GENDER AND ATTITUDE TOWARD THE ETHICS OF TAX EVASION: A COMPARISON OF EUROPEAN AND ASIAN VIEWS

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ABSTRACT

This study begins with an introduction to the issue of ethics and tax evasion and a review of dozens of studies that have been conducted on ethics from a gender perspective, then proceeds to present the results of a study of 23 Asian and 11 European countries on the ethics of tax evasion. The study found that, although there is widespread opposition to tax evasion, many of the more than 50,000 respondents believe that tax evasion is ethical in some cases. In most of the countries included in the study, women were significantly more opposed to tax evasion. However, in more than a dozen countries, there was no significant difference between male and female opinion. In two countries, men were significantly more opposed to tax evasion than were women.

The study also includes a bibliography of more than 80 tax evasion studies that focused on

ethical issues, along with links to most of those studies.

INTRODUCTION

Gender is perhaps the most widely studied demographic variable. It is an interesting variable from the perspectives of economics, law, philosophy, political science, psychology, sociology, anthropology, religion, history and culture, to name a few. What makes women different from men? How are they different from men? Is female thinking becoming closer to male thinking as women gain equal rights and liberation?

These are a few of the questions that might be asked. However, the present study will not attempt to provide answers to these and the many other questions that could be asked about gender differences and similarities. The goal of the present study is more modest, to categorize some of the existing literature and summarize it to provide a background, then to examine some data collected by the many social scientists who worked on the World Values and Beliefs surveys to see what men's and women's views are on the ethics of tax evasion.

The World Values and Beliefs surveys consist of hundreds of questions asked to as many as 200,000 people in over 80 countries. The first surveys were conducted in the early 1980s and various groups of social scientists have coordinated their efforts to conduct additional surveys every few years since then. The present study utilized this data for 61 countries and examines the responses to the question whether it is justifiable to cheat on taxes if you have a chance, which is one of the questions asked in the surveys. But first some background information.

Many studies have been conducted in recent decades that compare male and female views on a wide range of issues. One of those issues was ethical beliefs. Are men's and women's ethical beliefs different, and if so, how are they different and what makes them different? Space does not permit a full discussion of these questions. Entire books have been written to address these questions. However, a few things can be said.

For example, when one asks the question, "Who is more ethical, men or women?" the results of studies have been mixed. Numerous scholars have examined this question and they have not been able to agree on the answer. Much of this research has been conducted by Americans or professors who teach in American universities, although some studies have involved non-US participants. A variety of methodologies have been used, including surveys, role playing and various forms of experiments.

Some studies have found that women are more ethical than men. Other studies have found that there is no significant difference between male and female views on ethical issues. A third group of studies found that men are more ethical than women. Sometimes the result depends on which ethical issue is being examined. Other times, it might depend on how one defines ethical or how one phrases the questions that survey participants are asked to reply to.

For example, if one tested ethical views by asking "Is it unethical to cheat on taxes?" the responses might depend on the age, income level and country of residence of the individual being asked the question as well as the amount of taxes they pay and what the government does with the money it collects. Marital status and religion might also influence the response.

If one asks the question slightly differently, such as "Is it unethical for a Jew living in Nazi Germany to evade taxes?" or "Is it ethical to evade taxes in an evil or corrupt state?" the percentages of those answering in the affirmative might be different than if one asked, "Is it unethical to evade taxes if others have to pay more because I pay less?"

Numerous studies have asked these and similar questions and the results show that opinions on the ethics of tax evasion differ, depending on which question is asked. Some of these surveys are discussed in this a recent comprehensive survey of tax evasion opinion (McGee, 2012a).

Several studies have found that women are more compliant in general (Dollar et al., 2001; Swami et al., 2001). Tittle (1980) found that women are more compliant and less self-reliant than men. Other studies have found that women are more compliant when it comes to tax matters (Aitken & Bonneville, 1980; Mason & Calvin, 1978). Mears et al. (2000) found that women are significantly less likely to engage in crime and delinquency regardless of age, ethnic or racial group. Kastlunger et al. (2010) found that women and less male "typical" individuals were more tax compliant than males and male "typical" individuals and that prenatal testosterone levels did not make a difference. One reason given for women being more tax compliant in the Orthodox Jewish community is because they are taught from an early age to defer to authority (McGee & Cohn, 2008).

A number of reasons have been offered to explain the different behavioral patterns of men and women. Byrnes et al. (1999) found that men and women have different risk propensities. Eagly (1987) said that differences may be due to gender-role orientation. Several scholars have predicted that as more women enter the work force and assume male positions, the differences between men and women will diminish when it comes to ethical decision making (Grasmick et al., 1984; Jackson & Milliron, 1986).

Another point needs to be made. If some survey finds that women are more opposed to tax evasion than men, which many surveys have found, it cannot automatically be said that women are more ethical than men, since that would depend on whether tax evasion constitutes an unethical act. All that one can say is that women are more opposed to tax evasion than men.

One goal of the present study is to determine whether women are more opposed, less opposed or equally opposed to tax evasion than men. We will let the readers decide for themselves whether that also means one gender is more or less ethical than the other gender. If one begins with the premise that there is an affirmative duty to evade taxes, which has been argued in the case of living under an evil or corrupt regime (McGee, 2012a), those who prefer not to evade taxes may actually be acting unethically or, stated differently, those who choose to evade taxes for moral reasons, such as cutting off funding to a corrupt or evil regime, may be acting more ethically than those who pay their taxes. As Dietrich Bonhoeffer has said:

> Silence in the face of evil is itself evil, God will not hold us guiltless. Not to speak is to speak. Not to act is to act. (Dietrich Bonhoeffer)

Table 1 lists 66 studies that have compared ethical views on a wide range of topics by gender (McGee, 2006c). As can be seen, the results are mixed, although the studies that have found men to be more ethical than women have been fewer in number than the studies that found women to be either more ethical or equally (un)ethical.

Table 1
Comparisons of Ethical Attitudes
Males and Females

Study	Males are More Ethical	Females are More Ethical	No Difference
Akaah (1989)		x	
Akaah & Riordan (1989)		x	
Ameen, Guffey & McMillan (1996)		x	
Babakus, Cornwell, Mitchell & Schlegelmilch (2004)			x
Baird (1980)		x	
Barnett & Karson (1989)			x
Barnett & Karson (1987)	x		
Beltramini, Peterson & Kozmetsky (1984)		x	
Betz, O'Connell &Shepard (1989)		x	
Beu, Buckley & Harvey (2003)		x	
Brown & Choong (2005)		x	
Browning & Zabriskie (1983)			x
Boyd (1981)		x	
Callan (1992)			x
Chonko & Hunt (1985)		x	
Dawson (1997)		x	
Derry (1989)			x
Dubinsky & Levy (1985)			x
Ferrell & Skinner (1988)		x	
Franke, Crown & Spake (1997)		x	
Friedman, Robinson & Friedman (1987)			x
Fritzsche (1988)			x
Glover (1991)		x	
Glover, Bumpus & Logan (1993)		x	
Glover, Bumpus, Logan & Ciesla (1997)		x	
Glover, Bumpus, Sharp & Munchus (2002)		x	
Harris (1990)		x	x
Harris (1989)			x
Hegarty & Sims (1978)			x
Hoffman (1998)		x	x

Kelley, Ferrell & Skinner (1990)		x	
Kidwell, Stevens & Bethke (1987)			x
Kohut & Corriher (1994)		x	
Lampe & Finn (1992)		x	
Loo (2003)			x
Luthar, DiBattista & Gautschi (1997)		x	
Mason & Mudrack (1996)		x	
McCabe, Ingram & Dato-on (2006)			x
McCuddy & Peery (1996)			x
McDonald & Kan (1997)			x
McNichols & Zimmerer (1985)			x
Miesing & Preble (1985)		x	
Nyaw & Ng (1994)			x
Ondrack (1973)		x	
Posner & Schmidt (1984)			x
Purcell (1977)		x	
Robin & Babin (1997)			x
Roxas & Stoneback (2004)			x
Ruegger & King (1992)		x	
Schaub (1994)		x	
Schmidt & Posner (1992)		x	
Serwinek (1992)		x	x
Sierles, Hendrickx & Circle (1980)		x	
Sikula & Costa (1994)			x
Sims, Cheng & Teegen (1996)		x	
Singhapakdi, Vitell & Franke (1999)		x	
Smith & Oakely (1997)		x	
Stanga & Turpen (1991)			x
Stern & Havlicek (1986)			x
Su (2006)		x	
Swaidan, Vitell, Rose & Gilbert. (2006)			x
Tang & Zuo (1997)		x	
Tsalikis & Ortiz-Buonafina (1990)			x
Weeks, Moore, McKinney & Longenecker (1999)	x	x	x
Whitley (1998)		x	

Some studies have examined ethical attitudes toward tax evasion through the prism of gender. Table 2 summarizes and classifies some of these studies. The studies listed below used a survey instrument that was distributed mostly to students in various countries. One contribution to the literature these studies make is that many of them sample non-USA populations, which is an area that has been previously underreported. One limitation of these studies is that most of the surveys gathered student opinions. University students are generally younger and more educated than the general population, so the results may not necessarily be extrapolated to the general population, although it would be fair to say that the opinions expressed in those surveys express the views of the country's future opinion leaders, especially when the sample consists of law students, although the same could be said, perhaps to a lesser extent, for students with other majors. A few of the studies solicited the opinions of faculty or accounting practitioners.

Table 2
Summary of Tax Evasion Opinion Surveys

WOMEN WERE MORE OPPOSED TO TAX EVASION THAN MEN

Study	Sample	Findings
McGee & Maranjyan, 2012	Accounting practitioners in South Florida	Women were slightly more opposed to tax evasion.
McGee & Bose, 2009	Australia – business, philosophy & seminary students, and faculty	Women were more opposed to tax evasion in 12 of 18 cases; opposition was significant in 2/18 cases. Men were significantly more opposed in 2/18 cases.
McGee & Guo, 2007	Hubei, China – graduate and advanced undergraduate business & economics, law and philosophy students.	Women were significantly more opposed to tax evasion.
McGee, López & Yepes, 2009	Colombia – business students	Women were more opposed to tax evasion in all 18 cases. Opposition was significant in 6 of 18

		cases.
McGee, López & Jaramillo, 2007.	Ecuador – business students	Women were slightly more opposed to tax evasion than were men but none of the mean scores were significantly different.
McGee, Alver & Alver, 2008	Estonia – graduate and undergraduate business students, faculty and practitioners.	Women were significantly more opposed to tax evasion.
McGee, Alver & Alver, 2012	Estonia – accounting and business students.	Women were significantly more opposed to tax evasion in all 18 cases.
McGee, Benk, Ross & Kılıçaslan, 2009	Germany – business students	Women were more opposed to tax evasion and five other acts.
McGee, Nickerson & Fees, 2006	Germany & the USA – graduate and undergraduate business students	American women were more opposed to tax evasion than American men. Gender differences were not tested in the German sample.
McGee & Lingle, 2008	Guatemala – business & economics and law students	Women were more opposed to tax evasion.
McGee & M'Zali, 2012	Haiti – Accounting and business/economics students	Women were somewhat more opposed to tax evasion.
McGee, 2006a	USA – international business	Women were more

	academics who taught in U.S. universities.	opposed to tax evasion in all 18 cases.
McGee & Cohn, 2008	Orthodox Jewish students in New York City	Women were significantly more opposed to tax evasion.
McGee & Smith, 2007	Mormon accounting, business & economics, legal studies and technology students.	Women were significantly more opposed to tax evasion.
Gupta & McGee, 2010	New Zealand – graduate and undergraduate accounting, business & economics and law students and accounting practitioners.	Women were more opposed to tax evasion.
McGee, 2012b	Philosophy professors	Women were significantly more opposed to tax evasion.
McGee & López, 2007	Puerto Rico – accounting and law students	Women were more opposed to tax evasion in 16 of 18 cases. Opposition was significant in 3 of 18 cases.
McGee & Goldman, 2010	South Africa – management, economics and finance graduate and undergraduate students, mostly Christian, mostly under age 41, mostly African.	Women were somewhat more opposed to tax evasion.
McGee & Andres, 2009	Taiwan – students	Women were more opposed to tax evasion.
McGee, 2008	Thailand – advanced	Women were more

	undergraduate accounting students	opposed to tax evasion.
Benk, McGee & Ross, 2009	Turkey – business students	Women were significantly more opposed to tax evasion.
McGee & López, 2008	USA, Colombia, Ecuador, Puerto Rico & the Dominican Republic – accounting, business & economics students.	Women were more opposed to tax evasion in general. The difference in mean scores was often significant. Gender differences were the most significant for the three human rights issues.

MEN WERE MORE OPPOSED TO TAX EVASION THAN WOMEN

Study	Sample	Findings
McGee & Jain, 2012	India - accounting, business and engineering (mostly graduate) students and faculty.	Men were slightly more opposed to tax evasion but the difference was significant in only 1 of 18 cases.
McGee, 2006b	Romania – graduate and upper division undergraduate business students.	Men were more opposed to tax evasion in 12 of 18 cases.
McGee & Tusan, 2008	Slovakia – business & economics, philosophy and theology students.	Men were significantly more opposed to tax evasion.
McGee & Benk, 2011	Turkey – undergraduate business & economics students at 3 Turkish universities.	Men were significantly more opposed to tax evasion.

McGee, Benk, Yıldırım and Kayıkçı. 2011.	Turkey – tax practitioners.	Men were significantly more opposed to tax evasion.

GENDER DIFFERENCES WERE NOT SIGNIFICANT OR RESULTS WERE MIXED

Study	Sample	Findings
McGee & Rossi, 2008	Argentina – business, economics & law students, and faculty	Men and women were equally opposed to tax evasion.
McGee & An, 2008	Beijing, China – graduate and advanced undergraduate business & economics students	Men and women were equally opposed to tax evasion.
McGee & Noronha, 2008	Southern China & Macau – social science, business & economics graduate and undergraduate students.	Men and women were equally opposed to tax evasion.
McGee & M'Zali, 2009	France – executive MBA students.	Men and women were equally opposed to tax evasion.
McGee, Djatej & Sarikas (2012)	Hispanic students in South Texas	Men and women were equally opposed to tax evasion.
McGee & Butt, 2008	Hong Kong – business students.	Men and women were equally opposed to tax evasion.
McGee & George, 2008	India – Graduate business students in Kerala.	Men and women were equally opposed to tax evasion.
McGee & Ardakani, 2009	Iran – master's degree accounting students.	Men and women were equally opposed to tax evasion.

McGee & Preobragenskaya, 2008	Kazakhstan – accounting and business students.	Men and women were equally opposed to tax evasion.
McGee, Noronha & Tyler, 2007	Macau – graduate and undergraduate business & economics students	Men and women were equally opposed to tax evasion, overall. Although the overall mean scores were not significantly different, male mean scores were significantly higher [men were more opposed to tax evasion] in 3 of 15 cases.
McGee, Petrides & Ross, 2012	Mexico – accounting, business and engineering students; faculty; nonstudents	Men and women were equally opposed to tax evasion.
McGee & Bernal, 2006	Poland – economics students at Poznan University of Economics.	Men and women were equally opposed to tax evasion.
Nasadyuk & McGee, 2007	Ukraine – law students in Odessa	Men and women were equally opposed to tax evasion.

Now that the prior research has been summarized, the next step is to examine the most recent World Values data (Wave 6) for the Asian and European countries included in the study to determine what the gender views are for each country. The next section does that.

METHODOLOGY AND FINDINGS

Methodology

The Wave 6 (2010-2014) World Values survey data for Asian and European countries was examined to determine the views of men and women on the ethics of tax evasion. The question posed to them was whether it was ever justifiable to cheat on taxes if they had an opportunity to do so. Some problems of classification had to be resolved in order to place the various countries in the proper categories. For example, Russia and Turkey are in both Asia and Europe, and the Middle Eastern countries are sometimes classified as Asian. The classification determination was made based on the *Wikipedia* listing of countries by GDP.

Findings

The overall mean was 2.31 for males (24,673) and 2.17 for females (25,652), which was significant ($p < 0.0001$), meaning that females for the total sample were significantly more opposed to evading taxes than were males.

Tables 3 and 4 show the sample sizes, means, standard deviations and p values for each country, listed alphabetically and by gender.

Table 3
Cheating on Taxes If You Could – Asian Countries
GENDER
(1 = never justifiable; 10 = always justifiable)

	Male Sample Size	Mean	SD	Female Sample Size	Mean	SD	p value
Armenia	528	2.23	2.29	559	1.94	1.95	0.0245
Azerbaijan	495	1.54	1.53	507	1.46	1.37	0.3832
China	973	2.23	1.82	911	2.18	1.85	0.5545
Georgia	552	1.45	1.23	646	1.44	1.00	0.8767
Hong Kong	452	2.27	1.85	543	1.87	1.61	0.0003
India	3068	2.33	2.30	2494	2.30	2.22	0.6232
Iraq	608	2.87	1.98	553	2.90	2.01	0.7980
Japan	1142	1.39	1.25	1208	1.23	1.00	0.0006
Jordan	600	1.87	1.82	600	1.43	1.11	<0.0001
Kazakhstan	703	2.57	2.47	799	2.62	2.37	0.6892
Kuwait	729	2.84	2.69	434	2.94	2.85	0.5489
Kyrgyzstan	733	2.53	2.29	760	2.52	2.26	0.9323
Lebanon	588	3.20	2.57	612	3.16	2.54	0.7863
Malaysia	668	2.75	2.42	632	2.48	2.19	0.0355
Pakistan	618	1.78	1.66	582	1.86	1.44	0.3789
Palestine	486	3.09	2.50	500	2.81	2.37	0.0713
Philippines	597	3.82	3.21	599	3.62	3.14	0.2763
Singapore	848	2.63	2.21	1121	2.36	2.00	0.0046
S. Korea	592	1.84	1.53	603	1.58	1.28	0.0015
Taiwan	595	2.06	1.90	600	1.82	1.55	0.0168
Thailand	608	1.60	1.29	552	1.70	1.47	0.2175
Uzbekistan	581	2.05	1.70	917	2.25	2.01	0.0468
Yemen	446	1.54	1.59	413	2.93	2.59	<0.0001

Table 4
Cheating on Taxes If You Could – European Countries
GENDER
(1 = never justifiable; 10 = always justifiable)

	Male Sample Size	Mean	SD	Female Sample Size	Mean	SD	p value
Belarus	696	2.98	2.31	832	2.59	2.00	0.0004
Cyprus	484	1.80	1.66	506	1.74	1.70	0.5125
Estonia	667	2.55	2.18	834	2.06	1.86	<0.0001
Netherlands	861	2.12	1.79	986	1.72	1.41	<0.0001
Poland	440	2.56	2.13	486	2.14	1.89	0.0015
Romania	710	2.08	2.34	756	1.98	2.21	0.4002
Russia	1084	3.26	2.52	1298	2.86	1.37	<0.0001
Slovenia	446	1.96	1.89	610	1.61	1.38	0.0005
Sweden	587	2.30	2.16	585	2.01	1.91	0.0151
Turkey	813	1.32	1.12	788	1.22	0.75	0.0365
Ukraine	675	2.72	2.21	825	2.49	2.00	0.0347

Table 5 categorizes the results by country.

Table 5
Gender Opinion Differences
Categorization by Country

WOMEN MORE OPPOSED – STATISTICALLY SIGNIFICANT (5%)			
ASIAN COUNTRIES			
Armenia	Hong Kong	Japan	Jordan
Malaysia	Palestine (10%)	Singapore	South Korea
Taiwan			
EUROPEAN COUNTRIES			
Belarus	Estonia	Netherlands	Poland
Russia	Slovenia	Sweden	Turkey
Ukraine			
MEN MORE OPPOSED – STATISTICALLY SIGNIFICANT (5%)			
ASIAN COUNTRIES			
Uzbekistan	Yemen		
EUROPEAN COUNTRIES			
None			
NO SIGNIFICANT DIFFERENCE			
ASIAN COUNTRIES			
Azerbaijan	China	Georgia	India
Iraq	Kazakhstan	Kuwait	Kyrgyzstan
Lebanon	Pakistan	Palestine (10%)	Philippines
Thailand			
EUROPEAN COUNTRIES			
Cyprus	Romania		

It is clear that in most countries women are more opposed to tax evasion, often significantly, although the reasons in each case are not clear. More research is needed, since the reasons could be different in every country. Another interesting finding is that Uzbekistan and Yemen are the only countries where men were significantly more opposed to tax evasion. More research is needed to determine why the men in these countries are different from the men in the other 32 countries included in the present study.

CONCLUDING COMMENTS

The study found that women are almost always more opposed to tax evasion than are men and that the difference is often significant, but not always so. More research is needed to find the reasons why women are more opposed in some cases but not in others. Additional research is also needed to determine why men in Uzbekistan and Yemen are significantly more opposed to tax evasion than are women.

Some reasons probably have to do with culture. Others with religion. Social standing, education and income level might also play a role, as might level of economic development, the kind of government and the level of corruption. Exploration of any of these issues must be postponed for another day.

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