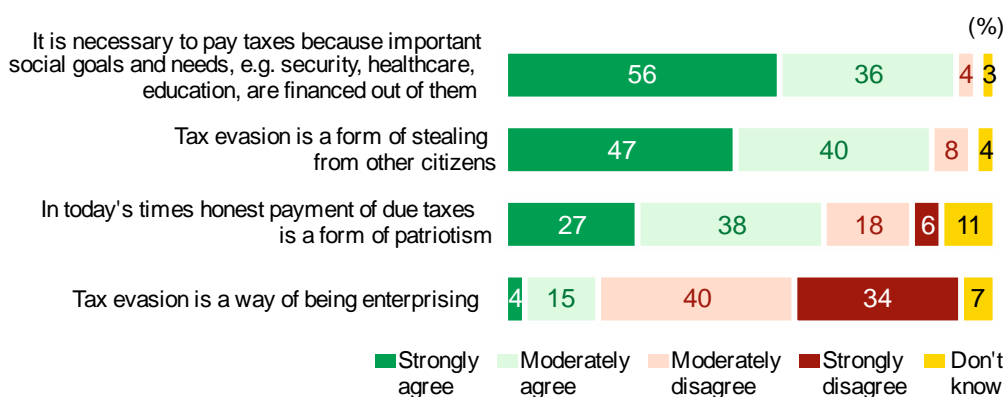


## Attitude to paying taxes

There is a universal conviction (92%) that it is necessary to pay taxes out of which important social goals and needs (e.g. security, healthcare, education) are financed. Tax evasion is usually seen as stealing from other citizens (87%), not as a way of being enterprising (19%). Two-thirds of respondents (65%) think that in today's times honest payment of due taxes is a form of patriotism.

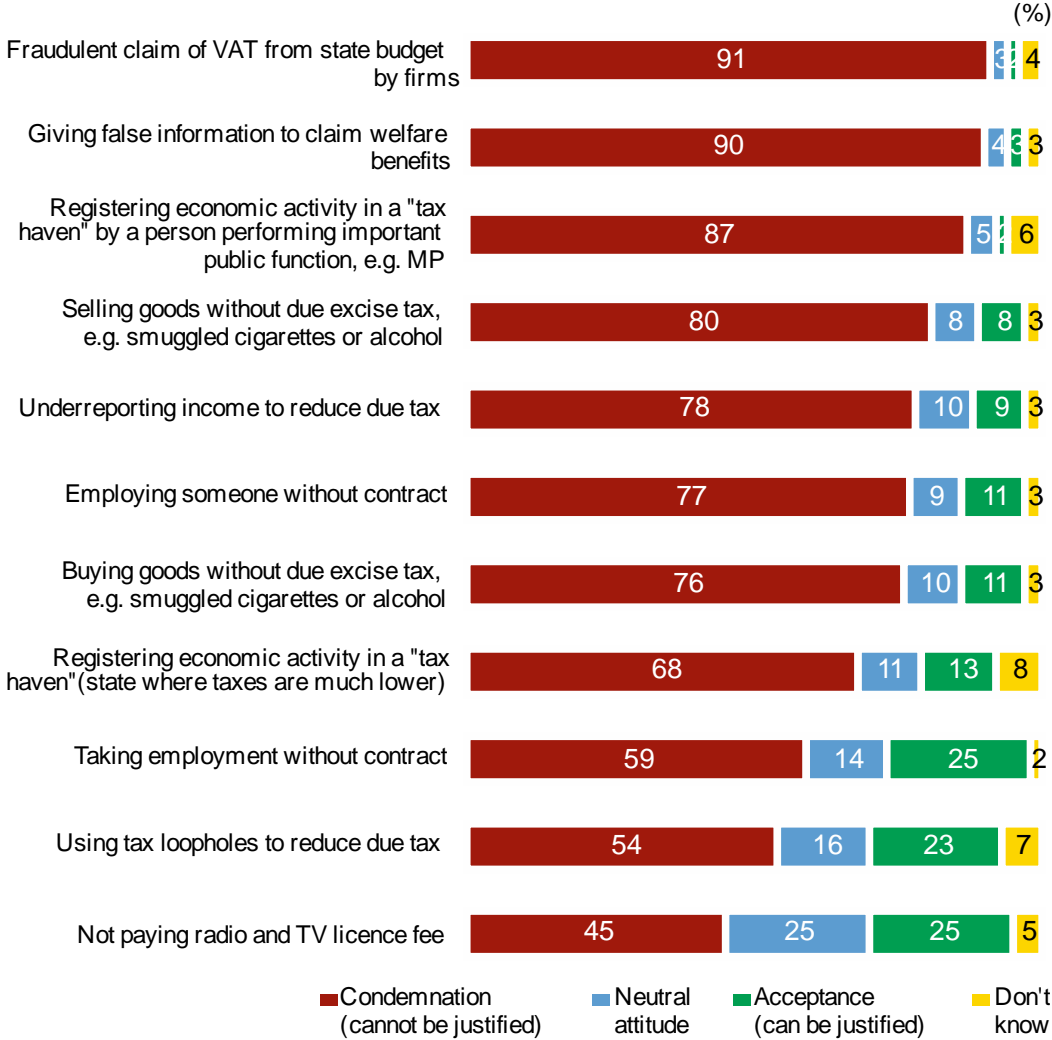
### Do you agree with the following statements?



Fraudulent claim of VAT from the state budget is universally condemned (92%), as is giving false information to claim benefits (90%) and registering economic activity in “tax havens” (68%), especially if it is done by people performing important public functions, for instance

Members of Parliament (87%). Eight-tenths of respondents cannot justify selling goods without due excise tax (e.g. smuggled cigarettes and alcohol), while only a slightly smaller group (76%) condemn buying such goods. A vast majority (78%) think it is unacceptable to underreport earnings in order to reduce due tax. There is a similar level of disapproval for hiring an employee without contract (77%). However, taking illegal employment is condemned much less (59%). The attitude to using legal loopholes in order to reduce due taxes is less restrictive, but nevertheless the majority (54%) cannot justify such behaviour. Least frequently respondents condemn not paying radio and television licence fee, but even in this case condemnation (45%) is more common than acceptance (25%).

**Attitude to tax evasion and fraud related to state budget**



More information about this topic can be found in CBOS report in Polish: "Attitudes towards paying taxes", June 2016. Fieldwork for national sample: May 2016, N=1100. The random address sample is representative for adult population of Poland.