

Employee Attitudes Toward Whistleblowing: Management and Public Policy Implications

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ABSTRACT. Managers of organizations should be aware of the attitudes of employees concerning whistleblowing. Employee views should affect how employers choose to respond to whistleblowers through the evolving law of wrongful discharge.

This article reports on a survey of employee attitudes toward the legal protection of whistleblowers and presents an analysis of the results of that survey.

Among the most significant findings of the survey are:

- (1) Recognition by employees of a hierarchy of proper whistleblowing outlets: internal first, law enforcement agencies second, and news media last.
- (2) Less employee support for legal protection for whistleblowers who report unethical activities than for those who report illegal conduct.
- (3) Very strong overall employee support for legal protection of whistleblowers, even among managerial and supervisory employees.
- (4) A belief among employees that a fear of being fired deters whistleblowing.

These findings have important implications for both management and public policy. Organizations that want to encourage whistleblowing clearly must protect whistleblowers from retaliation, while organizations that do not

encourage whistleblowing may want to reconsider that policy. The survey results also have implications in the handling of individual whistleblowers.

From a public policy perspective, the survey results provide support for increasing the legal protection of whistleblowers. On the other hand, any such increase in whistleblower protection should consider the importance of employee loyalty and managerial discretion.

The whistleblower, a person who discloses the illegal or unethical activity of an employer or colleague, has become a well-publicized figure. Although some see whistleblowers as helpful to the effective management of organizations, it is frequently reported that the whistleblower's lot is not a happy one. Whistleblowers often pay an organizational or personal price for their disclosures.¹

In deciding whether a whistleblower should be treated as an effective management tool or a loose organizational cannon, it is important to know the views of employees. Do employees view whistleblowing as an inappropriate breach of an employee's duty of loyalty to an employer? Do they believe that an employer should have unfettered discretion in responding to a whistleblower or, rather, that employees should have legal protection from employer retaliation? The views of employees concerning these matters should affect how employers choose to respond to whistleblowers and may affect how society chooses to respond to whistleblowers through the evolving law concerning wrongful discharge.

As recently as fifteen years ago, the law in nearly every state was the same. Unless an employee had a contract of employment (which most white collar employees do not have) she was an employee-at-will, who could be discharged at any time, for any reason,

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or for no reason at all.² Today, however, the law varies greatly from state to state.

In a few states statutes have been enacted which provide broad protection for persons who report organizational wrongdoing.³ More frequently, however, state whistleblower protection statutes apply only to certain individuals — usually government employees — and/or only in cases involving certain narrow categories of disclosure.⁴ New York, for example, prohibits the discharge of employees who report legal violations that pose “a substantial and specific danger to the public health and safety.”⁵ While the disposal of toxic waste in a public water supply would meet the quoted standard, a multi-million dollar bribe to a foreign official would not. Further, some state legislatures have provided no protection for whistleblowers at all.

The approaches of state courts have also varied on the issue of providing common law protection for whistleblowers. Indeed, in some states judicial protection has been quite substantial,⁶ while in others the courts have declined to give any common law protection at all.⁷ Some state courts have been willing to aid employees who have been discharged for refusing to participate in wrongful activity, but have been reluctant to provide similar protection for those who have blown the whistle on wrongful conduct.⁸ Often, the dismissals of individuals who report wrongful activity within the organization — to a superior, for example — are characterized by the courts as merely management disputes, as to which no public policy protection is warranted.⁹

In short, the law concerning whistleblower protection is in a state of flux. Two salient questions for management at this time are: (1) whether legal protection for whistleblowers has peaked or will continue to expand; and (2) under what circumstances such protection will be given. Although many factors contribute to developments in the law, societal beliefs concerning the need for and desirability of whistleblower protection may significantly contribute to answering these questions. Management should also be aware of employee attitudes on these issues because the expectations of employees concerning legal protection of whistleblowers are apt to reflect employee expectations of how employers should handle whistleblowers, regardless of legal requirements.

This article reports on a survey of employee

attitudes toward the legal protection of whistleblowers and presents an analysis of the results of that survey.

The survey

The sample for the study reported herein was developed through direct contacts with employers in the Syracuse, New York area. Thirteen employers and a professional association agreed to participate. The respondent pool included all employees of seven of the employers and a sample of six of the employers and the professional organization. The largest organization whose workers were surveyed employs more than four thousand people; the smallest, fewer than ten. Most of the forty members of the professional association who were surveyed work for different employers. Accordingly, the respondents represent a wide range of organizational perspectives.

It was hypothesized that employment characteristics would be the most important variables in determining employee attitudes about legal protection for whistleblowers. Thus, the respondent pool was planned to attain a distribution of employees in two respects: major occupational groups and non-agricultural sectors of the area economy.

The employment characteristics of the respondents are compared with Syracuse area characteristics in Table I.¹⁰ The sample is quite representative with respect to economic sectors and major occupational groups. In both instances, all categories are represented. Many of the differences between the respondents and the actual data are small, and the overall correspondence is sufficiently close to allow generalization to the area population. The results also provide useful insights regarding more widespread perceptions toward whistleblowing.¹¹

Questionnaires with explanatory cover letters were mailed to approximately 500 employees¹² who were requested to self-administer the questionnaire and return it in a postpaid envelope. Because the respondents were assured complete anonymity, the entire sample was sent a second cover letter and questionnaire. Respondents were asked to check a designated box and return the second cover letter if they had previously completed and returned the survey; those who did were omitted from the third,

TABLE I

	Syracuse MSA*	Survey Respondents
<i>Economic Sector</i>		
Manufacturing	17.6%	15.6%
Construction	5.1	8.7
Transportation, utilities, communications	6.0	6.2
Wholesale or retail sales	23.6	17.8
Finance, real estate, insurance	6.4	8.7
Services	24.3	33.0
Government	16.9	6.9
No response		3.3
<hr/>		
	CNY Region**	Survey Respondents
<i>Occupational Group</i>		
Clerical, admin. support	19.2%	15.6%
Produc., maint., mechanics, constr.	24.6	23.9
Professional, paraprof., technical	20.9	34.1
Service	15.7	6.2
Sales	10.8	4.3
Managerial, supervisory	6.8	12.7
No response		3.3

* Source: Division of Research & Statistics, N.Y. Department of Labor, Annual Labor Report: Syracuse Area, Fiscal Year 1989-23 (1988).

** Source: Division of Research & Statistics, N.Y. Department of Labor, Occupational Needs 1989-1991: Central New York Region 4-16 (1988).

final mailing. The follow-up mailings were sent in approximately two-week intervals.

The questionnaire consisted of four parts, as follows:

1. Items that called for the respondent to state the extent of his or her agreement with a series of statements that the legal system should protect a discharged employee who had engaged in whistleblowing activities described in the statement. A four-point Likert-type scale

was used, consisting of strongly agree, agree, disagree, and strongly disagree alternatives. A "no opinion" response was also provided.

2. Items that called for the respondents to answer whether they believed that a private sector employer or a non-contract employee should win a lawsuit brought by the employee, who had been discharged following a whistleblowing scenario described in the question.
3. Items that called for the respondent to rank order the relative influence of six factors on an employee's decision whether to blow the whistle in the context of a hypothetical fact pattern.
4. Items requesting demographic information.

The results

A total of 276 completed questionnaires were returned which were suitable for analysis, representing a 55.2 percent effective rate of return.

Among the most significant findings of the survey are:

- (1) Recognition by employees of a hierarchy of proper whistleblowing outlets: internal first, law enforcement agencies second, and news media last.
- (2) Less employee support for legal protection for whistleblowers who report unethical activities than for those who report illegal conduct.
- (3) Very strong overall employee support for legal protection of whistleblowers, even among managerial and supervisory employees.
- (4) A belief among employees that a fear of being fired deters whistleblowing.

Each of these findings is discussed in greater detail below.

When and to whom to blow the whistle

As discussed earlier, the questionnaire contained two measures of the respondent's attitudes about when a whistleblower should prevail in a lawsuit against his or her former employer. The first was the respond-

ent's degree of concurrence with statements that the legal system should protect employees who engage in particular types of whistleblowing. The results of this part of the questionnaire are summarized in Table II.

Table II indicates that the respondents believe that there is a hierarchy of appropriateness in terms of whistleblowing outlets. With reference to external whistleblowing, reports to the media (statements 5 and 6) receive less approval than disclosures to law enforcement authorities (statements 3 and 4); in turn, internal communications (statements 1 and 2) are favored over both types of external whistleblowing. For example, ninety-four percent of the respondents believe that an employee who is discharged for informing a superior of another employee's job-related illegal practices should prevail in a lawsuit against the former employer, eighty-eight

percent approved the same result as to a report to government authorities, while only seventy-six percent would protect a similar disclosure to the news media.

Similarly, the respondents discriminate between blowing the whistle on illegal activity and blowing the whistle on unethical practices. As to each kind of reporting — media, law enforcement, and internal — the respondents favor legal support for employees who report illegal activity (statements 1, 3, and 5) more than they do for those who disclose unethical conduct (statements 2, 4, and 6). For instance, seventy-four percent believe that an employee who is fired for informing the news media of an employer's illegal activity should be protected, while only sixty-one percent would call for such protection for an individual who informs the media of an employer's unethical practices.

TABLE II
Extent of agreement with statements favoring legal protection of whistleblowers in stated circumstances

Statements	Strongly Agree	Agree	Disagree	Strongly Disagree	Mean*	"No Opinion" or No Answer
Fired employee should prevail in a lawsuit against employer when he or she:						
1. Informs superior of another employee's job-related illegal activity.	57.6%	36.2%	3.6%	1.1%	1.5	1.4%
2. Informs superior of another employee's job-related unethical practices.	42.8	46.4	6.9	1.4	1.7	2.5
3. Informs law enforcement authorities of employer's illegal activity.	49.3	37.3	9.1	1.1	1.6	3.3
4. Informs law enforcement authorities of employer's unethical practices.	23.9	40.2	26.8	3.3	2.1	5.8
5. Informs news media of employer's illegal activity.	41.3	33.3	14.9	5.4	1.8	5.1
6. Informs news media of employer's unethical practices.	21.4	40.2	24.6	6.5	2.2	7.2

* Strongly agree — 1; agree — 2; disagree — 3; strongly disagree — 4. Excludes "no opinion" and no answer.

The same patterns are reflected in the second part of the questionnaire, described above, in which respondents answered whether they believed that a private sector employer or a non-union employee should win a lawsuit brought by the employee, who had been discharged following a whistleblowing scenario described in the question. For each scenario the respondent was asked to react to three different kinds of whistleblowing: to the news media, to law enforcement authorities, and to internal management. The scenarios given were as follows:

1. White was the bookkeeper of a small company. She discovered that two of the company's sales people had been padding their expense accounts by approximately \$25.00 per month. She was fired for reporting her discoveries to ____ .
2. Jones was the assistant treasurer of a corporation. He discovered that high company officials had manipulated the firm's accounts, in violation of federal securities laws, to make the company appear to be in better financial condition than it actually was. When he reported his discovery to ____ he was fired.¹³
3. Anderson was employed as quality control

director of a frozen foods company. He noticed two types of deviations between the products and the company's labels: government certified "Grade B" rather than "Grade A" vegetables were used; and some meat components were underweight. False food labels violate state law. He communicated his concern to ____ and was fired as a result.¹⁴

As Table III shows, the respondents again distinguished among whistleblowing outlets and between illegal and unethical activity. For instance, in all three cases internal reporting is supported by ninety-eight percent of the respondents, and reporting to law enforcement authorities is consistently preferred to reporting to the news media.

On the other hand, in this part of the questionnaire, unlike the first part discussed above, there are situations in which a majority of the respondents do not believe that the employee should prevail in a lawsuit against a former employer. For instance, in the White scenario, fifty-seven percent side with the employer if White reported the incident to law enforcement officials, and sixty-nine percent believe the employer should win if White reported to the news media.

TABLE III
Should employee or employer prevail in lawsuit by discharged whistleblower?

Scenario:	Prevailing Party Should Be:		
	Employee	Employer	No Answer
<i>White</i>			
1. Report to manager	98.2%	1.4%	1.0%
2. Report to law enforcement	40.9	57.2	1.8
3. Report to news media	28.6	68.8	2.5
<i>Jones</i>			
1. Report to company president	98.2	1.8	0.0
2. Report to law enforcement	74.6	23.9	1.4
3. Report to news media	51.8	46.0	2.2
<i>Anderson</i>			
1. Report to company president	98.2	1.4	1.0
2. Report to law enforcement	70.7	28.3	1.1
3. Report to news media	50.4	47.1	2.5

General support for protection of whistleblowers

Perhaps the most significant finding from the first two parts of the survey is the overall support for legal protection of whistleblowers, regardless whether they report to internal management, law enforcement agencies, or the news media, or the conduct they report is illegal or unethical. In the first part of the survey (see Table II) there is agreement with all six statements that the discharged whistleblower should prevail over the employer in a lawsuit, ranging from approximately ninety-four percent to nearly sixty-two percent. Similarly, in the second part (see Table III) the respondents side with the discharged whistleblower in seven of the nine cases described. Thus, it is clear that the respondent employees approve of legal protection for whistleblowers.

General approval of whistleblower protection was found even among the approximately thirteen percent of the respondents who classified their work as managerial or supervisory. Prior to the survey it was hypothesized that respondents in this group would be less likely than the sample as a whole to favor whistleblower protection because they would view whistleblowing as an interference with the exercise of management discretion and as contrary to employee loyalty.

Accordingly, statistical analyses were performed to determine whether management or supervisory status is related to the level of support for discharged whistleblowers.¹⁵ Surprisingly, no clear correlation was found.¹⁶ In only one of the fifteen statements and questions in the first two parts of the survey (bookkeeper White's report to the news media of expense account padding by company sales people) were managers and supervisors more likely¹⁷ than the respondents as a whole to favor the employer.¹⁸ This indicates that there is widespread agreement among all levels of employees that there is a need for legal protection of whistleblowers.

Further, the results of the survey indicate that legal protection for whistleblowers is an issue that employees have thought about and on which they have reached firm conclusions. This is indicated first by the high response rate (55.2%) to the survey. Return rates achieved by questionnaires mailed to the general public — in contrast to personally conducted interviews, for instance — are highly depend-

ent upon topic saliency.¹⁹ Presumably, therefore, the issues raised by this questionnaire are of interest and importance to the respondents.

Additionally, Tables II and III show that few respondents chose not to answer individual questions, even in part 1 in which they were given a "no opinion" alternative. Research on response patterns indicates that between five and nine percent of respondents in face-to-face or telephone interviews opt for a "don't know" answer, and a "substantially higher" percentage of respondents to mailed questionnaires generally choose not to give an opinion.²⁰ At least ninety-two percent of the respondents answered each of the questions in part 1 of the survey (see Table II), and a minimum of ninety-seven percent gave a reply in part 2 (see Table III). The clear inference is that employee views concerning whistleblower protection have crystallized.

A fear of firing

Why do employees feel so strongly about legal protection for whistleblowers? An answer to this question is suggested by the results from the third part of the questionnaire, which indicate that employees perceive a causal connection between unethical behavior in the workplace and a fear of firing.

Four earlier studies have analyzed values held by U.S. business managers.²¹ The respondents in these earlier studies were requested to rank the relative influence of five or six factors on an executive's unethical behavior. Respondents in the current survey were asked to rank the same factors with reference to a specific hypothetical scenario:

An employee of a manufacturing company has discovered that a product manufactured by his firm is defective and unsafe. The employee must decide whether to inform outside authorities of the problem even though this might be costly to the firm. In what order would you expect the factors listed below to influence this employee's decision whether to divulge this information to the authorities?

A factor not considered in the earlier surveys was added to the factors to be ranked in the current survey: "whether the employee might be fired for reporting this information."²² Table IV summarizes

the results and provides a comparison with responses to the earlier studies.

The responses to this question suggest that potential whistleblowers may be deterred by a fear of firing from reporting to outside authorities information that may be in the public interest. The added factor, that the employee might be fired, was ranked third in importance in terms of effect on ethical behavior. Only the ethical practices of the industry and the behavior of the employee's superiors were thought to have a great impact on the decision whether to report the unsafe product. Further, the fear of firing alternative actually received the most first-place rankings of the six factors.

These results demonstrate that the respondents in this study perceive a causal connection between protection for whistleblowers and ethical behavior in the workplace. This outcome may be contrasted with previous research regarding the relationship between whistleblowing and retaliation against whistleblowers. Several studies indicate that although

some whistleblowers experience retaliation, most do not.²³ Further, retaliation has not been shown to deter whistleblowing.²⁴ More research is needed to explore the role played by retaliation in decisions whether to blow the whistle.

Implications for management and public policy

Employee attitudes reflected in the results of the survey reported in this article indicate that the respondents perceived a causal relationship between protection of whistleblowers and ethical behavior in the workplace. Although the precise relationship between retaliation and whistleblowing is uncertain, organizations that want to encourage the raising of ethical issues should make it clear to employees that whistleblowing will not result in retaliation against the whistleblower.

On the other hand, organizations that retaliate

TABLE IV
Factors influencing ethical behavior

	1989 Study Mean/Rank	1986 Study ¹ Mean/Rank	1984 Study ² Mean/Rank	1976 Study ³ Mean/Rank	1961 Study ⁴ Mean/Rank
Whether employee might be fired for blowing the whistle	3.4 3	* *	* *	*	*
Ethical practices of the industry	3.1 1	3.75 4	3.57 3	3.34 3	2.6 2
Behavior of superiors	3.3 2	2.31 1	2.17 1	2.15 1	1.9 1
Formal company policy	3.4 3	4.32 5	3.84 5	3.27 2	3.3 4
Society's moral climate	3.5 5	4.38 6	3.79 4	4.22 5	*
Behavior of other employees in the company	4.2 6	3.08 2	3.3 2	3.37 4	3.1 3
Personal financial need	*	3.18 3	4.09 6	4.46 6	4.1 5

* Factor not included in study.

Note: Means are calculated on a scale of 1 (most influence) to 6 (least influence).

¹ Dolecheck, Caldwell & Dolecheck, *Ethical Perceptions and Attitudes of Business Personnel*, Am. Bus. Rev., Jan. 1988, at 47, 51.

² Posner & Schmidt, *Values and the American Manager: An Update*, 26 Calif. Mgmt. Rev. 202, 212 (1984).

³ Brenner & Molander, *Is the Ethics of Business Changing?*, Harv. Bus. Rev., Jan.–Feb. 1977, at 57, 66.

⁴ Baumhart, *How Ethical Are Businessmen?*, Harv. Bus. Rev., July–Aug. 1961, at 6, 156.

against whistleblowers should be aware that such action appears to be contrary to employee attitudes. The results of the survey demonstrate a striking level of support for legal protection of whistleblowers. This strong employee view must be considered by management in deciding whether to continue a policy of discouraging whistleblowing and in determining how to handle cases of individual whistleblowers.

From a public policy perspective, the issue is whether society should provide greater legal protection for whistleblowers. Certainly, the law should reflect social expectations concerning this issue. The survey results suggest that a significant segment of society, which is directly affected by the extent of whistleblower protection that the law provides, believes strongly that there should be legal protection of whistleblowers. While comprehensive legal protection for whistleblowers is not a necessary outcome from these attitudes, they surely make expanded whistleblower protection more likely.

On the other hand, in two respects the results of this study may be reassuring to employers. First, the responses clearly indicate the existence of a hierarchy of perceived appropriateness of whistleblowing outlets. Throughout the study, internal disclosure is believed to deserve greater protection than external disclosure. The marked preference for in-house whistleblowing demonstrates that the respondents value employee loyalty to employers. Second, the respondents give disclosures of illegal activity a higher measure of protection than those relating to unethical conduct, presumably on the basis that individual perceptions of what is "unethical" may reasonably differ. This may indicate relatively greater support for the employer's interest in the free exercise of managerial discretion in situations where individual and societal interests are less clearly threatened.

This recognition of the importance of employee loyalty and managerial discretion in particular circumstances may be reflected in the law that protects whistleblowers as it develops. In the meantime, employers should be aware of employee attitudes concerning whistleblower protection as they determine their own organizational policies toward whistleblowers.

Acknowledgement

The assistance of Susan B. Long is gratefully acknowledged.

APPENDIX Demographics

	N	%
<i>Age</i>		
under 20	4	1.4
20-29	68	24.6
30-39	96	34.8
40-49	59	21.4
50-59	34	12.3
60 or over	14	5.1
No response	1	0.4
<i>Sex</i>		
Female	120	43.5
Male	152	55.1
No response	4	1.4
<i>Education</i>		
Some high school or less	9	3.3
High school diploma (or equivalent)	48	17.4
Some college	65	23.6
Associate's degree	40	14.5
Bachelor's degree	64	23.2
Some graduate school	18	6.5
Graduate degree	30	10.9
No response	2	0.7
<i>Employment Status</i>		
Employed	267	96.7
Not employed	7	2.5
No response	2	0.7

Notes

¹ See Glazer, M. P. and Glazer, P. M.: 1989, *The Whistle-Blowers* (New York, N.Y.: Basic Books, Inc.). This book reports on a study of sixty-four whistleblowers, most of whom suffered retaliation by the organizations about which they revealed wrongdoing. See also Dworkin, T. M. and Near, J.: 1987, 'Whistleblowing Statutes: Are They Working?', *American Business Law Journal* 25, p. 262.

² In the words of the seminal court decision in this area, employers under the traditional rule are permitted to

“dismiss their employees at will . . . for good cause, for no cause or even for cause morally wrong, without being thereby guilty of legal wrong.” *Payne v. Western & A.R.R.*, 81 Tenn. 507, 519–20 (1884), *overruled on other grounds*, *Hutton v. Watters*, 132 Tenn. 527, 179 S.W. 134 (1915).

³ The following statutes are illustrative: Cal. Labor Code § 1102.5 (West 1984 & Supp. 1989); Conn. Gen. Stat. Ann. § 31–51 m (West 1977); Me. Rev. Stat. Ann. tit. 26, § 833 (1988); Mich. Comp. Laws Ann. § 15.362 (West 1981); N.J. Stat. Ann. § 34: 19–3 (West 1988).

⁴ See, for example, N.Y. Jud. Law § 519 (McKinney Supp. 1989) (prohibiting discharge of employee for absence due to jury service); N.Y. Work. Comp. Law § 120 (McKinney Supp. 1989) (declaring unlawful the discharge of an employee for testifying in a worker’s compensation proceeding). Similarly scope-limited federal statutes are also in force, for instance 10 U.S.C.A. § 1587 (b) (West 1983 & Supp. 1989) (prohibiting “personnel actions” against civilian employees of the military who report certain types of information); 48 U.S.C.A. § 441 (a) (1) (West 1986 & Supp. 1989) (prohibiting discharge or other discriminatory action against railroad employee for filing complaint relating to federal railroad safety laws).

⁵ N.Y. Lab. Law § 740 (2) (a) (McKinney 1986 & Supp. 1990).

⁶ A cause of action has been recognized on behalf of discharged whistleblowers in a number of cases, including: *Sheets v. Teddy’s Frosted Foods*, 179 Conn. 471, 427 A.2d 1298 (1980) (dismissed for attempting to convince employer to comply with state food labeling law); *Palmateer v. Int’l Harvester Co.*, 85 Ill. 2d 124, 421 N.E.2d 876 (1981) (reported possible criminal activity of fellow employee to local law enforcement officials); *Boyle v. Vista Eyewear, Inc.*, 700 S.W.2d 859 (Mo. Ct. App. 1985) (disclosed employer’s violation of federal regulations to Food and Drug Administration); *Brown v. Physician’s Mutual Ins. Co.*, 679 S.W.2d 836 (Ky. Ct. App. 1984) (reported violations of state Insurance Code to supervisor); *Harless v. First Nat’l Bank*, 246 S.E.2d 270 (W. Va. 1978) (brought consumer protection laws to attention of superiors).

⁷ See, for instance, the following cases: *Sabetay v. Sterling Drug, Inc.*, 69 N.Y.2d 329, 506 N.E.2d 919, 514 N.Y.S.2d 209 (1987) (reported illegal tax avoidance schemes and slush funds to superior); *Welch v. Brown’s Nursing Home*, 20 Ohio App. 3d 15, 484 N.E.2d 178 (Ohio Ct. App. 1984) (nursing home employee discharged for reporting allegations of patient mistreatment to state Commission on Aging); *Rinehimer v. Luzerne County Community College*, 372 Pa. Super. 480, 539 A.2d 1298 (Pa. Super. Ct. 1988) (college president exposed misappropriation of funds by board member and college dean).

⁸ Under the so-called public policy exception to the employment at will rule, which is recognized by the courts

of many states, employees who refuse to participate in illegal or unethical activity are given a legal claim. See, for example, these cases: *Petermann v. Int’l Bhd. of Teamsters*, 174 Cal. App. 2d 184, 344 P.2d 25 (Cal. Ct. App. 1959) (declined to commit perjury); *McClanahan v. Remington Freight Lines, Inc.*, 498 N.E.2d 1336 (Ind. 1986) (unwilling to drive truck carrying load exceeding state weight limit); *Trombetta v. D., T. & I.R.R. Co.*, 81 Mich. App. 489, 265 N.W.2d 385 (Mich. Ct. App. 1978) (refused to falsify state pollution control reports); *Phipps v. Clark Oil & Refining Corp.*, 396 N.W.2d 588 (Minn. Ct. App. 1986), *aff’d*, 408 N.W.2d 569 (Minn. 1987) (declined to violate Clean Air Act by pumping leaded gas into automobile equipped for unleaded fuel only); *Kalman v. Grand Union Co.*, 183 N.J. Super. 153, 443 A.2d 728 (N.J. Super. Ct. App. Div. 1982) (unwilling to violate state regulations regarding operation of pharmacy within grocery store); *Delaney v. Taco Time Int’l, Inc.*, 297 Or. 10, 681 P.2d 114 (1984) (declined to sign potentially defamatory statement about discharge of former employee); *Sabine Pilot Serv. v. Hauck*, 687 S.W.2d 733 (Texas 1985) (refused to pump bilges into open water).

⁹ See, for instance, the following cases: *Newman v. Legal Services Corp.*, 628 F. Supp. 535 (D.D.C. 1986); *Zaniecki v. P.A. Bergner & Co.*, 143 Ill. App. 3d 668, 493 N.E.2d 419 (Ill. App. Ct. 1986); *Suchodolski v. Michigan Consol. Gas Co.*, 412 Mich. 692, 316 N.W.2d 710 (1982).

¹⁰ Complete demographic data are presented in the Appendix.

¹¹ This may be particularly so because Syracuse “is a community reflective of American views and values,” according to market researchers and national news organizations. Seely: 1990, ‘Median Madness Attracts Attention to an Average City’, *Syracuse Herald Am.* (Dec. 2) at F1, col. 1.

¹² The original mailing list included 507 names. Correct addresses were unobtainable for eight returned packets, so the return rate has been calculated on the basis of a final sample of 499 persons. Eleven of the participating employers and the professional association supplied their employees’ names and addresses for the study. The two remaining employers were supplied with stamped, sealed packets which they addressed and mailed.

¹³ This scenario is loosely based on the facts of *Murphy v. Am. Home Prod. Corp.*, 58 N.Y.2d 293, 448 N.E.2d 86, 461 N.Y.S.2d 232 (1983).

¹⁴ This scenario is based on the facts of *Sheets v. Teddy’s Frosted Foods*, 179 Conn. 471, 427 A.2d 385 (1980).

¹⁵ Chi-square tests were conducted to determine whether such a relationship existed. The two variables were “managerial/supervisory” employees and all other employees.

¹⁶ The number of managerial/supervisory respondents (35) was insufficient to support analysis controlling for all demographic variables taken together. Thus, it is possible that the actual impact of managerial/supervisory status on

attitudes toward whistleblowing is suppressed by another demographic characteristic. Chi-square tests of the data controlling individually for age and educational level indicate that neither of these variables is masking such an effect, in that the respondents' attitudes are quite consistent across all categories, in both cases.

Analysis of the data controlling for gender, however, revealed a number of statistically significant differences. Chi-square tests by gender, controlling for employment level (managerial/supervisory versus other) and by employment level (managerial/supervisory versus other), controlling for gender suggest that the differences may be attributable to gender, rather than to employment level. Further study of the interaction of these variables would be helpful.

¹⁷ The level of significance shown was p less than 0.10.

¹⁸ Chi-square tests on the results in the third part of the survey, which is described below (see results presented in Table IV), revealed that managerial/supervisory employees believed that society's moral climate would have less influence on the decision at issue than did the rest of the respondents.

¹⁹ Sudman, S. and Bradburn, N.: 1988, *Asking Questions* (San Francisco, CA: Jossey-Bass), pp. 226–227.

²⁰ *Ibid.*, pp. 275 & 278–279.

²¹ Baumhart, R. C.: 1961, 'How Ethical Are Businessmen?', *Harvard Business Review* (July–August), p. 6; Brenner, S. and Mollander, E.: 1977, 'Is the Ethics of Business Changing?', *Harvard Business Review* (January–February), p. 57; Posner, B. and Schmidt, W.: 1984, 'Values and the American Manager:

An Update', *California Management Review* 26, p. 202; Dolecheck, M., Caldwell, J. and Dolecheck, C. C.: 1988, 'Ethical Perceptions and Attitudes of Business Personnel', *American Business Review* (January), p. 47.

²² To limit the number of alternatives to be ranked, in order to avoid respondent confusion, this study omitted one factor, "personal financial need," included in the other four investigations. This factor was selected for deletion because it ranked last in three of the four studies.

²³ Office of Merit Systems Review and Studies, Merit Systems Protection Board: 1981, *Whistleblowing and the Federal Employee*, p. 3; Office of Merit Systems Review and Studies, Merit Systems Protection Board: 1984, *Blowing the Whistle in the Federal Government: A Comparative Analysis of 1980 and 1983 Survey Findings*, pp. 6–7; Miceli, M. and Near, J.: 1989, 'The Incidence of Wrongdoing, Whistle-blowing, and Retaliation: Results of a Naturally Occurring Field Experiment', *Employee Responsibilities and Rights Journal* 2, pp. 100–102.

²⁴ A comprehensive and helpful analysis of research examining the relationship between whistleblowing and retaliation against whistleblowers may be found in Miceli, M. and Near, J.: *Whistleblowing in Organizations* (in press), chapter 4.

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