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Tax evasion ethics in Brazil and Portugal: a comparative public finance study

Abstract

This study examines attitudes toward the ethics of tax evasion in Brazil and Portugal using data from Wave 7 of the World Values Survey, which surveyed over 100,000 individuals across multiple countries. Participants rated the justifiability of cheating on taxes on a 10-point Likert scale (1 = never justifiable; 10 = always justifiable). The analysis compares overall mean scores and demographic breakdowns by gender, age, education level, confidence in government, and happiness. Results indicate strong opposition to tax evasion in both countries, with Portugal showing significantly stronger opposition (mean score: 2.04) compared to Brazil (mean score: 3.01). Gender was not a significant variable in either country, while age and education revealed fluctuating patterns, with older and more educated groups generally more opposed. Confidence in government and happiness showed limited significance, though opposition tended to decrease with lower happiness. The findings suggest waning Portuguese cultural influence on Brazilian attitudes, highlighting potential alignments with other Latin American perspectives. Implications for public finance policy and ethical frameworks are discussed, emphasizing the role of demographic factors in tax compliance.

Keywords: tax evasion, ethics, Brazil, Portugal, public finance, World Values Survey, tax compliance, demographic analysis, tax morale

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Introduction

Many studies have been made on attitudes toward the ethics of evading taxes,[1–9] but more research is always needed because opinions change over time. For those who would like a quick introduction to the topic, some annotated bibliographies[10–13] and bibliometric studies[14–17] are available.

The literature indicates that there are three major views on the issue. Tax evasion is either always justified, never justified or sometimes justified.[18–20] To those three main categories, one might add a fourth, and that there is a moral duty to evade taxes in certain situations.[21]

One situation offered to support this view is the case of Jews living in Nazi Germany,[22] although one need not limit this view to Jews or Nazi Germany. It might just as easily be argued that anyone living in Nazi Germany had a moral duty to evade paying taxes, since doing so would help to cripple the Nazi war machine. One might make the same argument for anyone living in the Stalinist Soviet Union, communism under Mao or Cambodia under Pol Pot. What is less clear is where the cutoff point should be. How bad does a tyrant (or government) have to be before evading taxes becomes morally justifiable?

The argument that there is a moral duty to evade taxes under certain circumstances even when the government is not too tyrannical has also been made. One of the more popular arguments in the literature occurs when the government is engaged in an unjust war.[23] Another argument could be made that evasion becomes ethical in cases where the government supports certain activities that are abhorrent to the taxpayer. For example, fundamentalist Christians, Jews and Muslims often abhor the legalization of abortion. Some of them might easily argue that their tax dollars (or other currency units) should not be used to support such activities. However, such an argument begs the question of how much, either in dollars or as a percentage of total tax liability, can morally be withheld, given the fact that governments funds are generally fungible, unless specifically set aside to fund a particular activity. If one decides to withhold 10 percent of the tax that is legally owed, the government will still be able to fund abortions or engage in an unjust war.

More than 100 studies have solicited the opinion of individuals in many countries in an attempt to determine which arguments supporting tax evasion on moral grounds are the strongest/weakest.[24] A certain degree of consensus has emerged, although the results differ somewhat by country. The strongest arguments to support the idea that tax evasion can sometimes be morally justified are often in cases where the government is tyrannical, or engages in civil rights abuses, or is corrupt or wasteful, or does not give taxpayers much value in exchange for their tax payments. Inability to pay has also been given as a justification to evade taxes. Some of the weakest arguments to justify tax evasion are in cases where the government spends the funds wisely or where taxpayers get good value in exchange for their tax payments.

The present study focuses on opinions of a large and diverse sample taken from Brazil and Portugal, two countries where Portuguese is the most widely spoken language. The Portuguese had a strong influence on the Brazilian culture a few centuries ago, but that influence has waned in recent centuries. If the Brazilian and Portuguese are in basic agreement regarding the ethics of tax evasion, one might tentatively conclude that the Portuguese influence over Brazilian culture or morals might still be a strong one. If the Brazilians and Portuguese differ significantly on the ethics of tax evasion, one might reasonably argue that the Portuguese influence in Brazil is no longer very strong, at least when it comes to attitude toward the acceptability of tax evasion. In such a case, one might argue that the Brazilian view of tax evasion might be influenced more by the viewpoints expressed in other Latin American countries than by the historical Portuguese connection. This tentative view could be examined by comparing the

views of other Latin American countries to those of the Brazilians to see how closely the views coincide. However, we will leave such comparisons for future studies.

Methodology

Data gathered for the present study were taken from Wave 7 of the World Values Survey,[25] a survey that periodically surveys more than a hundred thousand individuals in dozens of countries, asking hundreds of questions on a wide range of issues. The most recent survey asked one question on tax evasion - Whether you think tax evasion can always be justified, never be justified or something in between [Cheating on taxes if you have a chance]. A 10-point Likert Scale was used, where 1 = never justifiable and 10 = always justifiable. P-values were calculated using Welch's t-test[26,27] rather than the traditional Student's t-test because studies have found Welch's t-test to be somewhat more accurate in certain.[28,29]

The study

The present study compares the views of participants in Brazil and Portugal. The results are reported below.

Overall

Table 1 compares the overall mean scores for Brazil and Portugal. On a scale of 1 to 10, where 1 = never justifiable and 10 = always justifiable, Brazil's mean score is 3.01 whereas Portugal's is 2.04, which means that, although the people in both countries had strong opposition to tax evasion, the Portuguese sample had stronger opposition. The difference in opposition was significant, as indicated by the fact that the p-value comparison was 0.000. A difference in mean scores is significant if $p < 0.05$.

Table 1 Cross-National comparison

Country	Sample Size	Mean	Std. Dev.
Brazil	1708	3.01	2.98
Portugal	1184	2.04	1.76
Comparisons	**P Value**	**Significant?**	
	0	Yes	

(1 = never justifiable; 10 = always justifiable)

Gender

Prior studies have found that gender was sometimes a significant demographic variable. [8,9,22,30,31] In the cases where gender was a significant demographic variable, women were usually more opposed to tax evasion than were men. In very few cases, men were more opposed to tax evasion.

Table 2 shows the results by gender. The difference in mean scores for the Brazilian males v. females was not significant ($p = 0.835$). Likewise, the difference in mean scores for the Portuguese males v. females was not significant ($p = 0.141$). What that means is that gender was not a significant demographic variable in either country. Men and women in each country held basically the same opinion regarding the ethics of tax evasion. However, the Portuguese men were significantly more opposed to tax evasion than were the Brazilian men ($p = 0.000$), and the Portuguese women were significantly more opposed to tax evasion than were the Brazilian women ($p = 0.000$).

Table 2 Results by Gender

Country	Sample size	Mean	Std. Dev.
Brazil			
Male	816	3.03	3.01
Female	893	3	2.96
Portugal			
Male	578	1.96	1.61
Female	606	2.11	1.89
Comparisons	**P Value**	**Significant?**	
Brazil Male v. Brazil Female	0.835	No	
Portugal Male v. Portugal Female	0.141	No	
Brazil Male v. Portugal Male	0	Yes	
Brazil Female v. Portugal Female	0	Yes	

(1 = never justifiable; 10 = always justifiable)

Age

Some prior studies have found that age was a significant demographic variable, while other studies have found that it was not.[8,9,22,30,31] In cases where age was found to be a significant demographic variable, the usual case was that older people tended to be more strongly opposed to tax evasion than younger people.[22,30,31] Other studies have found that people of all ages held the same basic view on the ethics of tax evasion. A third group of studies found that people in the middle age group(s) were either more or less strongly opposed to tax evasion than the younger or older groups.

We decided to test to see what the relationship between age and attitude toward the acceptability of tax evasion was for the Brazilian and Portuguese samples. Table 3 summarizes the results. One thing that might be mentioned is that most prior World Values Survey studies that examined age broke the age range down into just three groups: 16-29, 30-49 and 50+. The present study breaks the sample down into six age groups, which provides a more detailed comparison.

Table 3 Results by age

Country	Sample size	Mean	Std. Dev.
Brazil			
16-24	301	3.33	2.97
25-34	347	3.18	3.05
35-44	312	2.8	2.82
45-54	294	3.07	3.01
55-64	237	3.04	3.17
65 and over	215	2.48	2.8
Portugal			
16-24	87	1.73	1.27
25-34	214	2.44	2.12
35-44	245	2.22	1.83
45-54	225	1.93	1.8
55-64	192	1.89	1.66
65 and over	218	1.79	1.4
Comparisons	**P Value**	**Significant?**	
Brazil 16-24 v. Brazil 25-34	0.526	No	
Brazil 16-24 v. Brazil 35-44	0.023	Yes	
Brazil 16-24 v. Brazil 45-54	0.289	No	
Brazil 16-24 v. Brazil 55-64	0.279	No	
Brazil 16-24 v. Brazil 65 and over	0	Yes	
Brazil 25-34 v. Brazil 35-44	0.09	No	

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Table 3 Continued....

Brazil 25-34 v. Brazil 45-54	0.65	No
Brazil 25-34 v. Brazil 55-64	0.594	No
Brazil 25-34 v. Brazil 65 and over	0.005	Yes
Brazil 35-44 v. Brazil 45-54	0.255	No
Brazil 35-44 v. Brazil 55-64	0.357	No
Brazil 35-44 v. Brazil 65 and over	0.199	No
Brazil 45-54 v. Brazil 55-64	0.911	No
Brazil 45-54 v. Brazil 65 and over	0.023	Yes
Brazil 55-64 v. Brazil 65 and over	0.046	Yes
Portugal 16-24 v. Portugal 25-34	0	Yes
Portugal 16-24 v. Portugal 35-44	0.006	Yes
Portugal 16-24 v. Portugal 45-54	0.271	No
Portugal 16-24 v. Portugal 55-64	0.378	No
Portugal 16-24 v. Portugal 65 and over	0.718	No
Portugal 25-34 v. Portugal 35-44	0.238	No
Portugal 25-34 v. Portugal 45-54	0.007	Yes
Portugal 25-34 v. Portugal 55-64	0.003	Yes
Portugal 25-34 v. Portugal 65 and over	0	Yes
Portugal 35-44 v. Portugal 45-54	0.084	No
Portugal 35-44 v. Portugal 55-64	0.088	No
Portugal 35-44 v. Portugal 65 and over	0.005	Yes
Portugal 45-54 v. Portugal 55-64	0.813	No
Portugal 45-54 v. Portugal 65 and over	0.36	No
Portugal 55-64 v. Portugal 65 and over	0.513	No
Brazil 16-24 v. Portugal 16-24 v.	0	Yes
Brazil 25-34 v. Portugal 25-34 v.	0	Yes
Brazil 35-44 v. Portugal 35-44 v.	0.003	Yes
Brazil 45-54 v. Portugal 45-54 v.	0	Yes
Brazil 55-64 v. Portugal 55-64 v.	0	Yes
Brazil 65 and over v. Portugal 65 and over v.	0	Yes

(1 = never justifiable; 10 = always justifiable)

In the Brazilian sample, mean scores dropped, then rose, then dropped again, indicating that attitude fluctuated as age increased. The difference in mean scores was significant in 5 of 15 cases. However, one might say that older people tended to have stronger opposition to tax evasion than did younger people. The oldest group had the lowest mean score, which indicates the strongest opposition, whereas the youngest age group showed the least opposition.

The mean scores for the Portuguese sample also fluctuated. The difference in mean scores was significant in 6 of 15 cases. The two lowest mean scores were from the youngest and oldest group, which means the four groups in the middle had less opposition to tax evasion than the youngest and oldest groups. The difference in mean scores was significant in all six comparisons between the Brazilian and Portuguese samples in the same age group.

Education level

Some prior studies found that education level was a significant demographic variable, while other studies found that it was not.[22,30,31] In the cases where education level differences were significant, several different patterns were found. In some cases the relationship between attitude toward tax evasion and education level was linear, where opposition increased as education level increased. In other studies, the relationship was linear in the opposite direction. A third group of studies found that either the strongest or weakest opposition occurred in the middle education group. Some studies found that no pattern could clearly be identified.[22,30,31]

The results of the present study are summarized in Table 4. In the Brazilian sample, mean scores rose, then declined, which indicates that opposition to tax evasion declined, then increased as one moved from lower to higher education level. However, none of the differences in mean score were significant ($p > 0.05$ in all cases), meaning that education level was not a significant demographic variable for the Brazilian sample.

Table 4 Results by highest education level

Country	Sample Size	Mean	Std. Dev.
Brazil			
Lower	698	2.95	3.09
Middle	715	3.12	2.99
Higher	270	2.81	2.59
Portugal			
Lower	756	2.04	1.73
Middle	228	2.32	2.04
Higher	200	1.7	1.45
Comparisons	**P Value**	**Significant?**	
Brazil Lower v. Brazil Middle	0.293	No	
Brazil Lower v. Brazil Higher	0.476	No	
Brazil Middle v. Brazil Higher	0.109	No	
Portugal Lower v. Portugal Middle	0.061	No	
Portugal Lower v. Portugal Higher	0.005	Yes	
Portugal Middle v. Portugal Higher	0	Yes	
Brazil Lower v. Portugal Lower	0	Yes	
Brazil Middle v. Portugal Middle	0	Yes	
Brazil Higher v. Portugal Higher	0	Yes	

(1 = never justifiable; 10 = always justifiable)

Mean scores for the Portuguese sample also increased, then declined, which indicates that opposition to tax evasion declined, then increased as one moved from lower to higher education. The differences in mean score were significant in two of the three comparisons. Those having a higher education were significantly more opposed to tax evasion than were those with a lower or middle education. The differences in mean score were significant in all three cases where the comparison was between Brazilians and Portuguese based on education level.

Confidence in Government

Some prior studies have found that there is a correlation between the degree of confidence in government and attitude toward the acceptability of tax evasion.[22,30,31] The relationship is often, but not always linear, where opposition to tax evasion increases as the degree of confidence in government increases.

The results for the current study are reported in Table 5. Mean scores in the Brazilian sample declined, then increased as the level of confidence in government declined, which indicates that the attitude toward the acceptability of tax evasion declined, then increased as the confidence level declined. However, none of the differences in mean score were significant ($p > 0.05$ on all cases), which means that

confidence in government was not a significant demographic variable in the case of Brazil.

Table 5 Results by confidence in Government

Country	Sample size	Mean	Std. Dev.
Brazil			
A great deal	48	2.84	3.04
Quite a lot	336	2.77	2.76
Not very much	369	2.9	2.74
None at all	918	3.09	3.1
Portugal			
A great deal	16	1.69	1.9
Quite a lot	390	2.02	1.74
Not very much	466	1.95	1.59
None at all	291	2.22	2.01
Comparisons	**P Value**	**Significant?**	
Brazil A great deal v. Brazil Quite a lot	0.88	No	
Brazil A great deal v. Brazil Not very much	0.897	No	
Brazil A great deal v. Brazil None at all	0.581	No	
Brazil Quite a lot v. Brazil Not very much	0.44	No	
Brazil Quite a lot v. Brazil None at all	0.055	No	
Brazil Not very much v. Brazil None at all	0.279	No	
Portugal A great deal v. Portugal Quite a lot	0.504	No	
Portugal A great deal v. Portugal Not very much	0.596	No	
Portugal A great deal v. Portugal None at all	0.294	No	
Portugal Quite a lot v. Portugal Not very much	0.542	No	
Portugal Quite a lot v. Portugal None at all	0.174	No	
Portugal Not very much v. Portugal None at all	0.052	No	
Brazil A great deal v. Portugal A great deal	0.082	No	
Brazil Quite a lot v. Portugal Quite a lot	0	Yes	
Brazil Not very much v. Portugal Not very much	0	Yes	
Brazil None at all v. Portugal None at all	0	Yes	

(1 = never justifiable; 10 = always justifiable)

The pattern for the Portuguese sample was different. In the Portuguese case, mean scores increased, then declined, then increased again, which indicates that attitude toward the acceptability of tax evasion fluctuated based on the level of confidence in government. However, none of the differences in mean score were significant ($p > 0.05$ on all cases), which means that confidence in government was not a significant demographic variable in the case of the Portuguese sample. In the intercountry comparisons based on the extent of confidence in government, the mean scores were significantly different at the 5 percent level in three of four cases. In the "great deal" comparison, the Brazilian sample was significantly less opposed to tax evasion only at the 10 percent level ($p = 0.082$).

Happiness

Not many studies correlated happiness with attitude toward the acceptability of tax evasion. We felt that this gap in the literature needed to be filled. Table 6 summarizes the results of the present study. In the Brazilian sample, mean scores increased as the level of happiness declined, which indicates that opposition to tax evasion declined as the level of happiness declined in a linear pattern. However, none of the differences in mean scores were significant at the 5 percent level, meaning that the degree of happiness was not a significant demographic variable in the Brazilian sample.

Table 6 Results by Happiness

Country	Sample size	Mean	Std. Dev.
Brazil			
Very happy	472	2.88	2.89
Quite happy	1054	2.99	2.97
Not very happy	152	3.37	3.2
Not at all happy	13	3.65	3.73
Portugal			
Very happy	224	1.77	1.58
Quite happy	816	2.1	1.8
Not very happy	120	2.09	1.79
Not at all happy	20	2.51	1.85
Comparisons	**P Value**	**Significant?**	
Brazil Very happy v. Brazil Quite happy	0.495	No	
Brazil Very happy v. Brazil Not very happy	0.094	No	
Brazil Very happy v. Brazil Not at all happy	0.474	No	
Brazil Quite happy v. Brazil Not very happy	0.169	No	
Brazil Quite happy v. Brazil Not at all happy	0.537	No	
Brazil Not very happy v. Brazil Not at all happy	0.797	No	
Portugal Very happy v. Portugal Quite happy	0.007	Yes	
Portugal Very happy v. Portugal Not very happy	0	Yes	
Portugal Very happy v. Portugal Not at all happy	0.097	No	
Portugal Quite happy v. Portugal Not very happy	0.954	No	
Portugal Quite happy v. Portugal Not at all happy	0.339	No	
Portugal Not very happy v. Portugal Not at all happy	0.354	No	
Brazil Very happy v. Portugal Very happy	0	Yes	
Brazil Quite happy v. Portugal Quite happy	0	Yes	
Brazil Not very happy v. Portugal Not very happy	0	Yes	
Brazil Not at all happy v. Portugal Not at all happy	0.322	No	

(1 = never justifiable; 10 = always justifiable)

The pattern for Portugal was about the same as that for Brazil. Although the mean score dropped slightly in one comparison, the overall trend was upward as one moved from very happy to not at all happy, meaning that opposition to tax evasion decreased as the degree of happiness declined. The difference in mean scores was significant in two of the six comparisons at the 5 percent level and in 3 of six comparisons if one defines significance at the 10 percent level. Comparisons of Brazil and Portugal by happiness category showed significant differences in 3 of 4 comparisons.

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Concluding comments

This comparative study reveals a shared but nuanced opposition to tax evasion between Brazil and Portugal, with Portuguese respondents exhibiting significantly stronger ethical aversion overall. While both populations generally view tax evasion as unjustifiable, demographic variations—particularly in age and education—highlight subtle differences: older and more educated individuals tend to oppose evasion more firmly, potentially reflecting life experience or exposure to ethical norms. The lack of gender differences in both countries suggests a cultural convergence on this issue, whereas the fluctuating patterns in confidence in government and happiness indicate that external factors like perceived governmental efficacy and personal well-being may influence attitudes, though not consistently across borders.

These findings tentatively support the hypothesis that historical Portuguese influence on Brazilian culture has diminished in the realm of tax ethics, as evidenced by Brazil's relatively higher tolerance for evasion. This divergence invites comparisons with other Latin American nations to assess regional influences, such as shared economic challenges or corruption perceptions, which could shape tax morale more profoundly than colonial legacies.

From a public finance perspective, the results underscore the importance of targeted policies to bolster tax compliance, such as education campaigns aimed at younger demographics or initiatives to enhance government transparency and public trust. Future research could expand this analysis by incorporating longitudinal data from subsequent World Values Survey waves, exploring additional variables like religiosity or income levels, or conducting qualitative studies to delve deeper into the rationales behind these attitudes. Ultimately, understanding these ethical dynamics can inform more equitable and effective fiscal systems in both countries.

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Conflicts of interest

The authors declare that there are no conflicts of interest.

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