

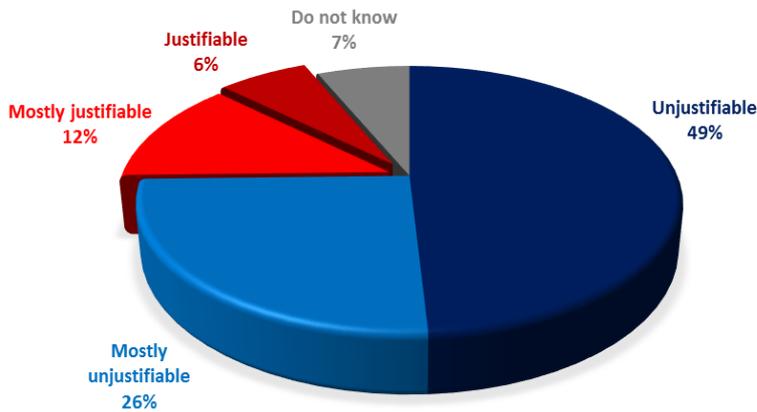


Fiskālās disciplīnas padome

Survey on tax morale

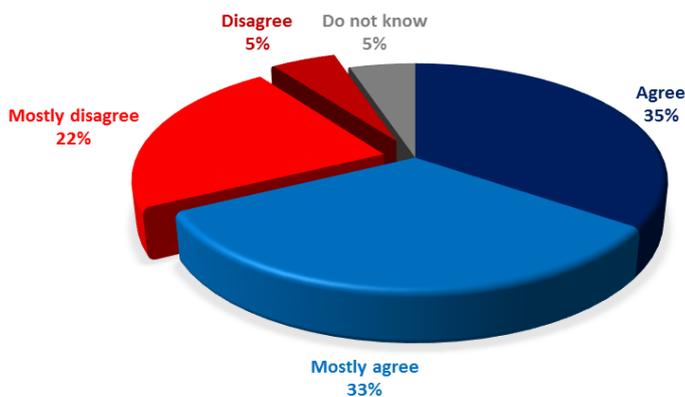
In April 2016 a survey was conducted with the aim of ascertaining the views of Latvia's population on taxes and paying taxes. A total of 1029 people were interviewed, and the results indicate that...

Not paying taxes is...

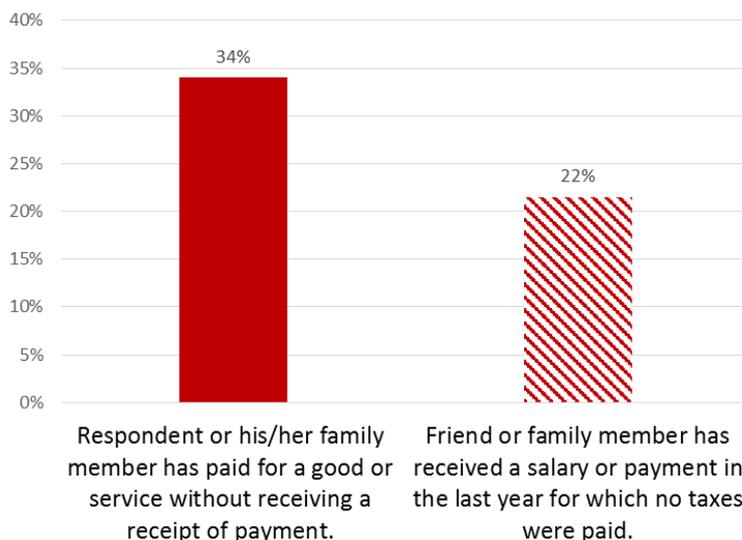


...a considerable portion of society is lenient towards tax evasion. Even though the majority of respondents believed that not paying taxes is unjustifiable, 18% of responses indicated that people would either justify or probably justify tax evasion.

It is always important to pay the appropriate taxes when paying for a good or service.



...a considerable portion of society believes that paying taxes is not mandatory. The results of the survey show that 28% people disagree or mostly disagree that it is always necessary to pay the appropriate taxes when paying for goods and services.



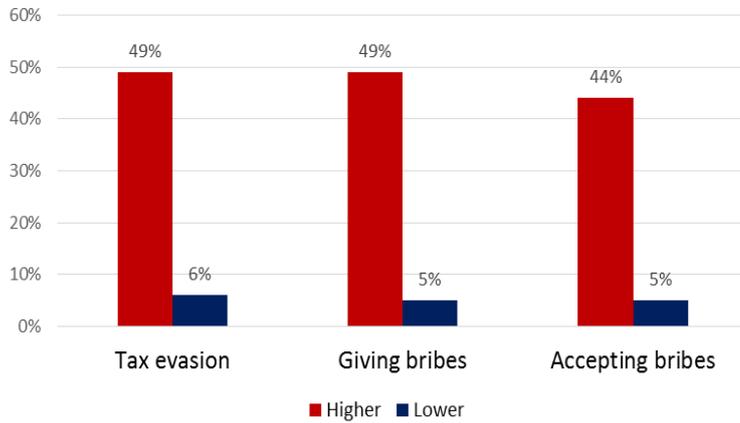
...a considerable portion of society has experience of tax evasion. 22% of respondents indicated that, in the last year, a friend or family member had received a salary or payment for which no taxes were paid. 34% of respondents admitted that they or a family member had paid for a good or service without receiving a receipt of payment.



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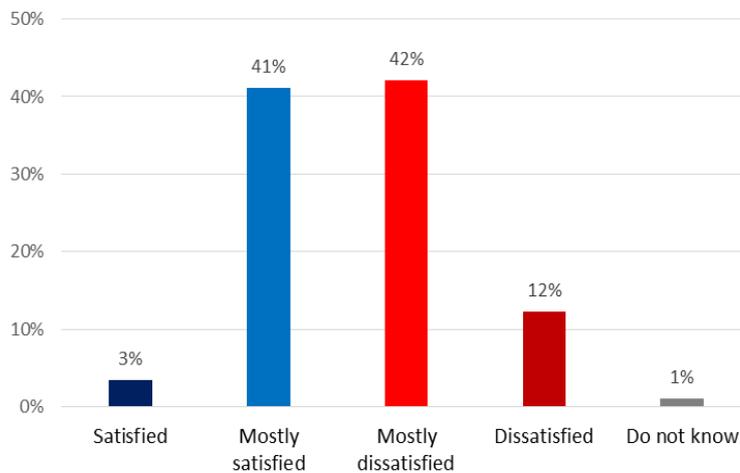
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Prevalence in Latvia compared to other EU countries



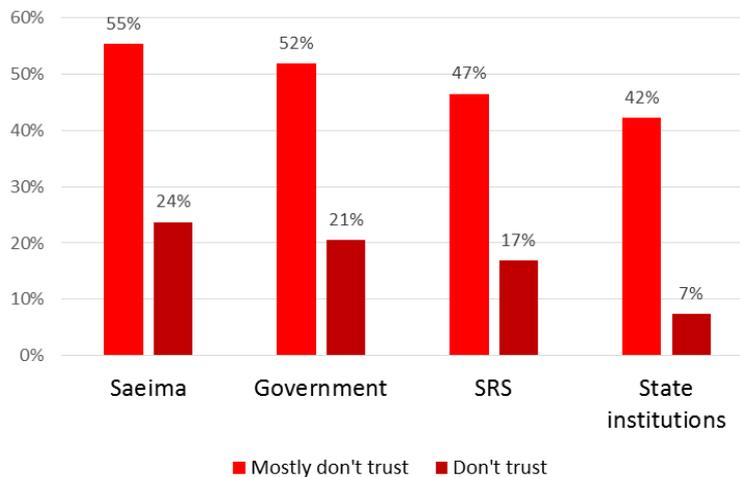
...the majority of respondents believe that not paying taxes or accepting and giving bribes are unjustifiable practices, but **only a minority believe these are less common in Latvia, compared to average levels in the European Union.**

Satisfaction with financial situation



...Latvia's financial satisfaction indicators are **low**. This corresponds to Eurostat data from 2013, which show that in Latvia satisfaction with the household's financial situation is below average levels in the European Union. Research suggests that this indicator influences people's attitude towards paying taxes.

Trust in state institutions



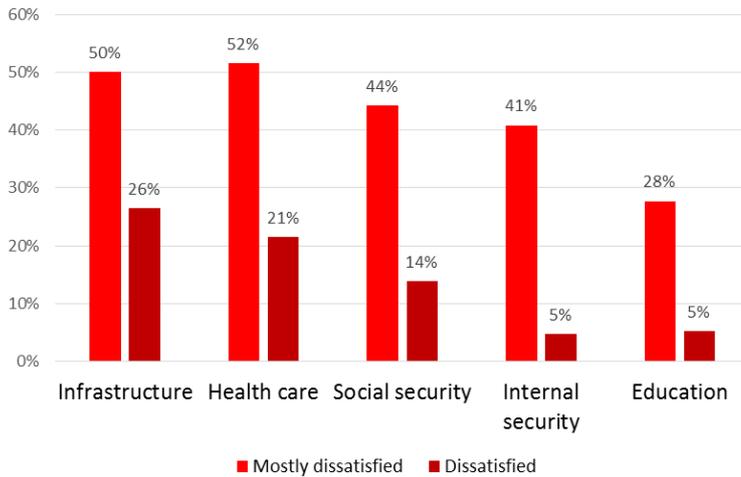
...Latvia's population has **low trust in state institutions**, but data suggest that this is not specific to Latvia. Eurostat data from 2013 show that in Latvia trust in the political system is at average European Union levels.



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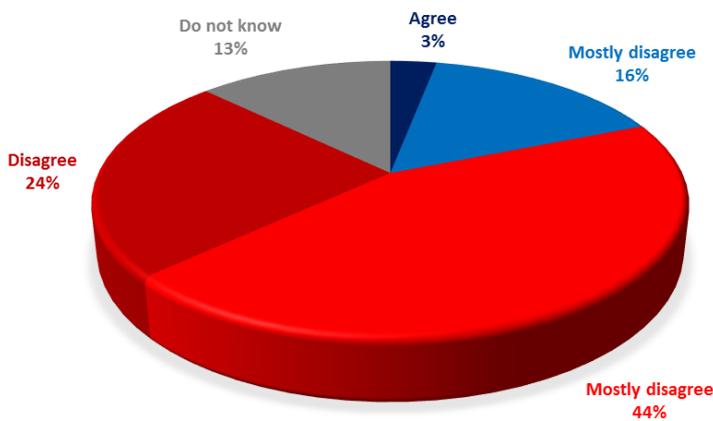
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Satisfaction with public services



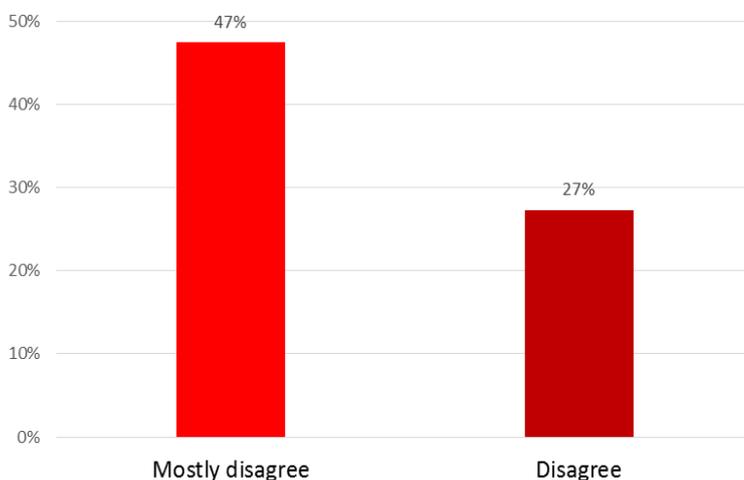
...Latvia's population is critical of the quality of several public services (infrastructure and health care in particular), but assessments of education were relatively positive.

The quality of public services is appropriate, given the collected amount of tax revenues.



...Latvia's population does not believe that the quality of public services is appropriate, given the collected amount of tax revenues. Generally, people are of the opinion that revenues are not used appropriately.

The tax system of Latvia is fair.

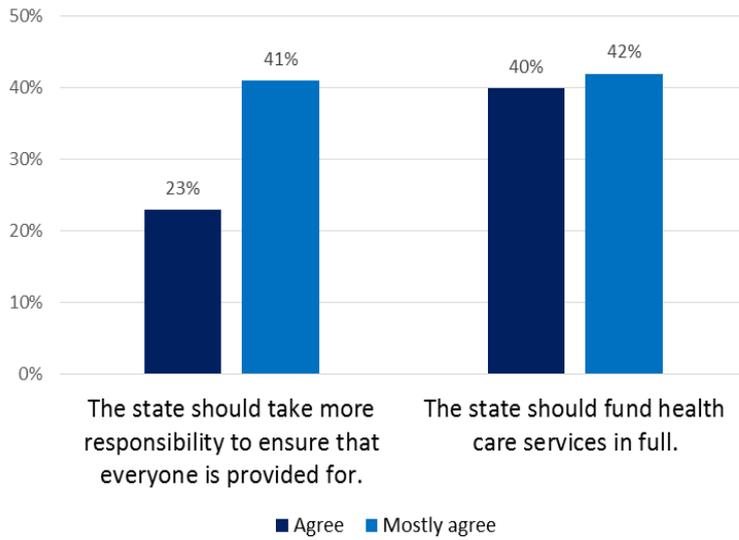


...Latvia's population does not believe that the tax system in Latvia is fair, but the majority of respondents agree that paying taxes is a duty.



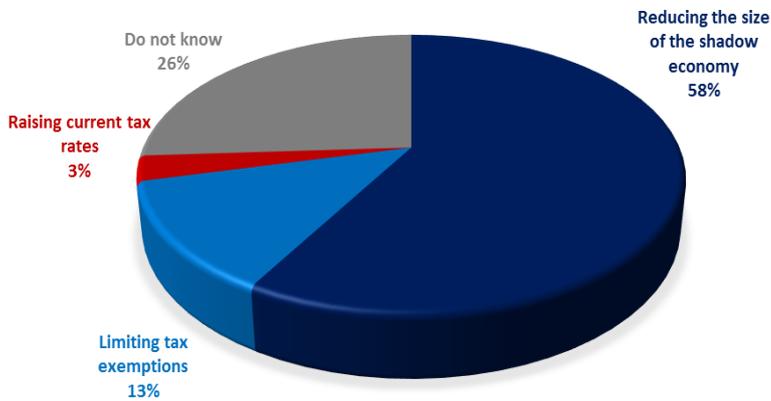
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Survey on tax morale



...Latvia's population would like a welfare state because they believe that the state should take more responsibility for individuals and their medical needs.

How should the government reach its target of increasing tax revenues by 2020?



...Latvia's population believes that government revenues should be increased primarily by limiting the size of the shadow economy.