Most typically, such misdeeds involved senior managers. That may be a function of greater access to public officials, as well as cash and other assets for bribery. The involvement of senior officials suggests a tolerance for serious misconduct that could erode the corporate culture.

THE FACTS ON CORRUPTION: *How Often It Happens & Who's Doing It*

		Among Those Who Observed Corruption			
		Accepting Inappropriate Gifts from Suppliers/ Vendors	Offering Bribes to Clients	Offering Bribes to Public Officials	Making Improper Political Contributions
Frequency	Single Incident	42%	37%	44%	49%
	Multiple Incidents	41%	34%	31%	36%
	Ongoing Pattern	17%	29%	25%	15%
Breadth	Single person	48%	39%	52%	65%
	Group of People	42%	36%	28%	26%
	Company-wide	10%	24%	20%	9%
Perpetrator	Senior leader(s)	25%	30%	41%	53%
	Middle manager(s)	27%	22%	28%	13%
	First-line supervisor(s)	19%	16%	14%	11%
	Non-management employee(s)	24%	25%	16%	19%
	Other	6%	6%	0%	4%

Among U.S.-based workers who were aware of the forms of corruption we investigated,[9] the vast majority of the misdeeds they were aware of (86 percent) occurred only in the United States – not surprising because most respondents do not routinely work with individuals in other countries. Among those working for multi-national corporations, however, the proportion of non-U.S. acts was noticeably higher. Among those workers, the U.S. only number fell to 62 percent. Ten percent of the acts of corruption observed by employees of multinationals occurred outside the United States only and 28 percent of the bribery and similar misdeeds occurred both in the United State and abroad.

APPENDIX

OBSERVED MISCONDUCT

	2011	2013
OVERALL	45%	41%
Abusive behavior or behavior that creates a hostile work environment	21%	18%
Lying to employees	20%	17%
A conflict of interest – that is, behavior that places an employee's interests over the company's interests	15%	12%
Violating company policies related to Internet use	16%	12%
Discriminating against employees	15%	12%
Violations of health or safety regulations	13%	10%
Lying to customers, vendors, or the public	12%	10%
Retaliation against someone who has reported misconduct		10%
Falsifying time reports or hours worked	12%	10%
Stealing or theft	12%	9%
Violating employee wage, overtime, or benefit rules	12%	9%
Delivery of substandard goods or services	10%	9%
Abusing substances, such as drugs or alcohol, at work	11%	9%
Breaching employee privacy	11%	8%
Improper hiring practices	10%	7%
Sexual harassment	11%	7%
Breaching customer or consumer privacy	7%	5%

Violation of environmental regulations	7%	4%
Misuse of company's confidential information	7%	4%
Violating contract terms with customers or suppliers	6%	4%
Falsifying invoices, books, and/or records		4%
Accepting inappropriate gifts or kickbacks from suppliers or vendors	5%	4%
Offering anything of value (e.g., cash, gifts, entertainment) to influence a potential/existing client or customer	5%	4%
Falsifying expense reports	5%	4%
Falsifying and/or manipulating financial reporting information	5%	3%
Improper use of competitor's proprietary information	5%	3%
Offering anything of value (e.g., cash, gifts, entertainment) to influence a public official	4%	2%
Making improper political contributions to officials or organizations	4%	2%

RETALIATION AGAINST WHISTLEBLOWERS

	2011	2013
OVERALL	22%	21%
Supervisor intentionally ignored or began treating differently		69%
Other employees intentionally ignored or began treating differently	62%	59%
Supervisor or management excluded from decisions and work activity	64%	54%
Verbally abused by supervisor or someone else in management	62%	49%
Not given promotions or raises	55%	47%
Verbally abused by other employees	51%	43%
Almost lost job	56%	38%
Hours or pay were cut	46%	29%
Relocated or reassigned	44%	28%
Demoted	32%	21%
Harassed at home	29%	18%
Experienced physical harm to person or property	31%	16%
Experienced online harassment	31%	15%