

Index

- 1989 revolutions
 - aftermath, 25, 26, 46, 229
 - and state capacity, 3
 - and trust, 45, 253, 259
 - importance of, 2, 13
 - meaning of, 16
 - perceptions, 45
 - Poland, 17, 26, 56, 59, 72, 213, 244, 245, 260
 - Polish perception, 46, 245
- 1991 revolutions
 - aftermath, 25, 229
 - and state capacity, 3
 - and trust, 45, 253, 259
 - importance of, 13
 - Lithuania, 76
 - meaning of, 16
 - perceptions, 45, 46, 245
 - putsch*, 87
 - Russia, 253
 - Russian regret, 29
 - Ukraine, 51, 93
- Abramovich, Roman, 170
- Accounting Chamber (Ukraine), 93, 158, 183, 194
- Accounts Chamber (Russia), 182, 183, 194
- acquis communautaire*, 109
- administrative reform, 50–51, 56
 - and social networks, 24
 - Poland, 37, 51, 57, 60–63, 64–70, 185, 255
 - tax administration, 53, 137, 139, 161
 - Russia, 51, 73, 76–87
 - tax administration, 138, 140, 146
 - Ukraine, 39, 51, 87–94
 - tax administration, 138, 140, 156
- administrative structures, 12, 13, 16, 23–24, 36, 41, 45, 47–48, 56, 58, 259
- Albats, Yevgenia, 86
- Alexeev, Michael, 101, 111, 133
- Amnesty International, 171
- Anna, Empress of Russia, 196
- Appel, Hilary, 9, 105, 108, 109, 132–134
- Arbitrazh Court (Russia), 167
- Armenia, 4
- Åslund, Anders, 7, 28, 88, 90, 154, 156, 157
- attitudes. *See* Taxpayer Compliance Attitudinal Surveys
- Australia, 113
- Austro-Hungarian Empire, 26, 32, 59–60, 61, 141
- Azarov, Mykola, 154–155, 172–174, 176
- Azerbaijan, 76
- Baer, Katherine, 145, 150, 188
- Balcerowicz, Leszek, 46, 64
- Baltic states, 3, 4, 65, 91, 107, *See also* Latvia, Lithuania
- Baranov, I.A., 80
- Bardin, Vadim, 77
- barter, 52, 119, 123, 126–127
- Bastrykin, Aleksandr, 153
- Belousov, Aleksandr, 83
- Berenson, Marc P.
 - and Freedom House, 176
 - and World Bank, 82
 - visit to Yakutsk, 84
- Berezovsky, Boris, 152
- Bergman, Marcelo, 9, 118
- Beria, Lavrenty, 155
- Bilous, Igor, 157
- black market, 119, 123–125
- blat*, 74
- Bosnia-Herzegovina, 4
- Bovt, Georgy, 28
- Bowen, Andrew, 151
- Bratton, Michael, 12
- Brazil, 93
- Brezhnev, Leonid, 75, 84
- Brezvin, Anatoliy, 155
- British Know How Fund, 66

- British Petroleum, 170
 Brovkin, Vladimir, 30
 Browder, Bill, 170, 171
 Brown, Archie, 74–76
 Bukayev, Gennadiy, 144, 187
 Bulgaria, 8, 108
 Bunce, Valerie, 8, 35, 36, 46
 bureaucracy. *See also* civil service, tax administration
 and political parties, 16, 23, 51
 and social networks, 24
 and state capacity, 34–39, 255
 and trust, 44, 47, 55, 265
 capacity of, 49, 50, 53, 55
 historical development of, 56–95
 importance of, 7
 Poland, 37, 51
 fiscal administration personnel, 57
 post-1989, 5, 51, 64–72
 pre-1989, 59–63
 size, 71
 reform of, 2, 33, 254, 257, 259, 264–269
 relation to society, 53
 Russia, 37–38, 146
 post-1991, 51
 size, 80, 86
 Soviet legacy, 72–76
 Soviet-like, 58, 138
 street-level, 2, 10, 11, 44, 45, 55, 237, 243, 259, 264, 265
 Ukraine, 39
 post-1991, 51
 size, 94
 Weberian, 10, 36, 39, 49, 56
 importance of, 6
 in new state capacity model, 40, 257
 Poland, 51, 53, 59–62
 tax administration, 137, 155, 162, 172, 179, 194–195, 264, 266
 bureaucratic authoritarian state, 140
 bureaucratic autonomy, 34–36, 37, 61, 74, 139, 141, 174, 179, 194
 bureaucratic discretion, 37, 73, 89
 tax administration, 53, 137, 139, 140, 154, 159–178
 bureaucratic rationalism, 41, 47, 53, 56, 118, 132, 184, 253, 256, 258, 262, *See also* bureaucracy, Weberian
 Poland, 60
 tax administration, 137, 138, 139, 147, 148, 182, 194–195, 266
 Bureaucratic Rationalism
 Poland, 60
Burnt By the Sun (Russia), 58
 Business Environment and Enterprise Performance Survey (BEEPS), 121, 148
 Cabinet of Ministers (Ukraine), 156, 157
 Cadres Administration (Russia), 83
 Campos, Nauro F., 7
 Canada, 113
 cash offsets. *See* tax offsets
 Catholicism, 25, 26, 29, 213, 229–231, 234, 244–250
 CBOS Public Opinion Centre (Poland), 57, 118, 123, 271
 Central and East Europe. *See also specific countries*
 consolidation of transition in, 16, 24, 244
 EU assistance, 91
 governance, 2–4, 8, 10, 12, 14, 24, 36
 tax policy, 14, 96, 97, 102, 107, 108, 109, 132
 Centre for Economic and Financial Research (CEFIR) (Russia), 148
 Centre for Strategic Research (Russia), 78, 81
 Centre for the Promotion of International Defence (Russia), 171
 Chechnya, 28, 59, 171
 Chief Department of Personnel Training (Russia). *See* Roskadry
 Chmielewski, Zdzisław, 60
 Civic Chamber (Russia), 28
 Civic Platform (PO) (Poland), 17–18, 68, 70
 civil service, 3, 23, 49, 50, 255–256, *See also* bureaucracy, tax administration
 Poland, 37, 51, 57, 59–63, 64–72, 188, 191
 Russia, 38, 58, 73, 77, 80
 Ukraine, 39, 88–90, 94, 263
 Civil Service Act (Poland), 37, 51, 65–67, 70
 Civil Service Council (Poland), 66
 Civil Service reform law (Ukraine), 39
 civil society, 34, 40, 41, 46, 75, 254
 and religion, 29, 30, 244–250
 Poland, 25, 34, 56–57, 212, 213
 Russia, 18, 27–28, 72, 74, 95, 172
 Soviet, 75
 Ukraine, 23, 31–33, 90, 229, 233, 263
 clientelism, 18, 22, 37, 51, 59
 coercion, 2, 10–11, 13, 41, 43, 55, 201–203, 253–259, 270, *See also* tax compliance, deterrence theory
 Poland, 207–213, 256

- Russia, 19, 49, 53, 55, 166, 168, 172, 195, 196, 213–214, 253–263
- Ukraine, 48, 49, 53, 154, 159, 172, 214–220, 231–239, 262
- Colombia, 93
- command economy, 6, 36
- Poland, 100
- Russia, 102
- taxes, 99
- Commission for the Improvement of the Public Administration (Poland), 60
- Communist Party (Polish People's Republic), 36, 48, 61, 63, 67, 72, 95
- Communist Party (Russia), 19, 58
- Communist Party (Ukraine), 21, 22, 39, 93, 104
- Communist Party (USSR), 27, 30, 36, 48, 74, 99, 145
- computers. *See* tax administration, technological resources
- Conrad, Robert F., 101, 111, 133
- Constitutional Tribunal (Poland), 63
- consumption taxes. *See* added tax (VAT)
- corporate income tax (CIT), 52, 110, *See also* Taxpayer Compliance Attitudinal Surveys
- arrears in Poland, Russia and Ukraine, 114
- collecting
- Poland, 141–143, 160–162
- Russia, 162–172
- Ukraine, 172–178
- policy, 96–106
- Poland, 96–98, 99–100
- Russia, 96–98, 101–103
- Ukraine, 16, 103–106
- rates, perceptions of, 284
- corruption, 4, 15, 253, *See also* tax administration, structures, constraints on corruption
- anti-corruption measures, 160, 194, 266
- perceptions of, 27, 183, 290, 296
- Poland, 5, 37, 212, 256
- anti-corruption measures, 139
- Russia, 30–31, 38, 86–87, 117, 140, 148, 183
- anti-corruption measures, 77, 80, 81, 147
- Tsarist Russia, 196
- Soviet, 6
- Ukraine, 21, 58, 87–88, 93, 94, 117, 155, 157, 175–176, 216, 260
- anti-corruption measures, 1, 90, 159, 175, 263
- Corruption
- Poland, 70–71
- Russia
- Tsarist Russia, 73
- Soviet, 74, 76
- Ukraine, 39
- Czech Republic, 8, 17, 26, 66, 107
- D'Anieri, Paul, 21, 32
- Danilova, Elena, 133, 169, 190
- Daunton, Martin, 50
- De Haas, Ralph, 244
- Deloitte & Touche, 165
- Democratic Alliance (Ukraine), 23
- Democratic Left Alliance (SLD) (Poland), 17, 67–68
- direct taxes, 96–97, 110, 130, *See also* corporate income tax (CIT) personal income tax (PIT)
- Dubrovsky, Vladimir, 157, 174
- Duda, Andrzej, 18
- Duma (Russia), 19, 20, 38, 77, 79, 86, 131, 153, 208, 214, 286
- Dunlap, John, 75
- Dybula, Michał, 67
- Easter, Gerald M., 10, 100, 102, 107–109
- Eastern Europe. *See also* Central and Eastern Europe and specific countries
- governance, 2–4
- religion and, 25, 29, 249, 250
- study of, 8, 9, 118
- Ebrill, Liam, 117
- Economic Expert Group (Russia), 116
- economic growth
- and taxes, 127–131
- and taxes collected
- Poland, 130
- Russia, 130
- Ukraine, 130
- Ekiert, Grzegorz, 25
- Electoral Action Solidarity (AWS) (Poland), 67
- Elster, John, 24, 46, 244
- Employment Fund (Russia), 84
- enterprise profit tax. *See* corporate income tax (CIT)
- entrepreneurial tax, 199
- Ernst & Young, 93, 165, 166, 170
- EuroMaidan Revolution, 22, 23, 32, 94, 104, 105, 109, 157, 159, 174, 199, 204, 218, 233, 236, 260, 261, 262

- European Bank for Reconstruction and Development (EBRD), 121, 148
- European Commission, 68, 71, 109, 158
- European Court of Human Rights, 171
- European Union, 3, 5, 22, 39, 57, 64, 65, 68, 71, 90, 91, 97, 106–109, 114, 142, 176, 260, 269, *See also* PHARE, TACIS
- Evans, Peter, 6, 14, 34
- extractive capacity, 110
- Fatherland (former Bloc Yulia Tymoshenko) (Ukraine), 22
- Federal Committee for Tax Control (Russia), 146
- Federal Security Service (FSB) (Russia), 78, 85, 167
- Federal Tax Service (Russia), 48, 144, 146, 153, 163, 164, 165, 169, 171, 188
- federalism, 84, 253, 257
- fiscal, 9, 38
- Russia, 6, 8, 28, 38, 83, 103, 257
- Soviet, 84
- Federation Council (Russia), 19, 38, 77, 286
- Fedoseeva, N.N., 80
- fiscal sociology, 50, 53
- Fish, M. Steven, 8, 19
- flat tax. *See also* entrepreneurial tax, personal income tax (PIT)
- Central and East Europe, 107, 132
- IMF, 108
- Russia, 97, 98, 101, 103, 121, 124–125, 132–133, 170, 199
- Ukraine, 97, 98, 103, 105, 121, 132, 199
- foreign assistance. *See* tax assistance, international
- former Soviet Union. *See also specific countries*
- European Union and, 91
- governance, 2–4, 12, 14, 18, 24, 37, 39
- religion and, 25, 244
- study of, 8, 9, 118
- tax policy, 97, 102, 154
- Fortin, Jessica, 4
- Fradkov, Mikhail, 79, 80, 145
- Franklin, Jennifer L., 117, 163
- Freedom House, 20, 32, 37, 38, 176
- Freedom Union (UW) (Poland), 67
- Friedrich Ebert Foundation (Germany), 171
- Fritz, Verena, 21, 91, 105, 176
- Fukuyama, Francis, 43, 111
- Gaddy, Clifford G., 126
- Gaidar, Yegor, 77, 103
- Galicia, 60
- Gaman-Golutvina, Oxana V., 140
- Ganev, Venelin, 50, 53
- Gazeta Wyborcza* (Poland), 64
- Gazprom, 126, 170
- Gdańsk Institute for Market Reforms (Poland), 123
- Gee, Robert W., 134
- Gehlbach, Scott, 9, 102
- Georgia, 4, 76
- Germany. *See also* Prussian Empire
- Poland's relationship with, 57
- GfK market research group, 175
- Gimpelson, Vladimir, 84, 85
- Gintova, M.A., 82
- glasnost*, 35, 72, 74, 76, 84, 95
- Golos, 171
- Gongadze, Georgi, 155, 177
- Gorbachev, Mikhail, 31, 35, 63, 72–76, 83–85
- Gorodnichenko, Yuriy, 134
- governance, 1–10, 12–55, 71–73, 80, 82, 87, 89, 90, 92, 95, 195, 196, 213, 244, 245, 249–252, 253–264
- policy recommendations, 264–269
- Graham, Jr., Thomas, 30
- Greene, Samuel, 34
- grey salaries. *See* black market
- Grindle, Merilee, 12
- Gusinsky, Vladimir, 152
- Hale, Henry, 20, 22
- Hardin, Russell, 42, 261
- Havrylyshyn, Oleh, 117
- Hellman, Joel S., 24, 46
- Hermitage Capital Management, 170–171
- Higher School of Economics (Russia), 80
- Highfield, Richard, 145, 150, 188
- Hilderbrand, Mary, 12
- historical legacies, 5, 24, 33, 37, 46–47, 50, 52, 56, 58, 59, 94–95, 138, 253, 259
- communist, 259
- Poland, 16, 37, 51, 57, 59–63, 64, 71, 72, 181
- Russia, 30, 56, 72–76, 84, 95
- Ukraine, 56, 58, 90, 229
- historical reference points, 56, 57, 139, 194–195, 257, 259, 264, 269
- in new state capacity model, 41, 47–50
- policy recommendations, 265
- Ukraine, 58
- Hosking, Geoffrey, 25

- Hungary, 8, 17, 25, 65, 66, 107
 Huntington, Samuel P., 14, 15, 16
 Huskey, Eugene, 84
- Ickes, Barry W., 99, 126, 137
 InDem Foundation (Russia), 86
 indirect taxes, 96–98, 107, *See also*
 value-added tax (VAT)
 Institute for the Economy in Transition
 (Russia), 103
 Institute of Public Affairs (Poland), 71
 International Monetary Fund (IMF), 33,
 99, 106–108, 113–114, 117,
 132–133, 134, 144, 145, 147, 150,
 159, 263
 International Tax and Investment Centre
 (ITIC), 146, 150, 152, 166
 Investigative Committee of the Russian
 Federation, 152–153
 Itrich-Drabarek, Jolanta, 69
 Iuzhanina, Nina, 106, 125
 Ivan III, 74
 Ivan IV, 74
 Ivanova, Anna, 134
izby skarbowe. *See* tax chambers
 (Poland)
- Janik, Krzysztof, 71
 Johnson, Chalmers, 14, 34
 Jones Luong, Pauline, 102
- Kacprowicz, Grazyna, 62
 Kaczynski, Lech, 17, 57
 Kaliberda, Aleksander, 123
 Kamiński, Antoni, 68, 183, 191
 Kasyanov, Mikhail, 116
 Kaufman, Daniel, 123
 Keen, Michael, 134
 KGB. *See* Federal Security Service (FSB)
 (Russia)
 Khabrieva, T.Ya., 78
 Kharkhordin, Oleg, 245
 Khodorkovsky, Mikhail, 164, 170
 Khryshchanovskaya, Olga, 79, 85, 86
 Kireev, Oleksandr, 155
 Kiriyenko, Sergey, 78
 Kitschelt, Herbert, 8, 16–17, 18
 Klemm, Alexander, 134
 Klitschko, Vitaly, 22
 Klymenko, Oleksandr, 157
 Kochanowicz, Jacek, 36, 59, 61
 Kohli, Atul, 6, 15, 16
 Kolarska-Bobińska, Lena, 26
 Koliushko, Ihor, 88, 89
Kommersant-Daily, 79
- Komorowski, Bronisław, 17, 208
kompromat, 84
 Konrad Adenauer Foundation (Germany),
 171
 Kotkin, Stephen, 21
 Kotsonis, Yanni, 9, 196, 268
Krajowa Szkoła Administracji Publicznej
 (Poland's State School of Public
 Administration), 65, 67–68
 Kravchenko, Yuri, 155, 173
 Kremlin, 19, 20, 28, 38, 58, 83, 85, 164,
 170, 172
 Kuchins, Andrew, 20
 Kuchma, Leonid, 21, 22, 32, 39, 88,
 92–93, 154–156, 174, 176–177,
 260
 Kuchmagate, 260
 Kudrin, Alexei, 168
 Kukhta, Pavlo, 159
 Kuzio, Taras, 90
 Kwaśniewski, Aleksander, 17, 208
Kyiv Post, 260
- Lane, David, 74
 language and tax compliance, 250–252
 Latin America, 45, 118
 Latvia, 132
 Law and Justice (PiS) (Poland), 17, 18,
 37, 57, 70
 Law of the Urals Division, the Russian
 Academy of Sciences', 83
 Lebedev, Alexander, 171
 Ledeneva, Alena, 43
 Ledyayev, Valeri G., 139, 140
 legacies. *See historical legacies*
 legitimacy, 13, 40
 and trust, 40, 42
 measuring, 220
 of the transition, 259
 Polish People's Republic, 63
 Soviet, 35, 76
 state's, 27, 44, 220, 227, 259
 tax authority's, 43
- Lenin, Vladimir, 75
 Levi, Margaret, 43–44, 53, 203–205, 218
 Levitsky, Steven, 21
 Lewin, Moshe, 74, 75
 Lieberman, Evan, 97, 98, 110
 Linz, Juan, 25, 29, 30, 244, 245
 Lithuania, 76, 132
 loans for shares (Russia), 27
 Logunov, A.B., 81
 Lough, John, 226
 lustration law (Ukraine), 94
 Lutsenko, Yuriy, 158

- Magnitsky, Sergei, 171
 Main Audit Administration of the President (Russia), 190
 Main Division of Tax Investigations (Russia), 149
 managed democracy, 28
 Mann, Michael, 6, 36, 139
 Marcinkiewicz, Kazimierz, 70
 Martin, Isaac William, 50
 Martinez-Vazquez, Jorge, 117, 134, 151
 Marxism Leninism, 75
 McFaul, Michael, 18
 McNab, Robert M., 117, 151
 Medvedev, Dmitry, 153, 208, 213, 214
 Memorial (Russia), 171
 Michnik, Adam, 64
 Migdal, Joel, 6, 13, 14, 23, 24
 Milanov, Valentin B., 134
 Mill, John Stuart, 5
 Millar, James R., 29
 MIMIC method, 123
 mineral extraction tax (MET), 101
 Ministry of Economic Development and Trade (Russia), 81, 82, 116, 148
 Ministry of Economy (Ukraine), 125
 Ministry of Finance (Poland), 48, 64, 113, 130, 141, 144, 161, 162, 180, 181–182, 185, 186, 190
 Ministry of Finance (Russia), 79, 81, 116, 117, 144, 146, 169
 Ministry of Finance (Ukraine), 106, 154, 155–157
 Ministry of Finance (USSR), 99, 144
 Ministry of Interior (Russia), 151, 153
 Ministry of Interior (Ukraine), 159
 Ministry of Revenues and Dues (Ukraine), 158
 Ministry of Taxes and Dues (Russia), 48, 79, 144, 145, 146, 150, 182, 187
 Ministry of the Treasury (Poland), 141
 model transference, 10, 32, 38, 54, 56, 72, 94–95, 139, 259
 Monitoring Administration (Russia), 83
 Movchan, Andrei, 193
 multipurpose centres for state and municipal services (MFSCs) (Russia), 81, 82
 Murrell, Peter, 7
 Mylovanov, Tymofei, 33
- Naczelny Sąd Administracyjny* (Poland's Chief Administrative Court, or NSA), 61, 63, 143
- Najwyższa Izba Kontroli* (Poland's Supreme Audit Chamber, or NIK), 48, 63, 68–69, 71, 93, 130, 142–143, 160, 162, 178–187, 191, 194, 266
- Najwyższy Trybunał Administracyjny* (Poland's Supreme Administrative Tribunal), 61
- Nasirov, Roman, 157, 159
 National Anti-Corruption Bureau (Ukraine), 33
 National Bank of Ukraine, 91
 National Commission on Fiscal Reform (Ukraine), 156
 National Patrol Force (Ukraine), 45, 263
 National Security & Defence (Ukraine), 89, 92
 nationality and tax compliance, 250–252
 natural resource extractment tax (NDPI), 101
 neo-liberal reforms, 7, 8
 Netherlands, 158
 New Public Management, 81
 Nicholas II, 99
 Nikolova, Elena, 244
 Nozdrachev, A.F., 78
 Nunberg, Barbara, 36, 37, 38, 62
- Odling-Smee, John, 108
 Offe, Claus, 24, 46, 244
 Office of Ombudsman (Poland), 63
 Office of the Civil Service (Poland), 65
 Oleinik, Anton, 137, 139
 oligarchs
 Russia, 19, 27, 77, 170, 171
 Ukraine, 21, 23, 31, 32, 39, 58, 88, 104
 Olszewski, Jan, 65
 Orange Revolution, 22, 32, 89, 91, 92, 154, 155, 156, 159, 174, 175, 177, 199, 204, 216, 217, 226, 233, 260, 262
 Organisation for Economic Co-operation and Development (OECD), 33, 65, 73, 107, 110, 113–114, 152, 263,
 See also SIGMA
 Our Ukraine Bloc, 22
- Paradowska, Janina, 68
 Parliamentary Committee on Taxation and Customs Policy (Ukraine), 106, 125
 Party of Regions (Ukraine), 22
 Pastwa, Jan, 69
 patrimonialism, 17, 18, 20, 32, 51, 58, 59, 138
 Pavilonis, Peter, 84

- PBS DDG Market Research firm
(Poland), 118, 271
- perestroika*, 35, 74–76
- personal income tax (PIT), 52, 96, 108,
110, *See also* Taxpayer Compliance
Attitudinal Surveys
- arrears in Poland, Russia and Ukraine,
114
- collecting
Poland, 141–143, 160–162, 181,
184
Russia, 167, 170
Ukraine, 125
- flat tax in Russia, 124, 132–133
- number of taxpayers in Poland, Russia
and Ukraine, 98
- policy
Poland, 96–98, 99–100
Russia, 96–98, 101–103
Ukraine, 96–98, 103–106
rates, perceptions of, 135, 282, 284
- Peter I, 74, 77, 85
- Peter, Klara S., 134
- Petrov, Nikolay, 28, 83
- Petru, Ryszard Jerzy, 67
- PHARE (European Union), 65, 91, 106
- plan*. *See* tax collection, target-based
- Poland. *See also individual topic, institution
or organization*
- Chief Administrative Court. *See*
Naczelny Sąd Administracyjny
- choice of Europe, 57
- communist state. *See* Polish People's
Republic
- elections, 17–18, 37
- Germany, relationship with, 57
- inter-war period, 51, 56, 59–63, 71, 72,
94–95, 138, 141, 143, 194, *See also*
Second Republic (Poland)
- joining the European Union, 64
- martial law, 63
- parliament. *See* *Sejm*
- partition of, 59, 60
- political party system, 17, 18, 66, 72,
212
- social security. *See* *Zakład Ubezpieczeń
Społecznych*
- State School of Public Administration.
See *Krajowa Szkoła Administracji
Publicznej*
- Supreme Administrative Tribunal. *See*
Najwyższy Trybunał Administracyjny
- Supreme Audit Chamber. *See*
Najwyższa Izba Kontroli
- Polish Peasant Party (PSL), 66–68
- Polish People's Republic (*Polska
Rzeczpospolita Ludowa*, or PRL), 34,
59, 64, 106, 213, 244
- Politburo (Soviet Union), 75, 85
- political parties
and state capacity, 14–23, 40, 49, 95,
253, 255–257
Poland, 51, 66–68, 70, 91, 95
Russia, 58
Ukraine, 93, 261
- political party system, 17, 18, 20, 66, 72,
212
- POLTAX information system (Poland),
181, 185, 186
- popiwek* (Poland), 100
- Popov, Vladimir, 7, 130
- Poroshenko, Petro, 1, 22, 94, 171, 208,
218, 236, 237, 241–243, 260, 265
- post-Soviet states, 5, 6, 8, 19, 30, 57, 76,
87, 88, 118, 259, 265, 270, *See also*
specific countries
- power vertical, 38, 83, 140, 257
- Preuss, Ulrich K., 24, 46, 244
- Price Waterhouse Coopers, 165
- privatization, 8, 27, 80, 102, 176
- Procuracy (Ukraine), 183
- profits tax. *See* corporate income tax (CIT)
- Prussian Empire, 26, 59
- Pryadilnikov, Mikhail, 133, 169, 190
- Przeworski, Adam, 7
- Przybyła, Marcin, 67
- public administration. *See* bureaucracy,
civil service *and* tax administration
- Public Officials' Survey (Russia), 35, 49,
54, 86, 101, 140, 163, 164, 183,
190, 192, 254, 271–291
- Public Opinion Foundation (FOM)
(Russia), 119, 271, 292
- Putin, Vladimir, 18–20, 27–28, 30–31, 34,
38, 51, 57–58, 72, 73, 78–80, 95,
103, 104, 108, 140, 146, 150, 152,
153, 169, 170, 171, 186, 196, 199,
208, 214, 227, 256, 257
- Putnam, Robert, 25, 29, 75
- quasi-voluntary compliance, 197–198,
203–205, 207–218, 227
- Rauch, James, 6
- Razumkov Centre for Economic and
Political Studies (Ukraine), 89, 92,
105, 119, 156, 271
- Reanimation Package of Reforms
Coalition (Ukraine), 33, 159
- religion and tax compliance, 244–250

- Remington, Thomas, 19
 rent-seeking, 18, 21, 24, 27
 Roeder, Philip, 8, 35
 Rokita, Jan, 68
 Romanov dynasty, 74
Roskadry (Russia's Chief Department of Personnel Training), 77
 Ross, Cameron, 74
 Roth, Jeffrey A., 120
 Rothstein, Bo, 42, 44
 Russia. *See also individual topic, institution or organization*
 elections, 19, 20, 27, 28
 federal districts (*okrugi*), 38, 83, 85, 145, 149
 parliament. *See Duma* and Federation Council
 political party system, 18, 20
 Soviet nostalgia, 58
 State Service Law, 38, 77
 Tsarist Russia, 73
 tax collection, 99, 196, 268
 Russian Academy of Sciences, 79, 83, 85, 124
 Russian Academy of State Service (RAGS), 48
 Russian Empire, 9, 26, 59
 Russian Tax Officials' Survey. *See* Public Officials' Survey (Russia)
 Russian Union of Industrialists and Entrepreneurs (RSPP), 116
 Russian-Chechen Friendship Society, 171
 Ryavec, Karl, 74
 Rywingate, 71
- Sachs, Jeffrey, 7, 29
 Sakha-Yakutia, 84
 sales taxes. *See* Value-Added Tax (VAT)
 Satarov, Georgy, 86
 Schliefer, Andrei, 9
 Schnieder, Friedrich, 125
 Scholz, John T., 120
 Schumpeter, Joseph, 50
 Second Republic (Poland), 56, 59, 64, 72, 141
Sejm (Poland), 63, 65, 66, 68, 71, 131, 141, 208, 286
 Semchenko, Olga, 178
 Shatalov, Sergei, 124
 Shatrov, Mikhail, 75
 Shavalyuk, Lyubomyr, 266
 Sherman, Richard, 53
 Shevtsova, Tatyana, 163, 165
 Shlapentokh, Vladimir, 87
 Shleifer, Andrei, 102, 103, 126
 shock therapy, 7, 8, 46, 58, 91
 Shokhin, Aleksandr, 79
 Sibneft, 170
 SIGMA (OECD), 66
siloviki (Russia), 85
 Skocpol, Theda, 6, 12, 13
 Slavic Orthodoxy, 25, 29, 30, 229–231, 244–250
 Slemrod, Joel, 99, 137, 201
 Slovakia, 108
 Slovenia, 107
 Sobchak, Anatoly, 171
 Sobchak, Ksenia, 171
 social capital, 42, 43, 259
 social security contributions
 Poland, 100, 124
 Russia, 133
 Ukraine, 104
 Sociology Institute, Russian Academy of Sciences, 79, 85, 124
 Solidarity, 17, 63, 67, 95, 245
 Solnick, Steven, 8, 35, 76
 Solonenko, Iryna, 226
 Soviet Union, 9, 35, 36, 52, 140
 Stalin, Joseph, 58, 75–76, 155
 Stanovaya, Tatiana, 153
 state capacity, 3–5, 6, 12–55, 56, 97, 98, 110, 111, 139, 216, 253
 and political parties, 255–257
 and state-society relations, 256
 and structures, 256–257
 and Ukraine, 260–263
 coercion to trust, 258
 new model of, 40, 257–260
 policy recommendations, 264–269
 testing theories of, 255–257
 State Customs Service (Ukraine), 156, 157
 State Fiscal Service (Ukraine), 94, 113, 116, 158, 159, 262, 263
 State Officials Act, 1982 (Poland), 62
 State Property Fund (Ukraine), 91
 State Service (Russia), 73, 189, 191, 301
 state socialism, 99, 160
 State Statistics Service (Russia), 86, 113
 State Tax Administration, State Tax Service (STA, STS) (Russia), 126, 133, 144–153, *See also* tax administration
 State Tax Administration, State Tax Service (STA, STS) (Ukraine), 48, 114, 178, 216, *See also* tax administration
 state building, 59, 64, 110
 state-society relations, 2, 6, 14, 24, 25–34, 46, 244, 253

- and religion, 246
and state capacity, 5, 40, 47, 58, 255, 256, 257
Poland, 25–26, 57, 59, 72
Russia, 27–31, 72
Ukraine, 31–33, 229, 236, 246
- Stepan, Alfred, 25, 29, 30, 244, 245
Stepanyan, Vahram, 133
Stoner, Kathryn, 8
substantive effects, explained, 209, 210
Suchocka, Hanna, 65
Suleiman, Ezra, 65, 66
Supreme Administrative Tribunal (*Najwyższy Trybunał Administracyjny*), 61
Supreme Audit Chamber. *See Najwyższa Izba Kontroli (NIK) (Poland)*
- Sutch, Helen, 67
Sweden, 113
Szczesna, Joanna, 162
Szkłarski, Bohdan, 26
Sztompka, Piotr, 42
- Table of Ranks, 77, 85
TACIS (European Union), 91
Tanzi, Vito, 99, 106–107
tax administration, 23, 49, 53, 98, 137–196, 264
bureaucratic rationalism in, 139
empowerment of, 139–140
historical references, 138, 159
policy recommendations, 265
human resources, 39, 41, 49, 53, 138, 139, 156, 188–195, 256–257, 258, 264, 269
policy recommendations, 267–268
Poland, 137–138, 139, 141–143, 160–162, 178–180, 181–182, 184–186, 188–189, 190–191, 193, 194–195
size, 71
policy recommendations, 264–269
Russia, 49, 137–138, 144–153, 162–172, 178, 180, 182–183, 184, 186–187, 188, 189–190, 191, 192, 193, 194–195
Soviet, 99
structures, 49, 138, 139, 159, 194, 195, 264, 269
and state capacity, 256–257
constraints on corruption, 178–184
policy recommendations, 266
technological resources, 41, 49, 53, 138, 184–187, 256–257, 258, 264, 269
policy recommendations, 267–268
Ukraine, 105, 137–138, 153–159, 172–178, 180, 183, 184, 187, 188–189, 192–193, 194–195
USSR, 144
work philosophy, 47, 49, 53, 138, 149, 178, 194–195, 201, 264, 269
- Tax Administration Modernisation Project (TAMP)
Russia, 107, 146, 147–149
Ukraine, 107, 158, 177
- tax administrative structures, 55
tax amnesties, 86, 117, 133, 170
tax arrears
Australia, Canada and United States, 113
Central and Eastern Europe, 108
measuring, 111
Poland, 52, 109, 113–116, 125, 127–131, 180, 181, 182
Russia, 52, 102, 109, 113, 125, 127–131, 148, 180, 256
Ukraine, 109, 113, 125, 127–131
- tax assistance
international, 106–109
- tax audit offices (Poland), 141–143, 150, 162, 181, 185, 189, 194, 255
- tax chambers (Poland), 141–143, 161–162, 179, 180, 181–182, 183, 185, 188, 191, 255
- Tax Code
Russia, 107, 108, 133, 164, 167, 181
Ukraine, 105
- tax collection
and tax rates, 132–135
as a percent of GDP, 110, 111, 134
ideal measure of, 111
Poland, 160–162, 178
prior experiences, 54, 206, 219–224, 239–243
Russia, 117, 162–172, 178
political use of, 170–172
target-based, 68, 80, 108, 118, 138, 144, 147, 148, 149, 152, 160, 162–165, 169, 170, 172–174, 195, 196, 201, 256, 257, 268–269
theoretically, 8
Ukraine, 117, 172–178
political use of, 176–177
- tax compliance, 1, 3, 5, 9, 10, 48, 52–54, 95, 96, 118–121, 137, 197–228, 253, 261, 266
and language, 250–252
and religion, 244–250

- tax compliance (*cont.*)
 attitudes, 134, 203, *See also* Taxpayer Compliance Attitudinal Surveys
 individuals vs. businesses, 218
 deterrence theory, 197–198, 201–202, 207–228
 individual-level data, 118–121
 measuring, 109–111, 118–121
 Poland, 2, 18
 policy recommendations, 264–269
 Russia, 2, 114, 134, 147, 149
 testing theories of, 135, 207–228, 229–252
 control variables, 209, 219–220
 Ukraine, 2, 225–226, 229–252
- tax effort. *See* tax collection, as a percent of GDP
- tax evasion, 27, 126, 134, 158, 164, 165, 170, 190, 202, 228, 276, 280
- tax offices (Poland), 141–143, 160–162, 179, 181, 191, 255
- Tax Officials' Survey. *See* Public Officials' Survey (Russia)
- tax offsets
 Russia, 116–117
 Ukraine, 116–117
- tax on goods and services. *See* value-added tax (VAT)
- tax police, 2, 149, 187
 Russia, 149–153
 Ukraine, 158–159
- tax rates. *See* tax regime
 and tax collection, 132–135
- tax reforms
 Ukraine, 106
- tax regime
 Poland, 99–100
 Russia, 101–103
 Ukraine, 103–106
- tax structure. *See* tax regime
- taxes
 and economic growth, 127–131
 soviet, 14, 96, 99
 state socialism, 99
- Taxpayer Compliance Attitudinal Surveys,
 34, 49, 52, 54, 118–121, 132, 134–135, 197–228, 254, 259, 262, 271–291, 303–305
 and language, 250–252
 and nationality, 250–252
 and religion, 246–250
 central Ukraine, 231–233, 235, 236–238, 239–243
 Crimea, 231–233, 235, 238–242
 Donbas, 231–236, 239–243
 eastern Ukraine, 231–236, 239–243
 Poland, 71, 118–121, 197–208, 209–213, 218–224, 226–228
 Russia, 87, 118–121, 197–208, 213–214, 218–224, 226–228
 southern Ukraine, 231–233, 235, 236–238, 239–243
 Ukraine, 93, 118–121, 197–208, 214–224, 226–228, 229–252
 western Ukraine, 231–236, 239–243, 246–250
- Teriokhin, Serhyi, 104
- Third Rome Investment Fund, 193
- Tikhomirov, Yu.A., 78
- Tilly, Charles, 13
- Tocqueville, Alexis de, 75
- Torres-Bartyzel, Claudia, 62
- Transparency International, 31, 39, 71, 86, 93, 171
- Treisman, Daniel, 9, 102, 103, 126
- Trenin, Dmitri, 27
- trust, 2, 10, 34, 54–55, 203–205, 253–269
 in bureaucrats, 302
 and new model for state capacity, 40–47
 and religion, 244–250
 definition, 42
 in bureaucrats, 288
 in government, 287, 289
 in the courts, 288
 in the parliament, 286
 in the police, 288
 in the premier, 287
 in the president, 286
 in the procuracy, 287
 in the regional administration, 289
 in the state, 42, 289, 290
 versus social capital, 42
 Poland, 54, 94, 195, 258, 260
 policy recommendations, 264–269
 post-communist, 25
 Public Officials' Survey (Russia), 86
 Russia, 54, 78, 87, 94, 137, 172, 195, 256, 258
 Soviet Union, 25
 testing with the Taxpayer Compliance Attitudinal Surveys, 197–218, 226–228, 229–252
 Ukraine, 2, 51, 53, 54, 88, 94, 137, 156, 174, 178, 195, 226, 258, 260–263
 Ukraine regions, 229–252
- turnover tax, 97, 144, 161
- Tyler, Tom, 220–224, 239–243
- Tymoshchuk, Viktor, 88, 89

- Tymoshenko, Yulia, 22, 175, 216
 Tyumen Oil Company (TNK-BP), 170
- Ukraine. *See also individual topic, institution or organization*
 and state capacity puzzle, 260–263
 bureaucratic welfare state, 56, 58, 138
 central, 231–233, 235, 236–238, 239–242, 243
 Crimea, 33, 54, 231–233, 235, 238–242, 243, 260, 263
 annexation of, 58, 83
 Donbas, 103, 231–236, 238, 239–242, 243, 260
 eastern, 231–236, 239–242, 243
 elections, 21, 22
 independence of, 90
 language, 250–252
 nationality, 250–252
 parliament. *See Verkhovna Rada* (Ukraine)
 police force (new). *See National Patrol Police* (Ukraine)
 southern, 231–233, 235, 236–238, 239–242, 243
 Ukrainian SSR, creation of, 90
 western, 32, 231–236, 239–243, 246–250
- Ukrainian Democratic Alliance for Reform (UDAR), 22
Ukrainian Week, 136
 United Russia party, 20
 United States (USA), 111, 113, 152
 unofficial economy. *See black market urzędy kontroli skarbowe. See tax audit offices* (Poland)
urzędy skarbowe. See tax offices (Poland)
 US Agency for International Development, 7, 33
 US Treasury, 145, 147, 149
- value-added tax (VAT), 52, 96, 107, 110,
See also Taxpayer Compliance Attitudinal Surveys
 arrears in Poland, Russia and Ukraine, 114, 130
 collecting
 Poland, 160–162, 181, 191
 Russia, 116, 170, 183
 Ukraine, 155, 157, 158, 175, 176
 policy
 Poland, 96–98, 99–100, 107
 Russia, 96–98, 101–103
 Ukraine, 96–98, 103–106
 rates, perceptions of, 282, 285
- Vedomosti* (Russia), 79
veksels, 126
Verkhovna Rada (Ukraine), 21, 22, 33, 58, 90, 92, 104–106, 125, 131, 263, 286
 Viktorov, Sergei, 77
 VimpelCom, 171
- Way, Lucan A., 21
 Weber, Max, 14, 30, 36, 139, 245
 Weberian bureaucracy. *See bureaucracy, Weberian*
 Weinthal, Erika, 102
 West, ‘The’, 33, 57, 91, 233, 260, 269, 270
 White, Stephen, 85
 Whitmore, Brian, 20
 Wiatr, Jerzy, 62
 Wilson, James Q., 41
 Witte, Ann Dryden, 120
 Wojciechowicz, Jacek, 67
 Woodruff, David, 126, 127
 work philosophy, 41, 58, 257, 258, *See also tax administration, work philosophy policy recommendations*, 268–269
 Working Centre for Economic Reforms (Russia), 124
 World Bank, 3, 4, 5, 7, 33, 73, 81, 88, 106, 113, 116, 121, 146, 147–149, 158, *See also Tax Administration Modernisation Project* (TAMP)
 government effectiveness indicators, 3
- Yanukovich, Viktor, 22, 33, 39, 93–94, 105–106, 154–158, 176, 178, 189, 195, 208, 218, 233–243, 260, 263
 Yatsenyuk, Arseniy, 94
 Yekelchik, Serhy, 32
 Yeltsin, Boris, 18–20, 27, 31, 51, 57–58, 72, 76–77, 83, 84, 95, 101, 257
 Yereshenko, Fyodor, 155
 Yew, Bee K., 134
 Yukos, 164, 165, 170
 Yushchenko, Viktor, 22, 32, 39, 88–89, 92, 93, 155–156, 159, 173, 178, 192, 208, 233–243
- Zakład Ubezpieczeń Społecznych* (Poland’s social security system or ZUS), 100, 124, 142, 283
 Zhurzhiy, Andrei V., 106
 Zyuganov, Gennadiy, 19, 58