheating on taxes is: 1 = never justifiable; 10 = always justifiable)				
Rank	Wave	Mean	Std. Dev.	n
1	Wave 2 1990	2.89	2.66	1770
2	Wave 5 2006	3.03	2.70	1901
3	Wave 6 2011	3.05	2.45	2382
4	Wave 3 1995	3.25	2.81	1872
FLUCTUATION IN OPINION				
Year	Mean	Std. Dev.	n	
1990	2.89	2.66	1770	
1995	3.25	2.81	1872	
2006	3.03	2.70	1901	
2011	3.05	2.45	2382	

CONCLUDING COMMENTS

This study found some interesting relationships between attitude toward tax evasion and several demographic variables. Although there is strong opposition to tax evasion in general, the extent of opposition has fluctuated over time. Women were significantly more opposed to tax evasion than were men; older people were significantly more opposed to tax evasion than were younger people; Widows and married individuals were more opposed to tax evasion than were other groups, and single individuals were least opposed. Opposition to tax evasion was less among the higher educated and social classes; opposition to tax evasion fluctuated by region, with the least opposition in Moscow. Tax evasion was not considered very serious in Russia compared to some other acts.

There is much room for future research. One area in need of exploration is the reason(s) why Russians either oppose or do not oppose tax evasion. The individuals who gathered the data for the World Values Surveys did not ask respondents for the reasons behind their answers, which was reasonable under the circumstances, since they were asked hundreds of questions. Probing for the reasons behind the responses would have been overly burdensome.

The WVS data is available for 60 countries in the most recent wave. The present study could be replicated for other countries.

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