

Appendix I: Poland, Russia and Ukraine Taxpayer Compliance Attitudinal Surveys 2004–2015 and the Russian Tax Officials Survey 2011

In Poland, the CBOS Public Opinion Research Centre conducted the 2004 survey, designed by this author, on 5–8 November 2004. The sample size was 988 respondents. The method employed was face-to-face PAPI, in which the interviewer filled out a paper questionnaire. The margin of error did not exceed 3.2 per cent. The Polish 2010 survey was conducted in September 2010 on 2,021 Poles nationwide by the PBS DDG Market Research firm, based in Sopot.

For the Russian 2004 survey, carried out by the Public Opinion Foundation on 23–24 October 2004, nationwide home interviews were conducted in 44 regions. The sample size was 1,500 respondents. Additional polls were made of the Moscow population, with a sample of 600 respondents. The margin of error did not exceed 3.6 per cent. The Russian 2010 survey also was carried out by the Public Opinion Foundation on 7–12 July 2010 with a nationwide sample size of 3,000 respondents.

In Ukraine, the survey was carried out nationwide on 3,995 Ukrainians on 20–29 November 2005 by the Razumkov Centre for Economic and Political Studies. The method employed was face-to-face interviews. The response rate was 70.6 per cent. The margin of error did not exceed 2.3 per cent. The Ukrainian 2010 survey was also carried out by the Razumkov Centre on 4,015 Ukrainians nationwide from 10 August to 5 October. The Ukrainian 2012 survey also was carried out by the Razumkov Centre on 2,008 Ukrainians nationwide in April 2012. The Ukrainian 2015 survey also was carried out by the Razumkov Centre on 4,025 Ukrainians nationwide (excluding Crimea and areas of occupied Donetsk and Luhansk oblasts that were inaccessible to researchers) on 30 October–7 November 2015.

In Russia, the Public Opinion Foundation carried out a survey, also designed by this author, from 15 September to 31 October 2011, of 1,015 public officials, of whom 39.5 per cent, or 401 individuals, were tax officials.

All survey responses are rounded to the closest per cent.

Blank = not asked

1. Do you consider yourself to be a taxpayer?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015
Yes		83	66	75	61	59	59	60
No		15	30	22	30	35	35	33
Difficult to say		2	4	3	9	6	7	6

2. Who files your personal income taxes?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
I, myself, do	54	22	13	17	7	7	8	9	
My employer does	5	44	47	50	46	44	43	43	
No one does		6	6	7	13	13	12	12	
Somebody else does	19		4	6	6	8	9	7	
I don't have to pay taxes	19	6	24	16	17	19	20	18	
Other situation	3	22							
Difficult to answer	1	2	6	5	11	9	8	10	

3. Are there many dishonest people who work in the tax service?

Russian Tax Officials Survey 2011: In present conditions is it difficult for tax service co-workers always to work honestly?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes, there are many dishonest tax service employees	21	23	42	35	52	53	55	47	14
No, there are few dishonest tax service employees	43	53	25	32	20	27	21	26	81
There are no such people	2	4	2	2	1	1	1	1	
Difficult to say	33	20	31	30	28	20	24	26	5

4. How, in your opinion, do the tax service employees cope with their responsibilities – excellent, good, fair, bad or very bad?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Excellent	2	2	3	2	2	2		1	
Good	26	33	15	19	15	16		14	
Satisfactorily	27	35	29	42	34	40		35	
Bad	17	10	14	9	16	12		17	
Very bad	4	3	5	3	4	3		4	
Difficult to answer	24	16	33	25	29	27		30	

5. Do you think the taxpayers who have had to deal with tax service employees are satisfied or not satisfied with how tax service employees talked and interacted with them?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Taxpayers are satisfied					17	21		23	
Taxpayers are not satisfied					37	34		34	
Difficult to Answer					46	45		43	

6. During the past five years, have you had business with employees of the tax service?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes	49	38	23	24	15	12	11	19	
No	50	61	73	75	82	85	85	79	
Difficult to say	1	2	4	1	4	3	4	3	

7. What was your impression of the individual contact you had with the tax service employees?

(For those saying 'Yes' in question #6.)

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Positive	51	50	30	37	27	30	28	31	
Neutral	30	32	38	34	35	38	40	36	
Negative	19	17	29	27	31	30	31	32	
Difficult to say	0	1	3	2	6	2	2	1	

8. Were you satisfied with the results of your meeting with the tax service employees?

(For those saying 'Yes' in question #6.)

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Satisfied	76	79	58	66	47	52	56	49	
Not satisfied	23	17	33	31	40	41	37	44	
Difficult to say	1	4	10	3	13	7	7	6	

9. Were you satisfied by how the tax service employees spoke with and treated you?

(For those saying 'Yes' in question #6.)

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Satisfied	77	75	63	67	49	54	56	52	
Not satisfied	22	21	34	29	41	40	40	42	
Difficult to say	1	4	3	4	11	6	4	6	

10. Are the procedures and basis of the tax service understandable to you?

(Poland 2010, Russia 2010, Ukraine 2010 Surveys: Only asked of those who answered yes to Question #6.)

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		48		58		49		24	
No		48		38		47		55	
Difficult to answer		4		4		5		22	

**11. Can one always count on the assistance of bureaucrats in the tax office?
(Poland 2010, Russia 2010, Ukraine 2010 Surveys: Only asked of those who
answered yes to Question #6.)**

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		64		36		31		25	
No		31		54		63		44	
Difficult to answer		5		10		7		32	

**12. Does contact with the tax service take up a lot of time?
(Poland 2010, Russia 2010, Ukraine 2010 Surveys: Only asked of those who
answered yes to Question #6.)**

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		37		73		75		37	
No		62		23		20		16	
Difficult to answer		1		4		5		37	

13. Do many or few people evade taxes in your country?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Many	69	65	77	67	70	69	69	72	74
Few	17	21	8	18	14	21	16	16	21
There are no such people	1		0	1	1	0	1	1	0
Difficult to answer	13	14	15	15	16	10	14	11	4

14. What do you think encourages people more to pay taxes: a sense of civic responsibility or fear of punishment for evasion?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
A sense of civic respon- sibility	27	22	36	40	38	35		40	
A fear of punishment	69	73	49	52	49	54		50	
Difficult to answer	5	5	15	8	14	11		11	

15. Some people believe that tax evasion is unacceptable in any case. Others believe that there are situations in which it is permissible to evade taxes. With which opinion – the first or the second – do you agree?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
With the first	49	53	30	53	47	53		48	
With the second	37	35	50	34	33	30		34	
Difficult to answer	14	12	20	14	20	17		18	

16. Is it possible that you would evade taxes if you were sure that you could get away with it?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes	53	47	40	45	34	38	29	39	14
No	34	45	38	40	40	43	47	41	81
Difficult to say	14	8	22	15	26	19	24	20	5

17. Is it possible that you could avoid paying taxes if you knew for sure that you would not receive a serious punishment?

(Ukraine 2005: Is it possible that you could avoid paying taxes if you knew for sure that you would not have to go to jail and would not have to pay a large fine?)

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		44		42	30	35	28	36	14
No		49		40	43	47	47	42	81
Difficult to say		8		17	29	19	26	22	4

18. Do you pay taxes only because you know that you will be punished by the state if you don't?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		55		47	38	44	35	43	
No		37		39	40	41	43	40	
Difficult to say		8		14	22	16	22	17	

19. Is it possible that you could avoid paying taxes, if you were sure, that there would be no punishment, but your friends, acquaintances and co-workers would know and wouldn't approve?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		40		36	24	30	25	32	9
No		50		46	45	50	48	45	84
Difficult to say		10		19	31	20	27	23	6

20. Would a majority of people avoid paying taxes, if they thought that they would not receive any punishment?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes	88		71	75	63	66		65	73
No	6		14	15	19	21		18	25
Difficult to say	6		15	10	19	14		14	2

21. Should a citizen always follow the tax laws, even if s/he considers them to be unfair?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
A citizen should always follow the tax laws	79	81	71	74	57	64	59	61	91
A citizen should not always follow the tax laws	14	12	17	18	28	24	25	25	7
Difficult to say	7	7	12	8	15	12	16	14	2

22. Would you follow the tax laws even if you do not consider them to be fair?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes, I would follow the tax laws	83	77	53	52	36	44	39	45	75
No, I would not follow the tax laws	6	15	28	30	37	37	36	34	22
Difficult to say	10	18	19	18	27	20	25	22	3

23. Would a majority of taxpayers follow the tax laws even if they did not consider them to be fair?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes									63
No									31
Difficult to say									5

24. Are you confident that the tax service would never try to take more money from you than it should?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		56		40	33	27	24	24	
No		31		40	35	51	48	50	
Difficult to say		14		20	32	22	28	26	

25. How do you suppose, does the ordinary citizen have a possibility to defend his or her interests before the co-workers of the tax service or does he or she not have such a possibility?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		34	37	35	33	20		19	
No		53	43	45	45	60		56	
Difficult to say		13	19	20	22	20		26	

26. Are the tax laws in your country fair?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		21		32		19	16	12	72
No		62		45		61	63	68	18
Difficult to Say		14		23		21	21	20	10

27. Is your country's tax system simple or complicated?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Simple		18		18		13		7	19
Complicated		72		57		67		70	77
Difficult to Say		10		25		20		23	4

28. If the state does not fulfil its obligations to its citizens, then is tax evasion justified?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes	40	44	60	52	47	51		48	23
No	44	44	23	33	31	33		35	69
Difficult to Say	16	12	18	14	21	16		17	7

29. Do you feel that when you pay taxes, the money is returned to you and your close ones through government expenditures?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		45		43	15	41		41	
No		46		43		42		40	
No answer		9		14		17		19	
No/no answer					85				

30. Do you feel that when you pay taxes, honestly earned wages are seized from you?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		60		52	19	41		41	
No		32		30		40		37	
No answer		8		18		19		22	
No/no answer					81				

31. Do you feel that when you pay taxes, you are supporting those who need such money more?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		49		45	14	44		45	
No		42		39		40		35	
No answer		9		15		15		19	
No/no answer					86				

32. When you pay taxes, are you proud to be a part of the financial power of the state?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		43		40	12	35		32	
No		48		40		45		45	
Difficult to answer		10		19		20		23	
No/no answer					88				

33. When you pay taxes, do you think that all the money will be stolen by bureaucrats anyway?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		39		52	22	52		55	
No		52		30		28		24	
Difficult to answer		9		18		20		21	
No/no answer					76				

34. When you pay taxes, do you think that while taxpayers' money is not stolen, it is not distributed as you would like?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		70		61	22	60		53	
No		19		19		21		23	
Difficult to answer		11		20		19		23	
No/no answer					78				

35. How satisfied are you with how the state spends taxpayers' money?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Satisfied		18		18		9		6	
Not satisfied		70		61		75		77	
Difficult to say		12		21		17		17	

36. What is the personal income tax (PIT) rate in your country today?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Correct answer*		22	38	46	9	10	13	13	
I don't know		63	21	52	39	73	68	68	
Incorrect answer		16	5	3	30	16	20	8	
Difficult to say		0	11	0	28	0	0	12	
No response			24						

* 13% for Russia in 2004 and 2010 and for Ukraine in 2005. 15% for Ukraine in 2010 and 2012. Either 15% or 20% for Ukraine in 2015 (15% for monthly income not exceeding 10 minimum salaries (UAH 12,180) and 20% for income that exceeds that amount.) For Poland in 2010, responses of 18, 19 or 32% or a combination thereof were considered 'correct,' as PIT is progressive with an individual rate of 18% or 32%. Individuals also can choose, under certain conditions, to pay a flat rate of 19% on business income.

37. What is the value-added tax (VAT) rate in your country today?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Correct answer*		34		12		32		23	
I don't know		45		74		63		61	
Incorrect answer		22		13		5		5	
Difficult to say				0		0		11	
No response									

* In 2010, it was 22% in Poland, 18% in Russia and 20% Ukraine. In 2015 it was also 20% in Ukraine.

38. Is it necessary to increase, reduce, modify or outright cancel the personal income tax on individuals?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Need to increase		1		3		2		1	
Don't need to modify		30		38		21		15	
Need to reduce		48		38		44		52	
Need to cancel outright		7		6		6		8	
I don't know this tax		6		2		5		6	
Difficult to answer		8		13		21		19	

39. Is it necessary to increase, reduce, modify or outright cancel the company payroll charges?

(Poland 2010 Survey: 'Company contributions to social, pension and medical insurance (ZUS)'; Russian 2010 Survey: 'Company deductions for social, pension and health insurance.')

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Need to increase		7		29		7		6	
Don't need to modify		34		40		20		17	
Need to reduce		41		12		40		44	
Need to cancel outright		6		2		4		6	
I don't know this tax		3		2		7		7	
Difficult to answer		9		15		22		21	

40. Is it necessary to increase, reduce, modify or outright cancel the single tax for individual entrepreneurs?
 (Poland 2010 Survey: 'Uniform tax for individuals engaged in economic activities (PIT 5L).')

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Need to increase		3		15		9		7	
Don't need to modify		32		36		27		21	
Need to reduce		29		18		32		37	
Need to cancel outright		3		2		3		4	
I don't know this tax		20		5		6		8	
Difficult to answer		13		24		23		23	

41. Is it necessary to increase, reduce, modify or outright cancel the corporate income tax (CIT)?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Need to increase		11		18		12		12	
Don't need to modify		30		37		21		20	
Need to reduce		19		14		31		33	
Need to cancel outright		3		2		3		4	
I don't know this tax		24		4		8		7	
Difficult to answer		13		26		25		25	

42. Is it necessary to increase, reduce, modify or outright cancel the value-added tax (VAT)?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Need to increase		1		3		2		1	
Don't need to modify		29		31		16		14	
Need to reduce		53		23		37		45	
Need to cancel outright		6		7		15		15	
I don't know this tax		4		6		7		3	
Difficult to answer		6		30		23		21	

43. Is it necessary to increase, reduce, modify or outright cancel the excise duties on alcoholic beverages and tobacco?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Need to increase		28		37		26		23	
Don't need to modify		33		30		22		23	
Need to reduce		26		14		28		29	
Need to cancel outright		5		3		6		6	
I don't know this tax		3		3		3		2	
Difficult to answer		7		13		15		17	

44. Do you trust the president?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes, I trust	56	43	54	63	29	37		18	70
Sometimes I trust, sometimes I don't		27	29	23	50	45		53	20
No, I don't trust	37	27	13	12	17	16		26	5
Difficult to answer	7	4	4	2	5	3		4	4

45. Do you trust parliament?

(Poland: 'Sejm'; Russia: 'State Duma'; Ukraine: 'Verkhovna Rada.')

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes, I trust	17	25		26	16	24		7	55
Sometimes I trust, sometimes I don't		32		31	64	55		56	27
No, I don't trust	71	40		36	14	18		35	12
Difficult to answer	12	3		7	6	3		3	6

46. Do you trust the upper house of parliament?

(Poland: 'Senate'; Russia: 'Federation Council.')

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes, I trust		31		33					59
Sometimes I trust, sometimes I don't		29		30					23
No, I don't trust		35		21					9
Difficult to answer		5		15					9

47. Do you trust the government?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes, I trust	21	28		42	18	28		7	62
Sometimes I trust, sometimes I don't		32		33	36	29		24	23
No, I don't trust	70	37		19	37	39		66	9
Difficult to answer		3		6	8	4		1	6

48. Do you trust the head of the government (premier)?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes, I trust		34		62					70
Sometimes I trust, sometimes I don't		27		22					20
No, I don't trust		36		13					6
Difficult to answer		3		3					4

49. Do you trust the procuracy?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes, I trust		33		26		13		6	60
Sometimes I trust, sometimes I don't		26		29		25		19	24
No, I don't trust		29		31		50		69	10
Difficult to Answer		12		14		11		6	6

50. Do you trust the police?**(Poland 2010 Survey: 'Policja'; Russia 2010, Ukraine 2010 and 2015 Surveys: 'Militsiya'; Russian Tax Officials Survey: 'Politsiya')**

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes, I trust		44		19		13		8	50
Sometimes I trust, sometimes I don't		28		30		26		23	28
No, I don't trust		24		44		53		64	16
Difficult to answer		3		8		7		6	6

51. Do you trust the state apparatus (bureaucrats)?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes, I trust		30		11		9		4	53
Sometimes I trust, sometimes I don't		37		27		27		20	29
No, I don't trust		29		51		56		70	12
Difficult to answer		4		10		7		5	6

52. Do you trust the courts?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes, I trust		41		25		11		6	58
Sometimes I trust, sometimes I don't		27		31		23		17	27
No, I don't trust		26		32		55		72	9
Difficult to answer		6		13		10		5	6

**53. Do you trust the regional (oblast, wojewod) state administration?
(Russia 2010 Survey: 'Leader of your oblast (krai, republic).')**

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes, I trust		29		42				11	60
Sometimes I trust, sometimes I don't		29		33				32	24
No, I don't trust		21		19				45	11
Difficult to answer		21		6				12	5

54. How often do you think the government does the right thing?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Always, almost always		18		26		10		6	
Sometimes		62		52		49		43	
Almost never, never		15		13		34		34	
Difficult to answer		5		10		8		7	

**55. Does your state fulfil its obligations to its citizens?
(Ukraine 2005: Does your government fulfil its obligations to its citizens?)**

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		21		24	9	10	12	6	47
Sometimes yes, sometimes no		50		44	35	35	29	29	37
No		26		27	50	52	54	60	14
Difficult to say		4		5	5	3	5	4	2

56. Do you think you can trust your state to do what is right?
(Ukraine 2005: Do you think you can trust your government to do what is right?)

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		21		26	9	10	11	6	50
Sometimes yes, sometimes no		50		52	32	49	40	43	31
No		26		13	51	34	43	44	7
Difficult to say		4		10	8	8	7	7	11

57. Does the state relate to all citizens in an equal, fair manner?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		21		20		15	15	7	51
No		75		73		81	79	87	45
Difficult to say		4		7		5	7	6	4

58. Does the state protect you?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Yes		43		42		28	28	23	71
No		43		48		64	63	68	21
Difficult to say		13		10		8	10	9	8

59. Does the state fight against corruption well, poorly or not at all?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
Well		27		17		10		5	47
Poorly		46		51		54		56	34
Not at all		15		23		28		34	10
Difficult to say		12		9		8		4	9

60. How would you assess the current political system in your country? Give your answer on a scale from '1' to '7,' where '1' means that the political system is very bad, and '7' – very good.

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
1		11		8		12		27	
2		10		8		17		20	
3		19		17		24		22	
4		35		33		23		15	
5		16		16		10		6	
6		5		7		6		2	
7		1		3		2		1	
Difficult to answer		4		9		8		8	

61. Generally speaking, do you think the events in your country are developing in the right or wrong direction?

	Poland 2004	Poland 2010	Russia 2004	Russia 2010	Ukraine 2005	Ukraine 2010	Ukraine 2012	Ukraine 2015	Russian tax officials 2011
In the right direction		35		48				16	
In the wrong direction		51		32				68	
Difficult to answer		15		20				17	