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# **Attributes, Ethical Attitudes and Behaviors of Tax Evaders in a Permissive Collection Society**

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## **ABSTRACT**

Tax evasion remains a fascinating research topic, as it is more often committed by individuals considered by society to be “ethical.” The purpose of this study is to explore the various attitudes of tax evaders and examine them in relation to their personal moral philosophies. The results of the current study found that tax evaders possessed several attributes, and their personal moral philosophy attitudes (idealism or relativism) influenced their ethical behavior. Idealism was found to be negatively associated with self-interest tax evasion behavior while relativism had the opposite effect. Idealism was also found to be positively related to tax evasion attitudes stemming from perceived “injustice” of the tax system. The results were explained with respect to the study’s setting of a permissive tax collection society and lower moral intensity of respondents. Managerial implications of this study explained, among others, why individuals who obeyed the idealistic moral philosophy often sought tax evasion.

## **ABOUT THE AUTHORS**

Yusuf Sidani obtained his Ph.D. degree from the University of Mississippi in 1993. Currently, he is an Associate Professor of Management Information System at the American University of Beirut in Lebanon. He has published numerous articles in refereed journals.

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