Robert W. McGEE©
Ph.D. (Accounting, Taxation, Finance, Economics, Law, Philosophy, Political Science, Political Philosophy, Ethics, Economic History); D.Sc. in Economics, D.Univ. in Public Finance, JD in Law, Professor *(Fayetteville State University),* USA

Yanira PETRIDES©
Ph.D. (Accounting), Professor *(Instituto Tecnologico Autonomo de Mexico)*, Mexico

Jiahua ZHOU©
Ph.D. (Accounting and Information Systems), Assistant Professor *(Fayetteville State University)*, USA

ATTITUDE TOWARD TAX EVASION IN BRAZIL, RUSSIA, INDIA AND CHINA (BRIC)

Abstract. This study used World Values Survey data to learn the attitude toward tax evasion of sample populations in the four BRIC countries – Brazil, russia, India and China. The study found that more than 75 percent of the Chinese and Indian samples believed that tax evasion was never justifiable, compared to only 34 percent of the Russian sample. Overall, the Chinese were most opposed to tax evasion, followed by the Indians, the Brazilians and the russians. Gender was not a significant demographic variable. Older groups tended to be more averse to tax evasion than younger groups. Education was not a significant demographic variable in 75 percent of the cases, and when it was a significant demographic variable, no clear trend could be identified. Religion was not a significant variable for the Brazilian and Chinese samples.

The Indian sample found that Muslims were sometimes significantly less opposed to tax evasion than were other religions. In russia, those with no religion were significantly less opposed to tax evasion than were the Orthodox Christians. A trend analysis found that Brazilians, russians and Indians had become significantly less opposed to tax evasion over time. Although the Chinese views in 1991 and 2018 were about the same, in the interim period, they had become less averse to tax evasion.

Keywords: BRIC, tax evasion, tax morale, ethics, demographic variables.

Introduction. The topics of tax and tax evasion have been around for thousands of years (Adams, 1982, 1993). One of the most comprehensive theoretical studies on tax evasion was conducted by Martin Crowe (1944), a Catholic priest, who examined 500 years of scholarly religious and philosophical literature, much of which was in the Latin language. His study was a major contribution to the ethical, philosophical and religious literature on this topic, since it introduced readers to a body of work that had previously been unavailable to most scholars. His finding was that tax evasion was strongly opposed, in general, but that many scholars found some exceptions.

Analysis of recent research and publications. There were three main positions expressed by the scholars in those studies. Tax evasion was either never justifiable, always justifiable or sometimes justifiable. McGee (2006) examined these three views in some depth, and later expanded the options to include a fourth possibility, that there might be a moral duty to evade taxes, such as in cases where taxes were being paid to an evil tyrant, or where the country was involved in an unjust war (McGee, 2012a). McGee developed a survey that included the most frequent reasons Crowe had found to justify tax evasion, and added three items dealing with various human rights abuses, and distributed the survey to various groups, the goal of which was to determine which arguments justifying tax evasion were the strongest (McGee, 2012b). Other scholars replicated these McGee studies, sometimes adding or deleting some reasons. Most of the surveys consisted of 18 statements, beginning with the phrase, "Tax evasion is ethical if …"

Kandri and Mamuti (2019) distributed a similar survey to Albanian business and law students and found that men were more flexible on the issue of tax evasion than were women. The strongest arguments used to justify tax evasion were in cases where tax rates were high, where much of the tax funds were wasted, where there was an inability to pay, or where the government discriminates against the individual.

The Collymore (2020) study of university students in the United Kingdom found that the strongest reasons to justify tax evasion were:

1) if I were a Jew living in Nazi Germany;

2) if the tax system is unfair;

3) if the government discriminates against me;

4) if the government imprisons people for their political opinions;

5) if a significant amount of money goes to corrupt politicians or their friends and family.

Tarekegn (2015) sampled self-employed individuals in Ethiopia using the 18-statement survey. Their strongest reasons for justifying tax evasion were:

1) if a significant portion of the money collected winds up in the pockets of corrupt politicians or their families and friends;

2) if the tax system is unfair;

3) if the government imprisons people for their political opinions/religious affiliations;

4) if there is an inability to pay;

5) if a large portion of the money collected is wasted;

6) if some of the proceeds go to support a war that is considered unjust.

Grogalas et al. (2018) used a similar survey instrument in Greece and found that the main reasons why taxpayers justified tax evasion was:

1) if s significant portion of the money collected winds up in the pockets of corrupt politicians or their families and friends;

2) inability to pay;

3) if a large portion of the money collected is wasted;

4) if tax rates are too high, or:

5) if the tax system is unfair.

The purpose of the article is to investigate features of tax evasion in BRIC countries.

Formulation of the main material. The World Values Survey (WVS) is an internationally organized research effort by many social scientists in many countries, the goal of which is to gather data on a wide range of economic, social, political, religious and cultural values. The first survey was conducted in 1981. New surveys are conducted about every five years. The current survey data (Wave 7) were collected between 2017-2021 (Haerpfer et al., 2020). The survey instrument included hundreds of questions on a wide range of issues. Data were collected in face-to-face interviews in respondents' homes, either by paper questionnaire or by CAPI (Computer Assisted Personal Interview). Telephone interviews were conducted for remote areas. The sample size for each country was generally at least 1200. In Wave 7, more than 140,000 surveys were conducted in more than 80 countries. Data were collected in a way that made it impossible to identify individual respondents. The present study used the World Values Survey data. Question Q180 asked whether cheating on taxes would always be justified, never be justified, or sometimes be justified. The responses were on a ten-point Likert Scale, where 1 = never justifiable and 10 = always justifiable. A similar methodology has been used in several other studies (McGee & Shopovski, 2023a, b; McGee & Benk, 2023a, b). P-values were computed using Welch's t-test, since this t-test does not assume equal variances, and is somewhat better at controlling Type I and Type II error rates compared to other options (Delacre, Lakens & Leys, 2017; Derrick, Toher & White, 2016; Ruxton, 2006). Data for Brazil, russia and China were taken from Wave 7 (2017-2018). The most recent data for India were in Wave 6 (2012).

The findings are presented below. Table 1 shows the overall data. The options range from 1 (tax evasion is never justifiable) to 10 (tax evasion is always justifiable). Unfortunately, the survey instrument did not ask respondents why they chose their response, which is understandable, given the fact that the survey instrument included more than 200 questions. The countries having the highest percentage of 'never justifiable" were China (78.0 %) and India (77.6 %). russia had the lowest percent (34.0 %). Based on the mean scores, The Chinese were most opposed to tax evasion, followed by the Indians, the Brazilians and the russians. P-values were calculated to determine the significance of the differences in mean scores. All differences were significant at the 1 percent level. It is interesting to note that the two communist or former communist countries (China and russia) were farthest apart in terms of mean score. Prior studies have found that communist and former communist countries had little respect for government, and that this lack of respect was reflected in the attitude of the people toward tax evasion (McGee, 2012c; Smatrakalev, 1998; Torgler, 2003; Vaguine, 1998).

Prior Latin American studies (McGee & Lingle, 2008; McGee & Rossi, 2008) found that countries in this region also had little aversion to tax evasion

compared to, say, Scandinavian countries (McGee, Shopovski & Bolek, 2023a) or countries in Western Europe (Torgler & Schneider, 2005; Torgler & Schaltegger, (2006), North America (McGee, Shopovski & Bolek, 2023b) or Oceania (Pardisi & McGee, 2023a & b).

Table 1

Attitude toward tax evasion

	Brazil %	China %	India %	russia %
1 Never justifiable	60.6	78.0	77.6	34.0
2	3.4	10.6	8.3	10.9
3	3.3	5.3	5.0	10.7
4	3.2	1.7	2.4	8.2
5	11.1	2.2	2.1	10.6
6	2.9	0.6	1.0	6.76
7	2.3	0.5	0.7	6.0
8	2.6	0.3	0.8	3.6
9	1.1	0.2	0.9	2.3
10 Always justifiable	8.4	0.7	1.21	7.1
Mean	3.01	1.50	1.67	3.76
Std. Dev.	2.98	1.30	1.68	2.86
n	1708	3026	4029	3513
P-values				
Brazil v. China	0.0001***			
Brazil v. India	0.0001***			
Brazil v. Russia	0.0001***			
China v. India	0.0001***			
China v. Russia	0.0001***			
India v. Russia	0.0001***			

Source: World Values Survey (2022)

Data were also broken down by gender. Some studies have found that women were significantly more opposed to tax evasion, while other studies have found that men and women were equally opposed to tax evasion. A few studies have found that men were significantly more opposed to tax evasion (McGee, 2012d; Pardisi & McGee, 2023c).

We decided to examine the gender variable to see whether gender was a significant demographic variable for the four BRIC countries. Table 2 shows the data for each country. Although the mean scores for males were higher than the mean scores for females in all four cases, indicating that males were less averse to tax evasion than were females, the differences in mean scores were also insignificant in all four cases, leading to the conclusion that men and women had the same views toward evading taxes in all four countries.

Gender Data
(1 = never justifiable; 10 = always justifiable)

	Brazil	China	India	russia
MALE				
Mean	3.03	1.54	1.69	3.77
Std. Dev.	3.01	1.32	1.72	2.84
n	816	1,499	2,256	1,605
FEMALE				
Mean	3.00	1.47	1.63	3.75
Std. Dev.	2.96	1.28	1.64	2.87
n	893	1,526	1,770	1,908
P-value	0.8357	0.1389	0.2595	0.8361

Source: World Values Survey (2022)

Some prior studies have found that age was a significant demographic variable for attitude toward tax evasion, while other studies have found that age was not a significant demographic variable (McGee, 2012e; Pardisi & McGee, 2023d). In general, where age was found to be a significant demographic variable, the trend was for older groups to be more opposed to tax evasion than younger groups, although that was not always the case. One reason why age might be a significant demographic variable is because older people tend to have more respect for law and authority, and thus would be more averse to law breaking, such as evading taxes. That might be an explanation for why older individuals might have stronger aversion to tax evasion, but it does not explain why some studies found younger groups to be significantly more averse to tax evasion (McGee, 2012e).

Table 3 shows the data broken down into three age groups. In all four cases, mean scores declined with age, indicating that the older group was more averse to tax evasion than was the younger group. Comparisons of mean scores found that the differences were often significant at the one-percent, five-percent or ten-percent level.

Age Data
(1 = never justifiable; 10 = always justifiable)

	Brazil	China	India	Russia
UP TO 29				
Mean	3.29	1.62	1.71	4.34
Std. Dev.	2.99	1.51	1.78	2.99
n	467	678	950	883
30-49				
Mean	2.96	1.50	1.69	4.05
Std. Dev.	2.91	1.29	1.70	2.91
n	647	1344	1934	1233
50+				
Mean	2.85	1.44	1.59	3.14

Continue of Table 3

Std. Dev.	3.04	1.14	1.57	2.59	
n	593	1005	1125	1397	
P-VALUES					
Up to 29 v. 30-49	0.0663	0.0771	0.7735	0.0262	
Up to 29 v. 50+	0.0184*	0.0085**	0.1066	0.0001***	
30-49 v. 50+	0.5161	0.2332	0.0996	0.0001***	

Source: World Values Survey (2022)

Some prior studies have found education level to be a significant demographic variable, while others have found it not to be a significant variable (McGee, 2012f; Pardisi & McGee, 2023e).

Table 4 shows the data broken down into three groups based on education level. Respondents self-identified as to which category was appropriate for them. Several different patterns emerged. In the case of Brazil, the mean score increased, then decreased as one moved from lower to middle to higher education, indicating that the middle group was least opposed to tax evasion, while the higher education group was most opposed.

The China pattern was just the opposite. In this sample, the mean score decreased, then increased. The group most opposed to tax evasion was the middle education group; the group least opposed to tax evasion was the higher educated group. In the Indian sample, the middle education group was least opposed to tax evasion, while the lower and higher education groups were about equally opposed to tax evasion. In the russian sample, the mean score decreased slightly as one moved from the lower to the middle to the higher education group.

However, an analysis of the p-values found that the differences in mean scores were significant at the 5 percent level in only 3 of 12 cases. Thus, we can tentatively conclude that education level is not a significant demographic variable about 75 percent of the time, and when it is a significant variable, there is no clear pattern.

Table 4

Education Level Data
(1 = never justifiable; 10 = always justifiable)

	Brazil	China	India	Russia
LOWER				
Mean	2.95	1.51	1.61	3.82
Std. Dev.	3.09	1.27	1.57	2.99
n	698	1,945	1,863	933
MIDDLE				
Mean	3.12	1.34	1.75	3.78
Std. Dev.	2.99	1.06	1.81	2.91
n	715	542	1,626	944

Continue of Table 4

HIGHER				
Mean	2.81	1.63	1.60	3.72
Std. Dev.	2.59	1.54	1.65	2.75
n	270	504	538	1,624
P-VALUES				
Lower v. Middle	0.2936	0.0016**	0.0154*	0.7690
Lower v. Higher	0.4760	0.1072	0.9004	0.4021
Middle v. Higher	0.1093	0.0004***	0.0748	0.6073

*** *This difference is considered to be extremely statistically significant;*
** *This difference is considered to be very statistically significant;*
* *This difference is considered to be statistically significant.*
Source: World Values Survey (2022)

Very few prior empirical studies on attitude toward tax evasion have examined the topic from a religious perspective, although there have been a number of theoretical or philosophical studies that have discussed the ethics of tax evasion from the perspectives of Christianity (Crowe, 1944; Gronbacher, 1998; McGee, 2012g; Pennock, 1998; Schansberg, 1998), Judaism (Cohn, 1998; Tamari, 1998), Islam (Jalili, 2012; McGee, 1998, 2004, 2012f; Murtuza & Ghazanfar, 1998) and Hinduism (Bose, 2012), as well as from the Baha'i (DeMoville, 1998) and Mormon (Smith & Kimball, 1998) perspectives. The World Values Survey data were also broken down by major religious denominations, so we decided to examine this variable to determine whether attitudes were significantly different based on religion. Tables 5-8 summarize the results for the most recent Wave (Wave 6 for India, Wave 7 for the other three countries). Denominations having fewer than 25 members were excluded.

Table 5 shows the results for Brazil. Although the mean scores for the four religious groups differed somewhat, none of the differences in mean scores were significant. Thus, religion was not a significant demographic variable for the Brazilian sample.

Table 5

Religious Denomination – Brazil

	Mean	Std. Dev.	n
No Religion	3.13	3.02	297
Roman Catholic	2.93	2.96	786
Protestant	2.94	2.96	477
Other Christian	2.93	2.92	49
P-VALUES			
No religion v. Roman Catholic	0.3287		
No religion v. Protestant	0.3914		
No religion v. Other Christian	0.6599		
Roman Catholic v. Protestant	0.9536		
Roman Catholic v. Other Christian	1.0000		
Protestant v. Other Christian	0.9819		

Source: World Values Survey (2022)

Table 6 shows the results for the China sample. Again, none of the differences in mean scores were significant.

Table 6

Religious Denomination – China

	Mean	Std. Dev.	n
No Religion	1.50	1.32	2604
Protestant	1.43	1.13	65
Muslim	1.57	1.19	44
Buddhist	1.55	1.18	266
P-VALUES			
No religion v. Protestant	0.6249		
No religion v. Muslim	0.7012		
No religion v. Buddhist	0.5157		
Protestant v. Muslim	0.5402		
Protestant v. Buddhist	0.4486		
Muslim v. Buddhist	0.9180		

Source: World Values Survey (2022)

Table 7 shows the results for India. The only difference in mean score that was significant at the 5 percent level was for the comparison between Muslims and Hindus. In that comparison, Hindus were significantly more opposed to tax evasion than were the Muslims. At the 10 percent level, Other Christians were significantly more opposed to tax evasion than were the Muslims. The Muslim group had the highest mean score, indicating that this group had the least opposition to tax evasion.

Table 7

Religious Denomination – India

	Mean	Std. Dev.	n
Muslim	1.86	1.90	446
Hindu	1.64	1.65	3296
Buddhist	1.80	2.29	25
Other Christian	1.46	1.46	65
P-VALUES			
Muslim v. Hindu	0.0202		
Muslim v. Buddhist	0.8987		
Muslim v. Other Christian	0.0507		
Hindu v. Buddhist	0.7304		
Hindu v. Other Christian	0.3298		
Buddhist v. Other Christian	0.4951		

Source: World Values Survey (2022)

Table 8 shows the results for russia. For the russian sample, the only difference in mean score that was significant was for the comparison between the No Religion and the Orthodox Christian groups. In that comparison, the No Religion group was significantly less opposed to tax evasion than was the Orthodox Christian group.

Table 8

Religious Denomination – russia

	Mean	Std. Dev.	n
No Religion	3.88	2.91	1385
Orthodox	3.64	2.78	1733
Muslim	3.87	3.04	275
P-VALUES			
No religion v. Orthodox	0.0197*		
No religion v. Muslim	0.9600		
Orthodox v. Muslim	0.2393		

Source: World Values Survey (2022)

Each BRIC country participated in more than one of the World Values Surveys, which made it possible to conduct a longitudinal study to determine whether attitude toward tax evasion had changed over the years. In each case, p-values were computed comparing the oldest and most recent Wave data. Tables 9-12 show the results.

Table 9 shows the results for Brazil. Fig. 1 graphs the data for the five waves in which Brazil was included. The difference in mean score between the oldest and most recent Wave was significant, indicating that Brazilians had become significantly less averse to tax evasion over time.

Table 9

Longitudinal Study – Brazil

	Mean	Std. Dev.	n
W2 (1991)	2.77	2.81	1,757
W3 (1997)	3.58	3.16	1,132
W5 (2006)	3.62	3.01	1,483
W6 (2014)	2.55	2.71	1,467
W7 (2018)	3.01	2.98	1,708
P-VALUE			
W2 v. W7	0.0148*		

Source: World Values Survey (2022)
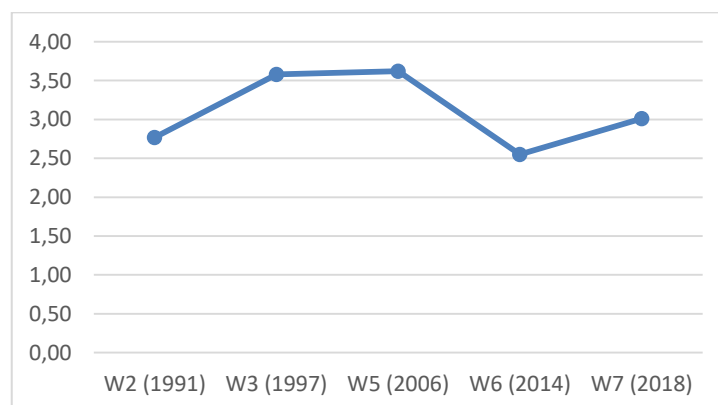
Figure 1 – Brazil Mean

Table 10 shows the results for China. The p-value measuring the significance of the difference between the oldest and newest Waves f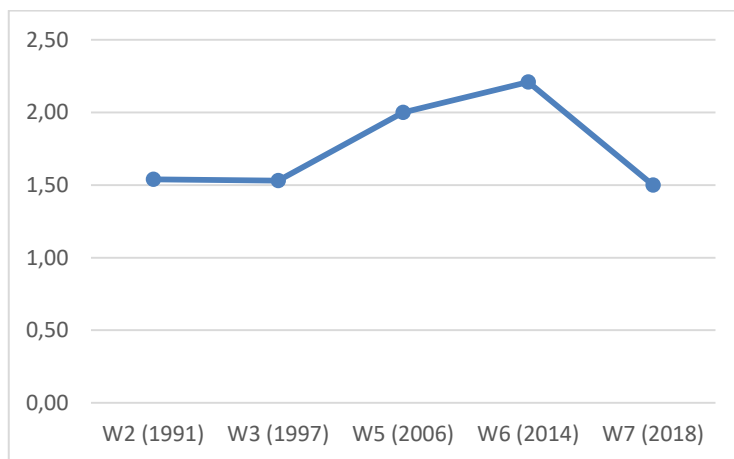ound that attitudes between 1991 and 2018 had not changed significantly (p = 0.4464). However, Fig. 2 shows that views had fluctuated over that time period.

Table 10

Longitudinal Study – China

	Mean	Std. Dev.	n
W2 (1991)	1.54	1.48	996
W3 (1997)	1.53	1.40	1,484
W5 (2006)	2.00	1.97	1,798
W6 (2014)	2.21	1.84	1,885
W7 (2018)	1.50	1.30	3,026
P-VALUE			
W2 v. W7	0.4464		

Source: World Values Survey (2022)

Figure 2 – China Mean

Table 11 shows the results for India. For this sample, the difference between the mean scores of the oldest and most recent sample was highly significant (p = 0.0001), and that aversion to tax evasion had declined over time. Fig. 3 shows that the fluctuation during this period was even greater.

Table 11

Longitudinal Study – India

	Mean	Std. Dev.	n
W2 (1991)	1.49	1.32	2,451
W3 (1997)	1.63	1.49	1,968
W5 (2006)	3.03	3.02	1,677
W6 (2014)	1.67	1.68	4,029
P-VALUE			
W2 v. W6	0.0001***		

Source: World Values Survey (2022)

Figure 3 – India Mean

Table 12 shows the results for russia. A comparison of mean scores for the oldest and most recent data found that attitude toward tax evasion had changed significantly (p = 0.0001). Over time, opposition to tax evasion had declined significantly. Fig. 4 shows the trend.

Table 12

Longitudinal Study – russia

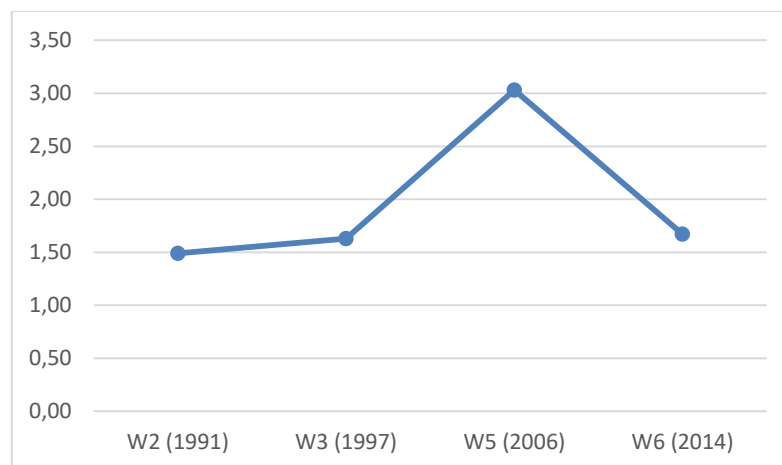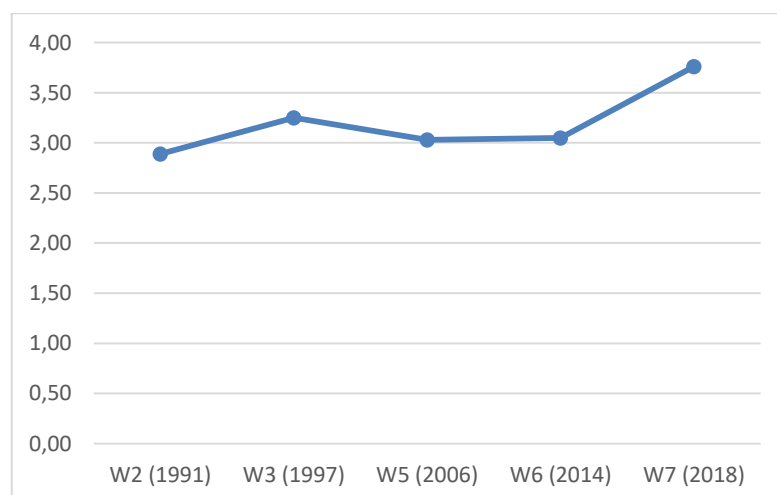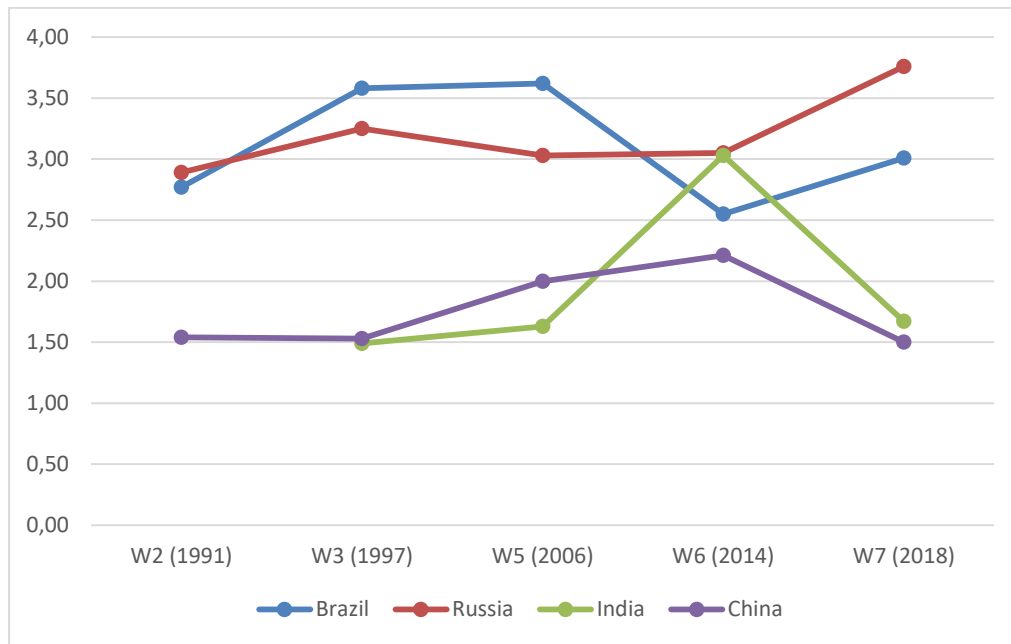|	Mean	Std. Dev.	n
W2 (1991)	2.89	2.66	1,770
W3 (1997)	3.25	2.81	1,872
W5 (2006)	3.03	2.70	1,901
W6 (2014)	3.05	2.45	2,382
W7 (2018)	3.76	2.86	3,513
P-VALUE			
W2 v. W7	0.0001***		

Source: World Values Survey (2022)

Figure 5 – russia Mean

Figure 5 – Attitude toward taxation (mean)

Conclusions. This study found several interesting relationships. More than 75 percent of the Chinese and Indian samples believed that tax evasion is never justifiable, while only 34 percent of the russian sample held this belief. Overall, the Chinese were most opposed to tax evasion, followed by the Indians, the Brazilians and the russians. All differences in mean score were significant at the 1 percent level. The differences in male and female mean scores were insignificant in all cases, indicating that gender was not a significant demographic variable for any of the four countries included in the study. In terms of age, the older groups tended to be significantly more opposed to tax evasion than were the younger groups, although in the Indian sample, none of the mean scores differed significantly at the 5 percent level.

Education level was not a significant demographic variable in 75 percent of the comparisons, and in the cases where it was a significant variable, no clear trend could be determined. Religion was not a significant demographic variable for the Brazilian or Chinese samples. An analysis of the Indian sample found that the Muslim group was least opposed to tax evasion, but the only significant difference in mean score was the Hindu and Muslim comparison, which found that Hindus were significantly more opposed to tax evasion than were the Muslims. In the russian sample, those with no religion were significantly less opposed to tax evasion than were the orthodox Christians.

A trend analysis found that Brazilians, russians and Indians had become significantly less opposed to tax evasion over time. Although the Chinese views in 1991 and 2018 were about the same, in the interim period, they had become less averse to tax evasion.

Conflict of Interest and other Ethics Statements
The authors declare no conflict of interest.

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Роберт У. МакГІ, Янира ПЕТРИДЕС, Цзяхуа ЧЖОУ
СТАВЛЕННЯ ДО УХИЛЕННЯ ОТ СПЛАТИ ПОДАТКІВ В КРАЇНАХ БРІК

Анотація. У цьому дослідженні використовувалися дані World Values Survey, щоб проаналізувати ставлення до ухилення від сплати податків вибірки населення чотирьох країн БРІК – Бразилії, hосії, Індії та Китаю. Дослідження показало, що понад 75 відсотків китайських та індійських респондентів вважають, що ухилення від сплати податків ніколи не було виправданим. Загалом найбільше проти ухилення від податків виступили китайці, за ними йдуть індійці, бразильці та росіяни. Розподіл результатів в залежності від статі не був суттєвою демографічною змінною. Старші групи, як правило, більш неприхильно ставляться до ухилення від податків, ніж молодші групи. Освіта не була суттєвою демографічною змінною в 75 відсотках випадків, а коли вона була важливою демографічною змінною, чіткої тенденції виявити не вдалося. Релігія не була суттєвою змінною для бразильської та китайської вибірок. Індійська вибірка виявила, що мусульмани значно менше виступають проти ухилення від сплати податків, ніж інші релігії. Аналіз тенденцій показав, що бразильці та індійці з часом стали значно менше проти ухилення від податків. Хоча погляди китайців у 1991 і 2018 роках були приблизно однаковими, у проміжний період вони стали менш неприхильними до ухилення від податків.

Ключові слова: *БРІК, ухилення від сплати податків, податкова мораль, етика, демографічні змінні.*