

Appendix V: Russia 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)

	Russia 2004 (1)	Russia 2004 Sub. Eff. (1)	Russia 2004 (2)	Russia 2004 Sub. Eff. (2)	Russia 2010 (1)	Russia 2010 (1) Sub. Eff. (2)	Russia 2010 (2)	Russia 2010 (2) Sub. Eff. (3)	Russia 2010 (3)	Russia 2010 (3) Sub. Eff.
<i>Deterrence</i>										
Evasion OK if could get away with it	-0.97*** (0.12)	-0.22***	-0.97*** (0.12)	-0.22***	-0.30*** (0.09)	-0.07***	-0.30*** (0.09)	-0.07***	-0.31*** (0.09)	-0.07***
<i>Quasi-voluntary</i>										
Trust in the State scale ¹										
Trusts president	0.58*** (0.19)	0.13***	0.58*** (0.19)	0.13***					0.11 (0.17)	0.03
Trusts prime minister					0.29* (0.15)	0.07**	0.29* (0.15)	0.07**		
Trusts parliament										
Trusts government										
Many dishonest tax bureaucrats	-0.70*** (0.21)	-0.15***	-0.69*** (0.21)	-0.15***	-0.61*** (0.17)	-0.14***	-0.62*** (0.17)	-0.14***	-0.63*** (0.17)	-0.14***
Many people evade taxes	0.22 (0.24)	0.05	0.21 (0.24)	0.05	-0.25 (0.17)	-0.06*	-0.25 (0.17)	-0.06*	-0.26 (0.17)	-0.06*
<i>Prior contact</i>										
Previous contact with tax bureaucrats	0.19 (0.13)	0.04*	0.18 (0.13)	0.04*	0.14 (0.12)	0.03	0.13 (0.10)	0.03*	0.14 (0.12)	0.03
<i>Socio-economic, additional effects</i>										
Income	0.00003 (0.00003)	0.05	0.00003 (0.00003)	0.04	0.002 (0.0014)	0.005	-0.003 (0.014)	-0.01	0.003 (0.0015)	0.001
I file my income taxes myself	0.20 (0.16)	0.04*	0.21 (0.16)	0.04*	0.11 (0.12)	0.03	0.11 (0.12)	0.02	0.11 (0.12)	0.02
Occupation (directors, specialists)			0.07 (0.19)	0.01			0.02 (0.21)	0.002		
Male	-0.02 (0.11)	-0.004	-0.02 (0.11)	-0.005	-0.18** (0.09)	-0.04**	-0.18** (0.09)	-0.04**	-0.19** (0.09)	-0.04**
Age	0.01*** (0.003)	0.08***	0.01*** (0.003)	0.08***	0.006** (0.003)	0.05**	0.006** (0.003)	0.05***	0.006** (0.003)	0.05**
Education	0.38 (0.23)	0.09*	0.36 (0.24)	0.08*	0.22 (0.22)	0.05	0.23 (0.23)	0.05	0.20 (0.22)	0.04
Constant	0.20 (0.36)	-	0.21 (0.36)	-	0.68*** (0.26)	-	0.69** (0.27)	-	0.82*** (0.27)	-
N	1,637	1,637	1,637	1,637	2,471	2,471	2,471	2,471	2,471	2,471
Missing observations	Mean replace	Mean replace	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 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 mean.

¹ The Trust in the State Scale for the Russia 2010 survey includes trust in the president, prime minister, parliament (State Duma) and government and trust in the state to do what is right and to fulfil its obligations to its citizens.

	Russia 2010 (4)	Russia 2010 (4) Sub. Eff	Russia 2010 (5)	Russia 2010 (5) Sub. Eff.	Russia 2010 (6)	Russia 2010 (6) Sub. Eff	Russia 2010 (7)	Russia 2010 (7) Sub. Eff	Russia 2010 (8)	Russia 2010 (8) Sub. Eff
<i>Deterrence</i>										
Evasion OK if could get away with it	-0.31*** (0.09)	-0.07***	-0.30*** (0.09)	-0.07***	-0.30*** (0.09)	-0.07***	-0.29*** (0.09)	-0.07***	-0.29*** (0.09)	-0.06***
<i>Quasi-voluntary</i>										
Trust in the State scale ¹							0.16*** (0.06)	0.03***	0.15*** (0.06)	0.03***
Trusts president	0.11 (0.17)	0.03	-0.51* (0.27)	-0.12**	-0.51* (0.27)	-0.11**				
Trusts prime minister			0.41* (0.25)	0.10**	0.41* (0.25)	0.10*				
Trusts parliament			0.54*** (0.19)	0.12***	0.54*** (0.19)	0.12***				
Trusts government										
Many dishonest tax bureaucrats	-0.63*** (0.17)	-0.15***	-0.60*** (0.17)	-0.14***	-0.60*** (0.17)	-0.14***	-0.59*** (0.17)	-0.14***	-0.59*** (0.17)	-0.13***
Many people evade	-0.25 (0.17)	-0.06**	-0.21 (0.17)	-0.05*	-0.21 (0.17)	-0.05	-0.21 (0.17)	-0.04	-0.21 (0.17)	-0.05
<i>Prior contact</i>										
Previous contact with tax bureaucrats	0.13 (0.10)	0.03	0.15 (0.12)	0.03*	0.14 (0.10)	0.03*	0.13 (0.12)	0.03	0.14 (0.10)	0.03*
<i>Socio-economic, additional effects</i>										
Income	-0.002 (0.014)	-0.009	0.00007 (0.001)	0.0003	-0.001 (0.01)	-0.003	-0.00007 (0.0015)	-0.0005	-0.002 (0.01)	-0.009
I file my income taxes myself	0.11 (0.12)	0.02	0.10 (0.12)	0.02	0.09 (0.12)	0.02	0.10 (0.12)	0.02	0.10 (0.12)	0.02
Occupation (directors, specialists)	0.02 (0.21)	0.001			0.002 (0.21)	0.001			0.007 (0.21)	-0.001
Male	-0.18** (0.09)	-0.04**	-0.17** (0.09)	-0.04**	-0.17* (0.09)	-0.04**	-0.17** (0.09)	-0.04**	-0.17** (0.09)	-0.04**
Age	0.006** (0.003)	0.05**	0.007** (0.003)	0.05***	0.007** (0.003)	0.05***	0.006** (0.003)	0.05***	0.006** (0.003)	0.05***
Education	0.21 (0.23)	0.05	0.21 (0.22)	0.05	0.21 (0.23)	0.05	0.23 (0.22)	0.06	0.24 (0.23)	0.06
Constant	0.83*** (0.28)	-	0.65** (0.28)	-	0.65** (0.29)	-	0.81*** (0.24)	-	0.82*** (0.25)	-
N	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471
Missing observations	Mean replace	Mean replace	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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