

## DESCRIPTION

**Jonathan Farrar:**

### **"Get Even and Get Rich: The influence of financial incentives and revenge on tax whistleblowing"**

Tax authorities worldwide increasingly offer financial incentives as part of their whistleblower programs. While the decision to blow the whistle may be motivated by external factors, such as financial incentives, whistleblowing decisions are often a combination of external and internal factors. Revenge is one internal factor that has received little attention in the whistleblowing literature, yet is believed to play a role in whistleblowing decisions. Accordingly, we experimentally examine the joint influence of financial incentives and revenge on taxpayers' whistleblowing intentions. We find that financial incentives and revenge each influence whistleblowing intentions, and that taxpayers are most likely to blow the whistle when financial incentives are present and the desire for revenge is present. We also find that moral obligation partially mediates the relation between revenge and whistleblowing, which suggests that taxpayers can rationalize their revenge as moral obligation. Implications of these findings for tax policy makers and ethics researchers are discussed.

Jonathan Farrar is an Associate Professor of Accounting in the School of Accounting and Finance at TRSM. He joined Ryerson University in 2011 after earning his PhD in business administration from York University, and is one of two behavioural tax researchers in Canada. His research examines how psychological factors (such as guilt, revenge, and fairness) influence taxpayers' ethical decision-making (such as tax reporting compliance, tax amnesty disclosures, and tax whistleblowing).

## DATE AND TIME

Tue, 4 October 2016  
3:00 PM – 4:30 PM EDT

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## LOCATION

Ted Rogers School of Business  
55 Dundas Street West  
Room: 3-109  
Toronto, ON M5G 2C3

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