# Contents

## Part I  Philosophical Foundations

1. **Four Views on the Ethics of Tax Evasion** .......................................................... 3  
   Robert W. McGee

2. **Duty to Whom?** .................................................................................................. 35  
   Robert W. McGee

3. **An Analysis of Some Arguments** ......................................................................... 47  
   Robert W. McGee

4. **Taxation: The Ethics of Its Avoidance or Dodging** ........................................... 73  
   Tibor R. Machan

5. **Understanding and Interpreting Tax Compliance Strategies Among Street Vendors** 83  
   Alfonso Morales

6. **Towards a Convergence of the Ethics of Tax Evasion and Secession** ..................... 107  
   Marian Eabrasu

7. **Attitudes on the Ethics of Tax Evasion: A Survey of Philosophy Professors** ............. 125  
   Robert W. McGee

## Part II  Religious Views

8. **Hindu Ethical Considerations in Relation to Tax Evasion** ..................................... 135  
   Sanjoy Bose

9. **The Traditional Jewish View of Paying Taxes** ................................................... 149  
   Gordon Cohn
<table>
<thead>
<tr>
<th>Chapter</th>
<th>Title</th>
<th>Authors</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>The Ethics of Tax Evasion in Islam: A Comment</td>
<td>Robert W. McGee</td>
<td>159</td>
</tr>
<tr>
<td>11</td>
<td>The Ethics of Tax Evasion: An Islamic Perspective</td>
<td>Ali Reza Jalili</td>
<td>167</td>
</tr>
<tr>
<td>12</td>
<td>Christian Views on the Ethics of Tax Evasion</td>
<td>Robert W. McGee</td>
<td>201</td>
</tr>
<tr>
<td>13</td>
<td>Ethics, Tax Evasion, and Religion: A Survey</td>
<td>Robert W. McGee and Sheldon R. Smith</td>
<td>211</td>
</tr>
<tr>
<td></td>
<td>of Opinion of Members of the Church of Jesus Christ</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>of Latter-Day Saints</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Part III</td>
<td>Public Finance and Economic Aspects of Tax Evasion</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>The Failure of Public Finance</td>
<td>Walter Block, William Kordsmeier, and Joseph Horton</td>
<td>229</td>
</tr>
<tr>
<td>Part IV</td>
<td>Practitioner Perspectives</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Attitudes Toward Tax Evasion: An Empirical Study of Florida Accounting Practitioners</td>
<td>Robert W. McGee and Tatyana B. Maranjyan</td>
<td>247</td>
</tr>
<tr>
<td>Part V</td>
<td>Country Studies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Attitudes Toward Paying Taxes in the USA: An Empirical Analysis</td>
<td>Benno Torgler</td>
<td>269</td>
</tr>
<tr>
<td>18</td>
<td>The Ethics of Tax Evasion: A Study of Haitian Opinion</td>
<td>Robert W. McGee and Bouchra M’Zali</td>
<td>301</td>
</tr>
<tr>
<td>19</td>
<td>An Empirical Study of Tax Evasion Ethics in Hong Kong</td>
<td>Robert W. McGee and Yiu Yu Butt</td>
<td>309</td>
</tr>
<tr>
<td>20</td>
<td>The Ethics of Tax Evasion: A Study of Indian Opinion</td>
<td>Robert W. McGee and Ravi Kumar Jain</td>
<td>321</td>
</tr>
<tr>
<td>22</td>
<td>Cheating on Taxes If You Have A Chance: A Comparative Study of Tax Evasion Opinion in Turkey and Germany</td>
<td>Robert W. McGee, Serkan Benk, Adriana M. Ross, and Harun Kılıçaslan</td>
<td>357</td>
</tr>
</tbody>
</table>
23 Is Tax Evasion Our National Sport? The Bulgarian Case ......................... 371
Georgi Smatrakalev

24 Ethics and Tax Evasion: A Survey of Mexican Opinion ..................... 387
Robert W. McGee, Yanira Petrides, and Adriana M. Ross

Robert W. McGee, Yanira Petrides, and Adriana M. Ross

Part VI Demographic Studies

26 Gender and the Ethics of Tax Evasion:
   An Empirical Study of 82 Countries ............................................... 415
Robert W. McGee

27 Age and the Ethics of Tax Evasion ............................................. 441
Robert W. McGee

28 Education Level and the Ethics of Tax Evasion ............................ 451
Robert W. McGee

29 Religious Practice and the Ethics of Tax Evasion ......................... 459
Robert W. McGee

30 Religion and the Ethics of Tax Evasion .................................... 471
Robert W. McGee

31 Marital Status and the Ethics of Tax Evasion .............................. 475
Robert W. McGee

32 Income Level and the Ethics of Tax Evasion ............................... 485
Robert W. McGee

Part VII Annotated Bibliographies

33 Annotated Bibliography: 18 Statement Surveys ............................. 499
Robert W. McGee

34 Annotated Bibliography: World Values Surveys .......................... 599
Robert W. McGee

35 Annotated Bibliography: Other Studies ...................................... 655
Robert W. McGee

References .................................................................................. 659

Index ....................................................................................... 679
The Ethics of Tax Evasion
Perspectives in Theory and Practice
McGee, R.W. (Ed.)
2012, XVI, 692 p., Hardcover
ISBN: 978-1-4614-1286-1