

- Précis tel qu'il apparaît dans le document.
- Précis écrit ou adapté par l'équipe du Bulletin de veille.

Notre site : <http://www.usherbrooke.ca/adm/recherche/chairefiscalite>

CANADA

INSTITUT DE RECHERCHE EN POLITIQUES PUBLIQUES (IRPP)

Thomas J. Courchene, *Accountability and Federalism in the Era of Federal Surpluses: The Paul Martin Legacy, Part II*, février 2006, 26 pages.

<http://www.irpp.org/wp/archive/wp2006-01.pdf>

Les défis qui attendent le nouveau ministre des Finances : le déséquilibre fiscal et l'imputabilité en matière budgétaire.

■ In a 2002 study entitled *Half Way Home: Canada's Remarkable Fiscal Turnaround and the Paul Martin Legacy*, I documented Canada's recovery from its brush with a fiscal abyss in the mid-1990s. Years of consecutive budget deficits had left a crushing federal debt. By 1994, the combined federal-provincial debt-to-GDP ratio stood at over 100 percent. The budget that then-Finance Minister Paul Martin tabled in February 1995 began the fiscal turnaround. Three years later, Ottawa recorded a budget surplus, followed by seven more to date. But the politics and economics of managing surpluses have arguably turned out to be more challenging than taming the deficit. To make the budget process deficit-proof, tools such as contingency reserves and conservative economic assumptions have been adopted, which increase the probability and magnitude of surpluses. While these tools have proven effective in avoiding deficits, in recent years they have also created the "problem" of large surpluses that "disappear" via ad hoc measures to increase spending, cut taxes and/or pay down the debt. The absence of a formal mechanism to manage these surpluses has raised concern in many quarters about the credibility of the entire budgeting process. Moreover, consecutive unanticipated federal surpluses and Ottawa's use of them in areas of provincial jurisdiction have given rise to fiscal imbalances (both vertical and horizontal) and related tensions in the federation. This paper provides a retrospective on surplus management and offers suggestions on how to make the budget process more transparent and predictable without sacrificing the fiscal discipline that Canada has worked so hard to achieve.

FRASER INSTITUTE

Milagros Palacios, Niels Veldhuis et Jason Clemens, « Fiscal Performance Index, 2006 », *Fraser Forum*, février 2006, 6 pages.

<http://www.fraserinstitute.ca/admin/books/chapterfiles/feb06fffiscal.pdf#>

Analyse de la performance de chacune des provinces et de celle du fédéral quant à leur imposition, leurs dépenses et la gestion de leurs fonds publics.

● Governments across Canada are facing increasing pressure on a number of fronts. They are dealing with calls to increase spending, particularly in areas like health and education. They are also hearing from advocates of legislated debt reduction, and certainly not least, from those arguing for greater tax competitiveness. The ability of governments to balance these pressures and pursue sound fiscal policy over the shorter- and longer-terms can be a critical determinant of long-term economic success. As such, governments in Canada must be held accountable for their fiscal performance. A principal endeavour of The Fraser Institute has been to provide Canadians with the information necessary to hold their governments to account. Specifically, the Institute has developed a number of products including Tax Freedom Day and the *Tax Facts* book series, as well as the Fiscal Performance Index, which aid Canadians in judging government performance in taxing, spending, and the management of our financial resources. The Fiscal Performance Index measures how the federal and provincial governments perform based on 20 indicators of taxation, spending, and deficits and debt over the five years from 2000/01 to 2004/05.

ASSOCIATION CANADIENNE D'ÉTUDES FISCALES

Dagmar Dyck, « Fiscal Redistribution in Canada, 1994-2000 », (2005) *Revue fiscale canadienne*, vol. 53, no 4, p. 974, 33 pages.

<http://www.ctf.ca/PDF/05ctj/05ctj4-dyck.pdf>

Augmentation de la redistribution des recettes fiscales des familles à revenu élevé aux familles à faible revenu.

● Les familles paient des impôts et des taxes en échange des bénéfices découlant des dépenses publiques, comme l'assurance-emploi, l'assurance-maladie ou la défense. Comme les impôts et taxes peuvent être supérieurs ou inférieurs aux bénéfices reçus, la relation entre le revenu d'une famille et les ajouts au revenu ou les déductions de celui-ci qui découlent des activités financières de l'État peut être éloignée. Cet article examine le gain ou la perte de recettes attribuable au secteur public au Canada — que l'on appelle les « redistributions financières » — à partir de la recherche économique théorique ou empirique pour attribuer les recettes et les dépenses publiques à des catégories de revenus familiaux. La redistribution financière entre les catégories de revenus familiaux est étudiée au Canada depuis les années 80. La politique budgétaire a changé de façon significative depuis ce temps. L'un des changements les plus importants a été la consolidation des finances publiques qui a entraîné un revirement de la situation financière du Canada à partir de 1997. Cet article tente de déterminer comment la redistribution financière a évolué au cours de la période de consolidation, de 1994 à 2000, quand les gouvernements ont adopté des mesures pour réduire les déficits et améliorer le ratio de la dette publique au produit intérieur brut. Les résultats sont semblables à ceux d'études effectuées dans les années 1980 et montrent que le système budgétaire a continué à redistribuer les recettes provenant des familles à revenu élevé aux familles à faible revenu au cours de cette période. En fait, la redistribution aux familles à faible revenu a légèrement augmenté. Cette augmentation s'explique par le caractère progressif du système budgétaire, modifié par tout changement sous-jacent dans la distribution des recettes.

INSTITUT C.D. HOWE

William B.P. Robson, « Beating the odds: A new framework for prudent federal budgeting », *C.D. Howe Institute Commentary*, no 230, mars 2006, 24 pages.

http://www.cdhowe.org/pdf/commentary_230.pdf

Une nouvelle approche proposée aux planificateurs du budget fédéral afin d'éliminer les sous-estimations des surplus.

● What started out as a good way for Ottawa to avoid deficits “come hell or high water” has turned into a liability. Over the last decade, Ottawa has fallen into the habit at budget time of underestimating revenues, overestimating interest costs, or both, and low-balling spending forecasts for the year. In the last five years alone, the result has been extra fiscal room totaling \$34

billion, or an average of \$6.8 billion annually. But this unneeded fiscal room is turning into massive in-year spending hikes at the expense of long-term planning and tax relief. This Commentary argues for a new approach based on the inescapable fact that surprises will always make Ottawa's bottom line vary from what was budgeted. It proposes a more realistic model for budget planners that takes uncertainties into account. This paper shows how multiple runs of this model — in which uncertain variables such as economic growth, tax yields, and interest rates vary from run to run — can help the government make educated guesses about the risks associated with a given fiscal plan. Such an exercise would help frame a course for spending or tax relief that makes the odds of a good outcome — achieving a given debt target, or avoiding a deficit over a given period — comfortably high. It could also establish a range of “respectable” error around the bottom line outcome that, akin to the one-percentage-point band around the Bank of Canada's inflation-control target, would let Parliament steer a steady course through temporary swings in fortune. Making a range of outcomes, rather than a point forecast, the backdrop for fiscal planning would produce targets with more substance and reliability than the current practice of arbitrarily setting aside several-billion-dollar amounts for contingency reserves. It would reduce the embarrassment of point forecasts that are inevitably missed. And it would mitigate the pressure to spend first, and ask why and how later, evident in recent budgets and legislation.

CANADIAN CENTER FOR POLICY ALTERNATIVES

Sheila Block et Ellen Russell, *Standing Up For Which Families? Who Benefits From the Conservative Tax Cut Promises*, 29 mars 2006, 15 pages.

http://www.policyalternatives.ca/documents/National_Office_Pubs/2006/Standing_Up_For_Which_Families.pdf

Les familles ne devraient pas fonder trop d'espoir sur les dépenses annoncées par le Parti conservateur.

● The Conservatives came to power promising to “stand up for families.” Despite their rhetoric, the Conservatives' campaign platform will benefit some families more than others. To investigate which families the Conservatives really stand up for, this paper examines the Conservative platform's personal income tax and Goods and Services Tax cuts to assess how their benefits are distributed to families in different income groups. We analyze the impact on families of the Conservatives' tax cut promises because they were the overwhelming focus of the Conservative campaign. The various tax cuts promised in the “stand up for families” section of their platform, together with the promise to reduce the rate of the Goods and Service Tax, were presented as evidence of the Conservatives' commitment to families. The Conservatives estimate that their tax cuts (personal and corporate) will cost the federal government \$44.9 billion over five years. Tax cuts constitute about 74% of the total \$60.7 billion net cost of the platform's promises. (The gross cost of the Conservative platform' spending, tax cut and debt repayment promises is almost \$90 billion; spending reductions or reallocations of \$29.3 billion produce a net cost of \$60.7 billion). In fact, the Conservative Party promised very little in the way of increased program spending for families. The “spending plans” section of their platform lists spending of \$30 billion over five years. However, their “spending plans” are almost entirely cancelled out by spending reductions and reallocations elsewhere in the platform. The Conservative platform promises spending “moderation” of \$22.5 billion, but no details were provided as to where a Harper government plans to make these spending reductions. The Conservatives also plan to reallocate another \$6.8 billion: \$4.8 billion realized by dismantling the National Child Care plan and \$2 billion taken from the Climate Change Fund. Since a minimum of \$29.3 billion is being reduced or reallocated — out of programs such as child care that are directly beneficial to families — Canadians should not hold out great hope that the \$30 billion of Conservatives' spending announcements will achieve much by way of “standing up for families.”

ÉTATS-UNIS

AMERICAN ENTERPRISE INSTITUTE FOR PUBLIC POLICY RESEARCH

Alan J. Auerbach et Kevin A. Hassett, dir., *Toward Fundamental Tax Reform*, Washington, American Enterprise Institute Press, 2005, 181 pages.

http://www.aei.org/books/bookID.820/book_detail.asp (Pour télécharger gratuitement le volume)

Neuf experts en politique fiscale se prononcent sur la réforme fondamentale du système fiscal américain.

● With tax reform once again on the political agenda, the American Enterprise Institute asked nine of the world's leading tax policy scholars, including a Nobel Prize winner, to prepare papers outlining their own ideas about fundamental tax reform. After preparing these papers, the scholars gathered in Washington with the editors to discuss their differences and seek common ground. *Toward Fundamental Tax Reform* provides readers with concise but varying perspectives on the possibilities of tax reform. It also focuses attention on key questions in the scholarly debate: Would a different tax code dramatically alter the functioning of the economy? How much damage does current law do? Can relatively small changes to the tax code deliver most of the benefits of more dramatic reforms such as the flat tax? Are political forces that oppose efficient tax systems simply too powerful to overcome? Will tax reform inevitably harm the poor? Can a tax reform, if enacted, be sustained? *Toward Fundamental Tax Reform* collects these landmark papers in a single volume and includes two additional chapters by the editors that draw on a lively interplay that occurred among the scholars. Together, these efforts provide an invaluable and often entertaining glimpse of the future of tax reform, as well as a guide to the current thinking of our nation's leading scholars.

TAX POLICY CENTER (URBAN INSTITUTE/BROOKINGS INSTITUTION)

Sheila Zedlewski, Gina Adams, Lisa Dubay et Genevieve Kenney, *Is There a System Supporting Low-Income Working Families?*, février 2006, 60 pages.

http://www.urban.org/UploadedPDF/311282_lowincome_families.pdf

Étude comparée des différents programmes d'aide offerts aux familles à faibles revenus aux États-Unis.

● This paper considers four programs--Medicaid and the State Children's Health Insurance Program (CHIP), food stamps, child care subsidies, and the earned income tax credit (EITC)--that form the core work support system in the United States. It highlights differences in program funding, eligibility, and delivery systems. It describes trends in participation and synthesizes research knowledge about the observed differences in program participation. The paper concludes that these programs do not form an effective system. Each program operates under different rules that many low-income working families find daunting. A few recent state innovations offer potential for improving the system.

Alan J. Auerbach, William G. Gale et Peter R. Orszag, « New Estimates of the Budget Outlook: Plus Ça Change, Plus C'est la Même Chose », *Issues in Economic Policy*, No 3, février 2006, 31 pages.

http://www.brook.edu/views/papers/200602_iiep_galeorszag.pdf

Déficit budgétaire à long terme : des coupures draconiennes dans les dépenses ou des hausses d'impôt substantielles sont à prévoir.

● Despite substantial attention given to fiscal policy concerns in recent years, the federal government's fiscal status has continued to deteriorate, with the enactment of tax cuts, a massive new Medicare entitlement, increased spending on defense and homeland security, and related economic developments. This paper provides new estimates of the nation's fiscal status over both the 10-year and long-term horizon, based on the most recent (January 2006) Congressional Budget Office official budget figures (CBO 2006). Under plausible assumptions regarding extension of the expiring tax provisions, coverage of the Alternative Minimum Tax, and real discretionary spending growth, we calculate that the 10-year unified budget deficit for 2007–2016 will be \$4.8 trillion. Excluding the cash-flow surpluses in the retirement trust funds raises the projected shortfall to \$7.8 trillion. Reduced revenue is the most important factor driving the deficits during this period. Over a permanent horizon, the federal government faces a long-term fiscal gap of 10.8 percent of GDP under our assumptions. Increased spending due to demographics explains most of the long-term imbalance. Thus, a simple way to summarize the fiscal status of the government is to note that the retirement trust funds face substantial long-term deficits, and the rest of the government faces deficits in excess of 4 percent of GDP over the next decade. Dealing with these imbalances will require spending cuts or tax increases that are far beyond the scale of anything currently considered politically palatable.

Barry P. Bosworth, « The Budget Crisis: Is It All Déjà Vu? », *Issues in Economic Policy*, no 2, février 2006, 27 pages.

http://www.brook.edu/views/papers/200602_iiep_bosworth.pdf

Comparaison des différentes crises des finances publiques; l'histoire se répète.

● Large and sustained budget deficits have re-emerged as a central focus of the debate over U.S. economic policy. The parallels between today's situation and the large deficits of the 1980s are striking in several dimensions. Is it possible that history will simply repeat itself, and a return to the budget discipline of the 1990s will again restore balance? This paper looks back at the efforts after 1981 to resolve the conflict over how to reduce the budget deficit. Historical data from the Congressional Budget Office are used to determine the extent which changes in the budget balance can be traced to legislative actions as opposed to unforeseen changes in the economic situation and technical revisions. The paper distinguishes among three periods: (1) a period of budget stalemate from 1981–95, (2) the emergence of budget surpluses after 1995, and (3) the reappearance of deficits in 2000–2005. The elimination of the budget deficit in the late 1990s is traced to a highly fortuitous set of economic circumstances that are unlikely to be repeated. The second part of the paper examines the fiscal outlook over both the next decade and a longer horizon in which the aging of the population emerges as a significant budget concern. The short-term outlook is dominated by a single critical decision of whether to extend the tax reductions of 2001–2003. In the longer term, the central issue is how to control outlays of the Medicare and Medicaid programs. The paper concludes with a discussion of the U.S. experience with budget rules and various reforms to the budget process.

Janette Kawachi, Karen E. Smith, and Eric J. Toder, *Making Maximum Use Of Tax-Deferred Retirement Accounts*, 17 mars 2006, 34 pages.

http://www.urban.org/UploadedPDF/411293_taxdeferred_accounts.pdf

Les incitatifs fiscaux pour stimuler l'épargne retraite profitent davantage aux contribuables à revenus élevés.

● Most workers do not contribute the maximum allowable amount to employer-sponsored tax-deferred retirement plans. The share of maximum contributors increased between 1990 and 2003, as did the percentage of participants who contribute the maximum or at least 10 percent of earnings. But virtually all the growth in maximum contributors came from groups with high shares of maximum contributors in 1990. Recent increases in contribution limits can be expected to reduce shares of maximum contributors, but raise relative shares of maximum contributors among high-earning and education groups. Increases in contribution limits do little to increase retirement preparedness among lower-income groups.

DEPARTMENT OF TREASURY – OFFICE OF TAX POLICY

Investing in America's Future: Report of The Department of The Treasury on The Economic Effects of Cutting Dividend and Capital Taxes in 2003, 14 mars 2006, 14 pages.

<http://www.treas.gov/press/releases/reports/report%20on%20econ%20of%20cap%20gains%20%20dividends%203.14.06.pdf>

Étude de l'effet de la réduction d'impôt sur les dividendes et sur le gain en capital depuis 2003.

■ Corporate profits are subject to a double level of taxation in the United States, which discourages productive capital formation and ultimately reduces wages and the living standards of U.S. citizens. In May of 2003, Congress passed, and the President signed, the Jobs and Growth Tax Relief Reconciliation Act of 2003, which reduced the double tax on corporate profits by lowering the top individual tax rate on dividends and capital gains to 15 percent through 2008. This Act also accelerated the reduction in individual tax rates, and increased the amount of temporary bonus depreciation from 30 to 50 percent. This report examines the economic rationale for reducing the double tax on corporate profits and documents initial evidence on the economic effects. It finds that reducing the tax rate on capital gains and dividends promotes economic growth and takes an important significant step toward removing taxes from important economic decisions; that the economy has performed strongly in the months since the passage of the 2003 Jobs and Growth Act; and that the tax relief provided over the past several years has increased employment substantially above what would have occurred otherwise.

CENTER ON BUDGET AND POLICY PRIORITIES

Aviva Aron-Dine et Joel Friedman, *The Capital Gains and Dividend Tax Cuts and The Economy; New Treasury Report Paints Misleading Picture*, 27 mars 2006, 11 pages.

<http://www.cbpp.org/3-27-06tax.pdf>

L'amélioration de la situation économique ne serait pas nécessairement due aux baisses de taxes sur le gain en capital et sur les dividendes.

● The Treasury Department recently released a report entitled "The Economic Effects of Cutting Dividend and Capital Gains Taxes in 2003." While the text of the new document acknowledges that gains in the economy since 2003 "are the result of a combination of many factors," the pictures that accompany the report communicate a less nuanced message. The graphs display GDP, non-residential investment, and employment growth since the current economic recovery began in November 2001, and they highlight the fact that growth rates generally increased around the time of the 2003 tax cuts. The expected inference, of course, is that the 2003 tax cuts — and, in particular, the capital gains and dividend tax cuts — caused the improvement in the economy. A more comprehensive look at the evidence, however, indicates that, while the dividend and capital gains tax cuts were indeed *correlated* with the upturn in the recover, they were not the *cause* of the improvement. In painting a simple picture of coincident timing, the Treasury documents omit many relevant facts.

Jason A. Levitis et Nicholas Johnson, *The Impact of State Income Taxes on Low-Income Families in 2005*, 22 février 2006, 24 pages.

<http://www.cbpp.org/2-22-06sfp.pdf>

Comment les états américains peuvent-ils arriver à permettre aux familles à faibles revenus de quitter le seuil de pauvreté?

● Poor families in many states face substantial state income tax liability for the 2005 tax year. In 19 of the 42 states that levy income taxes, two-parent families of four with incomes below the federal poverty line are liable for income tax. In 16 of the 42 states, poor single-parent families of three pay income tax. And 31 of these states collect taxes from two-parent families of four

with incomes just above the poverty line. Taxing the incomes of working-poor families runs counter to the efforts of policymakers across the political spectrum to help families work their way out of poverty. The federal government has exempted such families from the income tax since the mid-1980s, and a majority of states now do so as well. Eliminating state income taxes on working families with poverty-level incomes gives a boost in take-home pay that helps offset higher child care and transportation costs that families incur as they strive to become economically self-sufficient. In other words, relieving state income taxes on poor families can make a meaningful contribution toward “making work pay.” Several states — including Alabama and Hawaii — are considering measures in their current legislative sessions that would considerably improve their income-tax treatment of the poor. States seeking to reduce or eliminate income taxes on low-income families can choose from an array of mechanisms to do so. These mechanisms include state Earned Income Tax Credits (EITCs) and other low-income tax credits, no-tax floors, and personal exemptions and standard deductions that are adequate to shield poverty-level income from taxation. Some states go beyond exempting poor families from income tax by making their EITCs or other low-income credits refundable. These policies mean a lot to a family struggling to escape poverty, but they are relatively inexpensive to states, since these families have little income to tax. Despite some progress, there remains much to do before state income taxes adequately protect and assist families working to escape poverty.

HOOVER INSTITUTION

Edward P. Lazear et James M. Porterba, « That Rarest of Opportunities », *Hoover Digest*, vol. 1, hiver 2006, 9 pages.

<http://www.hooverdigest.org/061/lazear.html>

La réforme fiscale américaine : des modifications fondamentales permettront d’améliorer la croissance et l’efficacité de l’économie.

● Changes to the tax code are frequent, but opportunities for fundamental reform are rare. The mid-1980s offered one such opportunity, when the Tax Reform Act of 1986 simplified the income tax, removed many tax distortions, and encouraged economic growth. On November 1, 2005, the President’s Advisory Panel on Federal Tax Reform, of which we were both members, submitted its recommendations to the Secretary of the Treasury. The panel’s report detailed a number of fundamental changes that we believe move the economy in the direction of greater efficiency and enhanced growth.

ROYAUME-UNI

INSTITUTE FOR FISCAL STUDIES

Mike Brewer et James Browne, The Effect of The Working Families' Tax Credit on Labour Market Participation, *IFS Briefing Notes*, no 69, mars 2006, 20 pages.

<http://www.ifs.org.uk/bns/bn69.pdf>

Le crédit d’impôt pour les travailleurs à faible revenu encourage-t-il vraiment les familles à retourner sur le marché du travail? Analyse de cinq études sur la question.

● Working families’ tax credit (WFTC) was introduced in October 1999 to replace family credit (FC) as the main form of support for low-income working families with children. It aimed to help reduce child poverty both by attracting parents from previously workless families into the labour market and by directing additional support to those already working but living in families with a low income. WFTC was considerably more generous than FC: the credit amount was higher, there was more support for childcare and the rate of credit withdrawal was lower. Because WFTC was only available to families where someone was working, these changes would make it financially more attractive to have one adult in a family work 16 or more hours a week; we would therefore expect some parents in previously workless households to decide to work. Some low-income

families with two workers, however, received a windfall gain from this reform, and we might expect that, in some of these families, one of the adults might decide that they no longer needed to work. This Briefing Note compares five recent studies that have examined the labour market impact of WFTC. There is a consensus that WFTC increased the proportion of lone mothers who work but seems to have had little effect overall on the proportion of adults in couples with children who work. If anything, WFTC increased the number of hours worked by adults in families with dependent children, largely because the reform was of particular help to those working fulltime. Overall, it seems likely that WFTC increased the employment rate, because the number of adults in previously workless families who moved into work probably outweighed the number of adults in previously two-worker families who decided not to work.

INTERNATIONAL

ORGANISATION DE COOPÉRATION ET DE DÉVELOPPEMENT ÉCONOMIQUES (OCDE)

Forum on Tax Administration Taxpayer Services Sub-group, *Using Third Party Information Reports to Assist Taxpayers Meet their Return Filing Obligations— Country Experiences With the Use of Pre-populated Personal Tax Returns*, mars 2006, 24 pages.

<http://www.oecd.org/dataoecd/42/14/36280368.pdf>

Déclarations d'impôt des particuliers : certains pays utilisent des déclarations pré-remplies par l'administration fiscale, sur la base de renseignements fournis par des tiers.

- Particularly over the last decade, a small number of countries (six OECD and one non-OECD) have been perfecting arrangements on an incremental basis that transform the traditional business model for personal income tax administration, with potentially significant benefits for both taxpayers and governments. Under these arrangements, described in this report as 'pre-populated returns', the revenue body, rather than the taxpayer, is the originator of tax returns for a majority of the personal income taxpayer population, using a large range of third-party information sources and other information held by it relevant to each taxpayer's tax affairs. In countries where these arrangements have been established on a comprehensive basis, pre-populated returns are sent to taxpayers in either paper form or electronically for their confirmation, or if necessary, to obtain any additional information required to enable a final assessment to be made. This report briefly describes the use of pre-populated returns. In doing so, it elaborates on a number of critical success factors for efficient and effective arrangements (e.g., comprehensive third-party reporting systems, high integrity taxpayer identifiers, compatible legislative framework, and effective use of technology), bearing in mind the objective of providing as many taxpayers as possible with a pre-filled return that is largely complete. Although not studied in detail, the report also outlines the potential benefits and costs arising from use of these arrangements.

DIVERS

SOCIAL SCIENCE RESEARCH NETWORK

Robert W. McGee et Christopher Lingle, *Tax Evasion and Business Ethics: A Comparative Study of Guatemala and the USA*, mars 2006, 56 p.

http://papers.ssrn.com/sol3/papers.cfm?abstract_id=892323

Une étude sur l'évasion fiscale analysée du point de vue éthique : résultats d'un sondage sur l'éthique auprès d'étudiants américains et guatémaltèques.

● In 1944, Martin Crowe, a Catholic priest, wrote a doctoral dissertation titled *The Moral Obligation of Paying Just Taxes*. His dissertation summarized and analyzed 500 years of theological and philosophical debate on this topic, much of which took place in Latin. Since Crowe's dissertation, not much has been written on the topic of tax evasion from the perspective of business ethics. The present paper summarizes, updates and expands on Crowe's work. An 18-statement survey was distributed to graduate and upper division undergraduate business and law students at Universidad Francisco Marroquin in Guatemala. This target population was selected because these students will become the future opinion leaders and political leaders of Guatemala. Each statement is graded on a 7-point Likert scale. The responses to each statement were tallied and ranked to determine under which circumstances tax evasion might be considered most or least ethical. The same survey instrument was distributed to business students at Seton Hall University in New Jersey, USA. The results of the survey reveal that the majority of participants fall into the same category, which is that tax evasion may be ethical under certain circumstances. Comparisons are made between the responses given by business and law students and between male and female students and between the Guatemalan and USA sample populations.

Équipe de rédaction du Bulletin de veille

Marie-Pierre Allard, Gilles N. Larin, Martin Beaulé-Lavoie, Mario Bergevin, Joël Boissonneault, Marilyne D'Amours, Pier-Anne Demers, Julien Girard-Beauchamp, Thierry Lavigne-Martel, Réjeanne Lepage.