

Workshop 29

PROFESSIONALISM AND ETHICS CASE STUDIES: GOING BEYOND CIRCULAR 230

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Going Beyond Circular 230

Think about an associate, a colleague, or an assistant with whom you work that you like. Why do you like them?



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- Think about an associate, a colleague, or an assistant with whom you work that you like. Why do you like them?
 - *They take pride in their work.*
 - *They share the burden – take responsibility.*
 - *Can be trusted with confidences.*
 - *Are honest, trustworthy, and loyal.*
 - *Personal commitment to quality.*
 - *Are honest, trustworthy, and loyal.*



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What is it about the employee benefits field that has caused you to make it a career?

What is it that you like about the career?



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- What is it about the employee benefits field that has caused you to make it a career? What is it that you like about the career?
 - *Like helping others*
 - *Chance to interact with clients and other professionals*
 - *The intellectual challenge*
 - *The opportunity to work independently*
 - *Responsibility*
 - *Know what I do is important*



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- **Conclusion:** We are generally virtuous in our professional pursuits and we value working with virtuous people.



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- Some interesting (disturbing?) research on ethical training.
 - Studies of 25 years ago suggest that tax professionals support compliance when the appropriate tax treatment is unambiguous, but that they tend to exploit ambiguous reporting situations in favor of their clients.



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- Some interesting (disturbing?) research on ethical training.
 - Some, but not all, studies suggest that tax professionals give aggressive advice when faced with aggressive clients.



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- Some interesting (disturbing?) research on ethical training.
 - More recent research suggests that that moral reasoning abilities moderate the relationship between client pressure and the likelihood of adopting an aggressive reporting position.



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- Why the disconnect between our aspirations and our actions?



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- Deontology
 - Rules
 - Principles
 - Duties



“You will do the right thing by following these rules.”



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- Weaknesses of Deontology
 - Compartmentalization.
 - Focuses on unusual situations.
 - Causes ethics to be viewed almost as if a regulatory burden.



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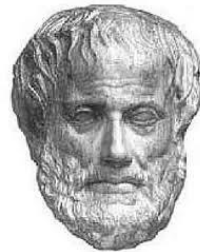
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- Happiness is the one good of human activity done for its own sake.
- We study ethics in order to improve our lives, and therefore, its principal concern is the nature of human well-being.

- Aristotle



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- What is virtue ethics?
 - Our professional ethics should be driven by our own virtue and character.
 - Our personal life and our professional life really are not separate.
 - Virtue Ethics is a tool for integrating our private and professional lives in a positive way.



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- Which approach is right?
 - Deontology asks “What is my duty?”
 - Virtue Ethics asks “What would a virtuous person do?”

They are both right!



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- Why virtue ethics?
 - Virtue ethics is more about being than doing.
 - Virtue ethics is not just about the heroic but also about the ordinary.
 - Virtue ethics is bound up with our pursuit of well-being and happiness and our roles in the world.



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- How do we interact with our clients?
 - Relationship Building
 - Communication



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- How do we bring ethics into our office?
 - Relations with colleagues, supervisors, employees.
 - Commitment to getting better, improving competency.
 - Providing our staff with appropriate resources.



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- How do we bring ethics into our office?
 - Communicating expectations.
 - Being the best employee we can be.
 - Being the best supervisor we can be.



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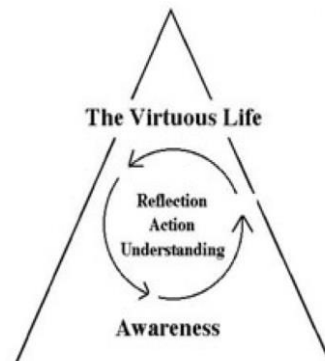
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- How do we interact with others in our profession?
 - Relationships with competitors.
 - How do we speak about competitors?
 - How do we involve ourselves in professional organizations?

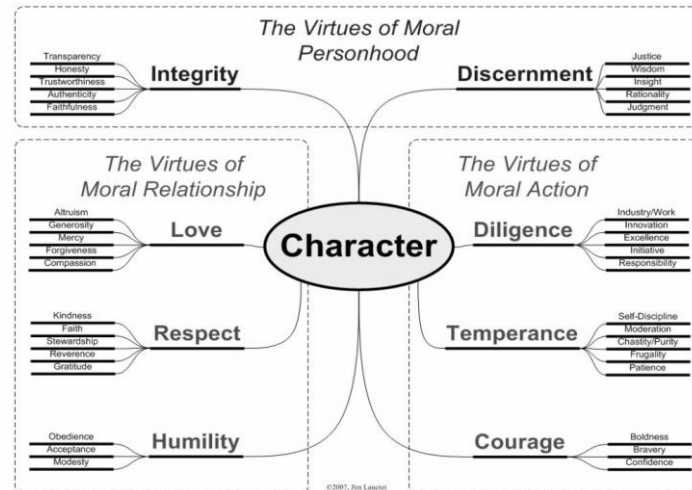


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- Are we hard wired to know the difference between good and evil?
- Who decides what is virtuous?



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- “Ethical Intelligence: Five Principles for Untangling Your Toughest Problems at Work or Beyond”
 - Do no harm.
 - Make things better.
 - Respect others.
 - Be fair.
 - Be loving.



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Some Conclusions:

- You will be happier and more fulfilled if your work life embodies your personal values.
- The key to practicing virtue ethics is to think about and act on the ethical aspects of everyday decisions.



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Some Conclusions:

- Virtue ethics demands discussion and interaction with the world.
- When viewed expansively, ethics becomes a dimension of life. It is interwoven with our individual and collective pursuits, and is a means to individual and collective success.



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- Case Study 1 - The Rehired Participant



Was there a separation from service?



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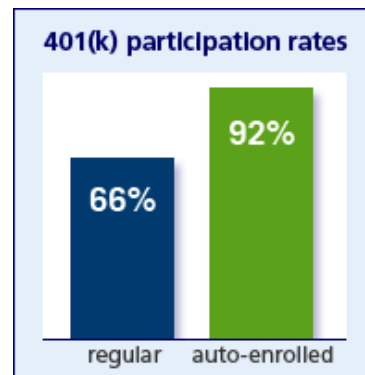
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- Case Study 2 – The Great Auto-Enrollment Discussion

Do I have an ethical obligation to discuss auto-enrollment with my clients?



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Thank you for participating!

