

CHAPTER TWO



Karoshi

To the memory of Caesar Augustus in whose reign there went forth the decree that all the world should be taxed, this book is respectfully dedicated...

—George S. Boutwell, First Commissioner of Internal Revenue

The Japanese call it *karoshi*. It means “death from overwork.” In Japan, there are dozens of *karoshi* fatalities each year. Most victims work over 3,000 hours annually – that’s 60 hours a week, if you factor in two weeks vacation. Japan’s tax agency suffers an average of 25 *karoshi* deaths annually. Employees at the Finance Ministry, of which the National Taxation Agency is a branch, averaged 1,428 hours overtime in 1992, 5.4 overtime hours daily, often working all night. Their catchphrase is, “Let’s go home while it’s still dark.”

While few American CPAs work that many hours, during tax season (busy season for auditors) we work at a rate which exceeds 3,000 annual hours for a few weeks at the beginning of the year, and as tax extension deadlines approach.

I should have realized that I was headed for a profession with grinding long work hours while still in college. At a social gathering, after asking about my major, a young woman snapped, “Stay away from me. My father’s a CPA.” A teenager wrote about her dad, who worked for one of the Big Eight, as the eight largest accounting firms were called, “Many times my dad has to work overtime, on Saturdays,