

## Appendix III: Suggested Minimal Tax Compliance Levels for 2010–2015 Surveys

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### *Poland 2010 Taxpayer Compliance Attitudinal Survey*

		Would you follow the tax laws even if you do not consider them to be fair?	
		No	Yes
Are the tax laws in your country fair?	No	12% N = 197	60% N = 973
	Yes	4% N = 58	24% N = 395

The table suggests that at least 12 per cent of Poles in 2010 do not have intentions to comply with their country's tax laws. *No Mean Replacement*: Not included in this table are 398 respondents who did not provide an answer to either one or both of these two questions.

### *Russia 2010 Taxpayer Compliance Attitudinal Survey*

		Would you follow the tax laws even if you do not consider them to be fair?	
		No	Yes
Are the tax laws in your country fair?	No	21% N = 423	36% N = 717
	Yes	15% N = 296	28% N = 548

The table suggests that at least 21 per cent of Russians in 2010 do not have intentions to comply with their country's tax laws. *No Mean Replacement*: Not included in this table are 1,023 respondents who did not provide an answer to either one or both of these two questions.

*Ukraine 2010 Taxpayer Compliance Attitudinal Survey*

		Would you follow the tax laws even if you do not consider them to be fair?	
		No	Yes
Are the tax laws in your country fair?	No	37% N = 998	38% N = 1004
	Yes	15% N = 406	10% N = 259

The table suggests that at least 37 per cent of Ukrainians in 2010 do not have intentions to comply with their country's tax laws. *No Mean Replacement*: Not included in this table are 1,348 respondents who did not provide an answer to either one or both of these two questions.

*Ukraine 2012 Taxpayer Compliance Attitudinal Survey*

		Would you follow the tax laws even if you do not consider them to be fair?	
		No	Yes
Are the tax laws in your country fair?	No	42% N = 534	36% N = 458
	Yes	7% N = 94	14% N = 177

The table suggests that at least 42 per cent of Ukrainians in 2012 do not have intentions to comply with their country's tax laws. *No Mean Replacement*: Not included in this table are 745 respondents who did not provide an answer to either one or both of these two questions.

*Ukraine 2015 Taxpayer Compliance Attitudinal Survey*

		Would you follow the tax laws even if you do not consider them to be fair?	
		No	Yes
Are the tax laws in your country fair?	No	37% N = 981	47% N = 1222
	Yes	6% N = 148	10% N = 272

The table suggests that at least 37 per cent of Ukrainians in 2015 do not have intentions to comply with their country's tax laws. *No Mean Replacement*: Not included in this table are 1,402 respondents who did not provide an answer to either one or both of these two questions.

*Russia 2011 Tax Officials Survey*

		Would you follow the tax laws even if you do not consider them to be fair?	
		No	Yes
Are the tax laws in your country fair?	No	6% N = 22	13% N = 46
	Yes	16% N = 56	65% N = 226

The table suggests that at least 6 per cent of Russians tax officials in 2011 do not have intentions to comply with their country's tax laws. *No Mean Replacement*: Not included in this table are 37 tax official respondents who did not provide an answer to either one or both of these two questions.