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## Ethics and Tax Evasion in Iran: An Empirical Study

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### ABSTRACT

This paper reports the results of an empirical study of ethical aspects and dimensions of tax evasion in Iran. A survey of tax payers in Markazi province was conducted to determine the extent of their agreement or disagreement with the 15 main issues that Crowe (1944) identified plus three more recent issues. The arguments that have been made over the centuries to justify tax evasion were ranked to determine which arguments are strongest and which are weakest. Male scores were compared to female scores to determine whether the responses differed by gender. The conclusion shows tax payers thought that tax evasion is at least somewhat justified in certain circumstances. The strongest case for tax evasion is in cases where a significant portion of the money collected winds up in corruption or in areas where they do not feel its effects. Thus, it may be possible to reduce the extent of tax evasion by reducing government corruption, reducing the perceived unfairness of the tax system and increasing awareness about the allocation of tax revenues in Iran.

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## INTRODUCTION

Most of economics, who have written about the relationship between ethics and economics, indicates the fact of economics' being born of ethics. These two sciences have been related together from their beginning. In fact economics has been the subdirectory of ethics in the beginning (Samimi & Chehreghani, 2011). Father of economics, Adam Smith, himself was teacher of ethics in Glasgow University, before being teacher of economics there. It's absorbing that his famous book, *The Wealth of Nation*, is after his unknown book entitled *The Theory of Moral Sentiments*. So if we study the works of Adam Smith, we see that contrary to the popular opinion in the twentieth century; not only Smith wasn't alien to the ethics and its role in economics, but also he has been defender of ethics, and has emphasized to pay attention to the role of ethics in economics (Samimi & Chehreghani, 2013).

One of the ethical issues that have been considered in ethical economics is ethical taxation. So in this paper, we investigate the matter, relying on the ethical causes and dimensions of tax evasion among tax payers in Iran.

The vast majority of papers that have been written about tax evasion have been written from the perspective of public finance. They discuss technical aspects of tax evasion and the primary and secondary effects that tax evasion has on an economy. In many cases there is also a discussion about how to prevent or minimize tax evasion. Very few papers discuss ethical aspects of tax evasion. Thus, there is a need for further research, which the present study is intended to partially address.

As part of this study a survey instrument was developed based on the issues that have been discussed and the arguments that have been made in the tax evasion ethics literature over the last 500 years. The present study reports on the findings of a survey that was distributed to tax payers in Markazi Province. The survey instrument consisted of 18 statements that reflect the three views on the ethics of tax evasion that have emerged over the centuries. Participants were asked to rate the extent of their agreement with each statement by placing a number from 1 to 7 in the space provided to indicate the extent of agreement with each statement. Male and female scores were also compared to determine whether the female responses were significantly different from the male responses.

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The remainder of the paper is structured as follows: section 2 outlines a review of the literature on the ethical aspects of tax evasion. Section 3 describes the methodology and data used in the research. Section 4 presents the empirical analysis. Section 5 concludes.

### ***Literature Review:***

Although many studies have been done on tax compliance, very few have examined compliance, or rather noncompliance, primarily from the perspective of ethics. Most studies on tax evasion look at the issue from a public finance or economics perspective, although ethical issues may be mentioned briefly, in passing. The most comprehensive twentieth century work on the ethics of tax evasion was a doctoral thesis written by Martin Crowe (1944), titled *The Moral Obligation of Paying Just Taxes*. This thesis reviewed the theological and philosophical debate that had been going on, mostly within the Catholic Church, over the previous 500 years. Some of the debate took place in the Latin language. Crowe introduced this debate to an English language readership.

Over the past five centuries, three main views have emerged on the ethics of tax evasion. One view, which might be called the absolutist view, holds that tax evasion is always, or almost always unethical. At the other extreme is what might be called the anarchist view, that tax evasion is always ethical. The third view takes a middle position, that tax evasion might be ethical in some cases and unethical in others. It is this third view that has been the most prevalent in the literature.

### ***The first view: Tax Evasion is never ethical:***

This view takes the position that tax evasion is always, or almost always unethical. There are basically three underlying rationales for this belief. One reason is the belief that individuals have a duty to the state to pay whatever taxes the state demands (Cohn, 1998; DeMerville, 1998; Smith & Kimball, 1998; Tamari, 1998). This view is especially prevalent in democracies, where there is a strong belief that individuals should conform to majority rule.

The second rationale for an ethical duty to pay taxes is because the individual has a duty to other members of the community (Crowe, 1944; Cohn, 1998; Tamari, 1998). This view holds that individuals should not be freeloaders by taking advantage of the services the state provides while not contributing to the payment of those services. A corollary of this belief is the view that if tax dodgers do not pay their fair share, then law-abiding taxpayers must pay more than their fair share.

The third rationale is that we owe a duty to God to pay taxes, or, stated differently, God has commanded us to pay our taxes (Cohn, 1998; DeMerville, 1998; Smith & Kimball, 1998; Tamari, 1998). This view holds no water among atheists, of course, but the view is strongly held in some religious circles.

### ***The second view: Tax Evasion is always ethical:***

This view might be labeled the anarchist view. This view holds that there is never any duty to pay taxes because the state is illegitimate, a mere thief that has no moral authority to take anything from anyone (Block, 1989; 1993). The state is no more than a mafia that, under democracy, has its leaders chosen by the people.

The anarchist literature does not address the ethics of tax evasion directly but rather discusses the relationship of the individual to the state. The issue of tax evasion is merely one aspect of that relationship (Spooner, 1870).

There is no such thing as a social contract according to this position. Where there is no explicit agreement to pay taxes there also is no duty. All taxation necessarily involves the taking of property by force or the threat of force, without the owner's permission. Thus, it meets the definition of theft. Stated as an equation, TAXATION = THEFT. A corollary equation is that FAIR SHARE = 0.

### ***The third view: Tax Evasion is sometimes ethical:***

This view holds that tax evasion may be ethical under some circumstances and unethical under other circumstances. This view is the prevalent view, both in the literature (Ballas & Tsoukas, 1998; Crowe, 1944; Gronbacher, 1998; McGee, 1998a, 1999b; and according to the results of some of the surveys (McGee, 2005a&b; McGee & Lingle, 2005).

The Muslim view toward tax evasion seemingly falls under category three, that evasion is sometimes ethical (McGee, 1997, 1998b, 1999a). Ahmad (1995), citing Yusuf's *Economic Justice in Islam* (1971), lists the following practices that would be considered unethical in an Islamic state:

- It is immoral on the part of the state to use its power and privilege to make monopolistic gains or to tax the common people indirectly for replenishing the exchequer thereby.
- There is no room in Islam for custom barriers, restrictive tariffs or exchange control. The Islamic state, therefore, must not resort to them.
- It is illegitimate and unlawful for the state to tax directly or indirectly the general body of consumers and to give "protection" to the interests of a class of producers in the name of industrialization.

- Since it is the duty of the state to dispense justice free of charge, therefore, there must not be any court-fees, revenue stamps or fees of any kind for the transaction of any official business.
- There must not be any “income” tax as such. Besides curbing the initiative it assumes illegitimacy of the income of the rich. The state should levy, if need be, a proportional tax on the pattern of zakat on the accumulated wealth of the capable tax-payers.
- The state should not resort to indirect taxation. If the state has to tax, then, it should do so directly so that the taxes represent a conscious contribution of the people to the cause of public interest.
- That there is no justification for imposing death duty. Islamic laws of inheritance take care of the wealth left by the deceased.

If the view of this Islamic scholar (Yusuf, 1971) accurately reflect the Muslim position on the moral obligation to pay taxes, then it would seemingly not be unethical for a Muslim to evade indirect taxes, which include excise taxes, customs duties and perhaps corporate income taxes. Muslims could also morally avoid paying tariffs and could engage in smuggling, provided the goods being smuggled are not against Islam, such as alcohol or cocaine. Evading income taxes also would not be immoral, although evading a property tax might be.

### **Methodology:**

Based on reviewing the scant literature that exists on the ethics of tax evasion, a survey was constructed and distributed to a group of tax payers in Markazi Province [Komijan, Milajerd and villages around these cities] in order to learn their views on the ethics of tax evasion. This group was selected because they come to the tax office and pay tax each year. The survey consisted of 18 statements that include the major arguments Crowe (1944) discussed plus three more modern arguments. Each statement generally began with the phrase “Tax evasion is ethical if....” Respondents were instructed to insert a number from 1 to 7 in the space provided to reflect the extent of their agreement or disagreement with each of the 18 statements. A score of one (1) represented strong agreement with the statement, while a score of seven (7) represented strong disagreement. Using a seven-point Likert scale, respondents were asked to place the appropriate number in the space provided to indicate the extent of their agreement or disagreement with each statement. The statements in the survey reflected the three main viewpoints on the ethics of tax evasion that have emerged over the centuries. The survey was distributed in Persian. Collecting data, it was analyzed using Spss. One hundred (100) usable responses were received.

The following hypotheses were made:

$H_1$  : The average respondent will believe that tax evasion is ethical sometimes.

If we assign arbitrary scores to these three views, one possible breakdown would be as follows, where x equals the score, given a range of 1 to 7:

1  $\leq$  x < 2 Tax evasion is always or almost always ethical.

2  $\leq$  x < 6 Tax evasion is sometimes ethical.

6  $\leq$  x  $\leq$  7 Tax evasion is never or almost never ethical.

So this hypothesis will not be rejected if the average score for all 18 statements is more than 2 but less than 6.

$H_2$  : Scores will be lower [tax evasion will be more acceptable] when the statement refers to government corruption.

$H_3$  : Tax evasion among men is more than women. In the other word, women will be more strongly against tax evasion than will males.

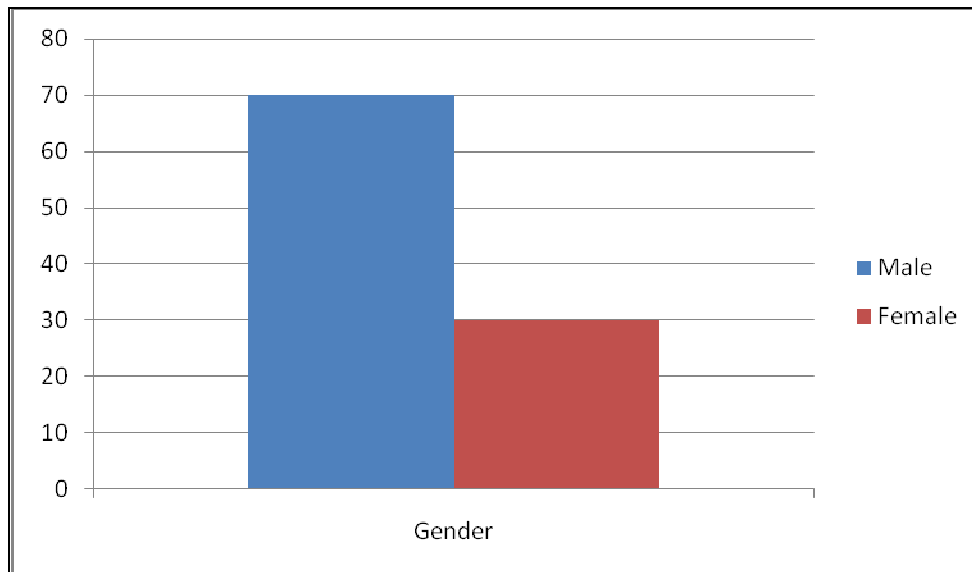
### **Analysis and Results:**

In this section, the results of the data analysis are shown in the form of tables and charts.

Table 1 and Chart 1 show the gender demographics of the sample. The total sample size was 100, including: 70 males, 30 females.

**Table 1:** Composition by Gender

Gender	Sample Size	Percentage
Male	70	%70
Female	30	%30
total	100	%100



**Chart 1:** Composition by Gender

***The first hypothesis:***

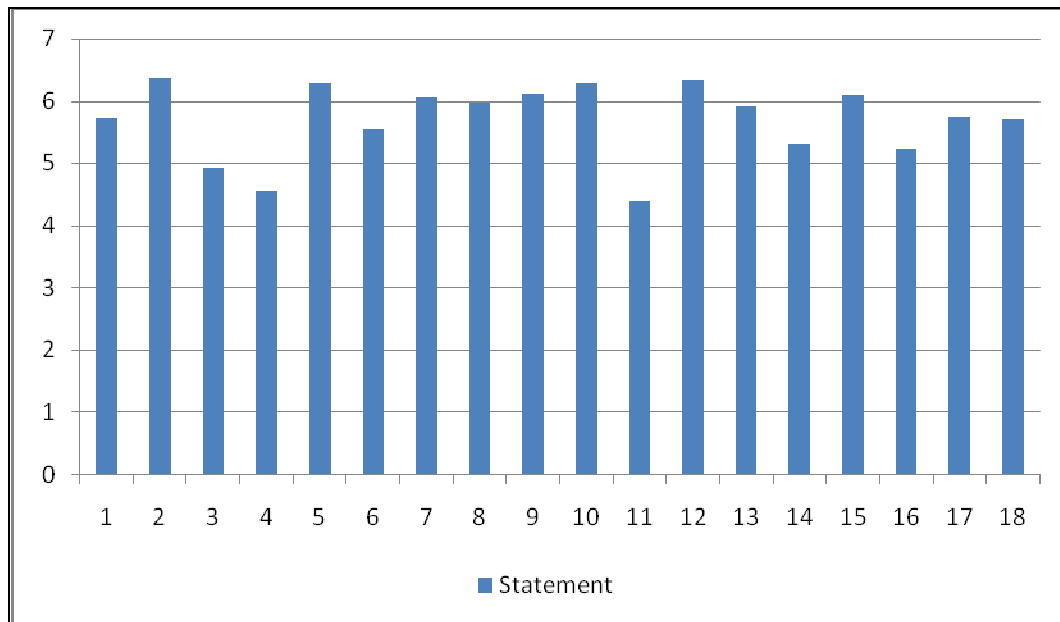
Table (2) lists the 18 statements and the average scores received for each statement. A score of one (1) indicates strong agreement with the statement. Seven (7) indicates strong disagreement. An average score of 2 or less would indicate that tax evasion is always, or almost always ethical. An average score of 6 or more would indicate that tax evasion is never or almost never ethical. Scores averaging more than 2 but less than 6 would indicate that tax evasion is sometimes ethical. As can be seen from Table 2, all 18 scores are more than 2 and 11 of them are less than 6. The average score is 5.65, which indicates the average respondent believes tax evasion to be ethical sometimes. None of the respondents selected a score of 7 for all 18 statements, which means all respondents thought that tax evasion was at least somewhat justified in certain circumstances.

**Table 2:** Total Sample Mean Scores by Statement

S	Statement	Score*
1	Tax evasion is ethical if tax rates are too high.	5.73
2	Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me.	6.36
3	Tax evasion is ethical if the tax system is unfair.	4.93
4	Tax evasion is ethical if a large portion of the money collected is wasted.	4.55
5	Tax evasion is ethical even if most of the money collected is spent wisely.	6.28
6	Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of.	5.53
7	Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects	6.05
8	Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me.	5.97
9	Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me.	6.12
10	Tax evasion is ethical if everyone is doing it.	6.28
11	Tax evasion is ethical if a significant portion of the money collected winds up in the pockets of corrupt politicians or their families and friends.	4.39
12	Tax evasion is ethical if the probability of getting caught is low.	6.34
13	Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust.	5.9
14	Tax evasion is ethical if I can't afford to pay.	5.32
15	Tax evasion is ethical even if it means that if I pay less, others will have to pay more.	6.09
16	Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940.	5.22
17	Tax evasion is ethical if the government discriminates against me because of my religion, race or ethnic background.	5.74
18	Tax evasion is ethical if the government imprisons people for their political opinions.	5.70
Average Score		5.65

\* 1 = Strongly Agree; 7 = Strongly Disagree

Corresponding to Table 2, Chart 2 shows the mean scores for each statement.



**Chart 2:** Total Sample Mean Scores

**The second hypothesis:**

Table 3 ranks the eighteen statements from most acceptable to least acceptable. Scores ranged from 4.55 to 6.36, indicating that there are circumstances when tax evasion can be ethically justified. If one begins with the premise that tax evasion can be justified where the score is less than 6, then the respondents believe, on average, that tax evasion can be justified, at least sometimes, for 16 of the 18 statements included in the survey instrument.

Respondents believed that the strongest case for tax evasion was in cases where a significant portion of the money collected winds up in the pockets of corrupt politicians or their families and friends. That statement had a score of 4.39 on a scale from 1 to 7, which indicates that tax evasion in such cases is viewed as more ethical than for any of the other reasons given. Since the corruption statement ranked first, H2 cannot be rejected.

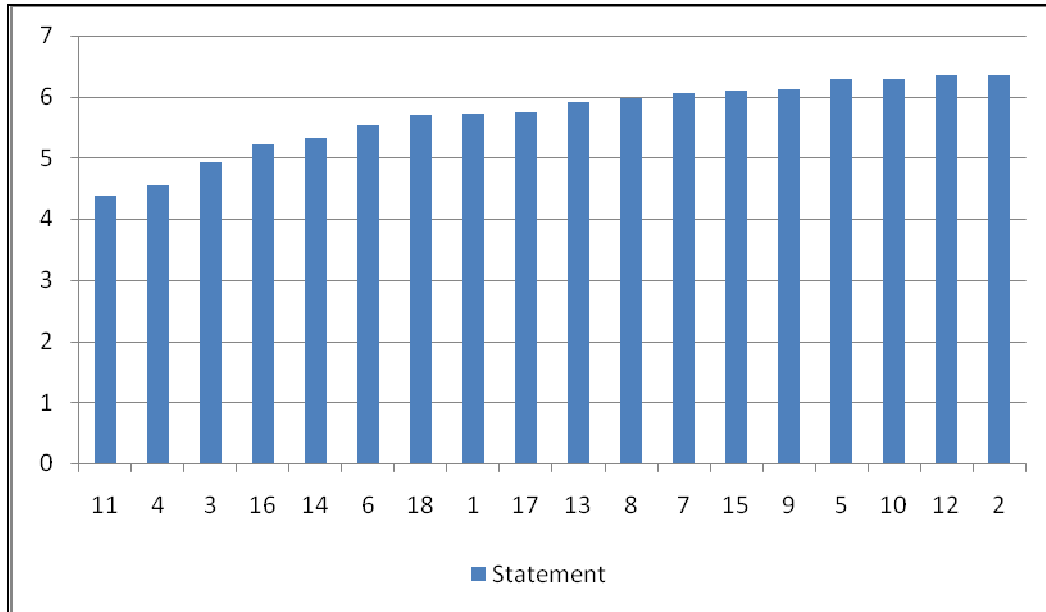
This finding was not totally unexpected. Surveys of other sample populations also found this reason to be either the strongest or one of the strongest arguments to justify tax evasion (McGee & Lingle, 2005; McGee, 2006; Nasadyuk & McGee, 2007).

**Table 3:** Statements Ranked from Strongest to Weakest Arguments Support Tax Evasion

S	Statement	Score*
1	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. (S11)	4.39
2	Tax evasion is ethical if a large portion of the money collected is wasted. (S4)	4.55
3	Tax evasion is ethical if the tax system is unfair. (S3)	4.93
4	Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust. (S13)	5.9
5	Tax evasion would be ethical if I were a Jew living in Nazi Germany in 1940. (S16)	5.22
6	Tax evasion is ethical if I can't afford to pay. (S14)	5.32
7	Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of. (S6)	5.53
8	Tax evasion is ethical if the government imprisons people for their political opinions. (S18)	5.70
9	Tax evasion is ethical if tax rates are too high. (S1)	5.73
10	Tax evasion is ethical if the government discriminates against me because of my religion, race or ethnic background. (S17)	5.74
11	Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me. (S8)	5.97
12	Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects. (S7)	6.05
13	Tax evasion is ethical even if it means that if I pay less, others will have to pay more. (S15)	6.09
14	Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me. (S9)	6.12
15	Tax evasion is ethical even if most of the money collected is spent wisely. (S5)	6.28
16	Tax evasion is ethical if everyone is doing it. (S10)	6.28
17	Tax evasion is ethical if the probability of getting caught is low. (S12)	6.34
18	Tax evasion is ethical even if tax rates are not too high because the government is not entitled to take as much as it is taking from me. (S2)	6.36

\* 1 = Strongly Agree; 7 = Strongly Disagree

Corresponding to Table 2, Chart 2 shows the range of scores for the 18 statements.



**Chart 3:** Statements Ranked from Strongest to Weakest Arguments Supporting Tax Evasion

**The third hypothesis:**

In the present hypothesis, we want to determine whether male scores are significantly different from female scores, so the male and female scores are compared using Mann-Whitney U tests.

Table 4 presents the results. The male and female average scores are shown, as are the differences, Z scores and p values. Although the female scores were higher than the male scores for 16 of 18 statements, indicating stronger opposition to tax evasion, the scores were not significantly different for any of the 18 statements. So the third hypothesis is rejected, and we can say there is no difference between men and women in Tax Evasion in Iran.

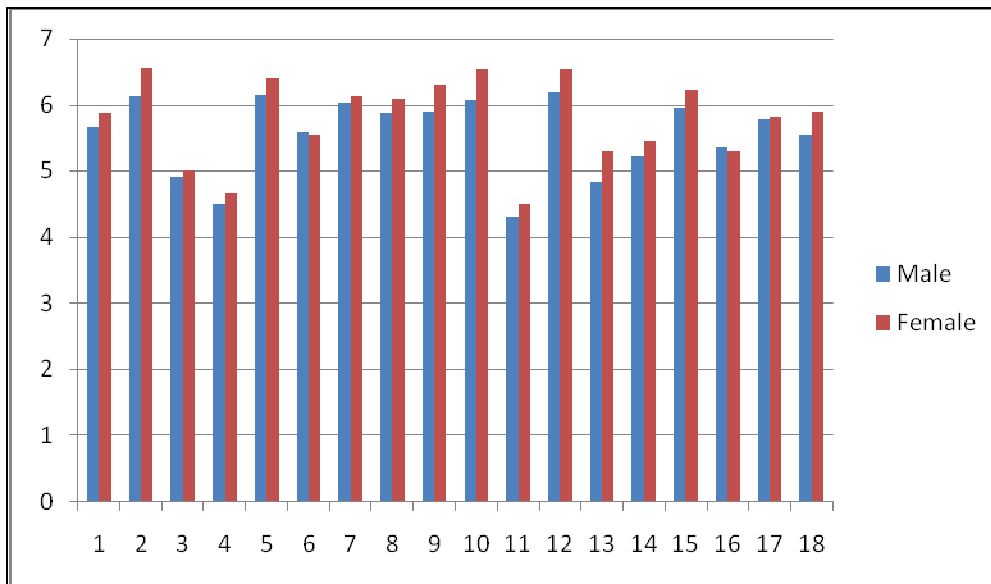
This result is similar to studies that have done previously, and found that there is not a significant difference between the ethics of men and women (Browning & Zabriskie, 1983; Harris, 1990; Nyaw & Ng, 1994).

**Table 4:** Comparison of Male and Female Scores\*

Stmt. #	Male	Female	Male	Female	Z	P-Value
1	5.66	5.87		.21	-.761	.447
2	6.13	6.56		.43	-1.204	.229
3	4.91	5.00		.09	-.139	.890
4	4.49	4.66		.17	-.129	.898
5	6.15	6.40		.25	-1.309	.191
6	5.58	5.55	.03		-.031	.975
7	6.04	6.13		.09	-.114	.909
8	5.87	6.09		.21	-.706	.480
9	5.89	6.30		.41	-.781	.435
10	6.06	6.54		.48	-.945	.345
11	4.30	4.49		.19	-.086	.931
12	6.19	6.54		.35	-1.147	.251
13	4.83	5.30		.47	-1.131	.258
14	5.21	5.45		.24	-.682	.495
15	5.96	6.22		.26	-.617	.537
16	5.36	5.30	.06		-.224	.823
17	5.77	5.82		.05	-.059	.953
18	5.55	5.89		.34	-.558	.577

\* 1 = Strongly Agree; 7 = Strongly Disagree

Chart 4 compares the male and female responses.



**Chart 4:** Male - Female Comparison

**Additional Comments:**

The survey instrument included space for participants to make additional comments to explain their views on the ethics of tax evasion. The majority of respondents left this space blank. However, a few participants did make comments. Here is a sampling of what they said. The authors took the liberty of paraphrasing and combining some answers to avoid repetition. Here are some of the responses that were given in the optional comment section of the survey:

- For me I wouldn't want to pay tax in Iran because government officials do not use my money wisely.
- In my opinion, if the tax money is used in the wrong way the ethical argument against tax evasion becomes weaker. But tax evasion is always wrong.
- Tax evasion is always unethical. I am a Muslim and the Quran says that taxes are to be paid, for example: zakat and khoms.
- In my opinion, if tax rates are fair and are determined by considering the income level of people, there will not be any reason for tax evasion.
- There is tax evasion in Iran because people do not perceive the increase in social welfare for money collected.
- I think that tax evasion can only be justified if a person is not capable of paying his debts and if he thinks that a lot of the money he pays as taxes are wasted or are used by some corrupt politicians.
- Generally, tax evasion is unethical. But if tax rates are too high and if the state does not improve as a result of public expenditures, the people have a right to revolt.
- In my view, tax evasion is not ethical in any situation, except when the money collected is wasted by government.
- There are no ethical arguments for tax evasion.
- In my opinion, people would be more likely to pay taxes if they could see the effects of the money that is collected. People should be informed about that amount of money spent on specific projects in Iran.
- If the tax system is inefficient and if the behavior of politicians is unethical, it is natural for people to evade taxes and it is justified.
- The government cheats people; people cheat the government!
- The tax system must be simple, clear and understandable to everybody.
- Ethics depends on the people's ability to pay and whether peoples benefit by their payments.
- If the government has a good tax system and provides enough welfare for the people in Iran, or if corruption decreases, people will be more willing to pay tax.

**Conclusion:**

Focusing on tax payers of Iran, this study tested the thesis that tax evasion is morally acceptable in some situations. The results of the present study indicate that there is relatively strong support for tax evasion. As expected, some arguments to justify tax evasion proved to be stronger than others and they were identified in this study.

The fact that they are more opposed to tax evasion in some cases than others has policy implications. The survey found that respondents thought that tax evasion is at least somewhat justified in certain circumstances.

Respondents believed that the strongest case for tax evasion was in cases where a significant portion of the money collected winds up in the pockets of corrupt politicians or their families and friends. Opposition to tax evasion is weakest in cases where the government is corrupt or where the system is perceived as being unfair. Thus, it may be possible to reduce the extent of tax evasion by reducing government corruption and reducing the perceived unfairness of the tax system.

The results of the surveys of Guatemala (McGee & Lingle 2005), Romania (McGee 2005b) and international business professors (McGee 2005a) reached similar conclusions, which lend evidence to the proposition that the attitude toward tax evasion is similar across a wide spectrum of cultures and geography. In general, results show no significant difference by gender. Content primary: Corruption should be avoided.

According to research findings, it is essential that tax administration of Iran should explain allocation and distribution of tax revenues for the public, because people think that the taxes paid by them hasn't improved their economic welfare and livelihoods. Iran's tax revenues should improve the condition life of the people, So that they feel the improvement. In such a case, tax evasion will be lower.

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