Appendix VII: Ukraine Taxpayer Compliance Attitudinal Surveys – By Region

Logit Analysis of Tax Compliance Attitudes
(DV = Whether One Would Follow the Tax Laws Even
If Personally Considered to Be Unfair)
Coefficients and (Standard Errors)

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	Catholic Ukraine 2005	Catholic Ukraine 2005 Sub. Effects	Non-Catholic Ukraine 2005	Non-Catholic Ukraine 2005 Sub. Effects	West Ukraine 2005	West Ukraine 2005 Sub. Effects	Far West 2005	Far West 2005 Sub. Effects
				Deterrence				
Evasion OK if could get away with it	−0.54* (0.29)	−0.13**	−0.46*** (0.09)	−0.12***	−0.38** (0.18)	−0.10**	−1.02*** (0.25)	−0.25***
				Quasi-voluntary				
Trusts president	−0.84 (0.76)	−0.16	0.05 (0.20)	0.01	−0.12 (0.43)	−0.03	−1.82*** (0.60)	−0.41***
Trusts parliament	2.68*** (0.82)	0.54***	−0.27 (0.22)	−0.07*	1.20** (0.47)	0.29***	1.83*** (0.63)	0.41***
Trusts government	−1.43 (0.99)	−0.30*	0.25 (0.26)	0.06	−0.39 (0.57)	−0.10	−0.11 (0.78)	−0.03
Many dishonest tax bureaucrats	0.17 (0.59)	0.05	−0.52*** (0.17)	−0.13***	−0.38 (0.33)	−0.09	0.29 (0.45)	0.06
Many people evade taxes	−0.57 (0.68)	−0.11	0.16 (0.17)	0.04	0.55 (0.38)	0.13*	0.62 (0.52)	0.15
				Contact				
Previous contact with tax bureaucrats	0.40 (0.50)	0.08	−0.06 (0.11)	−0.01	−0.05 (0.26)	−0.01	0.26 (0.38)	0.06
				Socio-economic, additional effects				
Income	−1.30 (0.80)	−0.11*	0.66*** (0.23)	0.06***	−0.20 (0.47)	−0.02	−0.59 (0.61)	−0.06
I file my income taxes myself	−0.70 (0.57)	−0.16	−0.29* (0.15)	−0.07**	−0.28 (0.32)	−0.07	−0.45 (0.42)	−0.10
Occupation (managers, entrepreneurs)								
Male	−0.27 (0.26)	−0.06	−0.09 (0.08)	−0.02	−0.28* (0.16)	−0.07**	−0.29 (0.21)	−0.07*
Age	−0.01 (0.009)	−0.10*	0.003 (0.002)	0.03*	−0.003 (0.005)	−0.03	−0.004 (0.007)	−0.03
Education	−0.52 (0.68)	−0.11	0.36* (0.19)	0.09***	−0.17 (0.39)	−0.04	−0.69 (0.51)	−0.16*
Constant	2.59** (1.01)	–	−0.18 (0.25)	–	0.14 (0.58)	–	0.95 (0.77)	–
N	279	279	2618	2618	643	643	417	417
Missing observations	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace
% would obey	47.37	–	34.57	–	36.43	–	37.18	–

*$p \leq 0.10$, **$p \leq 0.05$, ***$p \leq 0.01$. See Footnotes #21 and #22 in Chapter 6 for an explanation of the *p*-values for the substantive effects.

Notes: The substantive effect measured for "Age" is the change in likelihood for stating that one would obey the tax laws when the "Age" variable was shifted from one standard deviation below the mean to one standard deviation above the mean while holding all other variables even at their mean. All other substantive effects measured are the change in likelihood for stating that one would obey the tax laws when variables were shifted from their minimum to their maximum value and all other variables were held even at their means.

	Far West Catholic 2005	Far West Catholic 2005 Sub. Effects	Far West Non-Catholic 2005	Far West Non-Catholic 2005 Sub. Effects	Center 2005	Center 2005 Sub. Effects	Kyiv & Kyiv Oblast 2005	Kyiv & Kyiv Oblast 2005 Sub. Effects
				Deterrence				
Evasion OK if could get away with it	−1.33*** (0.39)	−0.32***	−0.50 (0.36)	−0.11*	−0.63*** (0.14)	−0.16***	−0.42 (0.34)	−0.09
				Quasi-voluntary				
Trusts president	−1.95** (0.98)	−0.39**	−1.89** (0.84)	−0.41***	0.28 (0.32)	0.07	0.14 (0.71)	0.04
Trusts parliament	2.54*** (0.97)	0.53***	0.49 (0.93)	0.12	−0.19 (0.38)	−0.05	−1.69* (0.88)	−0.36**
Trusts government	−0.40 (1.27)	−0.08	0.22 (1.09)	0.03	0.60 (0.43)	0.04	2.66** (1.07)	0.48***
Many dishonest tax bureaucrats	1.03 (0.75)	0.24	−1.14* (0.65)	−0.27**	−0.09** (0.26)	−0.15***	−0.32 (0.63)	−0.07
Many people evade taxes	−0.46 (0.85)	−0.10	2.39*** (0.83)	0.44***	−0.12 (0.26)	−0.02	−1.33** (0.65)	−0.23**
				Prior contact				
Previous contact with tax bureaucrats	0.63 (0.60)	0.13	0.23 (0.57)	0.06	−0.12 (0.18)	−0.03	0.41 (0.49)	0.07
			Socio-economic, additional effects					
Income	−0.61 (0.98)	−0.06	−0.66 (0.88)	−0.05	0.98** (0.38)	0.09***	1.43 (0.96)	0.12*
I file my income taxes myself	−1.27* (0.72)	−0.28**	0.17 (0.58)	0.05	−0.71*** (0.25)	−0.17***	−1.45** (0.69)	−0.32**
Occupation (managers, entrepreneurs)								
Male	−0.31 (0.31)	−0.07	−0.49 (0.32)	−0.11*	−0.008 (0.13)	−0.003	0.16 (0.31)	0.03
Age	−0.02 (0.01)	−0.13*	0.007 (0.009)	0.06	0.002 (0.004)	0.02	0.002 (0.01)	0.02
Education	−1.08 (0.84)	−0.24*	−1.36* (0.75)	−0.30**	0.36 (0.32)	0.09	0.54 (0.72)	0.11
Constant	2.32* (1.31)	−	0.36 (1.07)	−	0.10 (0.44)	−	0.51 (1.12)	−
N	206	206	209	209	993	993	235	235
Missing observations	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace
% would obey	44.57	−	29.60	−	36.39	−	46.87	−

*$p \leq 0.10$, **$p \leq 0.05$, ***$p \leq 0.01$. See Footnotes #21 and #22 in Chapter 6 for an explanation of the *p*-values for the substantive effects.

Notes: The substantive effect measured for "Age" is the change in likelihood for stating that one would obey the tax laws when the "Age" variable was shifted from one standard deviation below the mean to one standard deviation above the mean while holding all other variables even at their mean. All other substantive effects measured are the change in likelihood for stating that one would obey the tax laws when variables were shifted from their minimum to their maximum value and all other variables were held even at their means.

	East 2005	East 2005 Sub. Effects	Donbas 2005	Donbas 2005 Sub. Effects	South 2005	South 2005 Sub. Effects	Crimea 2005	Crimea 2005 Sub. Effects
				Deterrence				
Evasion OK if could get away with it	−0.41*** (0.16)	−0.10***	−0.32 (0.26)	−0.08	−0.68*** (0.26)	−0.16***	−0.56 (0.47)	−0.13
				Quasi-voluntary				
Trusts president	0.46 (0.39)	0.11	1.67** (0.72)	0.34**	0.07 (0.65)	0.01	−1.57 (1.24)	−0.31
Trusts parliament	−0.74* (0.40)	−0.18**	1.28 (0.84)	0.28*	−0.86 (0.65)	−0.19*	−1.37 (1.39)	−0.27
Trusts government	−0.41 (0.47)	−0.10	−4.57*** (0.98)	−0.76***	1.83** (0.84)	0.41**	2.53** (1.29)	0.54**
Many dishonest tax bureaucrats	−0.24 (0.31)	−0.06	−0.99** (0.48)	−0.24**	−0.13 (0.51)	−0.03	−1.22 (1.02)	−0.28
Many people evade taxes	0.14 (0.32)	0.04	0.14 (0.48)	0.03	0.20 (0.60)	0.05	−0.19 (0.80)	−0.04
				Prior contact				
Previous contact with tax bureaucrats	−0.34 (0.23)	−0.09*	−0.84** (0.41)	−0.20**	0.47 (0.32)	0.12*	0.16 (0.62)	0.04
				Socio-economic, additional effects				
Income	0.33 (0.41)	0.03	0.48 (0.60)	0.05	0.56 (0.71)	0.05	1.03 (1.42)	0.09
I file my income taxes myself	−0.06 (0.29)	−0.01	0.60 (0.54)	0.13	0.16 (0.49)	0.04	−0.11 (0.75)	−0.02
Occupation (managers, entrepreneurs)								
Male	−0.08 (0.15)	−0.02	0.008 (0.22)	0.05	0.18 (0.25)	0.04	−0.41 (0.41)	−0.10
Age	0.004 (0.005)	0.04	0.02** (0.007)	0.13**	0.0006 (0.007)	0.008	0.006 (0.01)	0.05
Education	0.38 (0.36)	0.09	0.85 (0.58)	0.20*	1.18** (0.58)	0.28**	0.41 (1.01)	0.08
Constant	0.11 (0.43)	–	0.11 (0.64)	–	−1.38* (0.78)	–	0.08 (1.23)	–
N	803	803	389	389	320	320	132	132
Missing observations	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace
% would obey	37.61	–	42.60	–	32.35	–	26.00	–

*$p \leq 0.10$, **$p \leq 0.05$, ***$p \leq 0.01$. See Footnotes #21 and #22 in Chapter 6 for an explanation of the p-values for the substantive effects.

Notes: The substantive effect measured for "Age" is the change in likelihood for stating that one would obey the tax laws when the "Age" variable was shifted from one standard deviation below the mean to one standard deviation above the mean while holding all other variables even at their mean. All other substantive effects measured are the change in likelihood for stating that one would obey the tax laws when variables were shifted from their minimum to their maximum value and all other variables were held even at their means.

	Catholic Ukraine 2010	Catholic Ukraine 2010 Sub. Effects	Non-Catholic Ukraine 2010	Non-Catholic Ukraine 2010 Sub. Effects	West Ukraine 2010	West Ukraine 2010 Sub. Effects	Far West 2010	Far West 2010 Sub. Effects
			Deterrence					
Evasion OK if could get away with it	−0.11 (0.28)	−0.02	−0.12 (0.08)	−0.03*	0.10 (0.17)	0.02	−0.22 (0.22)	−0.05
			Quasi-voluntary					
Trusts president	−1.29 (0.83)	−0.28*	0.15 (0.44)	0.04	−0.47 (0.44)	−0.12	−0.15 (0.58)	−0.04
Trusts parliament	1.33 (0.90)	0.25*	0.40 (0.25)	0.10*	1.27** (0.55)	0.29**	0.61 (0.72)	0.13
Trusts government	−0.51 (0.86)	−0.13	0.48* (0.27)	0.12**	−0.15 (0.53)	−0.04	0.04 (0.69)	0.01
Many dishonest tax bureaucrats	0.64 (0.53)	0.15*	−0.58*** (0.15)	−0.14***	−0.02 (0.33)	−0.005	0.15 (0.42)	0.03
Many people evade taxes	0.17 (0.50)	0.05	0.10 (0.15)	0.03	0.06 (0.32)	0.02	0.39 (0.41)	0.09
			Prior contact					
Previous contact with tax bureaucrats	−0.36 (0.35)	−0.08	−0.16 (0.11)	−0.04*	−0.68*** (0.21)	−0.17***	−0.74*** (0.27)	−0.18***
			Socio-economic, additional effects					
Income	1.49 (1.26)	0.25	0.20 (0.34)	0.05	0.85 (0.78)	0.19	0.92 (0.92)	0.16
I file my income taxes myself	−0.08 (0.08)	−0.02	−0.06** (0.03)	−0.01***	−0.07* (0.04)	−0.02**	−0.04 (0.06)	−0.009
Occupation (managers, entrepreneurs)								
Male	−0.06 (0.25)	−0.01	−0.04 (0.08)	−0.01	0.18 (0.16)	0.05	−0.002 (0.20)	0.0003
Age	−0.004 (0.008)	−0.03	0.001 (0.002)	0.01	0.003 (0.005)	0.03	−0.001 (0.006)	−0.01
Education	−0.08 (0.64)	−0.02	0.12 (0.19)	0.03	−0.03 (0.40)	−0.01	−0.13 (0.50)	−0.03
Constant	0.22 (0.75)	–	−0.11 (0.23)	–	−0.33 (0.47)	–	0.02 (0.59)	–
N	306	306	2924	2924	696	696	453	453
Missing observations	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace
% would obey	48.18	–	43.04	–	42.61	–	47.43	–

*$p \leq 0.10$, **$p \leq 0.05$, ***$p \leq 0.01$. See Footnotes #21 and #22 in Chapter 6 for an explanation of the p-values for the substantive effects.

Notes: The substantive effect measured for "Age" is the change in likelihood for stating that one would obey the tax laws when the "Age" variable was shifted from one standard deviation below the mean to one standard deviation above the mean while holding all other variables even at their mean. All other substantive effects measured are the change in likelihood for stating that one would obey the tax laws when variables were shifted from their minimum to their maximum value and all other variables were held even at their means.

	Far West Catholic 2010	Far West Catholic 2010 Sub. Effects	Far West Non-Catholic 2010	Far West Non-Catholic 2010 Sub. Effects	Center 2010	Center 2010 Sub. Effects	Kyiv & Kyiv Oblast 2010	Kyiv & Kyiv Oblast 2010 Sub. Effects
Substantive Effects								
Deterrence								
Evasion OK if could get away with it	−0.42 (0.35)	−0.09	−0.02 (0.31)	−0.005	0.62*** (0.13)	0.15***	0.50* (0.28)	0.12**
Quasi-voluntary								
Trusts president	−0.45 (1.24)	−0.09	0.61 (0.69)	0.16	0.59 (0.40)	0.14*	0.16 (0.86)	0.03
Trusts parliament	1.19 (1.14)	0.21	−0.79 (1.01)	−0.19	−1.08** (0.47)	−0.26***	−3.43*** (1.20)	−0.65***
Trusts government	−0.71 (1.23)	−0.18	1.00 (0.91)	0.23	0.84 (0.52)	0.20*	2.90** (1.29)	0.52***
Many dishonest tax bureaucrats	0.59 (0.68)	0.13	−0.39 (0.56)	−0.09	−0.89*** (0.26)	−0.22***	−1.41*** (0.52)	−0.32***
Many people evade taxes	0.21 (0.65)	0.06	0.62 (0.56)	0.14	−0.29 (0.24)	−0.07	−0.44 (0.47)	−0.10
Prior contact								
Previous contact with tax bureaucrats	−0.61 (0.41)	−0.14*	−0.83** (0.37)	−0.19**	0.05 (0.19)	0.01	−0.17 (0.39)	−0.04
Socio-economic, additional effects								
Income	1.22 (1.54)	0.17	−0.47 (1.25)	−0.10	1.36** (0.58)	0.30***	1.93* (1.06)	0.38**
I file my income taxes myself	0.04 (0.13)	0.009	−0.06 (0.08)	−0.01	−0.12*** (0.05)	−0.03***	−0.96** (0.47)	−0.23**
Occupation (managers, entrepreneurs)								
Male	−0.12 (0.30)	−0.02	0.17 (0.29)	0.04	−0.09 (0.12)	−0.02	−0.45* (0.26)	−0.11**
Age	0.001 (0.01)	0.01	−0.0007 (0.008)	−0.006	0.004 (0.004)	0.04	0.003 (0.008)	0.02
Education	−0.23 (0.78)	−0.05	−0.27 (0.70)	−0.07	0.42 (0.30)	0.10*	−0.05 (0.61)	−0.02
Constant	0.28 (0.93)	–	−0.19 (0.80)	–	−0.28 (0.36)	–	0.90 (0.80)	–
N	224	224	229	229	1137	1137	300	300
Missing observations	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace
% would obey	52.69	–	41.89	–	43.96	–	49.71	–

*$p \leq 0.10$, **$p \leq 0.05$, ***$p \leq 0.01$. See Footnotes #21 and #22 in Chapter 6 for an explanation of the *p*-values for the substantive effects.

Notes: The substantive effect measured for "Age" is the change in likelihood for stating that one would obey the tax laws when the "Age" variable is shifted from one standard deviation below the mean to one standard deviation above the mean while holding all other variables even at their mean. All other substantive effects measured are the change in likelihood for stating that one would obey the tax laws when variables were shifted from their minimum to their maximum value and all other variables were held even at their means.

	East 2010	East 2010 Sub. Effects	Donbas 2010	Donbas 2010 Sub. Effects	South 2010	South 2010 Sub. Effects	Crimea 2010[1]	Crimea 2010 Sub. Effects
Deterrence								
Evasion OK if could get away with it	−0.41*** (0.15)	−0.10***	−0.69*** (0.22)	−0.17***	−1.38*** (0.26)	−0.31***	−1.69*** (0.51)	−0.33***
Quasi-voluntary								
Trusts president	−0.05 (0.40)	−0.01	−0.50 (0.69)	−0.12	−0.33 (0.74)	−0.06	−9.14** (3.95)	−0.66***
Trusts parliament	1.09*** (0.41)	0.26***	2.14*** (0.73)	0.48***	−0.54 (0.82)	−0.11	9.43*** (3.27)	0.94***
Trusts government	0.47 (0.44)	0.12	0.15 (0.85)	0.04	1.85* (0.98)	0.38**	0.79 (3.06)	0.22
Many dishonest tax bureaucrats	−0.57* (0.30)	−0.14**	−0.27 (−0.44)	−0.07	−0.48 (0.45)	−0.11	1.13 (0.87)	0.18
Many people evade taxes	0.24 (0.32)	0.06	0.04 (0.51)	0.01	1.72*** (0.52)	0.40***	0.40 (0.95)	0.08
Prior contact								
Previous contact with tax bureaucrats	0.22 (0.22)	0.05	−0.28 (0.34)	−0.06	−0.36 (0.38)	−0.09	–	–
Socio-economic, additional effects								
Income	0.60 (0.61)	0.14	0.44 (0.84)	0.09	−2.38* (1.35)	−0.48**	−2.46 (2.52)	−0.44
I file my income taxes myself	−0.06 (0.06)	−0.02	−0.25* (0.13)	−0.06**	−0.13* (0.07)	−0.03**	0.02 (0.11)	0.004
Occupation (managers, entrepreneurs)								
Male	−0.06 (0.14)	−0.01	−0.02 (0.21)	−0.004	0.05 (0.25)	0.01	−0.59 (0.46)	−0.10
Age	−0.008* (0.004)	−0.07**	−0.003 (0.006)	−0.03	0.008 (0.008)	0.06	0.02 (0.01)	0.09
Education	−0.07 (0.37)	−0.02	−0.26 (0.57)	−0.06	−1.16* (0.62)	−0.25**	2.51** (1.21)	0.39**
Constant	−0.13 (0.45)	–	0.02 (0.73)	–	0.65 (0.77)	–	−0.82 (1.21)	–
N	888	888	428	428	347	347	153	153
Missing observations	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace
% would obey	39.06	–	47.20	–	48.97	–	56.78	–

*$p \leq 0.10$, **$p \leq 0.05$, ***$p \leq 0.01$. See Footnotes #21 and #22 in Chapter 6 for an explanation of the p-values for the substantive effects.

Notes: The substantive effect measured for "Age" is the change in likelihood for stating that one would obey the tax laws when the "Age" variable was shifted from one standard deviation below the mean to one standard deviation above the mean while holding all other variables even at their mean. All other substantive effects measured are the change in likelihood for stating that one would obey the tax laws when variables were shifted from their minimum to their maximum value and all other variables were held even at their means.

[1] In the Crimea 2010 regression, bureau contact dropped out in the original regression, as only 1 of 199 had such contact.

	Catholic Ukraine 2015	Catholic Ukraine 2015 Sub. Effects	Non-Catholic Ukraine 2015	Non-Catholic Ukraine 2015 Sub. Effects	West Ukraine 2015	West Ukraine 2015 Sub. Effects	Far West 2015	Far West 2015 Sub. Effects
	Deterrence							
Evasion OK if could get away with it	−0.07 (0.28)	−0.02	−0.42*** (0.08)	−0.10***	−0.32* (0.17)	−0.08**	0.13 (0.21)	0.03
	Quasi-voluntary							
Trusts president	−0.92 (0.65)	−0.23*	0.96*** (0.21)	0.22***	0.43 (0.39)	0.10	−0.93* (0.49)	−0.22**
Trusts parliament	2.13** (0.99)	0.41**	−0.66** (0.30)	−0.16**	−0.41 (0.61)	−0.10	0.41 (0.74)	0.08
Trusts government	−0.27 (0.94)	−0.07	0.27 (0.28)	0.07	0.55 (0.60)	0.13	1.15 (0.71)	0.24*
Many dishonest tax bureaucrats	−0.75 (0.51)	−0.18*	−0.40*** (0.15)	−0.10***	−0.35 (0.33)	−0.08	−0.70* (0.39)	−0.17**
Many people evade taxes	0.07 (0.52)	0.02	0.75*** (0.16)	0.18***	0.37 (0.33)	0.09	0.68* (0.40)	0.16*
	Prior contact							
Previous contact with tax bureaucrats	0.03 (0.33)	0.006	0.05 (0.10)	0.01	0.07 (0.22)	0.01	0.04 (0.27)	0.006
	Socio-economic, additional effects							
Income	0.21 (0.98)	0.05	0.45* (0.26)	0.11**	0.73 (0.60)	0.16	0.17 (0.72)	0.05
I file my income taxes myself	0.38 (0.50)	0.08	0.06 (0.13)	0.01	0.25 (0.28)	0.06	0.46 (0.35)	0.10
Occupation (managers, entrepreneurs)								
Male	−0.19 (0.26)	−0.05	−0.08 (0.08)	−0.02	−0.25 (0.16)	−0.06*	−0.26 (0.19)	−0.06*
Age	0.005 (0.008)	0.04	0.005** (0.002)	0.04**	0.002 (0.005)	0.02	0.0004 (0.006)	0.002
Education	0.68 (0.64)	0.16	0.05 (0.19)	0.01	0.21 (0.40)	0.05	0.06 (0.47)	0.01
Constant	−0.03 (0.77)	–	−0.44* (0.23)	–	−0.17 (0.48)	–	0.15 (0.58)	–
N	278	278	2882	2882	687	687	477	477
Missing observations	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace
% would obey	46.33	–	44.46	–	46.27	–	49.82	–

* ≤ 0.10, ** ≤ 0.05, *** ≤ 0.01. See Footnotes #21 and #22 in Chapter 6 for an explanation of the —-values for the substantive effects.

Notes: The substantive effect measured for "Age" is the change in likelihood for stating that one would obey the tax laws when the "Age" variable was shifted from one standard deviation below the mean to one standard deviation above the mean while holding all other variables even at their mean. All other substantive effects measured are the change in likelihood for stating that one would obey the tax laws when variables were shifted from their minimum to their maximum value and all other variables were held even at their means.

	Far West Catholic 2015	Far West Catholic 2015 Sub. Effects	Far West Non-Catholic 2015	Far West Non-Catholic 2015 Sub. Effects	Center 2015	Center 2015 Sub. Effects	Kyiv & Kyiv Oblast 2015	Kyiv & Kyiv Oblast 2015 Sub. Effects
Deterrence								
Evasion OK if could get away with it	0.14 (0.34)	0.03	0.23 (0.29)	0.05	−0.49*** (0.14)	−0.12***	−0.99*** (0.26)	−0.24***
Quasi-voluntary								
Trusts president	−1.55** (0.79)	−0.36**	−0.22 (0.68)	−0.06	0.78** (0.33)	0.18**	0.18 (0.66)	0.04
Trusts parliament	2.33* (1.28)	0.43**	−0.97 (1.06)	−0.22	−0.99** (0.44)	−0.24**	−0.12 (0.91)	−0.04
Trusts government	0.02 (1.21)	0.005	1.80* (1.01)	0.33**	0.05 (0.41)	0.01	0.76 (0.79)	0.17
Many dishonest tax bureaucrats	−1.23* (0.65)	−0.28**	−0.25 (0.52)	−0.06	−0.91*** (0.24)	−0.22***	−1.23** (0.51)	−0.28***
Many people evade taxes	0.13 (0.63)	0.03	1.41** (0.57)	0.33***	0.94*** (0.24)	0.23***	0.70 (0.49)	0.17*
Prior contact								
Previous contact with tax bureaucrats	−0.67 (0.42)	−0.16*	0.70* (0.42)	0.15**	0.16 (0.16)	0.04	0.19 (0.31)	0.05
Socio-economic, additional effects								
Income	0.64 (1.24)	0.12	−0.65 (0.95)	−0.15	−0.06 (0.44)	−0.02	−0.79 (0.74)	−0.18
I file my income taxes myself	1.67** (0.72)	0.30**	−0.01 (0.44)	−0.006	−0.19 (0.24)	−0.05	−1.05* (0.59)	−0.25**
Occupation (managers, entrepreneurs)								
Male	−0.34 (0.31)	−0.08	−0.22 (0.26)	−0.05	0.008 (0.13)	0.0007	0.39 (0.24)	0.09*
Age	0.002 (0.01)	0.02	0.004 (0.008)	0.03	0.007* (0.004)	0.06**	0.008 (0.008)	0.07
Education	0.36 (0.76)	0.09	−0.15 (0.65)	−0.03	0.16 (0.32)	0.04	−1.14** (0.58)	−0.26**
Constant	0.55 (0.89)	–	−0.61 (0.82)	–	−0.12 (0.38)	–	1.25* (0.73)	–
N	210	210	267	267	1119	1119	335	335
Missing observations	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace
% would obey	48.37	–	50.95	–	45.86	–	44.44	–

*$p \leq 0.10$, **$p \leq 0.05$, ***$p \leq 0.01$. See Footnotes #21 and #22 in Chapter 6 for an explanation of the p-values for the substantive effects.

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	East 2015	East 2015 Sub. Effects	Unoccupied Donbas 2015	Unoccupied Donbas 2015 Sub. Effects	South 2015	South 2015 Sub. Effects
			Deterrence			
Evasion OK if could get away with it	−0.38*** (0.14)	−0.09***	0.21 (0.30)	0.05	−0.25 (0.23)	−0.06
			Quasi-voluntary			
Trusts president	0.40 (0.40)	0.09	0.12 (0.80)	0.02	2.42*** (0.70)	0.51***
Trusts parliament	0.27 (0.56)	0.06	2.88** (1.30)	0.47**	0.10 (1.10)	0.02
Trusts government	0.64 (0.51)	0.14	−0.87 (1.06)	−0.20	−1.19 (1.09)	−0.27
Many dishonest tax bureaucrats	0.08 (0.25)	0.02	0.30 (0.57)	0.07	−0.40 (0.47)	−0.10
Many people evade taxes	0.75*** (0.29)	0.17***	1.23** (0.62)	0.29**	−0.38 (0.54)	−0.09
			Prior contact			
Previous contact with tax bureaucrats	−0.18 (0.18)	−0.04	−0.17 (0.38)	−0.04	0.24 (0.28)	0.06
			Socio-economic, additional effects			
Income	1.31*** (0.46)	0.29***	2.19** (0.92)	0.41**	−1.04 (0.69)	−0.25*
I file my income taxes myself	0.04 (0.26)	0.008	−0.79 (0.51)	−0.19*	0.43 (0.29)	0.10*
Occupation (managers, entrepreneurs)						
Male	−0.11 (0.14)	−0.03	−0.36 (0.27)	−0.08*	−0.16 (0.22)	−0.04
Age	0.002 (0.004)	0.02	0.003 (0.009)	0.02	0.01* (0.008)	0.13**
Education	0.14 (0.34)	0.04	0.74 (0.71)	0.17	−0.46 (0.52)	−0.11
Constant	−0.88** (0.42)	−	−2.39** (0.94)	−	0.09 (0.64)	−
N	980	980	279	279	371	371
Missing observations	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace
% would obey	44.21	−	42.50	−	39.13	−

*$p \leq 0.10$, **$p \leq 0.05$, ***$p \leq 0.01$. See Footnotes #21 and #22 in Chapter 6 for an explanation of the p-values for the substantive effects.

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