

## Appendix IV: Poland Taxpayer Compliance Attitudinal Surveys

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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	Poland 2004 (1)	Poland 2004 (1) (Sub. Eff.)	Poland 2004 (2)	Poland 2004 (2) (Sub. Eff.)	Poland 2010 (1)	Poland 2010 (1) (Sub. Eff.)
<i>Deterrence</i>						
Evasion OK If could get away with it	-0.27 (0.32)	-0.01	-0.27 (0.32)	-0.01	-0.38*** (0.14)	-0.05***
<i>Quasi-voluntary</i>						
Trust in the State scale <sup>1</sup>						
Trusts president	-0.44 (0.44)	-0.03	-0.42 (0.35)	-0.02	0.46** (0.18)	0.06***
Trusts prime minister						
Trusts parliament	-0.32 (0.68)	-0.02	-0.31 (0.68)	-0.02	-0.09 (0.20)	-0.01
Trusts government	1.83** (0.73)	0.08***	1.82** (0.73)	0.08***	0.32 (0.21)	0.04*
Many dishonest tax bureaucrats	0.04 (0.52)	0.002	0.06 (0.52)	0.002	-0.35 (0.24)	-0.05*
Many people evade taxes	0.18 (0.50)	0.01	0.17 (0.50)	0.01	-0.29 (0.26)	-0.04
<i>Prior contact</i>						
Previous contact with tax bureaucrats	0.30 (0.29)	0.02	0.28 (0.29)	0.02	-0.07 (0.13)	-0.01
<i>Socio-economic, additional effects</i>						
Income	-0.0005** (0.0002)	-0.02**	-0.0006** (0.0002)	-0.03***	-0.02 (0.036)	0.03
I file my income taxes myself	0.23 (0.30)	0.01	0.20 (0.30)	0.01	-0.10 (0.06)	-0.01*
Occupation <sup>2</sup>			0.70 (0.63)	0.03		
Male	-0.50* (0.27)	-0.03**	-0.53* (0.28)	-0.03**	-0.16** (0.063)	-0.02***
Age	0.001 (0.008)	0.002	0.001 (0.008)	0.003	-0.006 (0.004)	-0.03**
Education	0.73 (0.57)	0.04*	0.53 (0.59)	0.03	-0.42* (0.25)	-0.05*
Constant	2.42*** (0.80)	-	2.48*** (0.79)	-	2.60*** (0.39)	-
N	886	886	886	886	1,861	1,861
Missing observations	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace

\* $p \leq 0.10$ , \*\* $p \leq 0.05$ , \*\*\* $p \leq 0.01$  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 changes 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 held even at their mean.

<sup>1</sup> The Trust in the State Scale for the Poland 2010 survey is a composite of trust in the president, the prime minister, the Sejm, the Senate and the government and trust in the state to do what is right and trust in the state to fulfil its obligations to its citizens.

<sup>2</sup> 2004: specialists, managers, self-employed; 2010: white-collar workers, owners.

	Poland 2010 (2)	Poland 2010 (2) (Sub. Eff.)	Poland 2010 (3)	Poland 2010 (3) (Sub. Eff.)	Poland 2010 (4)	Poland 2010 (4) (Sub. Eff.)
<i>Deterrence</i>						
Evasion OK if could get away with it	-0.39*** (0.14)	-0.05***	-0.38*** (0.14)	-0.05***	-0.38*** (0.14)	-0.05***
<i>Quasi-voluntary</i>						
Trust in the State scale <sup>1</sup>			0.29*** (0.08)	0.04***	0.29*** (0.08)	0.04***
Trusts president	0.46*** (0.18)	0.06***				
Trusts prime minister						
Trusts parliament	-0.09 (0.20)	-0.02				
Trusts government	0.31 (0.21)	0.04*				
Many dishonest tax bureaucrats	-0.35 (0.24)	-0.05*	-0.33 (0.24)	-0.05*	-0.33 (0.24)	-0.04
Many people evade taxes	-0.29 (0.26)	-0.04	-0.25 (0.26)	-0.03	-0.25 (0.26)	-0.03
<i>Prior contact</i>						
Previous contact with tax bureaucrats	-0.08 (0.13)	-0.009	-0.05 (0.13)	-0.007	-0.06 (0.13)	-0.007
<i>Socio-economic, additional effects</i>						
Income	-0.02 (0.04)	0.03	-0.02 (0.04)	0.03	-0.02 (0.04)	0.03
I file my income taxes myself	-0.10 (0.06)	-0.01**	-0.10 (0.06)	-0.01*	-0.10 (0.06)	-0.01*
Occupation <sup>2</sup>	0.19 (0.17)	0.02			0.18 (0.17)	0.02
Male	-0.15** (0.06)	-0.02***	-0.15** (0.06)	-0.02***	-0.15** (0.06)	-0.02**
Age	-0.007 (0.004)	-0.03**	-0.005 (0.004)	-0.02	-0.006 (0.004)	-0.03*
Education	-0.56** (0.28)	-0.08**	-0.38* (0.25)	-0.06*	-0.52* (0.28)	-0.07**
Constant	2.65*** (0.40)	-	2.84*** (0.38)	-	2.89*** (0.38)	-
N	1,861	1,861	1,861	1,861	1,861	1,861
Missing observations	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace	Mean replace

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

*Note:* 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.

<sup>1</sup> The Trust in the State Scale for the Poland 2010 survey is a composite of trust in the president, the prime minister, the Sejm, the Senate and the government and trust in the state to do what is right and trust in the state to fulfil its obligations to its citizens.

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