

The Ethics of Tax Evasion: Relevant Demographic Variables within the scope of Higher Education Students and Professors

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ABSTRACT

The purpose of our study is to determine the depth of various arguments that have emerged to justify tax evasion as an ethical procedure considering several demographic variables. Data collection was done using a questionnaire addressed to professors and students of higher management and non-management courses. This instrument was based on the 18 statements reflecting the three views of tax evasion ethics used by McGee and Benk [1]. Using a 5-point Likert scale, it is intended to evaluate whether the arguments contained in the statements have an effect on the perception of tax evasion as an ethical procedure and whether the previous effect varies according to age, sex, bachelor degree and income level. A universe of 406,980 individuals was determined using official information (sample: 384 individuals). Principal Component Analysis was used, as well as the Kaiser-Meyer-Olkin Statistics in order to measure the adequacy of the input matrix. After the extraction of the components three variables were identified: "Always Ethical", "Waste, Corruption and Injustice" and "Discrimination and Oppressive Regimes" (Cronbach's Alpha results: 0.887, 0.85 and 0.862). "Discrimination and Oppressive Regimes" is the one that has values closest to "totally agree" that tax evasion is ethical. In general, older men with higher incomes tend to disagree about the ethics of tax evasion. The originality of the study is reflected in the controversial relationship between Ethics and Evasion and the source of the data collected. Interacting with professors and students allows the business and academic components to be combined.

Keywords: Tax evasion, ethics, tax, management.

INTRODUCTION

The purpose of our study is to determine the depth of various arguments that have emerged to justify tax evasion as an ethical procedure considering several demographic variables. The possible relationship between ethics and tax evasion may give rise to the most varied comments. If evasion is a reprehensible posture when compared to a desirable contributory role for each citizen, how can ethics be considered in this process? We reflect on the hypothetical scenario in which a long-time driver, exemplary in fulfilling his obligations on public roads, faces an emergency situation. In

a normal situation, the said citizen would never carry out, for example, the act of advancing before a red traffic light, or crossing the continuous longitudinal mark of the road with his vehicle. He knows, by rules and ethical behaviour, that he should not do so. He also knows that in doing so, his conscience will not be well. It is almost a matter of inner tranquillity that prevents you from acting contrary to what was conceived as correct.

However, this driver is now facing an emergency situation, for example, the need to quickly reach the hospital emergency service. With an argument like this, how will he act? Will he also respect the red traffic light or the continuous longitudinal mark? Possibly not. Now he has a strong enough argument to get him to do what he didn't do and still be calm and sure that he did what he had to do. Nothing accuses him. The argument is so strong that if the traffic authorities compel him to stop for the behaviour he is having on the public road, he will justify it based on the emergency situation. The argument made the reprehensible procedure perfectly ethical and justifiable. Probably, he would be able to obtain the agreement of a crowd of like-minded observers when telling his story. Another illustrative case is the example of the citizen who is facing a situation of extreme need and is unable to provide his family with decent living conditions, such as basic food. What would each of us be willing to do facing such scenario without absolutely anything accusing us? Would we start doing things that we never did with the conviction that that attitude was perfectly justified? Back in the tax environment, if tax evasion is a problem for governments in general, we believe that studying it and understanding its arguments can help to minimize its effects.

This is the rationale behind our research. This study begins with a literature review based on the technical and ethical aspects of tax evasion. In this way, it is intended to clarify the various concepts that may fit into the theme of our study as well as the rationale of it. After reviewing the literature, the chapter on hypotheses follows, which aims to justify what we propose to do based on what we collect from the literature. Next is the chapter of the methodology that starts with the sample calculation and ends with an explanation about the source of the new variables [2]. The results and conclusions chapters include the analysis and discussion of the results, as well as the conclusions reached. Finally, bibliographic references and a chapter dedicated to appendix.

LITERATURE REVIEW

Are there arguments with sufficient relevance to raise tax evasion to a level of ethical behaviour? When we suppose so, the first thought that arises is to know what arguments are these. Such arguments may contain the power to lead a compliant, perhaps exemplary, citizen to evade fiscally. Equally serious is the fact that this citizen takes that stance and thinks that he is doing something ethical. The eventual feeling of guilt for the act performed simply does not exist, as we mentioned in the previous examples. If a non-compliant citizen is a problem for the state, imagine if the few compliant start to have valid arguments, according to them, to evade. It is not just the question of loss of tax revenue, but all actions that the State will have to put in place to ensure that it continues to collect enough to meet its needs and maintain a balanced balance.

If the expense remains, for every taxpayer that ceases to be, someone will have to contribute in an increased manner. Ultimately, if we all have valid arguments to justify our actions and add a calm conscience to this, we will hardly change our posture and we will all think that the solution to the problem lies in the action of the other citizen and never in ours. The OECD's 2019 report "Tax Morale - What drives people and businesses to pay tax?" [3] begins to refer to the importance of

understanding what motivates taxpayers to participate and comply with the tax system. It goes further and designates this understanding as “valuable” for all countries, since the fiscal reality is transversal to all peoples. It is precisely here that our motivation to study this theme resides. If it is difficult to revert the situation of the individual who practices tax evasion just for the pleasure of defaulting, it may be more useful to study and understand what are the arguments that lead the taxpayer to stop being so. We also believe that the question is not merely theoretical, but that it can be applied in reality, with practical results. Proof of this is the report we mentioned earlier and which confirmed the motivation that led us to deepen this knowledge. According to Pombo [4], tax evasion is the result of an especially cunning legal-tax action or omission, aimed at obtaining a more favourable tax status.

The objective is to avoid the payment of taxes, reducing them or delaying their payment, which leads to a conflict of interest between the taxpayer and the Tax Administration [5]. The difference between evasion and avoidance, as presented earlier, is related to the time or date when the act or omission takes place. If the act is performed after the taxable event, we are dealing with tax evasion. If the act or omission is performed before the taxable event, we are faced with tax avoidance [6]. According to the latter author, the overall doctrine tends to consider that tax evasion is illegal, therefore, being a criminal conduct [7]. Our study shall not address Ethics from a philosophical point of view or carry out an in-depth literature review in such regard. At this stage, the main point of interest is to define and relate it to tax evasion. Ethics consists of a set of rules of conduct for an individual or a group. It is a branch of Philosophy that deals with the foundations of moral theory (correctness, decency, honesty, integrity, fairness, etc.). The theme of our study marries the concepts of Evasion and Ethics. The first being unlawful behaviour and the second being correct, honest and fair conduct; it will not be easy to describe a relationship between them. However, there may be sufficiently valid arguments for this. Research done by several authors [8] indicates that money is a very powerful and seductive reward causing a strong emotional response. The author has studied how emotions affect fiscal ethics. The traditional paradigm postulates that taxpayers are rational, that is, weigh the expected utility of the benefits of successful tax evasion with the prospect of risk of detection and punishment.

The literature review encompasses a relatively wide range of arguments regarding the perception of tax evasion as an ethical procedure. Each of these arguments stands for a valid variable for study, leading to an equally wide range of variables. Our previous study [2] aimed at addressing these variables using the Principal Component Analysis (PCA) and at identifying subsets of variables that may be strongly correlated with one another, thus allowing for the reduction in the number of variables as well as complexity related to their use. There are many explanations for behaviours in order to circumvent the payment of taxes differ from country to country [9]. Some possible situations are the influences that certain demographics provoke on opinion formation, such as: sex, age, level of education and religious practice. Another possible situation is the country's political system. The level of income, although not examined in the study of the latter authors, is reported as probably having its role. The main objective of the study presented by Mittone and Bosco [10] was to study the role of moral constraints in determining the decision to evade taxes. This included not only monetary elements, but also moral and psychological factors in the taxpayer's decision-making process.

McGee and Benk [1] developed a research instrument based on the issues that have been discussed and the arguments that have arisen in the literature on ethics in tax evasion for the past 500 years. Similar research instruments have been used to test population samples in Bosnia, Romania and Guatemala. We will use the eighteen arguments contained in the eighteen statements that express the three views of ethics in tax evasion [1] (Table 1). The difference, regarding these authors, for our study, is the research's recipient. Instead of using business management professors and students and assessing whether their responses differ significantly from state to state, we will use the responses from professors and students from higher management and non-management courses. As mentioned in previous related studies [2], over the centuries, three basic points of view have emerged on the ethics of tax evasion. The first considers that tax evasion is always, or nearly always, unethical. There are basically three fundamentals supporting this belief. One reasoning is the belief that individuals have a duty to pay the State for any taxes levied. This view mainly prevails in democracies where there is a strong belief that individuals must comply with a majority government.

The second justification for an ethical duty to pay taxes is because the individual has a duty towards other members of the community. This view holds that individuals should not make use of services provided by the State without contributing to the payment of taxes. The third reason is that we owe God the payment of taxes, that is, God has ordered us to pay our taxes. This view may not be accepted by among atheists, though it is strongly held in some religious circles. In addition, following the study of the latter authors, the second point of view can be referred to as the anarchist's view. This view holds that there never is any obligation to pay taxes because the State is illegitimate with no moral authority to take anything from anyone. The issue of tax evasion is only one aspect of that relationship. The third view holds that tax evasion can be ethical in some circumstances and unethical in others. This is the predominant view. There is some moral support for tax evasion. However, some arguments are stronger than others. As different demographic groups emphasize contrary historical arguments differently, the cultural dimension must be taken into account. Some of the respondents are more opposed to tax evasion in some cases than in others, which has political implications. The rationalist approach to the issue of tax evasion recognizes that not all taxes are automatically fair [11].

Probably because of that the ease of relocation of organizations is a decisive factor in tax evasion [12]. Knowing that larger organizations have more and better conditions to do tax planning (Xavier, 2007) and the traditional paradigm postulates that taxpayers are rational [8], it is reasonably expected that individuals with higher incomes will tend to feel exploited if they are forced to pay a higher percentage of their marginal tax income [9]. On the other hand, increased tax evasion occurs when activists have a history of success and have a fiscal interest or knowledge [13]. Tax fraud is a common phenomenon occurring in almost all societies and economies [14], but an effective quality control system is the basis of respected and successful tax professionals [15].

HYPOTHESES

Reaffirming the above, the recipients of our research are professors and students of higher education courses. Using their responses, it is intended to assess whether the arguments contained in the statements would have an effect on the perception of tax evasion as an ethical procedure. In addition, assess whether this effect varies depending on age, sex, the area of the degree

("Management" or "Non-Management") and the individual's income level. Thus, considering the objective of our study, the hypotheses are as follows:

1. **H₁**: The arguments have an effect on the perception of tax evasion as an ethical procedure.
2. **H₂**: The effect of the arguments on the perception of tax evasion as an ethical procedure varies according to *age*.
3. **H₃**: The effect of the arguments on the perception of tax evasion as an ethical procedure varies according to *sex*.
4. **H₄**: The effect of the arguments on the perception of tax evasion as an ethical procedure varies according to *bachelor degree* (Management or Non-Management).
5. **H₅**: The effect of the arguments on the perception of tax evasion as an ethical procedure varies according to *income level*.

METHODOLOGY

The data collection of our study used a questionnaire addressed to professors and students in higher management and non-management courses. This instrument was based on the eighteen statements that express the three views of ethics in tax evasion used by McGee and Benk [1] (Table 1). Thus, we questioned the respondents about their level of agreement with each of the statements, with scores from 1 to 5 (1 = "totally agree"; 5 = "totally disagree") on the Likert scale. This scale was also used by other authors, some of them in very recent studies [16-20], including studies on the perceptions of students and professors regarding ethics, accounting and education issues. Hence, the *Likert* scale seemed to be appropriate for our data collection instrument.

Sample calculation

To calculate the size of our sample it was necessary to collect information about higher education professors and students. We used Pordata's website [21] to assess the information contained in Tables 2 and 3. Using the most current data from each of the tables, that is, professors in 2017 (34,227) and students in 2018 (372,753), we found a population of 406,980 individuals. Thus, considering a population of 406,980 individuals, a 95% confidence interval and a 5% margin of error, the recommended sample size would be 384 individuals. Whilst analysing the authors' statements and the way they refer to their content, we found that each statement was called an *argument*. In other words, depending on each argument, citizens consider tax evasion as ethical or not. This argument is nothing more than a reason that justifies the respondent's perception.

Principal Component Analysis (PCA)

This exploratory analysis enables the partition of input variables into different themed subgroups. Thus, it is possible to identify latent dimensions and reduce information through the establishment of new variables (in smaller number). For this purpose we will use the results and conclusions of Ribeiro and Pinho [2]. In this study, the authors used the same eighteen variables, applied Principal Component Analysis and obtained only three variables. Thus, the first variable will be called "Always Ethical", the second, "Waste, Corruption and Injustice" and the third variable can be described as "Discrimination and Oppressive Regimes" (Cronbach's alpha, respectively: 0.887, 0.850 and 0.862).

RESULTS

The population of our study consisted of 406,980 individuals. The sample size calculation recommended a number of 384 individuals. However, it was possible to obtain 452 responses to

our questionnaire (56% women and 44% men). Of the respondents with a completed academic degree, 78.6% hold a bachelor degree, 13.8% a master degree and 7.6% are PhD. As for the current situation, 94.7% are students and 5.3% are professors. As can be confirmed by the information in Table 4, there is an high number of non-responses to the question of the “academic degree”. This is due to the fact that the question only asks for the “last academic degree already concluded”, if any. Therefore, it excludes, for example, the case of the student who has not yet finished his degree. Given the character of some secrecy that accompanies the question of “income level”, the answer included an alternative “I don't know / I don't answer”.

This alternative answer includes respondents who do not earn income. Therefore, none of the indicated levels apply. For the reasons given, the number of non-responses is justified (approximately 25% of respondents). Before starting the analysis of the collected data, we recall that the respondents were asked to evaluate the degree of agreement, indicating a number from 1 to 5, where “1” is equal to “totally agree” and “5” is equal to “totally disagree”. With regard to the difference between men and women and starting with the independent variable “Always Ethical”, we see a women tendency higher than that of men in terms of agreeing that tax evasion is ethical (average of 3.81 against 4.14 in men), according to information in Table 5. This difference between men and women proved to be statistically significant ($t(436)=-4.324$, $p=0.000$). The fact of being “always ethical” includes a set of arguments that range from being ethical “even if the tax rates are not high because the Government has no right to demand from me what it is demanding”, to be ethical “ even if most of the amount collected is spent wisely”.

It also includes “if everyone is practicing it”, it is ethical. Basically, whatever happens, it is always ethical to practice tax evasion. With regard to the “Discrimination and Oppressive Regimes” component, the trend is reversed (average of 3.60 for women and 3.24 for men), with the difference between men and women once again confirming statistically significant ($t(442)=3.191$, $p=0.002$). That is, it leads to believe that the concepts of “Discrimination” and “Oppressive Regimes” can be positioned as arguments that are sufficiently valid to lead men to perceive evasion fiscal as ethics, otherwise they would not practice it. However, the fact that they are detained because of their political opinion, or forced to live under an oppressive regime, or discriminated against because of religion or ethnic origin, alters their perception of the ethics of tax evasion. Regarding the variable “Waste, Corruption and Injustice”, the difference between men and women was not confirmed statistically significant ($t(440)=0.404$, $p=0.686$), as confirmed by the information in Table 5. In order to facilitate the analysis with respect to the age of the respondents, age groups were created as shown in Table 6. At the extremes are individuals aged “up to 25 years” (66.4%) and aged “over 56 years ” (4%). The results show that in any of the three variables it is in the highest age group that there is the greatest disagreement regarding the ethics of tax evasion. In each of the variables, it is also verified that the average of the responses increases, that is, approaching the “totally disagree”, as the age advances.

This trend may want to reveal that the younger the individuals, the greater the propensity to perceive tax evasion as ethical. Eventually, with a tendency to practice it. Older people tend to a more conservative position, especially in the “always ethical” variable. On the other hand, it seems important to comment on the fact that the standard deviation increases substantially when the variable is “Discrimination and Oppressive Regimes”. In addition, the “minimum” and “maximum” values reach their limits, a fact that never occurs in the other two variables. This record shows that

we are facing situations in society that can give rise to completely opposite opinions (we do not know if they are conflicting), contrary to some concentration around the average in the remaining cases. The results obtained from the analysis of variance demonstrate a significant effect of the factor "Age" on the variables "Always Ethical" ($F(3, 434)=9.999, p=0.000$) and "Waste, Corruption and Injustice" ($F(3, 438)=3.268, p=0.021$). Table 7 shows the values per variable considering the area of the degree ("Management": 32.1% and "Non-Management": 67.9%). The average values are very close. As in the age analysis, the variable "Discrimination and Oppressive Regimes" has the highest standard deviation values in the set.

There is also the existence of "minimum" and "maximum" values at the limits, which leads to equating, again, the fact that we are facing situations that generate opposing opinions, contrary to some concentration. After analysing the results of the tests, the difference between "yes" and "no" regarding the degree area being "Management" was not statistically significant in any of the three components ("Discrimination and Oppressive Regimes": $t(432)=0.034, p=0.973$; "Always Ethical": $t(426)=-0.231, p=0.817$) and "Waste, Corruption and Injustice": $t(430)=0.025, p=0.980$). The level of income (monthly gross) is organized by scale, as shown in Table 8. It appears that 24.3% of the individuals surveyed did not answer the question of earned income, or do not earn any income. The group with the largest number of individuals is "less than € 600.00" (35.4%). When analysing the values of the variables, it appears that the highest income bracket tends to disagree about the ethics of tax evasion. It is also worth noting that the minimum response values, for the same step and regardless of the variable, are quite high.

It means that none of the individuals "totally agree" that tax evasion is ethical. At this stage, considering the hypotheses of our model, it is important to reflect on whether the effect of arguments on the perception of tax evasion as an ethical procedure varies depending on the individual's level of income. To this end, we tested whether the independent (qualitative) factor "Income Level" would have a significant effect on each of the three dependent variables (quantitative). Using simple analysis of variance it was possible to conclude that the variable "Always Ethical" is the only one that is significantly influenced by the "Income Level" ($F(4, 326)=2.462, p=0.045$). The results obtained for the remaining components were as follows: "Discrimination and Oppressive Regimes": $F(4, 330)=2.079, p=0.083$, "Waste, Corruption and Injustice": $F(4, 330)=0.827, p=0.509$.

CONCLUSIONS

The second hypothesis of our model (H2) stated that the effect of arguments on the perception of tax evasion as an ethical procedure varied according to the individual's age. The results show that in any of the three variables it is in the highest age group that there is the greatest disagreement regarding the ethics of tax evasion. In each of the variables, it is also verified that the average of the responses increases, that is, approaching the "totally disagree", as the age advances. The results obtained demonstrate a significant effect of the factor "Age" on the variables "Always Ethical" and "Waste, Corruption and Injustice". As for our H3 hypothesis, what was at stake was the individual's sex and whether he would vary the effect of the arguments on the perception of tax evasion as an ethical procedure.

With regard to the difference between men and women ("Always Ethical" variable), there is a women tendency higher than that of men in terms of agreeing that tax evasion is ethical, this

difference being confirmed to be statistically significant. With regard to the variable “Discrimination and Oppressive Regimes” the trend is reversed (women with a higher average). In the variable “Waste, Corruption and Injustice” the results between men and women are very similar and the difference was not confirmed statistically significant. As for the values per variable considering the degree area, which corresponds to our hypothesis H4, the values are very similar. The difference was not confirmed statistically significant in any of the three components. Therefore, we can conclude that the effect of arguments on the perception of tax evasion as an ethical procedure does not vary depending on the area of the degree (“Management” or “Non-Management”) of the individual.

Finally, the introduction of the individual’s level of income (H5) and the verification of whether this varies the effect of the arguments. The results show that the highest income bracket tends to disagree about the ethics of tax evasion. It is also worth noting that the minimum response values, for the same step and regardless of the variable, are quite high. It means that none of the individuals “totally agree” that tax evasion is ethical. The “Always Ethical” variable is the only one that is significantly influenced by the “Income Level”. Finally, and using our initial hypothesis (H1), of the three variables present in our model, “Discrimination and Oppressive Regimes” is the one with lower values, that is, closer to “totally agree” that tax evasion is ethics, showing that the arguments have an effect on the perception of tax evasion as an ethical procedure. In general, men, older respondents and those with higher incomes, tend to disagree about the ethics of tax evasion.

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APPENDICES

Table 1. The 18 statements | Means

S#	Statement	Mean
1	Tax evasion is ethical if tax rates are too high	4.238
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	5.735
3	Tax evasion is ethical if the tax system is unfair	3.945
4	Tax evasion is ethical if a large portion of the money collected is wasted	3.766
5	Tax evasion is ethical even if most of the money collected is spent wisely	5.890
6	Tax evasion is ethical if a large portion of the money collected is spent on projects that I morally disapprove of	4.471
7	Tax evasion is ethical even if a large portion of the money collected is spent on worthy projects	6.038
8	Tax evasion is ethical if a large portion of the money collected is spent on projects that do not benefit me	5.653
9	Tax evasion is ethical even if a large portion of the money collected is spent on projects that do benefit me	5.931
10	Tax evasion is ethical if everyone is doing it	5.619
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	3.609
12	Tax evasion is ethical if the probability of getting caught is low	5.699
13	Tax evasion is ethical if some of the proceeds go to support a war that I consider to be unjust	4.031
14	Tax evasion is ethical if I can't afford to pay	4.638
15	Tax evasion is ethical even if it means that if I pay less, others will have to pay more	5.760
16	Tax evasion would be ethical if I lived under an oppressive regime like Nazi Germany or Stalinist Russia	3.855
17	Tax evasion is ethical if the government discriminates against me because of my religion, race or ethnic background	3.951
18	Tax evasion is ethical if the government imprisons people for their political opinions	4.035
	Average score	4.826

Source: McGee & Benk (2011:255)

Table 2. Higher education students: Total and per sex (2010-2018)

Years	Sex		
	Total	Males	Females
2010	383 627	179 151	204 476
2011	396 268	184 627	211 641
2012	390 273	181 515	208 758
2013	371 000	173 745	197 255
2014	362 200	168 252	193 948
2015	349 658	162 323	187 335
2016	356 399	166 117	190 282
2017	361 943	167 919	194 024
2018	372 753	172 235	200 518

Source: DGEE/MEd – MCTES – DIMAS/RAIDES | Pordata (adapted)

Table 3. Higher education professors: Total and per educational subsystem (2010-2017)

Years	Education subsystem		
	Total	Public	Private
2010	38 064	26 410	11 654
2011	37 078	25 849	11 229
2012	35 482	25 528	9 954
2013	33 528	24 745	8 783
2014	32 346	24 493	7 853
2015	32 580	25 142	7 438
2016	33 160	25 699	7 461
2017	34 227	26 579	7 648

Source: DGEE/MEd – MCTES – Inquérito ao Registo Biográfico de Docentes do Ensino Superior (REBIDES) | adapted from Pordata)

Table 4. Statistics of the results
Statistics

		Sexo	Idade	Grau Académico que possui	Área da licenciatura é Gestão?	Situação Atual (estudante/p rofessor)	Nível de rendimento
N	Valid	452	447	210	442	451	342
	Missing	0	5	242	10	1	110

Source: Drafted by the authors using SPSS software

Table 5. Values of each variable per “Sex”

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Feminino	251	55,5	55,5	55,5
	Masculino	201	44,5	44,5	100,0
	Total	452	100,0	100,0	

			Mean	Minimum	Maximum	Standard Deviation
Sexo	Feminino	Sempre Ética_3	3,81	1,57	5,00	,82
	Masculino	Sempre Ética_3	4,14	1,71	5,00	,80
Sexo	Feminino	Discriminação e Regimes Opressivos_3	3,60	1,00	5,00	1,15
	Masculino	Discriminação e Regimes Opressivos_3	3,24	1,00	5,00	1,23
Sexo	Feminino	Desperdício, Corrupção e Injustiça_3	3,74	1,50	5,00	,81
	Masculino	Desperdício, Corrupção e Injustiça_3	3,71	1,38	5,00	,84

		Levene's Test for Equality of Variances				
		F	Sig.	t	df	Sig. (2-tailed)
Discriminação e Regimes Opressivos_3	Equal variances assumed	,390	,532	3,191	442	,002
	Equal variances not assumed			3,167	406,717	,002
Sempre Ética_3	Equal variances assumed	,363	,547	-4,324	436	,000
	Equal variances not assumed			-4,336	414,847	,000
Desperdício, Corrupção e Injustiça_3	Equal variances assumed	,003	,958	,404	440	,686
	Equal variances not assumed			,403	413,701	,687

Source: Drafted by the authors using SPSS software

Table 6. Values of each variable per “Age”

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Até 25 anos	300	66,4	66,4	66,4
	De 26 a 40 anos	84	18,6	18,6	85,0
	De 41 a 55 anos	50	11,1	11,1	96,0
	Superior e 56 anos	18	4,0	4,0	100,0
	Total	452	100,0	100,0	

			Mean	Minimum	Maximum	Standard Deviation
Sempre Ética_3	Idade_Intervalo	Até 25 anos	3,85	2,00	5,00	,79
		De 26 a 40 anos	3,93	1,57	5,00	,89
		De 41 a 55 anos	4,40	2,43	5,00	,74
		Superior e 56 anos	4,55	3,29	5,00	,59
Desperdício, Corrupção e Injustiça_3	Idade_Intervalo	Até 25 anos	3,64	1,50	5,00	,79
		De 26 a 40 anos	3,85	1,38	5,00	,79
		De 41 a 55 anos	3,92	1,75	5,00	,97
		Superior e 56 anos	4,03	2,13	5,00	,97
Discriminação e Regimes Opressivos_3	Idade_Intervalo	Até 25 anos	3,35	1,00	5,00	1,18
		De 26 a 40 anos	3,55	1,00	5,00	1,20
		De 41 a 55 anos	3,71	1,00	5,00	1,22
		Superior e 56 anos	3,71	1,00	5,00	1,38

ANOVA						
		Sum of Squares	df	Mean Square	F	Sig.
Discriminação e Regimes Opressivos_3	Between Groups	8,340	3	2,780	1,955	,120
	Within Groups	625,602	440	1,422		
	Total	633,943	443			
Sempre Ética_3	Between Groups	19,187	3	6,396	9,999	,000
	Within Groups	277,606	434	,640		
	Total	296,794	437			
Desperdício, Corrupção e Injustiça_3	Between Groups	6,567	3	2,189	3,268	,021
	Within Groups	293,342	438	,670		
	Total	299,909	441			

Source: Drafted by the authors using SPSS software

Table 7. Values of each variable per “Degree Area” (Management or Non-Management)

Área da licenciatura é Gestão?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sim	142	31,4	32,1	32,1
	Não	300	66,4	67,9	100,0
	Total	442	97,8	100,0	
Missing	System	10	2,2		
Total		452	100,0		

			Mean	Minimum	Maximum	Standard Deviation
Sempre Ética_3	Área da licenciatura é Gestão?	Sim	3,95	1,71	5,00	,87
		Não	3,97	1,57	5,00	,80
Discriminação e Regimes Opressivos_3	Área da licenciatura é Gestão?	Sim	3,45	1,00	5,00	1,30
		Não	3,44	1,00	5,00	1,15
Desperdício, Corrupção e Injustiça_3	Área da licenciatura é Gestão?	Sim	3,74	1,50	5,00	,86
		Não	3,73	1,38	5,00	,81

Levene's Test for Equality of Variances						
		F	Sig.	t	df	Sig. (2-tailed)
Discriminação e Regimes Opressivos_3	Equal variances assumed	4,024	,045	,034	432	,973
	Equal variances not assumed			,033	243,835	,974
Sempre Ética_3	Equal variances assumed	2,795	,095	-,231	426	,817
	Equal variances not assumed			-,224	253,417	,823
Desperdício, Corrupção e Injustiça_3	Equal variances assumed	,521	,471	,025	430	,980
	Equal variances not assumed			,025	253,466	,980

Source: Drafted by the authors using SPSS software

Table 8. Values of each variable per “Income level”

Nível de rendimento					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Inferior a € 600,00	121	26,8	35,4	35,4
	Entre € 600,00 e € 999,00	84	18,6	24,6	59,9
	Entre € 1.000,00 e € 2.499,00	96	21,2	28,1	88,0
	Entre € 2.500,00 e € 4.999,00	33	7,3	9,6	97,7
	Superior a € 5.000,00	8	1,8	2,3	100,0
	Total	342	75,7	100,0	
Missing	NS/NR	99	21,9		
	System	11	2,4		
	Total	110	24,3		
Total		452	100,0		

			Mean	Minimum	Maximum	Standard Deviation
Sempre Ética_3	Nível de rendimento	Inferior a € 600,00	3,90	2,29	5,00	,78
		Entre € 600,00 e € 999,00	3,87	1,57	5,00	,87
		Entre € 1.000,00 e € 2.499,00	4,11	2,43	5,00	,79
		Entre € 2.500,00 e € 4.999,00	4,29	1,71	5,00	,80
		Superior a € 5.000,00	4,05	3,29	5,00	,76

			Mean	Minimum	Maximum	Standard Deviation
Discriminação e Regimes Opressivos_3	Nível de rendimento	Inferior a € 600,00	3,21	1,00	5,00	1,21
		Entre € 600,00 e € 999,00	3,67	1,00	5,00	1,11
		Entre € 1.000,00 e € 2.499,00	3,47	1,00	5,00	1,24
		Entre € 2.500,00 e € 4.999,00	3,49	1,00	5,00	1,26
		Superior a € 5.000,00	3,75	2,33	5,00	,97

			Mean	Minimum	Maximum	Standard Deviation
Desperdício, Corrupção e Injustiça_3	Nível de rendimento	Inferior a € 600,00	3,65	1,38	5,00	,82
		Entre € 600,00 e € 999,00	3,72	1,50	5,00	,80
		Entre € 1.000,00 e € 2.499,00	3,85	1,75	5,00	,83
		Entre € 2.500,00 e € 4.999,00	3,83	1,63	5,00	1,00
		Superior a € 5.000,00	3,66	2,25	5,00	1,02

ANOVA						
		Sum of Squares	df	Mean Square	F	Sig.
Discriminação e Regimes Opressivos_3	Between Groups	11,869	4	2,967	2,079	,083
	Within Groups	471,071	330	1,427		
	Total	482,940	334			
Sempre Ética_3	Between Groups	6,449	4	1,612	2,462	,045
	Within Groups	213,468	326	,655		
	Total	219,917	330			
Desperdício, Corrupção e Injustiça_3	Between Groups	2,352	4	,588	,827	,509
	Within Groups	234,563	330	,711		
	Total	236,915	334			

Source: Drafted by the authors using SPSS software