Annex A. Methodology – Individuals

Countries covered in the analysis

Global and regional surveys are used in the analysis. They are public opinion surveys that explore the perceptions and public attitudes on different issues of society.

World Values Survey 2010-13

The analysis uses the latest World Values Survey wave (2010-13). To explore differences across regions, countries are grouped into OECD members (excluding Chile and Mexico), Latin America, Emerging Asia, Africa, Eastern Europe and Rest of the World (Table A.1). The country classification is limited to the 56 countries that responded to the tax morale question and each regional group varies, being composed of a range of 5 to 12 countries.

Table A.1. Countries that responded to the tax morale question in World Values Survey 2010-13

Selected OECD	Latin America	Emerging Asia	Africa	Eastern Europe	Rest of the world
Australia	Argentina	China	Algeria	Belarus	Armenia
Estonia	Brazil	Hong Kong	Egypt	Georgia	Azerbaijan
Japan	Chile	India	Ghana	Romania	Cyprus[1]
Netherlands	Colombia	Malaysia	Libya	Russia	Iraq
New Zealand	Ecuador	Pakistan	Morocco	Ukraine	Jordan
Poland	Mexico	Philippines	Nigeria		Kazakhstan
Slovenia	Peru	Singapore	Rwanda		Kuwait
South Korea	Trinidad and	Thailand	South Africa		Kyrgyzstan
Spain	Tobago		Tunisia		Lebanon
Sweden	Uruguay		Zimbabwe		Palestine
Turkey					Uzbekistan
United States					Yemen

Latinobarómetro 2016

The last round of Latinobarómetro (2016) survey was conducted in 18 LAC countries, representative of the region: Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Uruguay and Venezuela.

Afrobarometer 2015

The 2015 round of Afrobarometer covers 36 countries: Algeria, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Cabo Verde, Côte d'Ivoire, Egypt, Gabon, Ghana, Guinea, Kenya, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, São Tomé and

Príncipe, Senegal, Sierra Leone, South Africa, Sudan, Swaziland, Tanzania, Togo, Tunisia, Uganda, Zambia, and Zimbabwe.

Variables and questions used

Table A.2. Questions asked in World Values Survey and regional barometers

	World Values Survey (2010-2014)	Latinobarómetro (2016)	Afrobarometer (2015)	AsiaBarometer (2007)
Tax Morale	'Cheating on taxes if you have a chance': Do you think it can always be justified, never be justified, or something in between.	How justifiable do you believe it is to evade paying taxes?	Do you justify cheating on taxes if you have the chance?	
Willingness to pay taxes		How much are you willing to increase taxes to finance infrastructure works that promote the integration of their country with the world?	Citizens must pay their taxes to the government in order for our country to develop	
Increase spending on public services			If the government decided to make people pay more taxes or use fees in order to increase spending on public health care, would you support this decision or oppose it?	Please indicate whether you would like to see more or less government spending in education
Citizenship	Are you a citizen of this country?			
Education	What is the highest level of education that you have attained?	What level of education do you have?	What is your highest level of education?	
Religion	Independently of whether you attend religious services or not, would you say you are religious?	Do you consider yourself religious?	Aside from wedding and funerals, how often do you personally engage in religious practices like prayer, reading a religious book, or attending a religious meeting or a meeting of a religious group?	
Trust in Government	Could you tell me how much confidence you have in the government in your nation's capital?	How much trust do you have in government?	How much do you trust the president?	
Support for Democracy	'Having a democratic political system': Would you say it is very good, fairly good, fairly bad or very bad way of governing this country?	With which of the following statements do you agree most? 'Democracy is preferable to any other kind of government'. 'Under some circumstances an authoritarian government can be preferable to a democratic one'. 'For people like me, it doesn't matter whether we have a democratic or non-	Democracy is preferable to any other kind of government	Please tell me how satisfied or dissatisfied you are with the democratic system?

		democratic regime'.		
Meritocracy	In the long run, hard work usually brings a better life or hard work doesn't generally bring success – it's more a matter of luck and connections?			
Preference for redistribution	'Governments tax the rich and subsidize the poor': How essential do you think it is as a characteristic of democracy?			'It is desirable that the people are equal, even if the economy is stagnant, rather than unequal but developing'. Please indicate how much you agree or disagree with the statement.
Income equality	Incomes should be made more equal?			
Corruption		In your opinion, since last year, corruption has increased a lot, fairly increased, stayed stable, has decreased or has strongly decreased?	In your opinion, over the past year, has the level of corruption in this country increased, decreased, or stayed the same?	Please indicate how much you agree or disagree with the statement: There is widespread corruption among those who govern the country
Satisfaction with health		Would you say you are very satisfied, fairly satisfied, not very satisfied, or not at all satisfied with public hospitals?	How well or badly would you say the current government is handling the improvement of basic health services?	Please tell me how satisfied or dissatisfied you are with health in your life?
Satisfaction with education			How well or badly would you say the current government is addressing the educational needs?	Please tell me how satisfied or dissatisfied you are with education in your life?
Importance of infrastructure		From the following list of issues, do you think infrastructure is the most important?	How well or badly would you say the current government is maintaining roads and bridges?	
Integration		From the following list of issues, would you say integration is the most important?		
Positive attitudes towards taxation			Have you refused to pay a tax to the government? From 'yes', 'often' to 'no, I would never do this'.	
Difficulty avoiding taxes			How easy or difficult is it to do each of the following? 'To avoid paying the income or property taxes that you owe to government'.	
Tax authorities legitimacy			The tax authorities always have the right to make people pay taxes	

Methodology

To measure tax morale we use the answers to the question ''Do you justify cheating on taxes if you have the chance?'' Tax morale is defined as a dummy that equals unity if the person rates 10 on a scale from 10 (cheating on taxes is never justifiable) and zero from answers raging between 1 (cheating on taxes is always justifiable) and 6 (low tax morale). Therefore, we define individuals with (high) tax morale as those who strictly do not justify cheating on taxes at all.

The drivers of tax morale are analysed based on a simplified micro-econometric approach. Following the standard specification in the empirical literature, a Probit model is used on an individual basis, where the dependent variable is tax morale measured in three ways, when available. First, the traditional definition that measures the attitudes toward taxation by analysing those who would never justify cheating against those who would cheat on taxes. Second, tax morale is measured as the willingness to pay more taxes for development or a public service. Third, and only for the case of Africa the dependent variable, as a proxy of tax morale, captures the willingness to increase spending on certain public services.

The analysis studies the relationship between citizens' perceptions of tax morale and several socio-economic and institutional (perceptions-related) variables that vary depending on the availability of data across world and regional surveys. For that purpose, the different Probit regressions include in a first stage the socio-economic factors, in order to grasp the information not dependent from policy decisions. In the second stage, the different variables related to institutions, satisfaction with public services, corruption and tax administration as established in the literature and available in the datasets are included successively, one at a time and alone. In the final stage, the Probit includes all of the socio-economic variables alongside all of the possible determinants under analysis. All regressions include country dummies to capture potential differences in perceptions and average behaviour across countries.

Possible caveats

A caveat to take into consideration is that these regional surveys are not comparable to each other. Additionally, the coverage per country is still limited (we focus on regional results and not a country comparison) and the period of implementation of each survey differs. Finally, similar to the World Values Survey, questions intend to measure perceptions and attitudes; the information corresponds to self-report answers that can bias the results.

Probit estimation results

Table A.3. Probit regressions explaining tax morale using World Values Survey (2010-2014)

Dep. Var	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Religious	0.019	0.019	0.017	0.018	0.017	0.019	0.014
	(0.004)***	(0.004)***	(0.004)***	(0.004)***	(0.004)***	(0.004)***	(0.004)***
Female	0.025	0.023	0.023	0.025	0.025	0.024	0.022
	(0.004)***	(0.004)***	(0.004)***	(0.004)***	(0.004)***	(0.004)***	(0.004)***
Age	0.002	0.002	0.002	0.002	0.002	0.002	0.002
	(0.000)***	(0.000)***	(0.000)***	(0.000)***	(0.000)***	(0.000)***	(0.000)***
Educational attainment	0.005	0.005	0.004	0.006	0.005	0.005	0.005
	(0.001)***	(0.001)***	(0.001)***	(0.001)***	(0.001)***	(0.001)***	(0.001)***
Citizen	0.061	0.059	0.06	0.064	0.059	0.063	0.06
	(0.014)***	(0.014)***	(0.014)***	(0.014)***	(0.014)***	(0.014)***	(0.014)***
Part-time	-0.025	-0.026	-0.025	-0.027	-0.025	-0.026	-0.028
	(0.006)***	(0.006)***	(0.006)***	(0.006)***	(0.006)***	(0.006)***	(0.006)***
Self employed	-0.001	-0.002	-0.004	0	-0.003	-0.001	-0.005
	-0.006	-0.006	-0.006	-0.006	-0.006	-0.006	-0.006
Retired	0.001	0.001	0.001	0	-0.003	0	-0.002
	-0.007	-0.007	-0.007	-0.007	-0.007	-0.007	-0.007
Housewife	-0.012	-0.011	-0.01	-0.015	-0.013	-0.012	-0.013
	(0.006)**	(0.006)*	(0.006)*	(0.006)**	(0.006)**	(0.006)**	(0.006)**
Student	0.006	0.005	0.002	0.005	0.005	0.006	0.001
	-0.007	-0.007	-0.007	-0.007	-0.007	-0.007	-0.008
Unemployed	-0.017	-0.018	-0.017	-0.017	-0.015	-0.018	-0.019
	(0.006)***	(0.006)***	(0.006)***	(0.006)***	(0.006)***	(0.006)***	(0.006)***
Quintile 2	-0.002	-0.004	-0.008	-0.001	-0.004	-0.002	-0.007
	-0.005	-0.006	-0.006	-0.006	-0.005	-0.006	-0.006
Quintile 3	-0.032	-0.033	-0.033	-0.031	-0.034	-0.031	-0.033
	(0.005)***	(0.005)***	(0.005)***	(0.005)***	(0.005)***	(0.005)***	(0.006)***
Quintile 4	-0.052	-0.054	-0.054	-0.051	-0.052	-0.051	-0.052
	(0.006)***	(0.006)***	(0.006)***	(0.006)***	(0.006)***	(0.006)***	(0.006)***
Quintile 5	-0.076	-0.08	-0.077	-0.077	-0.069	-0.075	-0.07
	(0.009)***	(0.009)***	(0.009)***	(0.009)***	(0.009)***	(0.009)***	(0.010)***
Trust in Government		0.014					0.008
		(0.002)***					(0.002)***
Support for Democracy			0.049				0.042
			(0.002)***				(0.002)***
Redistributive Democracies				0.005			0.004
				(0.001)***			(0.001)***
Meritocracy					0.016		0.015
					(0.001)***		(0.001)***
Preferences Redistribution						0.003	0.002
						(0.001)***	(0.001)***
Pseudo R2	0.13	0.13	0.14	0.12	0.14	0.13	0.16
Observations	50.598	49.149	48.043	48.994	49.689	49.353	45.149

Note: Marginal effects. Robust standard errors in parenthesis, *,**,*** denote significance at 10%, 5% and 1%, respectively. Regressions include country and marital status dummies not reported in the table. The dummy for full-time employment and quintile 1 are omitted in the regressions.
Source: OECD Development Centre / Centre for Tax Policy and Administration calculations based on World Values Survey (2010-2014).

Table A.4. Probit regressions explaining tax morale using Latinobarómetro (2016)

Dep. Var	(1)	(2)	(3)	(4)	(5)
Religious	0.001	0	0.002	0.002	0.001
	-0.005	-0.006	-0.005	-0.006	-0.006
Female	-0.014	-0.014	-0.016	-0.016	-0.015
	-0.01	-0.01	-0.01	-0.01	-0.01
Age	0.003	0.002	0.003	0.002	0.002
	(0.000)***	(0.000)***	(0.000)***	(0.000)***	(0.000)***
Educational Attainment	0.007	0.006	0.006	0.006	0.006
	(0.001)***	(0.001)***	(0.001)***	(0.001)***	(0.001)***
Citizen	-0.014	-0.008	-0.008	0.002	-0.002
	-0.046	-0.05	-0.046	-0.047	-0.049
Self-Employed	-0.012	-0.011	-0.011	-0.01	-0.011
	-0.013	-0.013	-0.013	-0.013	-0.013
Out of Work	-0.038	-0.03	-0.038	-0.039	-0.032
	(0.022)*	-0.023	(0.023)*	(0.023)*	-0.023
Retired	0.002	0.016	0.008	0.011	0.022
	-0.023	-0.023	-0.023	-0.023	-0.023
Housework	0.007	0.007	0.009	0.011	0.01
	-0.015	-0.015	-0.015	-0.015	-0.015
Student	0.034	0.024	0.034	0.037	0.024
	-0.024	-0.024	-0.024	-0.024	-0.024
Support for Democracy		0.051			0.052
		(0.006)***			(0.006)***
Satisfaction with Health			-0.029		-0.033
			(0.005)***		(0.005)***
Satisfaction with Education				-0.017	
				(0.005)***	
Pseudo R2	0.05	0.06	0.06	0.05	0.07
Observations	10,127	9,494	10,067	9,836	9,447

Notes: Marginal effects. Robust standard errors in parenthesis, *,**,*** denote significance at 10%, 5% and 1%, respectively. Regressions include country, marital status, ethnic and quintile dummies not reported in the table. The dummy for salaried employment and quintile 1 are omitted in the regressions.

Source: OECD Development Centre / Centre for Tax Policy and Administration calculations based on Latinobarómetro (2016).

Table A.5. Probit regressions explaining willingness to increase taxes using Latinobarómetro (2016)

Dep. Var	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Religious	0.011	0.012	0.010	0.008	0.011	0.011	0.011
	(0.004)***	(0.004)***	(0.004)**	(0.003)***	(0.004)***	(0.004)***	(0.004)***
Female	-0.015	-0.015	-0.012	-0.009	-0.015	-0.015	-0.010
	(0.007)**	(0.008)**	(0.007)*	(0.006)*	(0.007)**	(0.007)**	(0.008)
Age	-0.000	-0.000	-0.000	-0.000	-0.000	-0.000	-0.000
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Educational Attainment	-0.001	-0.001	-0.001	-0.002	-0.001	-0.001	-0.001
	(0.001)	(0.001)	(0.001)	(0.001)**	(0.001)	(0.001)	(0.001)
Citizen	0.006	-0.015	-0.002	-0.014	0.007	0.007	-0.015
	(0.033)	(0.024)	(0.034)	(0.023)	(0.033)	(0.033)	(0.025)
Self-Employed	-0.018	-0.014	-0.017	-0.004	-0.018	-0.018	-0.012
	(0.009)*	(0.010)	(0.009)*	(0.007)	(0.009)*	(0.009)*	(0.010)
Out of Work	-0.036	-0.031	-0.032	-0.005	-0.035	-0.035	-0.028
	(0.017)**	(0.018)*	(0.017)*	(0.013)	(0.017)**	(0.017)**	(0.018)
Retired	0.010	0.008	0.012	0.012	0.011	0.010	0.007
	(0.016)	(0.017)	(0.016)	(0.013)	(0.016)	(0.016)	(0.017)
Housework	-0.012	-0.011	-0.012	0.003	-0.011	-0.012	-0.011
	(0.011)	(0.011)	(0.011)	(0.008)	(0.011)	(0.011)	(0.011)
Student	0.005	0.001	0.003	-0.027	0.005	0.004	-0.001
	(0.017)	(0.017)	(0.017)	(0.016)*	(0.017)	(0.017)	(0.018)
Support for Democracy		-0.005					-0.009
		(0.004)					(0.004)**
Trust in Government			0.025				0.025
			(0.004)***				(0.004)***
Decrease in Corruption				0.004			0.010
				(0.003)			(0.004)***
Importance of Infrastructure					0.016		0.012
					(0.007)**		(0.007)*
Importance of Integration						0.019	0.017
						(0.008)**	(0.009)*
Pseudo R2	0.03	0.03	0.03	0.08	0.03	0.03	0.03
Observations	13,047	12,281	12,901	11,295	13,047	13,047	11,935

Notes: Marginal effects. Robust standard errors in parenthesis, *,**,*** denote significance at 10%, 5% and 1%, respectively. Regressions include country, marital status, ethnic and quintile dummies not reported in the table. The dummy for salaried employment and quintile 1 are omitted in the regressions.

Source: OECD Development Centre / Centre for Tax Policy and Administration calculations based on Latinobarómetro (2016).

Table A.6. Probit regressions explaining tax morale using Afrobarometer (2015)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Religious	0.013	0.014	0.013	0.012	0.012	0.015	0.015	0.010
	(0.013)	(0.013)	(0.013)	(0.013)	(0.013)	(0.014)	(0.013)	(0.015)
Female	-0.022	-0.023	-0.020	-0.023	-0.022	-0.025	-0.021	-0.020
	(0.004)***	(0.004)***	(0.005)***	(0.004)***	(0.004)***	(0.005)***	(0.004)***	(0.005)***
Age	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Educational Attainment	0.002	0.002	0.002	0.003	0.002	0.002	0.002	0.002
	(0.001)***	(0.001)***	(0.001)***	(0.001)***	(0.001)***	(0.001)***	(0.001)***	(0.001)***
Part Time	-0.043	-0.043	-0.040	-0.048	-0.044	-0.035	-0.032	-0.033
	(0.007)***	(0.007)***	(0.008)***	(0.008)***	(0.008)***	(0.008)***	(0.007)***	(0.009)***
Unemployed	-0.050	-0.047	-0.043	-0.053	-0.049	-0.049	-0.037	-0.036
	(0.006)***	(0.006)***	(0.007)***	(0.006)***	(0.006)***	(0.007)***	(0.006)***	(0.007)***
Out of Work	-0.047	-0.046	-0.040	-0.048	-0.047	-0.048	-0.037	-0.039
	(0.006)***	(0.006)***	(0.006)***	(0.006)***	(0.006)***	(0.006)***	(0.006)***	(0.007)***
Urban	0.018	0.023	0.012	0.018	0.019	0.017	0.012	0.013
	(0.005)***	(0.005)***	(0.005)**	(0.005)***	(0.005)***	(0.005)***	(0.005)**	(0.006)**
Trust in Government		0.032						0.017
		(0.002)***						(0.003)***
Support for Democracy			0.032					0.025
			(0.003)***					(0.004)***
Satisfaction with Health				0.027				0.013
				(0.002)***				(0.003)***
Decrease in Corruption					0.018			0.008
					(0.002)***			(0.002)***
Difficulty of finding out what taxes to pay						-0.032		-0.023
						(0.003)***		(0.003)***
Difficulty of evading taxes						0.029		0.023
						(0.003)***		(0.003)***
Positive attitudes toward taxation							0.057	0.051
							(0.003)***	(0.003)***
Tax Authorities Legitimacy							0.065	0.059
							(0.002)***	(0.002)***
Pseudo R	0.04	0.05	0.04	0.04	0.04	0.05	0.07	0.07
Observations	50,985	49,998	46,083	49,101	48,229	41,734	48,744	34,819

Note: Marginal effects. Robust standard errors in parenthesis, *,**,*** denote significance at 10%, 5% and 1%, respectively. Regressions include country dummies not reported in the table. The dummy for full-time employment is omitted in the regressions.
Source: OECD Development Centre / Centre for Tax Policy and Administration calculations based on Afrobarometer (2015).

Table A.7. Probit regressions explaining willingness to increase taxes using Afrobarometer (2015)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Religious	0.044	0.046	0.043	0.043	0.047	0.043	0.036
	(0.012)***	(0.012)***	(0.012)***	(0.012)***	(0.013)***	(0.012)***	(0.014)***
Female	-0.022	-0.022	-0.016	-0.024	-0.020	-0.020	-0.017
	(0.004)***	(0.004)***	(0.004)***	(0.004)***	(0.005)***	(0.004)***	(0.005)***
Age	-0.000	-0.000	-0.000	-0.000	-0.000	-0.000	-0.000
	(0.000)**	(0.000)***	(0.000)**	(0.000)**	(0.000)**	(0.000)*	(0.000)**
Educational Attainment	0.003	0.004	0.004	0.004	0.003	0.003	0.004
	(0.001)***	(0.001)***	(0.001)***	(0.001)***	(0.001)***	(0.001)***	(0.001)***
Part Time	-0.006	-0.006	-0.004	-0.005	-0.004	0.002	0.005
	(0.007)	(0.007)	(0.007)	(0.007)	(0.008)	(0.007)	(0.008)
Unemployed	-0.030	-0.028	-0.023	-0.027	-0.027	-0.019	-0.010
	(0.006)***	(0.006)***	(0.006)***	(0.006)***	(0.007)***	(0.006)***	(0.007)
Out of Work	-0.009	-0.010	-0.008	-0.006	-0.011	-0.001	0.001
	(0.006)*	(0.006)*	(0.006)	(0.006)	(0.006)*	(0.006)	(0.006)
Urban	0.047	0.050	0.045	0.044	0.048	0.040	0.045
	(0.004)***	(0.004)***	(0.005)***	(0.005)***	(0.005)***	(0.004)***	(0.005)***
Trust in Government		0.025					0.013
		(0.002)***					(0.002)***
Support for Democracy			0.047				0.042
			(0.003)***				(0.003)***
Satisfaction with Roads				0.026			0.013
				(0.002)***			(0.003)***
Difficulty of finding out what taxes to pay					-0.030		-0.021
					(0.003)***		(0.003)***
Difficulty of evading taxes					-0.007		-0.014
					(0.003)**		(0.003)***
Positive attitudes toward taxation						0.029	0.028
						(0.003)***	(0.003)***
Tax Authorities Legitimacy						0.074	0.071
						(0.002)***	(0.002)***
Pseudo R	0.06	0.06	0.06	0.06	0.09	0.09	0.09
Observations	52,740	51,638	47,352	50,553	42,287	49,282	36,164

Note: Marginal effects. Robust standard errors in parenthesis, *,**,*** denote significance at 10%, 5% and 1%, respectively. Regressions include country dummies not reported in the table. The dummy for full-time employment is omitted in the regressions.

Source: OECD Development Centre / Centre for Tax Policy and Administration calculations based on Afrobarometer (2015).

Table A.8. Probit regressions explaining willingness to increase spending using Afrobarometer (2015)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Religious	-0.003	-0.007	-0.005	-0.004	-0.008	-0.006	0.000	-0.004	0.001
	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	(0.013)	(0.014)	(0.013)	(0.015)
Female	0.011	0.011	0.012	0.010	0.010	0.011	0.004	0.012	0.007
	(0.004)**	(0.004)**	(0.004)***	(0.004)**	(0.004)**	(0.004)**	(0.005)	(0.004)***	(0.005)
Age	-0.000	-0.000	-0.000	-0.000	-0.000	-0.000	-0.000	-0.000	-0.000
	(0.000)***	(0.000)***	(0.000)***	(0.000)***	(0.000)***	(0.000)***	(0.000)**	(0.000)***	(0.000)***
Educational Attainment	-0.001	-0.001	-0.001	-0.001	-0.001	-0.001	-0.001	-0.001	-0.001
	(0.000)**	(0.001)	(0.001)*	(0.001)	(0.001)**	(0.001)**	(0.001)**	(0.001)**	(0.001)
Part Time	-0.016	-0.016	-0.016	-0.017	-0.014	-0.015	-0.020	-0.012	-0.017
	(0.007)**	(0.008)**	(0.008)**	(0.008)**	(0.008)*	(0.008)*	(0.008)**	(0.008)	(0.009)*
Unemployed	-0.001	-0.000	-0.002	-0.002	0.000	-0.003	0.004	0.003	0.006
	(0.006)	(0.006)	(0.006)	(0.006)	(0.006)	(0.006)	(0.007)	(0.006)	(0.007)
Out of Work	0.002	-0.000	-0.003	-0.004	-0.001	-0.001	-0.002	0.006	-0.004
	(0.006)	(0.006)	(0.006)	(0.006)	(0.006)	(0.006)	(0.006)	(0.006)	(0.007)
Urban	-0.034	-0.028	-0.034	-0.034	-0.044	-0.031	-0.037	-0.038	-0.035
	(0.005)***	(0.005)***	(0.005)***	(0.005)***	(0.005)***	(0.005)***	(0.005)***	(0.005)***	(0.005)***
Trust in Government		0.037							0.018
		(0.002)***							(0.002)***
Satisfaction with Health			0.050						0.021
			(0.002)***						(0.004)***
Satisfaction with Education				0.048					0.014
				(0.002)***					(0.004)***
Satisfaction with Roads					0.043				0.015
					(0.002)***				(0.003)***
Decrease in Corruption						0.031			0.017
						(0.002)***			(0.002)***
Difficulty of finding out what taxes to pay							-0.026		-0.015
							(0.003)***		(0.003)***
Difficulty of evading taxes							-0.008		-0.009
							(0.003)***		(0.003)***
Tax Authorities Legitimacy								0.045	0.039
								(0.002)***	(0.002)***
Pseudo R	0.03	0.04	0.04	0.04	0.04	0.03	0.03	0.04	0.05
Observations	52,251	51,198	50,243	50,154	50,164	49,357	41,980	50,579	37,906

Note: Marginal effects. Robust standard errors in parenthesis, *,**,*** denote significance at 10%, 5% and 1%, respectively. Regressions include country dummies not reported in the table. The dummy for full-time employment is omitted in the regressions.
Source: OECD Development Centre / Centre for Tax Policy and Administration calculations based on Afrobarometer (2015).

Table A.9. Probit regressions explaining tax morale in Asia using World Values Survey (2010-2014)

Dep. Var	(1)
Religious	0.003
	(0.011)
Female	0.030
	(0.010)***
Age	0.001
	(0.000)***
Educational Attainment	0.006
	(0.002)***
Part-time	-0.090
	(0.015)***
Self employed	0.027
	(0.013)**
Retired	-0.067
	(0.021)***
Housewife	-0.031
	(0.014)**
Student	-0.008
	(0.023)
Unemployed	-0.033
	(0.018)*
Citizen	-0.014
	(0.087)
Quintile 2	-0.002
	(0.014)
Quintile 3	-0.049
	(0.013)***
Quintile 4	-0.030
	(0.015)**
Quintile 5	-0.062
	(0.022)***
Trust in Government	0.007
	(0.005)
Support for Democracy	0.067
	(0.005)***
Redistributive Democracies	0.013
	(0.001)***
Meritocracy	0.026
	(0.001)***
Preferences for Redistribution	0.012
	(0.001)***
Observations	7.758

Note: Marginal effects. Robust standard errors in parenthesis, *,**,*** denote significance at 10%, 5% and 1%, respectively. Regressions include country dummies not reported in the table. The dummy for full-time employment is omitted in the regressions.
Source: OECD Development Centre / Centre for Tax Policy and Administration calculations based on World Values Survey 2010-2014.
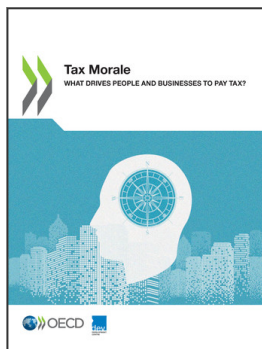
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Tax Morale
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https://doi.org/10.1787/f3d8ea10-en