

A COMPARATIVE STUDY OF TAX EVASION ETHICS IN THAILAND AND VIETNAM

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Abstract

Many studies have been done on the public finance aspects of tax evasion. Most of those studies have involved United States data, since so much data is publicly available. Fewer studies have examined ethical aspects of tax evasion, perhaps because of the belief that tax evasion is seldom, if ever justified. This study reviews some of the ethical literature and analyzes the World Values survey data that was collected on tax evasion opinions in Thailand and Vietnam. Some demographic variables were also examined, including gender, age, extent of confidence in government and level of happiness.

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

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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). 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) 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) both 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.

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; McGee & Noronha 2006; McGee & Yuhua 2006), Germany (McGee, Nickerson & Fees 2005), Guatemala (McGee & Lingle 2005), Hong Kong (McGee & Butt, 2006; McGee & Ho 2006), Macau (McGee, Noronha & Tyler 2006), 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. 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.

If one were to summarize these studies in a few words, one might say that a large percentage of various populations believe that the duty to pay taxes is less than absolute, but that where to

draw the line is a question with an answer that scholars cannot agree on with any preciseness. Perhaps the strongest case to morally justify taxation is Jews living in Nazi Germany. Surely if tax evasion is ever justified it would be in this case.

However, even in the case of Jews living under Hitler, the case for evasion is not absolute. A survey of Orthodox Jewish students found that they believed there is some duty to pay taxes even to Hitler (McGee and Cohn, 2006), not because they feel any duty to the state but because of the philosophical notions in the Jewish literature that one must always obey the law (“The law is the law.”) and because of the belief that a Jew must never do anything to disparage another Jew. If one Jew evaded taxes, it would make all Jews look bad according to this belief.

Another belief in the Jewish literature is that a Jew must not do anything that would prevent performing mitzvahs (good deeds). Committing tax evasion might lead to prison and it might not be possible to perform mitzvahs in prison.

There are several weaknesses with this argument. For one, it might provide one with an even greater number of opportunities to perform mitzvahs in prison. Secondly, it seems completely irrational that one should worry about performing mitzvahs when one is about to be led to the gas chamber.

THE PRESENT STUDY

Thailand and Vietnam are both located in Southeast Asia. The countries have some similarities and also some differences. The main difference probably has to do with the political and economic systems. Thailand has a market economy and a functional democracy, whereas Vietnam is a one-party communist state with an economy that is moving toward the market.

The Human Beliefs and Values Surveys (Inglehart et al. 2004) collected responses to scores of questions from 200,000 people in 81 societies representing 85 percent of the world’s population. The survey gathered data in Thailand and Vietnam about views toward tax evasion. The tax evasion 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.

The data used for the present survey were taken from the Wave 5 data, which were collected starting in 2006. The Thai data were collected from registered voters in face-to-face interviews. The Vietnam data were also collected by face-to-face interviews. The fact that the data was not collected anonymously probably results in a conservative bias against tax evasion but the extent of that bias cannot be estimated.

The tables below show the responses when the question was asked to Thai and Vietnamese participants. The scale used was 1 to 10, where 1 represents “never justifiable” and 10 represents “always justifiable.”

Table 1 shows the overall country data.

H1: Thai and Vietnamese people are equally opposed to tax evasion.

H1: Rejected. Overall, Vietnamese participants were significantly more opposed to tax evasion than were Thai participants.

Table 1
Country Totals
(1 = never justifiable; 10 = always justifiable)

| Country | Sample Size | Mean | Standard Deviation |
|----------------|---------------------|------|--------------------|
| Thailand | 1531 | 2.8 | 1.82 |
| Vietnam | 1462 | 1.7 | 1.46 |
| p value | Significant? | | |
| <0.0001 | Yes, at 1% | | |

Gender

Numerous studies have compared male and female attitudes and opinions on a variety of ethical issues. 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 2006). 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 & Yuhua 2006), Guangzhou, China (McGee & Noronha 2006), Hong Kong (McGee & Ho 2006), Macau (McGee, Noronha & Tyler 2006), Poland (McGee & Bernal 2006) and Ukraine (Nasadyuk & McGee 2006).

Table 2 shows the scores by gender.

H2: Men and women are equally opposed to tax evasion.

H2: Rejected.

Females were more strongly opposed to tax evasion in both countries. The difference was significant in Thailand but not in Vietnam. However, this result cannot lead one to conclude that women are more ethical than men. In order to reach that

conclusion, one must begin with the premise that tax evasion is unethical, which is not always the case.

Gender comparisons were also made between countries. Vietnamese females were significantly more opposed to tax evasion than were Thai females. Vietnamese males were significantly more opposed to tax evasion than were Thai males.

One possible reason for the significant difference in attitudes between countries might be because the Vietnamese participants were afraid to give their true opinion because of possible punishment at the hands of the communist government. Another possible explanation might be because of the collectivist belief that the people have a duty to support their government. More research is needed on this point. The interviewers did not ask for the reasons behind the views of participants.

Table 2
Results by Gender
(1 = never justifiable; 10 = always justifiable)

| | Sample Size | Mean | Standard Deviation |
|--------------------|--------------------|---------------------|---------------------------|
| Thailand | | | |
| Male | 749 | 2.9 | 1.90 |
| Female | 776 | 2.6 | 1.72 |
| Vietnam | | | |
| Male | 753 | 1.7 | 1.52 |
| Female | 709 | 1.6 | 1.39 |
| Comparisons | | | |
| | p value | Significant? | |
| Thailand M v. F | 0.0012 | Yes, at 1% | |
| Vietnam M v. F | 0.1903 | No | |
| M v M | <0.0001 | Yes, at 1% | |
| F v. F | <0.0001 | Yes, at 1% | |

Age

A study by Ruegger and King (1992) found that people become more ethical as they get older. Their study divided respondents into the following four groups: 21 or less, 22-30, 31-40 and 40 plus. But Sims et al. (1996) found that older students had fewer qualms about pirating software than did younger students.

Babakus et al. (2004) also found that age made a difference, but what difference age makes sometimes depends on culture. Younger people from the UK, USA and France tend to be less ethical consumers than do older people from these countries, whereas younger Austrians tend to be more ethical consumers than their elders.

Age generally did not matter for Hong Kong consumers, except in the case of stealing towels from hotels and blankets from aircraft. Younger people tended to be less tolerant of these kinds of activities than did their elder Hong Kong consumers. Brunei consumers showed mixed results. In some cases younger people were more ethical whereas in other cases older people were more ethical.

Table 3 shows responses by age.

H3: People are equally opposed to tax evasion regardless of age.

H3: Rejected. Older people tend to be more opposed to tax evasion than younger people.

Table 3
Responses by Age
(1 = never justifiable; 10 = always justifiable)

| Age | Sample Size | Mean | Standard Deviation |
|----------------------------|-------------|----------------|---------------------|
| Thailand | | | |
| 15-24 | 146 | 3.4 | 2.38 |
| 25-34 | 266 | 2.7 | 1.82 |
| 35-44 | 374 | 2.7 | 1.68 |
| 45-54 | 310 | 2.7 | 1.72 |
| 55-64 | 213 | 2.7 | 1.75 |
| 65+ | 211 | 2.6 | 1.72 |
| Vietnam | | | |
| 15-24 | 274 | 1.8 | 1.55 |
| 25-34 | 324 | 1.6 | 1.43 |
| 35-44 | 327 | 1.7 | 1.54 |
| 45-54 | 241 | 1.6 | 1.52 |
| 55-64 | 141 | 1.7 | 1.38 |
| 65+ | 155 | 1.5 | 1.12 |
| Comparisons | | p value | Significant? |
| <u>Thailand</u> | | | |
| 15-24 v. 65+ | | 0.0003 | Yes, at 1% |
| 15-24 v. 25-34 | | 0.0009 | Yes, at 1% |
| 55-64 v. 65+ | | 0.5533 | No |
| <u>Vietnam</u> | | | |
| 15-24 v. 65+ | | 0.0349 | Yes, at 5% |
| 15-24 v. 25-34 | | 0.1016 | No |
| 15-24 v. 35-44 | | 0.4295 | No |
| 25-34 v. 35-44 | | 0.3910 | No |
| <u>Thailand v. Vietnam</u> | | | |
| 15-24 | | <0.0001 | Yes, at 1% |

| | | |
|-------|---------|------------|
| 25-34 | <0.0001 | Yes, at 1% |
| 35-44 | <0.0001 | Yes, at 1% |
| 45-54 | <0.0001 | Yes, at 1% |
| 55-64 | <0.0001 | Yes, at 1% |
| 65+ | <0.0001 | Yes, at 1% |

This finding confirms the findings of other studies, mentioned above, which found that individuals tend to have more respect for law as they get older. Since there were six age categories and two countries, the number of possible permutations and combinations was large. However, under the scientific method it is not necessary to compute all possible combinations in order to reject a hypothesis. All that is needed is to find one instance where the difference in mean scores is significant.

The most efficient method for doing so is to start by computing p values where the differences in mean scores are the greatest. If even the mean scores with the greatest differences do not result in significant differences, it is improbable that mean scores with lesser differences will be significantly different. Furthermore, since all mean scores, sample populations and standard deviations are listed, readers who want to make other comparisons can do so easily.

Comparisons of the youngest and oldest age groups for each country found that the older groups were significantly more opposed to tax evasion. Comparisons of individuals in the same age group for both countries found that the Vietnamese sample was significantly more opposed to tax evasion in every age group.

Confidence in Government

Another demographic variable tested was confidence in government. It was unclear whether this variable would make a difference, so it was decided that testing the variable should be done to see if there was a relationship between the extent of confidence in government and attitude toward tax evasion.

Table 4 shows the responses.

H4: The extent of confidence in government is unrelated to attitudes toward tax evasion.

H4: Rejected.

Although there was no significant difference for the Thai sample, an analysis of the Vietnamese sample found that individuals became significantly less averse to tax evasion as their confidence in government declined.

When comparisons were made between the Thai and Vietnamese samples for each category it was found that the Thai sample was significantly less opposed to tax evasion for the “A great deal” and “Quite a lot” categories, but that there was no difference in opinions between the two groups for the “Not very much category.” The Vietnamese sample did not have the “Not at all” category, making a comparison impossible.

Table 4
Confidence in Government
(1 = never justifiable; 10 = always justifiable)

| Extent of Confidence in Government | Sample Size | Mean | Standard Deviation |
|---|--------------------|---------------------|---------------------------|
| Thailand | | | |
| A great deal | 88 | 2.7 | 2.21 |
| Quite a lot | 503 | 2.7 | 1.93 |
| Not very much | 819 | 2.8 | 1.72 |
| None at all | 119 | 2.8 | 1.65 |
| Vietnam | | | |
| A great deal | 1156 | 1.6 | 1.39 |
| Quite a lot | 250 | 1.9 | 1.58 |
| Not very much | 24 | 2.8 | 2.24 |
| Comparisons | | | |
| | p value | Significant? | |
| <u>Thailand</u> | | | |
| Great deal v. Not very much | 0.6152 | No | |
| Quite a lot v. Not very much | 0.3277 | No | |
| <u>Vietnam</u> | | | |
| A great deal v. Quite a lot | 0.0026 | Yes, at 1% | |
| A great deal v. Not very much | <0.0001 | Yes, at 1% | |
| Quite a lot v. Not very much | <0.0001 | Yes, at 1% | |
| <u>Thailand v. Vietnam</u> | | | |
| A great deal | <0.0001 | Yes, at 1% | |
| Quite a lot | <0.0001 | Yes, at 1% | |
| Not very much | 1.0000 | No | |

Happiness

Another demographic variable tested was happiness. It was unclear what the relationship between happiness and attitude toward tax evasion might be, so the variable was tested to get an answer to this question.

Table 5 shows the responses.

H5: The degree of happiness is unrelated to attitude toward tax evasion.

H5: Rejected.

Although the differences in the Thai sample were not significant, an analysis of the Vietnamese sample found that people who were very happy were significantly less opposed to tax evasion than were people who were quite happy. None of the other comparisons for the Vietnam sample were significant. A comparison between countries by category found that the Thai sample was always less significantly opposed to tax evasion than was the Vietnamese sample.

Table 5
Happiness
(1 = never justifiable; 10 = always justifiable)

| | Sample Size | Mean | Standard Deviation |
|---------------------------------|--------------------|---------------------|---------------------------|
| Thailand | | | |
| Very happy | 615 | 2.7 | 1.86 |
| Quite happy | 800 | 2.8 | 1.75 |
| Not very happy | 103 | 2.7 | 1.99 |
| Not at all happy | 9 | 3.0 | 1.94 |
| Vietnam | | | |
| Very happy | 335 | 1.9 | 1.64 |
| Quite happy | 1009 | 1.6 | 1.40 |
| Not very happy | 100 | 1.8 | 1.42 |
| | 6 | 1.8 | 1.60 |
| Comparisons | | | |
| | p value | Significant? | |
| <u>Thailand</u> | | | |
| Very happy v. Quite happy | 0.3000 | No | |
| Very happy v. Not at all happy | 0.6313 | No | |
| Quite happy v. Not at all happy | 0.7335 | No | |
| <u>Vietnam</u> | | | |
| Very happy v. Quite happy | 0.0012 | Yes, at 1% | |
| Very happy v. Not very happy | 0.5818 | No | |
| Quite happy v. Not very happy | 0.1738 | No | |
| <u>Thailand v. Vietnam</u> | | | |
| Very happy | <0.0001 | Yes, at 1% | |

| | | |
|----------------|---------|------------|
| Quite happy | <0.0001 | Yes, at 1% |
| Not very happy | 0.0003 | Yes, at 1% |

CONCLUDING COMMENTS

One of the strongest findings of the present study is that there is very little support for tax evasion on moral grounds. This finding holds regardless of which demographic is examined. On a scale of 1 to 10, the highest score is less than 3.5 and most of the scores were less than 3.0. However, the fact that all the scores were greater than 1.0 indicates that there is some support for tax evasion.

Another finding is that the scores sometimes differ by demographic variable. The Vietnamese sample was often significantly more opposed to tax evasion than was the Thai sample, but the reasons for the differences could not be determined from the data. More research is needed to determine the causes for the differences.

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