

# **Do All Agnostics and Atheists Think the Same Way about Tax Evasion? A 78-Country Study**

**Robert W. McGee**  
**Fayetteville State University**

**Monica Violeta Achim**  
**Babeş-Bolyai University**

**Gabriela-Mihaela Mureşan**  
**Babeş-Bolyai University**

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## **Abstract**

The present study is part of a much larger study on the ethics of tax evasion and bribery. Part of the larger study examines the way various religions view tax evasion. In the present study, World Values Survey data were used to determine whether atheists and agnostics in 78 countries held similar views on the ethics of tax evasion. The study found that they did not. Atheist and agnostic respondents in Tunisia were most strongly opposed to tax evasion. Those in Japan, Myanmar, China, Germany, Peru, Hungary, Morocco, Singapore and Denmark rounded out the top ten in terms of strong opposition to tax evasion. Those in Tajikistan were least opposed. The other nine countries showing the least opposition to tax evasion were Kenya, Russia, Belarus, Malaysia, Mongolia, Kazakhstan, Armenia, Slovakia and Brazil.

**Keywords** ethics, tax evasion, ranking, religion, Agnostic, Atheist

**JEL Classification** E26, H26, O17, Z12

## **Introduction**

The present study is part of a much larger study that examines the ethics of bribery (McGee, 2022; McGee & Benk, 2023, 2024a) and tax evasion. The tax evasion project started by examining the question of whether tax evasion could ever be ethical (McGee, 1994). An examination of the existing literature found that there were three prevailing views on the matter, that tax evasion was never ethical, always ethical or sometimes ethical. Most scholars took the position that tax evasion was usually unethical but could be justified in certain instances (Crowe, 1944; McGee, 2006). The realm of possibilities was later expanded to include a fourth view, that there are cases where there is a moral duty to evade taxes, the primary example being when the taxes are being paid to a tyrannical government. The example often given is the case of Jews living in Nazi Germany, where they are paying taxes to the Nazi tyranny (McGee, 2012b), although any tyranny would also qualify for this exception to the general rule. At least 90 studies using a similar survey instrument have been conducted to determine the reasons why people have justified tax evasion (McGee, 2023). The main reasons often cited to justify tax evasion have been in cases where the government is corrupt or oppressive, when there is inability to pay, when the government wastes money, where the people do not get much in return for their tax payments or where the tax system is perceived as unfair.

A number of theoretical and empirical studies have been done on various aspects of public finance and tax evasion (Achim & McGee, 2023; McGee, 1998, 2004, 2008, 2012a; McGee & Shopovski, 2024a & b). Some studies have focused on particular religions, including Buddhism, Islam and Roman Catholicism (Bolek, McGee & Shopovski, 2024a, b & c), atheists and agnostics, Jews and Protestants (Shopovski, Bolek & McGee, 2024a, b & c) and Hindus and Orthodox Christians (McGee, Shopovski & Bolek, 2024b & c). A longitudinal study was also conducted to

determine whether the views of the various religious groups had changed over time (McGee, Shopovski & Bolek, 2024a).

A review of the literature of the various religions has also been done (McGee, 2024a), as have studies of various denominations (McGee, 2024b), including Episcopal seminarians (McGee, 2024c), Seventh-Day Adventist seminarians (McGee, 2024d), Baptists (McGee, 2024e), and Evangelical Christians in Romania (McGee & Vlasin, 2024). Studies have also been made on the relationship between religiosity and attitude toward tax evasion (McGee & Benk, 2024b). Religiosity can be measured in several ways, including church attendance, active membership in a religious organization, the importance of God in your life and self-reflection. In many cases, people who are more religious tend to have a stronger opposition to tax evasion (Torgler, 2006, 2007, 2012). Those who attended a religious service on a regular basis tended to be more averse to tax evasion in studies of Switzerland (Ross & McGee, 2011b) and the Netherlands (Ross & McGee, 2012a), but in Polish (Ross & McGee, 2012b) and South African (Ross & McGee, 2012c) studies there was no discernible correlation. When the question was asked about the importance of God in your life, a South African study (Ross & McGee, 2012c) found that there was no correlation between importance of God and attitude toward tax evasion. A Malaysian study (Ross & McGee, 2011a) found the relationship to be nonlinear.

The *Journal of Accounting, Ethics and Public Policy* (Pardisi, 2023a) has published more than 100 articles on tax policy and tax evasion (Pardisi, 2023b). Some of those studies have focused on various religions, including Baha'i (DeMerville, 1998), Catholic (Gronbacher, 1998), Christian (McGee, 1998a; Pennock, 1998; Schansberg, 1998; Hamill, 2013; North, 2013; Jonsson, 2013), Mormon (Smith & Kimball, 1998), Islam (McGee, 1998b; Murtuza & Ghazanfar, 1998; Achim,

2022; Neifar & Aissa, 2022), Judaism (Cohn, 1998; McGee, 1998c; Tamari, 1998). A comparative study of several religions was also published (McGee, 1999).

Studies have also been conducted comparing the attitudes of various religious groups in different countries to determine whether their views differ by country. A 19-country study of Buddhist views found that Buddhists in different countries have differing views on tax evasion (McGee & Chen, 2024). The same conclusion was reached in a 38-country study of Orthodox Christians (McGee & Martseniuk, 2024), a 53-country study of Muslims (McGee & Pardisi, 2024), a 62-country study of Catholics (McGee & Petrides, 2024a), an 11-country of Hindus (McGee & Petrides, 2024b), a 6-country study of Jews (McGee & Petrides, 2024c), a 55-country study of Protestants (McGee & Zhou, 2024), and a 78-country study of atheists and agnostics (McGee, Achim & Mureşan, 2024). The present study presents the results of a 78-country study of atheist and agnostic views of tax evasion.

## **Methodology**

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 2017-2022 (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 150,000 surveys were conducted in more than 90 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 if you had a chance could 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.

The World Values Survey category was labeled as those belonging to no religion. We decided to refer to this group as agnostics and atheists. Countries having a sample size of less than 10 were excluded.

## Findings

The findings of the study are presented below.

### Countries Included

Table 1 lists the countries included in the survey alphabetically, along with their mean scores, standard deviations and sample sizes. Only countries having a sample size of 10 or more were included.

Country	Mean	Std. Dev.	n
Albania	2.02	2.06	86
Andorra	2.01	1.90	302
Argentina	2.53	2.04	170
Armenia	3.26	2.98	236
Australia	2.03	1.88	929
Austria	1.86	1.70	434
Azerbaijan	3.12	2.92	94
Belarus	3.61	2.71	520
Bolivia	2.44	2.34	365
Bosnia Herzegovina	2.01	2.42	55
Brazil	3.13	3.02	297
Bulgaria	1.94	2.07	394
Canada	2.55	2.13	1,779
Chile	2.72	2.43	254
China	1.50	1.32	2,604
Colombia	2.13	2.25	707

Croatia	2.59	2.66	278
Cyprus	1.78	1.53	13
Czech Republic	2.64	2.20	2,227
Denmark	1.68	1.47	618
Ecuador	2.22	2.32	423
Estonia	2.24	2.07	1,029
Finland	2.01	1.81	326
France	2.05	1.87	1,086
Georgia	2.69	2.78	122
Germany	1.58	1.45	1,308
Great Britain	1.82	1.61	2,526
Greece	1.75	1.59	45
Guatemala	2.61	2.32	154
Hong Kong SAR	2.17	1.85	1,475
Hungary	1.61	1.49	840
Iceland	2.09	1.72	297
Iran	2.03	1.80	32
Italy	2.21	2.01	507
Japan	1.23	0.87	842
Kazakhstan	3.37	2.27	100
Kenya	3.93	3.08	27
Kyrgyzstan	2.61	2.90	73
Latvia	2.41	1.90	653
Lithuania	2.93	2.31	192
Macau SAR	2.22	1.73	692
Malaysia	3.46	2.66	26
Mexico	2.95	2.65	210
Mongolia	3.43	2.14	816
Montenegro	2.11	1.80	272
Morocco	1.62	0.89	16
Myanmar	1.37	0.96	89
Netherlands	2.03	1.69	2,639
New Zealand	1.89	1.62	468
Nicaragua	2.05	2.29	227
North Macedonia	2.61	2.60	84
Northern Ireland	2.50	2.14	102
Norway	1.73	1.51	403
Peru	1.59	1.16	38
Philippines	1.93	2.27	33
Poland	2.12	1.96	125
Portugal	2.02	1.74	289
Puerto Rico	1.71	2.00	225
Romania	2.17	2.45	100
Russia	3.88	2.91	1,385
Serbia	2.63	2.57	632
Singapore	1.63	1.27	471
Slovakia	3.20	2.41	714
Slovenia	1.85	1.71	383
South Korea	2.25	1.56	797
Spain	2.82	2.58	444
Sweden	1.89	1.71	457
Switzerland	2.09	1.89	939
Taiwan ROC	1.76	1.57	256

Tajikistan	5.43	1.56	42
Tunisia	1.00	0.00	13
Turkey	2.76	2.95	29
Ukraine	3.06	2.72	573
United States	2.18	2.00	1,138
Uruguay	2.18	2.33	760
Venezuela	2.75	2.20	202
Vietnam	2.95	2.05	865
Zimbabwe	2.13	2.51	144

Table 2 ranks the countries by mean score, from lowest (strongest opposition to tax evasion) to highest (least opposition to tax evasion). The mean scores varied widely, indicating that agnostics and atheists have a wide range of opinions on the topic of tax evasion.

<b>Table 2</b>				
<b>Attitude toward Tax Evasion</b>				
<b>(1 = Never justifiable; 10 = Always justifiable)</b>				
Rank	Country	Mean	Std. Dev.	n
1	Tunisia	1.00	0.00	13
2	Japan	1.23	0.87	842
3	Myanmar	1.37	0.96	89
4	China	1.50	1.32	2,604
5	Germany	1.58	1.45	1,308
6	Peru	1.59	1.16	38
7	Hungary	1.61	1.49	840
8	Morocco	1.62	0.89	16
9	Singapore	1.63	1.27	471
10	Denmark	1.68	1.47	618
11	Puerto Rico	1.71	2.00	225
12	Norway	1.73	1.51	403
13	Greece	1.75	1.59	45
14	Taiwan ROC	1.76	1.57	256
15	Cyprus	1.78	1.53	13
16	Great Britain	1.82	1.61	2,526
17	Slovenia	1.85	1.71	383
18	Austria	1.86	1.70	434
19	New Zealand	1.89	1.62	468
19	Sweden	1.89	1.71	457
21	Philippines	1.93	2.27	33
22	Bulgaria	1.94	2.07	394
23	Andorra	2.01	1.90	302
23	Bosnia Herzegovina	2.01	2.42	55
23	Finland	2.01	1.81	326
26	Albania	2.02	2.06	86
26	Portugal	2.02	1.74	289
28	Australia	2.03	1.88	929
28	Iran	2.03	1.80	32

28	Netherlands	2.03	1.69	2,639
31	France	2.05	1.87	1,086
31	Nicaragua	2.05	2.29	227
33	Iceland	2.09	1.72	297
33	Switzerland	2.09	1.89	939
35	Montenegro	2.11	1.80	272
36	Poland	2.12	1.96	125
37	Colombia	2.13	2.25	707
37	Zimbabwe	2.13	2.51	144
39	Hong Kong SAR	2.17	1.85	1,475
39	Romania	2.17	2.45	100
41	United States	2.18	2.00	1,138
41	Uruguay	2.18	2.33	760
43	Italy	2.21	2.01	507
44	Ecuador	2.22	2.32	423
44	Macau SAR	2.22	1.73	692
46	Estonia	2.24	2.07	1,029
47	South Korea	2.25	1.56	797
48	Latvia	2.41	1.90	653
49	Bolivia	2.44	2.34	365
50	Northern Ireland	2.50	2.14	102
51	Argentina	2.53	2.04	170
52	Canada	2.55	2.13	1,779
53	Croatia	2.59	2.66	278
54	Guatemala	2.61	2.32	154
54	Kyrgyzstan	2.61	2.90	73
56	North Macedonia	2.61	2.60	84
57	Serbia	2.63	2.57	632
58	Czech Republic	2.64	2.20	2,227
59	Georgia	2.69	2.78	122
60	Chile	2.72	2.43	254
61	Venezuela	2.75	2.20	202
62	Turkey	2.76	2.95	29
63	Spain	2.82	2.58	444
64	Lithuania	2.93	2.31	192
65	Mexico	2.95	2.65	210
65	Vietnam	2.95	2.05	865
67	Ukraine	3.06	2.72	573
68	Azerbaijan	3.12	2.92	94
69	Brazil	3.13	3.02	297
70	Slovakia	3.20	2.41	714
71	Armenia	3.26	2.98	236
72	Kazakhstan	3.37	2.27	100
73	Mongolia	3.43	2.14	816
74	Malaysia	3.46	2.66	26
75	Belarus	3.61	2.71	520
76	Russia	3.88	2.91	1,385
77	Kenya	3.93	3.08	27
78	Tajikistan	5.43	1.56	42

## Concluding Comments



The atheists and agnostics included in the 78-country study showed a wide range of views on the acceptability of tax evasion. The main goal of the present study was to learn whether all atheists and agnostics thought alike when it came to tax evasion. They did not. If one defines strong opposition as any country having a mean of 2.50 or less, then 50 of the 78 countries included in the study (64.1%) showed strong opposition. Four of the top-10 countries showing strongest opposition to tax evasion were located in Asia; two were from North Africa; three were from Europe; one was from South America. Of the ten countries showing the weakest opposition to tax evasion, it is a little more difficult to give a precise breakdown by continent because Russia is in both Europe and Asia and Armenia is in Asia but many Armenians insist that they are European. Five of the ten lowest countries are former Soviet Republics (Tajikistan, Russia, Belarus, Kazakhstan and Armenia) and another country (Slovakia) was a Soviet bloc country before the disintegration of the Soviet Union. Thus, one might guess that part of the reason for relatively weak opposition to tax evasion would be because respondents had little or no respect for their government (Alm & Torgler, 2006; Preobragenskaya & McGee, 2016; Torgler, 2003a & b; 2007). This possibility is explored in another part of the current study (Pardisi & McGee, 2024).

**Robert W. McGee** is a professor at the Broadwell College of Business and Economics, Fayetteville State University, USA. He has earned 23 academic degrees, including 13 doctorates from universities in the USA and four European Countries and a certificate in tai chi from the Harvard Medical School. He has published more than 60 books, including several novels, and more than 1000 articles, book chapters, conference papers and working papers. Various studies have ranked him #1 in the world for both accounting ethics and business ethics scholarship. He is also ranked in the top-10 worldwide in terms of research impact in economics. He is an attorney and CPA (retired) and has worked or lectured in more than 30 countries. He drafted the accounting law for Armenia and Bosnia and reviewed the accounting law for Mozambique. He was in charge of assisting the Finance Ministries of Armenia and Bosnia convert their countries to International Financial Reporting Standards. He is also a world champion in taekwondo, karate, kung fu and tai chi (both Yang and Sun styles) and has won more than 900 gold medals. Some of his 1000+ publications may be downloaded at <https://ssrn.com/author=2139>.

**Monica Violeta Achim** is full professor and doctoral supervisor in the field of Finance at the Faculty of Economic Sciences and Business Administration, Babeş-Bolyai University, Cluj-Napoca, Romania. With over 24 years of experience in academia, she has published as author and co-author, over 150 scientific articles and 25 books. Her most recent reference work is the book *Economic and Financial Crime. Corruption, Shadow Economy and Money Laundering*, published by Springer. In 2020 she earned an Award for Excellence in Scientific Research at Babeş-Bolyai University, Faculty of Economics and Business Administration, Cluj-Napoca, Romania, in recognition of the results obtained in her research activity. She heads a big grant titled “Intelligent analysis and prediction of economic and financial crime in a cyber-dominated and interconnected business world,” conducted over the period 2021-2023, financed from the Romanian Ministry of Education and Research, CNCS - UEFISCDI, project number PN-III-P4-ID-PCE-2020-2174 ([www.fincrimenet.net](http://www.fincrimenet.net)).

**Gabriela-Mihaela Mureşan** holds a PhD in Finance and currently works as lecturer at the Department of Finance, Faculty of Economics and Business Administration Babeş-Bolyai University. She has published more than 20 research papers, 2 international books, 2 national books, and attended several international conferences. Her research interests are broadly focused in the field of insurance, financial analysis and economic psychology. She is especially interested in human behavior, manipulation, money addiction, culture, happiness, ethics, corruption, fraud, corporate performance, bankruptcy and creative accounting. She is member of the project titled “Intelligent analysis and prediction of the economic and financial crime in a cyber-dominated and interconnected business world”, conducted over the period 2021-2023, financed from the Romanian Ministry of Education and Research, CNCS - UEFISCDI, project number PN-III-P4-ID-PCE-2020-2174 ([www.fincrimenet.net](http://www.fincrimenet.net)).

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