

## Tax and morality: an issue long overdue for discussion ...

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There's [an interesting article on Forbes](#) by Chris Bergin, the President and Publisher of Tax Analysts, the leading US tax journal. As he says:

*I was taught that there is a difference between tax evasion and tax avoidance. Tax evasion is breaking the law, and is illegal. Tax avoidance is minimizing your taxes through legitimate means. Tax avoidance is legal. But some people are starting to argue: that no, it's not.*

And he continues (and I am editing, heavily):

*A couple of months ago, I had the opportunity to explain my point of view to Richard Murphy; he's a well-known writer and blogger in the U.K., who has made a cottage industry out of assailing big corporations for abusing tax systems and the countries that assist them.*

*In our discussion, Murphy rejected my distinction between tax evasion and tax avoidance. He said it was a question of morality. I must admit that I'm not used to hearing "morality" and "tax" in such a close proximity. In fact, the first time I think it happened was in January of this year when Cameron, of all people, said that foreign corporations like Starbucks, which have avoided paying large tax bills in the U.K., lack "moral scruples." Starbucks was basically shamed into paying the U.K. more taxes than it legally had to.*

As Chris Bergin notes:

*Setting aside for now the place of moral scruples in a tax rate, some are arguing that corporations have a higher duty to the countries where they do business and the citizens they sell to than simply paying the lowest amount of tax possible. That argument challenges other well-established theories, among them that corporations have a duty to maximize the investment of their shareholders. Well, is it the only duty of a multinational corporation to maximize value for its shareholders?*

And as he concludes:

*I found Murphy to be an interesting and knowledgeable tax professional. I can't say I agree with him on many points. But that doesn't really matter. These kinds of questions are creating a great debate in the U.K. and the EU, and they're coming to America. Like it or not, I believe we will have this discussion. Personally, I look forward to it.*

That debate is long overdue in the US. I'd better write another article for Tax Analysts. It's on its way Chris.....I promise.