

**EUROPEAN VIEWS ON THE ETHICS OF TAX EVASION:  
An Empirical Study of 13 Countries**

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**ABSTRACT**

Using data that was gathered as part of the World Values Survey, the present study examines the opinions on the ethics of tax evasion that were gathered from a wide demographic of respondents in 13 European countries. The sample size was more than 18,000. The study found that, although tax evasion was not considered to ever be justifiable by a majority of respondents, a substantial minority of the sample believed that it could be justified in some cases. Women were found to be significantly more opposed to tax evasion than men.

Key Words: tax evasion, ethics, gender, Europe

JEL Code: H26

**INTRODUCTION**

Although much has been written about tax evasion from the perspective of public finance, not many studies have focused on the ethical aspects of tax evasion. One of the most comprehensive early studies on the ethics of tax evasion was done by Martin Crowe (1944), a Catholic priest who surveyed the philosophical and religious (mostly Catholic) literature that had been written over the previous five centuries. Crowe found that three basic positions had emerged over the centuries. Tax evasion was

considered to be: never ethical, always ethical or ethical under certain facts and circumstances.

More recent studies were done by Torgler (2003) and McGee (1994; 1998a, 2002). The Torgler study was mostly empirical but did not examine the philosophical and ethical literature in depth. The McGee studies examined the philosophical and ethical literature but did not conduct empirical investigations.

Although very few philosophical studies on the ethics of tax evasion have been made, the ones that have been done span all three viewpoints. Block (1989; 1993, 1998) surveyed the public finance literature but failed to find any adequate explanations or arguments to justify taxation. McGee (1994) applied Lysander Spooner's (1870) philosophy to the issue of tax evasion, which challenged the social contract theories of Hobbes (1651), Locke (1689) and Rousseau (1762).

At the other end of the spectrum, a few philosophical studies concluded that tax evasion is never justified. The literature of the Baha'i religion strictly prohibits tax evasion, the main argument being that individuals have a duty to obey the laws of the country in which they live (DeMerville 1998). A study of the Mormon religious literature reached the same conclusion and for the same reason (Smith & Kimball 1998).

Two philosophical studies of the ethics of tax evasion from a Jewish perspective (Cohn 1998; Tamari 1998) concluded that tax evasion is never, or almost never ethical according to the Jewish literature. A third Jewish study, which was both philosophical and empirical in nature (McGee & Cohn 2006), found that, although the Jewish literature was firmly against tax evasion on ethical grounds, the Jews who were surveyed were more flexible on the issue. An empirical study of Mormon views (McGee & Smith 2006) found that many Mormons were also more flexible on the issue than their religious literature would suggest.

Several philosophical studies concluded that tax evasion could be ethical in certain situations. Pennock (1998) concluded that tax evasion was ethical in cases where the country collecting the taxes was engaged in an unjust war. Morales (1998) regarded a

man's duty to feed his family was more important than feeding the state's coffers. Gronbacher (1998) and Schansberg (1998) concluded that the Catholic religious literature permits tax evasion in certain situations, a view that concurs with the Crowe (1944) study. Gronbacher's study (1998) of the Christian literature reached the same conclusion. Two Islamic scholars (Murtuza & Ghazanfer 1998) examined their religious literature and reported that Muslims have a duty to God to contribute to the poor. They did not address the issue of the relationship of the individual to the state and the corresponding duty to pay taxes. A survey of the Islamic business ethics literature by a non-Muslim scholar (McGee 1997, 1998b) found that tax evasion can be justified in cases where the effect of the tax is to increase prices or where the tax is on income. Another study asked the question of whether it is unethical to evade taxes in an evil or corrupt state (McGee, 2008).

A few empirical studies on the ethics of tax evasion have been conducted. Studies of Argentina (McGee & Rossi 2006), Armenia (McGee & Maranjyan 2006b), Bosnia & Herzegovina (McGee, Basic & Tyler 2006), China (McGee & Guo 2006, 2007; McGee & Noronha 2006; McGee & Yuhua 2006), Colombia (McGee, Paláu & López, 2007, 2009a, b) Germany (McGee, Nickerson & Fees 2005, 2006), Guatemala (McGee & Lingle 2005), Hong Kong (McGee & Butt, 2006; McGee & Ho 2006), Macau (McGee, Noronha & Tyler 2006), Mali (McGee & M'Zali, 2008), Poland (McGee & Bernal 2006), Romania (McGee 2005a), Slovakia (McGee & Tusan 2006), Thailand (McGee 2006a), Ukraine (Nasadyuk & McGee 2006), philosophy teachers (McGee 2006b), accounting practitioners (McGee & Maranjyan 2006a) and international business academics (McGee 2005b) asked respondents to give their opinion on the ethics of tax evasion in various specific situations, using a 7-point Likert Scale. Nasadyuk & McGee (2007a) summarized the results of 30 of these studies. All these studies concluded that tax evasion may be ethically justified in certain situations, although some arguments were stronger than others. The Torgler (2003) study reached the same conclusion, using a different methodology.

Several studies have been conducted using World Values Survey data (McGee, 2009). Studies have compared attitudes toward tax evasion in the United States to those in six Latin American countries (McGee & Gelman, 2009). Studies were also done of China (McGee, 2014), the Middle East (McGee & Bose, 2008), Poland (Ross & McGee, 2011a, 2012a), six countries (Ross & McGee, 2011b, 2012b) and the USA (McGee & Gelman, 2008). Another study gathered information on opinions in Kazakhstan (McGee & Preobragenskaya, 2007, 2008).

Numerous studies have compared male and female attitudes and opinions on a variety of ethical issues, including attitude toward tax evasion (McGee, 2006e). Some studies have concluded that females are more ethical than males (Boyd 1981; Dawson 1997; Ruegger & King 1992) while other studies have concluded just the opposite (Barnett & Karson 1987; Weeks, Moore, McKinney & Longenecker 1999). A third group of studies found no statistical difference between male and female attitudes (Loo 2003; Posner & Schmidt 1984; Stanga & Turpen 1991).

A few studies have explored male and female attitudes toward the ethics of tax evasion. Women were found to be more strongly opposed than men to tax evasion in studies of accounting practitioners (McGee & Maranjyan 2006), Guatemala (McGee & Lingle 2005), Hong Kong (McGee & Butt 2006, Hubei, China (McGee & Guo 2006), international business professors (McGee 2005b), Orthodox Jews (McGee & Cohn 2006), Spain (Alm & Torgler 2004), Thailand (McGee 2006) and U.S. business students in Utah (McGee & Smith 2006a, b). A study of opinion in 33 countries also found women to be more opposed to tax evasion (McGee & Tyler, 2007). A study of mostly Mormon students in Utah found women to be somewhat more opposed to tax evasion (McGee & Smith, 2007a, b). Men were found to be more opposed to tax evasion in studies of Romania (McGee 2005a) and Slovakia (McGee & Tusan 2006).

The views of men and women toward the ethics of tax evasion were found to be the same in studies of Argentina (McGee & Rossi 2006), Beijing, China (McGee & An 2006), Guangzhou,

China (McGee & Noronha 2006), Hong Kong (McGee & Ho 2006), Macau (McGee, Noronha & Tyler 2006), Poland (McGee & Bernal 2006), Ukraine (Nasadyuk & McGee 2006a, b, 2007, 2008) and 13 Asian countries (McGee, 2006d).

Some of the McGee et al studies mentioned above found that women were more opposed to tax evasion than were males, while other studies found no statistical differences between men and women. One possible explanation for the difference is the methodology used. The McGee et al studies distributed a survey anonymously, whereas the Inglehart et al study (2004) gathered the information using interviewers in face-to-face encounters. It is reasonable to expect that people who are asked face-to-face will give responses that are more morally acceptable than will people who can answer anonymously.<sup>1</sup>

## THE PRESENT STUDY

The World Values Surveys (2014) collected responses to hundreds of questions from more than 80,000 people in more than 50 countries. The interviews were face to face, which introduces a bias, since people might have different answers to some questions if they could answer anonymously. One question asked:

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.

Respondents were asked to choose a number from 1 to 10, where 1 indicated *never justifiable* and 10 indicated *always justifiable*.

### Overall Findings

Table 1 shows the overall findings for 13 European countries. Well over half of the sample (61.4%) believed that tax

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<sup>1</sup> An earlier versions of this Introduction appeared in McGee (2009, 2015).

evasion was never justifiable, which means that 38.6 percent believed it could be justified in certain circumstances. Respondents did not give a reason for their opinion, however, so it is not possible to determine why they chose the number they did.

<b>Table 1</b>	
<b>Overall Findings</b>	
	%
1 Never justifiable	61.4
2	11.5
3	8.3
4	5.0
5	5.8
6	2.6
7	1.8
8	1.3
9	0.8
10 Always justifiable	1.4
Mean	2.19
Std. Dev.	2.01
n	18,233

Table 2 shows the data for each country.<sup>2</sup> The countries are ranked by mean score, from most opposed to tax evasion to least opposed. The range was from 1.27 (Turkey) to 3.05 (Russia). Turkey and Russia, the two extremes, are in both Europe and Asia. The range would be slightly smaller if only the countries that are completely in Europe were included in the study.

<b>Table 2</b>
<b>Countries Ranked</b>
<b>Opposition to Tax Evasion</b>
<b>(1 = never justifiable; 10 = always justifiable)</b>

<sup>2</sup> Although the total population sampled was more than 18,000, some respondents did not answer the tax evasion question, and some surveys did not reveal the gender of the participant.

Rank	Country	Mean	S.D.	n
1	Turkey	1.27	0.95	1601
2	Spain	1.73	1.35	1174
3	Slovenia	1.76	1.62	1058
4	Cyprus	1.77	1.68	990
5	Netherlands	1.90	1.61	1847
6	Romania	2.02	2.28	1466
7	Armenia	2.08	2.13	1087
8	Sweden	2.15	2.04	1172
9	Estonia	2.28	2.02	1501
10	Poland	2.34	2.02	926
11	Ukraine	2.59	2.10	1500
12	Belarus	2.77	2.15	1528
13	Russia	3.05	2.45	2382

### Gender

It was thought that comparing scores by gender would be an interesting exercise because prior studies on gender and ethics have reached conflicting results.

Table 3 shows to combined male and female data for all 58 countries. Although both groups showed strong opposition to tax evasion, the female sample showed significantly stronger opposition overall ( $p < 0.0001$ ).

<b>Table 3</b> <b>Overall Results</b> <b>Male &amp; Female</b> <b>(1 = never justifiable; 10 = always justifiable)</b>		
	Male %	Female %
1 Never justifiable	60.0	62.4
2	11.8	11.5
3	8.2	7.6
4	4.7	4.5
5	5.2	5.1
6	2.7	2.5
7	2.2	1.9
8	1.6	1.4
9	1.1	0.9

10 Always justifiable	2.6	2.2
Mean	2.33	2.22
Standard Deviation	2.23	2.13
n	41,392	42,918
	P < 0.0001	

One possible explanation for why women tend to be more opposed to tax evasion is that women in many countries have more respect for authority than do men for cultural reasons. That was the reason given for a study of Orthodox Jews (McGee & Cohn, 2006) but whether that reason is valid for a study of secular European, African or Asian countries, or for Muslim countries remains to be seen. More research is needed on this point.

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