

Appendix VI: Ukraine 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)

	Ukraine 2005 (1)	Ukraine 2005 (1)	Ukraine 2005 (2)	Ukraine 2005 (2)	Ukraine 2005 (3)	Ukraine 2005 (3)	Ukraine 2005 (4)	Ukraine 2005 (4)
	Ukraine 2005 (1)	Sub. Effects	Ukraine 2005 (2)	Sub. Effects	Ukraine 2005 (3)	Sub. Effects	Ukraine 2005 (4)	Sub. Effects
<i>Deterrence</i>								
Evasion OK if could get away with it	-0.48*** (0.08)	-0.12***	-0.49*** (0.08)	-0.12***	-0.47*** (0.08)	-0.12***	-0.47*** (0.08)	-0.12***
<i>Quasi-voluntary</i>								
Trust in the State scale ¹					0.09** (0.04)	0.02**	0.09** (0.04)	0.02**
Trusts president	0.10 (0.19)	0.03	0.14 (0.19)	0.03				
Trusts prime minister								
Trusts parliament	-0.09 (0.21)	-0.02	-0.11 (0.21)	-0.03				
Trusts government	0.16 (0.25)	0.04	0.15 (0.25)	0.04				
Many dishonest tax bureaucrats	-0.43*** (0.16)	-0.11***	-0.44*** (0.16)	-0.11***	-0.39** (0.16)	-0.09***	-0.41*** (0.16)	-0.10***
Many people evade taxes	0.12 (0.16)	0.03	0.13 (0.16)	0.03	0.11 (0.16)	0.03	0.12 (0.16)	0.03
<i>Prior contact</i>								
Previous contact with tax bureaucrats	-0.06 (0.11)	-0.02	-0.04 (0.11)	-0.01	-0.11 (0.11)	-0.03	-0.08 (0.11)	-0.02
<i>Socio-economic, additional effects</i>								
Income	0.51** (0.22)	0.05**	0.54** (0.22)	0.05***	0.46** (0.22)	0.04**	0.49** (0.22)	0.05**
I file my income taxes myself	-0.32** (0.15)	-0.08**	-0.26 (0.16)	-0.07**	-0.26* (0.15)	-0.06**	-0.19 (0.16)	-0.05
Occupation (managers, entrepreneurs)			-0.24 (0.18)	-0.06			-0.26 (0.18)	-0.06*
Male	-0.10 (0.08)	-0.03	-0.08 (0.08)	-0.02	-0.06 (0.08)	-0.02	-0.05 (0.08)	-0.01
Age	0.002 (0.002)	0.02	0.002 (0.002)	0.02	0.002 (0.002)	0.02	0.002 (0.002)	0.02
Education	0.34** (0.18)	0.08**	0.37** (0.19)	0.09***	0.42** (0.18)	0.11***	0.46** (0.18)	0.11***
Constant	-0.08 (0.24)	-	-0.11 (0.24)	-	-0.03 (0.23)	-	-0.06 (0.23)	-
N	2,891	2,891	2,873	2,873	2,891	2,891	2,873	2,873
Missing observations	Mean replace	Mean replace	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 the change in likelihood for stating that one would obey the tax laws when variables are shifted from their minimum to their maximum value and all other variables are held even at their mean.

¹ The Trust in the State scale for the Ukraine 2005 survey is a composite of trust in the president, parliament and government and of trust in the government to do what is right and to fulfil its obligations to citizens. The Trust in the State scale for the Ukraine 2010 and 2015 surveys includes trust in the president, the parliament and the government and trust in the state to do what is right and to fulfil its obligations to citizens.

	Ukraine 2010 (1)	Ukraine 2010 (1) Sub. Effects	Ukraine 2010 (2)	Ukraine 2010 (2) Sub. Effects	Ukraine 2010 (3)	Ukraine 2010 (3) Sub. Effects	Ukraine 2010 (4)	Ukraine 2010 (4) Sub. Effects
<i>Deterrence</i>								
Evasion OK if could get away with it	-0.12 (0.08)	-0.03*	-0.12 (0.08)	-0.03*	-0.11 (0.08)	-0.03*	-0.11 (0.08)	-0.03*
<i>Quasi-voluntary</i>								
Trust in the State scale ¹					0.32*** (0.04)	0.08***	0.33*** (0.04)	0.08***
Trusts president	0.001 (0.21)	-0.0002	0.002 (0.21)	0.001				
Trusts prime minister								
Trusts parliament	0.50** (0.24)	0.13***	0.51** (0.24)	0.13***				
Trusts government	0.39 (0.26)	0.09*	0.39 (0.26)	0.09*				
Many dishonest tax bureaucrats	-0.46*** (0.15)	-0.11***	-0.46*** (0.15)	-0.11***	-0.43*** (0.15)	-0.10***	-0.43*** (0.15)	-0.10***
Many people evade taxes	0.12 (0.15)	0.03	0.11 (0.15)	0.03	0.11 (0.15)	0.03	0.12 (0.15)	0.03
<i>Prior contact</i>								
Previous contact with tax bureaucrats	-0.15 (0.11)	-0.04*	-0.18 (0.12)	-0.04*	-0.14 (0.11)	-0.04*	-0.17 (0.12)	-0.04*
<i>Socio-economic, additional effects</i>								
Income	0.21 (0.32)	0.05	0.23 (0.32)	0.05	0.19 (0.32)	0.05	0.21 (0.32)	0.05
I file my income taxes myself	-0.06** (0.024)	-0.01***	-0.06** (0.024)	-0.01***	-0.06** (0.02)	-0.01***	-0.06** (0.02)	-0.01***
Occupation (managers, entrepreneurs)			0.13 (0.17)	0.03			0.12 (0.17)	0.03
Male	-0.03 (0.07)	-0.007	-0.03 (0.07)	-0.008	-0.02 (0.07)	-0.005	-0.03 (0.07)	-0.006
Age	0.0009 (0.002)	0.008	0.0009 (0.002)	0.008	0.0007 (0.002)	0.006	0.0008 (0.002)	0.006
Education	0.16 (0.18)	0.04	0.14 (0.18)	0.04	0.17 (0.18)	0.04	0.15 (0.18)	0.04
Constant	-0.08 (0.22)	-	-0.08 (0.22)	-	0.28 (0.21)	-	0.29 (0.21)	-
N	3,221	3,221	3,212	3,212	3,221	3,221	3,212	3,212
Missing observations	Mean replace	Mean replace	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 Footnote #28 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 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 are shifted from their minimum to their maximum value and all other variables are held even at their means.

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	Ukraine 2015 (1)	Ukraine 2015 (1)	Ukraine 2015 (2)	Ukraine 2015 (2)	Ukraine 2015 (3)	Ukraine 2015 (3)	Ukraine 2015 (4)	Ukraine 2015 (4)
	Ukraine 2015 (1)	Sub. Effects	Ukraine 2015 (2)	Sub. Effects	Ukraine 2015 (3)	Sub. Effects	Ukraine 2015 (4)	Sub. Effects
<i>Deterrence</i>								
Evasion OK if could get away with it	-0.40*** (0.08)	-0.10***	-0.39*** (0.08)	-0.09***	-0.40*** (0.08)	-0.10***	-0.39*** (0.08)	-0.10***
<i>Quasi-voluntary</i>								
Trust in the State scale ¹			0.21*** (0.05)	0.05***			0.21*** (0.05)	0.05***
Trusts president	0.74*** (0.20)	0.18***			0.74*** (0.20)	0.18***		
Trusts prime minister								
Trusts parliament	-0.37 (0.28)	-0.09*			-0.36 (0.28)	-0.09		
Trusts government	0.23 (0.26)	0.05			0.22 (0.26)	0.05		
Many dishonest tax bureaucrats	-0.43*** (0.14)	-0.11***	-0.42*** (0.14)	-0.10***	-0.45*** (0.14)	-0.11***	-0.44*** (0.14)	-0.11***
Many people evade taxes	0.69*** (0.15)	0.17***	0.71*** (0.15)	0.17***	0.68*** (0.15)	0.17***	0.71*** (0.15)	0.17***
<i>Prior contact</i>								
Previous contact with tax bureaucrats	0.03 (0.10)	0.006	0.03 (0.10)	0.006	0.02 (0.10)	0.004	0.02 (0.10)	0.004
<i>Socio-economic, additional effects</i>								
Income	0.44* (0.25)	0.10**	0.45* (0.25)	0.11**	0.43* (0.25)	0.10*	0.44* (0.25)	0.10**
I file my income taxes myself	0.08 (0.13)	0.02	0.08 (0.13)	0.02	0.06 (0.14)	0.02	0.06 (0.14)	0.01
Occupation (managers, entrepreneurs)					-0.007 (0.19)	-0.004	0.006 (0.19)	0.002
Male	-0.09 (0.07)	-0.02	-0.08 (0.07)	-0.02	-0.09 (0.07)	-0.02	-0.08 (0.07)	-0.02
Age	0.004* (0.002)	0.04**		0.04**		0.04**		0.04
Education	0.09 (0.18)	0.02	0.09 (0.18)	0.02	0.11 (0.18)	0.03	0.11 (0.18)	0.02
Constant	-0.36 (0.22)	-	-0.18 (0.21)	-	-0.35 (0.22)	-	-0.18 (0.21)	-
N	3,157	3,157	3,157	3,157	3,134	3,134	3,134	3,134
Missing observations	Mean replace	Mean replace	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.

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