

## **Tax Justice vs. Religious Belief: The Effects of Tax Professional's Characteristics on the Legislation of Clergy Taxation**

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**Abstract:** There is heated debated on clergy taxation in Korea. Against this backdrop, this study analyzed the effect of tax professionals on the prospect of the passage of clergy taxation bill. The characteristics of tax professionals are classified into whether they are tax professionals working in the field, career year and religious belief and the estimates of the prospect of the passage of clergy taxation bill is defined with 4 Likert-scaling. The result of analysis is as follows. First, tax practitioners have higher tendency of tax justice than tax professors so they believed that clergy taxation should be introduced. Second, the more career experience they have the higher their tendency of tax justice, so, they believed that tax should be imposed equally on religious people as other workers. Third, the more religious belief the respondents had the more they are likely to be against clergy taxation. This means that even tax professionals tend to be biased to religious belief between tax justice and religious belief. The analysis result of this study is significant in that it suggests the viewpoint of tax professionals on clergy taxation that is on heated debate.

**Key words:** Clergy taxation, tax justice, religious belief, tax practitioner, tax professor

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### **INTRODUCTION**

Tax justice can be classified as horizontal equity that for equal level of income, equal level of tax should be imposed and vertical equity that the higher the income level, the higher tax should be levied. According to horizontal equity, taxpayers who are in the same situation should be treated equally (Musgrave and Thin, 1948). In Korea, there have been claims since 1968 that tax should be imposed on the clergy for the reward paid for their labor just like other workers. However, there are arguments that sacred professions should not be treated equally as the labor of other workers and it does not suit the religious sense to impose tax on the money paid for god (Kim, 2008; Choi and Suh, 2015). The government pushed forward legalization to include clergy taxation in the revised tax bill of 2015 and it is going to be voted in the regular session of the National Assembly in the late 2015.

This study intends to conduct an analysis by viewing the discussions on clergy taxation as a conflict

between tax justice and religious belief. Targeting tax professionals who have more expertise about tax compared to the general public, it analyzed the influence of the characteristics of tax professionals on religious beliefs and tax justice. This study divided the characteristics of tax professionals into three. First, this study divides tax professionals into tax practitioner and tax professor and tries to see if they have different prospects about the introduction of clergy taxation. As tax practitioners directly deal with tax of taxpayers and know how big the tax burden is for normal business people, they can be relatively negative about religious people not taking tax burden for their income. Also, tax practitioners should follow the behavior rules of tax accountants. So, they can have different opinions about taxation from tax professors (Bergin, 1980).

Second, this study intends to examine if there is a difference in the prospect of introducing clergy taxation depending on the career years of tax professionals. The longer the experience in the field of tax, the more expertise one can get, so the tax practitioner can balance tax justice

between religious belief and tax justice, so, the experience in tax can make a significant influence. Third, this study tries to analyze to see if there are differences in the prospect of introducing clergy taxation depending on the level of religious belief of tax professionals. Most of the reasons for opposing clergy taxation are based on the uniqueness of religion or religious belief. If tax levied is for the nation, it is recognized that clergy taxation is the nation imposing tax on religions (furthermore, on god). Therefore, tax professionals can have different balance between religious belief and taxation justice.

For analysis, this study uses 104 data that are collected from a survey with the members of Korean Academic Society of Taxation (KAST). As the members of KAST have professors, lawyers, CPAs and CTAs and contain lots of practitioners, they can be called tax professionals. They have basic ground for tax so know about not only clergy taxation but other areas of tax system. So, it can be said that they have a better balance between religious belief and tax justice regarding clergy taxation.

### **Theoretical background**

**The dispute between supporting and objecting parties:** The dispute on clergy taxation in Korea has evolved since 1968 between religious groups and non-religious groups and religious groups (supporters) and religious groups (opponents) and there had been pro versus con arguments in various fields until 2015 Clergy Taxation Revision. Those who are negative about imposing tax on religious people (opponents) present arguments as follows.

First, they say religion is not profit-oriented and imposing tax duty on the clergy is an infringement of religious freedom. According to Article 20 of the Constitution that states "All the people have religious freedom. State religion is not accepted and religion and politics are separate," the current law separate religious people from workers and claims that service is not labor.

Second, they argue that we should not judge the whole religious people based on the faults of the minority of religious people. They say it is irrational to judge the whole religious people based on the immoral minority. They claim that except for a few, religious people are honest and fair about tax and religious people who are affluent fulfill their duty through voluntary payment of taxes.

Third, they say that once religious people start paying income tax, religion will be subject to politics and political intervention about religion and political participation of religious people will frequently happen.

That is, religion will lose its sacredness. Against this, the arguments of those in the religious or non-religious groups that support clergy taxation are as follows. Since 1996, Archdiocese of Seoul has been deducting tax from income at source for the salary of priests who belong to the archdiocese and some protestant priests are paying tax voluntarily (Jung, 2014). Recently, the National Council of Churches in Korea (NCCCK) brought up 'voluntary payment of taxes of ministers' in public and announced that ministers who belong to the organization will start a movement for voluntary tax payment, gaining sympathy from the society. Kang of NCCCK once argued that tax duty of ministers is a matter of course and paying tax will bring forward the church activities that have been remaining in the private sector to the public sector. He also said by fulfilling their tax duty, ministers can check and watch expenditure in the national finance. There are just voices of concern from the inside of church that when the income of the ministers is classified as extra income which they will not be eligible for the 4 major insurances.

Lee (2011) argued that the problem arose because of the passive attitude of taxing authorities that left clergy taxation to be voluntarily fulfilled and did not push forward taxation out of the concern about tax resistance. He maintained that by introducing a unified accounting system of religious groups, the income of the clergy should be monitored and the awareness of the clergy about tax should be improved through the guidance of the taxing authorities. Song and Kim (2008) said office workers and the clergy who get salary for their labor in religious organizations have income tax duty and religious organizations that pay salary have the obligation to deduct tax but there are insufficient systematic tools for the enforcement. He claimed that religious organizations should be obligated to deduct withholding tax for earned income paid for ministers and managerial staff and extra income paid for evangelists, so it will lead to honest tax payment of religious people. Amidst discussions on clergy taxation, tax laws of 2015 are amended to specify taxation on the clergy.

### **Review of 2015 clergy taxation revision and foreign cases**

**2015 clergy taxation revision:** Clergy Taxation Revision of August, 2015 specified the concept of religious income in law in terms of the system of taxation on religious people and made religious organizations deduct withholding tax. The details of the revision are as follows. First, the object of taxation that is defined as reward under the category of extra income by the current tax law is newly defined as religious income under the category of

extra income. Religious income mentioned here refers to the money and valuables that people, who are classified as workers in the religious field according to the Korean standard job classification announced by the director of National Statistical Office according to Article 22 of the Statistics Act., receive from the religious organizations that they belong to for their activities such as administering religious rituals or ceremonies.

Second, religious income, certain amount of school expenses, expenses for food, cost-compensatory payment, childcare-related payment within 100,000 won per month and housing benefits are defined as non-taxable income and are excluded from the object of taxation.

Third, for the necessary expenses deducted from religious income, different rates from 20-80% are applied depending on the level of income. Progressive tax deduction is applied and for less than 40 million of income, 80% is applied, for over 40 million up to 80 million, 60%, for over 80 million up to 150 million, 40% and for over 150 million, 20% is deducted. In comparison, the current law deducts 80% regardless of the level of income.

Fourth, when the amount of income excluding necessary expenses from religious income is <3 million won and the income deducted for withholding tax is reported for general income tax in the same way as other income tax report, you can choose to add it up or not.

Fifth, for the report of religious income, tax will be deducted from income when religious organizations pay salary as in the case of other workers and year-end tax will be adjusted in February of the following year or the month the affiliation expires. In case religious organizations do not deduct tax from income, religious workers themselves should do tax report in May of the following year.

**Foreign cases for clergy taxation:** In the US, the clergy's paying tax can be seen as a way to get the benefits of social security system. American tax law views the clergy as self-employers. Self-employers of the US pay for social security fund to the federal government instead of income tax and when they reach a certain point and retire, the government pays the retired clergyperson social security fund. Also, if the church pays salary to the clergyperson and pays pension while the clergyperson is in office, the retired clergyperson receives pension. That is, the retired clergyperson can get both social security fund and pension from the church for their later years.

In Germany, the clergy are paid from the nation in a similar way to public officials and the nation deducts tax from income when paying salary. The source of the salary of the clergy coming from the state coffers is corporate tax of church which finances not only the salary of the clergy

but various expenses related to church such as maintenance, management, construction of churches. This system has benefits in terms of managing the religious organizations but it runs against the principle of separating religion and politics, making it look like the church belongs to the state. In an extreme case, there can be negative repercussions such as expelling those who do not pay corporate tax of church.

In Canada, the same tax system is applied to the clergy as to other people. The clergy report income tax for the reward they get from religious organizations and even in cases they have no income, they are supposed to report the receipt of grants. There is no exception for the clergy in terms of the duty of reporting income tax.

In case of Japan, there are no laws or rules on the income tax of the clergy so they do general income tax report. Most of the clergy, however, report below the point of tax exemption, it can be said that taxation is not executed thoroughly in Japan. Though every country has different taxation system on the clergy, Korea specifically has a unique system of taxation. Most of the 30 OECD member countries impose earned income tax on the clergy. Korea is a very rare case where tax is paid voluntarily and no measures are taken for those who do not pay tax.

## MATERIALS AND METHODS

**Characteristics of tax professional:** This study aims to analyze the influence of the characteristics of tax professionals on the inclination to introduce clergy taxation. Especially, tax professionals such as tax practitioners, tax professors and tax researchers are less biased in terms of tax justice and tax equity compared to general people, they are expected to be neutral in the introduction of clergy taxation. However, tax professionals with a high level of awareness about tax justice may have different prospect about the voting of the revised tax bill related to clergy taxation in the National Assembly, depending on their various characteristics. This study intends to deal with the following characteristics of tax professionals.

**Tax professionals: professor (including researcher) vs. Practitioner:** First, this study presumes that among tax professionals, tax practitioners such as certified public accountants or tax accountants have different characteristics from tax-related professors and researchers. As they directly contact with taxpayers and calculate or report tax, they may have higher practical awareness about tax justice compared to tax professors or tax researchers. That is, they deal with taxes of taxpayers and know how much tax burdens general business people

have, so they may be relatively more negative about religious people not having the tax burden about their income. Also, tax practitioners should follow the rule of conduct as tax accountants. From this perspective, each country requires tax accountants to have high level of ethics and they are likely to make ethical judgment according to the rule. Due to such characteristics of tax accountants, they are more likely to think the revised bill related to clergy taxation will pass in the National Assembly (Cohen *et al.*, 1993).

**Tax expert's career:** Tax professionals tax justice or professional judgment is influenced by their career. In other words as they have longer experience in tax, they have more expertise and can balance tax justice and professional judgment. Especially, for the introduction of clergy taxation, judgment between religious belief and tax justice is required so the experience in the field of tax will have a significant influence. Choi (2013) suggested that in an ambiguous situation, the longer the experience of a tax professional, the more he or she is likely to have conservative attitude and the more sensitively he or she is likely to react to the importance of an ambiguous issue.

**Religious belief:** Religious belief can influence psychological judgment. That is as those who have external religious tendency are found to have higher average of the level of irrational belief about affective irresponsibility than those with internal religious tendency, clients' external religious tendency suggests the strong possibility of irrational belief (Bergin, 1980). Especially, in terms of clergy taxation as it requires judgment between religious belief and tax justice, tax professionals with strong religious belief about the introduction of clergy taxation may have different opinions from the tax professionals with weak religious belief.

Concerning the relationship between characteristics of tax professionals and the prospect of parliamentary passage of clergy taxation, the following research hypotheses can be made:

- H<sub>1</sub>: there is no difference between tax practitioners and tax professors in the prospect of parliamentary passage of clergy taxation
- H<sub>2</sub>: careers of tax professionals have no relationship with the prospect of parliamentary passage of clergy taxation
- H<sub>3</sub>: Tax Professional's degree of religious belief has no relationship with the prospect of parliamentary passage of clergy taxation

**Research model:** Equation 1 is a research model to analyze the influence of the characteristics of tax professionals on the legalization of clergy taxation. The dependent variable (Clergy\_Tax) is the variable that indicates the level of awareness that clergy taxation should be passed in the National Assembly and the interest variables are defined as practitioner, career and belief. Practitioner is a variable to verify hypothesis 1 and if the respondent is a worker in tax services company or accounting firms, it is marked as '1' and otherwise as '0'. Career refers to the years of career and it is a variable to verify hypothesis 2. Using a 5-point scale, 5 years or less is '1', from 5-10 years is '2', from 10-15 years is '3', from 15-20 years is '4' and above 20 years is '5'. Belief is a variable to verify hypothesis 3. Applying a 5-point scale on the level of one's piety, 'very low' is given '1', 'fairly low' is '2', 'average' is '3', 'fairly deep' is '4' and 'very deep' is '5':

$$\begin{aligned} \text{Clergy\_Tax}_i = & \beta_0 + \beta_1 \text{Practitioner}_i + \beta_2 \text{Career}_i + \\ & \beta_3 \text{Belief}_i + \beta_4 \text{Equity}_i + \beta_5 \text{N\_Assembly}_i + \\ & \beta_6 \text{Econ\_Pro}_i + \beta_7 \text{Christianity}_i + \\ & \beta_8 \text{Catholicism}_i + \beta_9 \text{Buddhism}_i + \\ & \beta_{10} \text{Gender}_i + \beta_{11} \text{AGE}_i + \varepsilon_{i,t} \end{aligned} \quad (1)$$

Where:

- Clergy\_Tax = It refers to the degree of how much one feels that clergy taxation should be passed in the National Assembly and it is measured with a 4-point scale. 'Very unlikely' is marked as '1', 'fairly unlikely' is '2', 'fairly likely' is '3' and 'very likely' is '4'
- Practitioner = Those who works for tax services company or accounting firms, it is given '1' and otherwise '0'
- Career = It is the number of years and is measured with a 5-point scale. 5 years or less is '1', from 5-10 years is '2', from 10-15 years is '3', from 15-20 years is '4' and above 20 years is '5'
- Belief = It is the level of one's piety marked with 5-point scale. 'Very low' is given '1', 'fairly low' is '2', 'average' is '3', 'fairly deep' is '4' and 'very deep' is '5'
- Equity = It refers to the level of how much one thinks the revised bill corresponds to fair taxation and it is measured with a 4-point scale. 'Very unfair' is given '1', 'fairly unfair' is '2', 'fairly fair' is '3' and 'very unfair' is '4'

- N\_Assembly = If one thinks the reason why clergy taxation is not legalized is the National Assembly being overly mindful of the religious circle, it is marked as '1' otherwise as '0'
- Eco\_Pro = It is one's view about the economic growth rate that is announced by economic organizations and it is measured with a 4-point scale. If the respondent hardly agrees with the prediction of economic growth rate by economic organizations, it is marked as '1' and if he or she generally disagrees with it as '2', if he or she generally agrees as '2' and if he or she believes economic growth rate will far surpass the prediction, at '1'
- Christianity = If the respondent is a Christian, '1', otherwise, '0'
- Catholicism = If the respondent is a Catholic, '1', otherwise, '0'
- Buddhism = If the respondent is a Buddhist, '1', otherwise, '0'
- Gender = If the respondent is female, '1', otherwise, '0'
- AGE = It refers to the age of the respondents, those in their 20s is '1', in 30s, '2', in 40s, '3', in 50s, '4', over 60s, '5'

**Sample selection:** The samples of this research are the members of Korean Academic Society of Taxation and they are surveyed online through Korean Social Science

Table 1: Sample distribution

Variables	Frequency No.	%
<b>Gender</b>		
Male	88	84.62
Female	16	15.38
<b>Age</b>		
20's	4	3.85
30's	12	11.54
40's	40	38.46
50's	37	35.58
60's or more	11	10.58
<b>Tax professional</b>		
Tax practitioner	53	50.96
Tax professor	51	49.04
<b>Career year</b>		
<5 years	15	14.42
5~10 years	21	20.19
10~15 years	21	20.19
15~20 years	17	16.35
>20 years	30	28.85
<b>Religion</b>		
Christianity	48	46.15
Catholicism	29	27.88
Buddhism	20	19.23
Others (no response)	7	6.73
Total	104	100.00

Data Center from September 11 to September 20, 2015 and 104 questionnaires are collected. Table 1 shows the distribution of the sample depending on gender, age, tax professional, career year and religion.

**RESULTS AND DISCUSSION**

**Descriptive statistics and correlation:** Table 2 shows descriptive statistics of samples. The dependent variable, Clergy\_Tax, shows the average of 3.556. As most of the respondents marked '4', the majority is thinking that clergy taxation should be passed. Practitioner shows the average, 0.519, meaning more than half of the respondents are workers in the field such as accounting firms and tax services companies. Career has the average of 3.066 and has the distribution of 1~5. This means respondents have an average of 10~15 years of working experience. The average of belief is 3.58 and has the range of distribution, 2~5 which means respondents think their religious piety is 'average' or 'fairly deep'.

Among controlled variables, the average of equity is 3.333 which means, regarding whether the respondents are thinking the revised tax bill corresponds to tax equity, they are turned to out to believe it is 'fairly fair' and 'very fair'. Other controlled variables are shown in Table 2.

**Results of ordered probit regression analysis:** Table 3 presents ordered probit regression results to verify

Table 2: Descriptive statistics (n =104)

Variables	Mean	Std.	Min.	Q1	Med.	Q3	Max.
Clergy_Tax	3.556	0.910	1	4	4	4	4
Practitioner	0.519	0.502	0	0	1	1	1
Career	3.066	1.646	1	1	3	5	5
Belief	3.580	1.017	2	3	3	5	5
Equity	3.333	0.694	2	3	3	4	4
N_Assembly	0.815	0.390	0	1	1	1	1
Econ_Pro	2.505	0.705	1	2	3	3	4
Christianity	0.462	0.474	0	0	0	1	1
Catholicism	0.279	0.357	0	0	0	0	1
Buddhism	0.192	0.374	0	0	0	0	1
Gender	0.144	0.353	0	0	0	0	1
Age	3.362	0.942	1	3	3	4	5

The variables are defined in study

Table 3: Regression analysis result (hypothesis 1)

Variables	Expected sign	Coefficient	Wald $\chi^2$
Practitioner	+/-	0.424**	4.33
Equity	+/-	0.214	2.21
N_Assembly	+/-	1.006**	5.54
Eco_Prospect	+/-	0.428	2.20
Christianity	+/-	-0.841	0.64
Catholicism	+/-	7.885	0.81
Buddhism	+/-	1.250	1.31
Gender	+/-	-0.107	0.02
Age	+/-	0.399*	3.15

Intercepts; included; log likelihood; -50.497; Number of sample, 104 \*\*\*, \*\* and \* indicate statistically significant at the 1, 5 and 10% two-tailed level, respectively. Definition of the variables are given in study

Table 4: Regression analysis result (test of hypothesis 2)

Variables	Expected sign	Coefficient	Wald $\chi^2$
Career	+/-	0.191**	4.57
Equity	+/-	0.271	1.44
N_Assembly	+/-	2.074***	10.24
Eco_Prospect	+/-	0.295	1.19
Christianity	+/-	-1.052	0.97
Catholicism	+/-	8.415	0.84
Buddhism	+/-	1.282	1.39
Gender	+/-	-0.038	0.03
Age	+/-	0.591**	5.23

Intercepts included; Log likelihood: 49.884; Number of sample, 104 \*\*\*, \*\* and \*indicate statistically significant at the 1.5% and 10 two-tailed level, respectively. The variables are defined in study

research hypothesis. Practitioner that is to verify hypothesis 1 marked 0.424 ( $p < 0.05$ ) which is statistically significant and also in the pooled sample (Table 4), it marked a statistically significant coefficient, 0.963 ( $p < 0.05$ ). This implies that among tax professionals, tax practitioners are more likely to support the introduction of clergy taxation. In other words, it can be interpreted that respondents working in the field of tax are more likely to be in favor of introducing clergy taxation to pursue tax justice. This result rejects hypothesis 1, an outcome that can be interpreted that there is a difference in the prospect of the passage of clergy taxation bill between tax practitioners and tax professors. Among controlled variables, Catholicism that represents religion did not show a statistically significant result while Christianity and Buddhism showed statistically significant coefficients 2.716 ( $p < 0.05$ ) and 3.379 ( $p < 0.01$ ), respectively. That is, Catholic respondents are not statistically significant level in terms of pro or con about the introduction of clergy taxation. Christian respondents, however are against the introduction of the bill in a statistically significant level while Buddhist respondents are for the introduction in a statistically significant level. As seen from the result, Christian, Catholic and Buddhist respondents had different opinions on clergy taxation.

Table 4 presents the research results for hypothesis 2. Career which is used to verify hypothesis 2 showed a statistically significant coefficient, 0.191 ( $p < 0.05$ ) and in the pooled sample as well, it marked a statistically significant coefficient, 0.390 ( $p < 0.05$ ) (Table 5). This result can be construed that those with a lot of experience working as a tax professional have stronger tendency of tax justice, so despite their religious belief, they are in favor of clergy taxation. Especially, this study targeted tax professionals, not the general public, so the respondents are thought to have higher tendency of tax justice. Such result rejects hypothesis 2, showing that there is a difference in the prospect of the passage of the clergy taxation bill depending career year of tax professionals.

Table 5: Regression analysis result (test of hypothesis 3)

Variables	Expected sign	Coefficient	Wald $\chi^2$
Belief	+/-	-0.045	2.860
Equity	+/-	0.3758	1.910
N_Assembly	+/-	1.844***	10.19
Eco_Prospect	+/-	0.352	1.700
Christianity	+/-	-0.784	0.520
Catholicism	+/-	7.522	0.110
Buddhism	+/-	1.124	1.210
Gender	+/-	0.025	0.830
Age	+/-	0.381*	2.900

Intercepts; included; log likelihood: 49.478; Number of sample; 104; \*\*\*, \*\* and \*indicate statistically significant at the 1, 5 and 10% two-tailed level, respectively. The variables are defined in study

Table 6: Regression analysis result (pooled sample)

Variables	Expected sign	Coefficient	Wald $\chi^2$
Practitioner	+/-	0.963**	4.12
Career	+/-	0.390**	6.10
Belief	+/-	-0.225***	5.87
Equity	+/-	0.984***	7.70
N_Assembly	+/-	2.074***	10.24
Eco_Prospect	+/-	0.727*	3.33
Christianity	+/-	-2.716**	5.01
Catholicism	+/-	-18.049	0.17
Buddhism	+/-	3.379***	6.79
Gender	+/-	0.656	0.57
Age	+/-	0.633**	4.65

Intercepts included; log likelihood: 67.608; Number of sample, 104; \*\*\*, \*\* and \*indicate statistically significant at the 1, 5 and 10 2-tailed level, respectively. The variables are defined in study

Table 5 presents the research results for hypothesis 3. Belief to test hypothesis 3 showed a statistically insignificant coefficient, -0.045 while in the analysis of the pooled sample, it showed a statistically significant coefficient 0.225 ( $p < 0.01$ ) (Table 6). As this study targeted tax professionals, they are expected to have higher tendency of tax justice than religious belief. However, the negative coefficient of belief shows that the respondents with stronger religious belief tend to be against the introduction of clergy taxation. It can be understood that religious belief is stronger than tax justice. In other words, respondents with strong religious belief have a lower tendency of tax justice, the belief that for the rewards paid to the clergy for their clerical services, tax should be imposed just like the rewards other workers get. This result supported hypothesis 3 that there is a difference in the prospect of the passage of clergy taxation bill depending on religious belief.

## CONCLUSION

This study analyzed the effect of the characteristics of tax professionals on the prospect of the passage of clergy taxation bill. The characteristics of tax professionals are classified into whether they are tax professionals working in the field, career year and religious belief and the estimates of the prospect of passage of clergy taxation bill is defined with 4 Likert-scaling. The result of the analysis is as follows. First, tax practitioners had higher prospects of the

passage of clergy taxation bill. That is, tax practitioners have higher tendency of tax justice than tax professors so they believed that clergy taxation should be introduced. This result came from their experience of facing various tax calculations and taxpayers which formed a well-balanced judgment of tax justice and their belief that religious people should pay tax equally as other workers. Second, the longer the career years of tax professionals, the stronger their tendency of tax justice, so despite their religious belief, they are in favor of introducing clergy taxation. Especially, this study targeted tax professionals, not the general public, so the respondents are thought to have higher tendency of tax justice. It means that the longer the working experience in the field of tax, the more balanced judgment they have about clergy taxation based on various cases.

Third, the respondents with stronger religious belief tend to see there is less potential of the passage of clergy taxation bill. That is, the respondents with stronger religious belief are more likely to be against the introduction of clergy taxation. Especially as this study targeted tax professionals, they are expected to have higher tendency of tax justice than religious belief. However, respondents with strong religious belief have a lower tendency of tax justice, the belief that for the rewards paid to the clergy for their clerical services, tax should be imposed a just like the rewards other workers get.

### **SUGGESTIONS**

The analysis result of this study suggests perspectives of tax professionals over the issue of clergy

taxation that has been on heated debated for a long time in Korea. When clergy taxation is seen as the conflict between tax justice and religious belief, clergy taxation will be able to raise the level of tax justice up a notch and it is believed to contribute to reducing social conflict.

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