

Taxes and Trust

Taxes and Trust is the first book on taxes to focus on trust and the first work of social science to concentrate on how tax policy actually gets implemented on the ground in Poland, Russia and Ukraine. It highlights the nuances of the transitional Ukraine case and explains precisely how and why that ‘borderland’ country differs from the more ideal types of coercive Russia and compliance-oriented Poland. Through eight bespoke taxpayer surveys, an unprecedented survey of bureaucrats and more than fifteen years of qualitative research, it emphasizes the building and accumulation of trust in the transition from a coercive tax state to a compliant one. The content of the book will appeal to students and scholars of taxation worldwide and to those who study Russia and Eastern Europe.

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Taxes and Trust

*From Coercion to Compliance in Poland,
Russia and Ukraine*

MARC P. BERENSON

King's College London



CAMBRIDGE
UNIVERSITY PRESS

Cambridge University Press
978-1-108-42042-6 — Taxes and Trust
Marc P. Berenson
Frontmatter
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CAMBRIDGE UNIVERSITY PRESS

University Printing House, Cambridge CB2 8BS, United Kingdom
One Liberty Plaza, 20th Floor, New York, NY 10006, USA
477 Williamstown Road, Port Melbourne, VIC 3207, Australia
314–321, 3rd Floor, Plot 3, Splendor Forum, Jasola District Centre,
New Delhi - 110025, India
79 Anson Road, #06-04/06, Singapore 079906

Cambridge University Press is part of the University of Cambridge.

It furthers the University's mission by disseminating knowledge in the pursuit of education, learning and research at the highest international levels of excellence.

www.cambridge.org
Information on this title: www.cambridge.org/9781108420426
DOI: 10.1017/9781108333580

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When citing this work, please include a reference to the DOI 10.1017/9781108333580

First published 2018

Printed in the United Kingdom by Clays, St Ives plc

A catalogue record for this publication is available from the British Library

ISBN 978-1-108-42042-6 Hardback

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Cambridge University Press
978-1-108-42042-6 — Taxes and Trust
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To My Parents
For Their Love, Support and Wisdom

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Acknowledgements

This book, begun initially as a doctoral dissertation, has been a long time in the making, as all who know me can attest, and now I take great pleasure in thanking the many people who helped make it happen. I am grateful to many individuals and institutions for their support of this project and from whose advice, criticism, friendship and wisdom I have benefited. While the final responsibility for this work, shortcomings and all, is mine, this book represents the culmination of years of personal and intellectual exchanges with scores of colleagues at several institutions. Every effort has been made to thank each of them here, and my sincere apologies go to anyone I may have inadvertently omitted.

Above all, my thanks go to my wonderful PhD committee, comprising Nancy Bermeo (chair), Atul Kohli, Joshua Tucker and Chris Achen at Princeton University's Department of Politics. This project would have gone nowhere but for the unique combination of patient counsel, praise, critical insights and wise advice that they each provided.

Princeton truly is an amazing place to be a graduate student, and I feel very fortunate to have studied in such an intellectually rich community of scholars and students. For making my years there thoroughly enjoyable, I especially want also to thank Jose Aleman, Gary Bass, Mark Beissinger, Elizabeth Bloodgood, Jason M. Brownlee, Eun K. Choi, Katia P. Coleman, Wolfgang F. Danspeckgruber, Ellen Elk, Antonis A. Ellinas, Anne-Marie Gardner, Carolyn C. Guile, Eva W. Kaye, Jeffrey B. Lewis, Christopher J. Mackie, Matthew J. Fouse, Antoinette Handley, John Holzwarth, Kosuke Imai, Christopher F. Karpowitz, Stan Katz, Stephen Kotkin, Erik M. Kuhonta, Ludmila Krytynskaia, Evan S. Lieberman, Eric M. McGlinchey, Grigore Pop-Eleches, Joseph G. Prud'homme, Andrew Roberts, Robert R. Rodgers, Christa S. Scholtz, Anna Seleny, Monica Selinger, Alex Sokolowski, Ezra Suleiman, the late Robert C. Tucker, Maya Tudor, Jennifer L. Weber, Lynn T. White, Mirek Wyka and Deborah Yashar.

The number of people who assisted me in my research in the field was legendary; some of them remain close friends to this day.

xii Acknowledgements

Having undertaken close to 400 interviews in the field, of which approximately 180 were with government officials, I am extraordinarily grateful to the many local scholars, tax experts, political experts, accountants, economists and tax administration bureaucrats in Poland, Russia and Ukraine who sat down with me and shared their experiences, insights, data, and, often, very good tea. My understanding of tax collection in these countries advanced tremendously from their generosity and openness. I have generally chosen to keep interviewees' identities confidential, especially if they worked for the government, preferred to remain anonymous or whose anonymity I wish to ensure. This commitment to confidentiality prevents me from thanking them sufficiently.

Additionally, those colleagues, scholars and experts who provided me with invaluable assistance, contacts, information and suggestions and hours of stimulating discussion while I was conducting field research that I can thank by name include, in Kyiv, Tanya and Igor Bibik, Andrii Bychenko, Vladimir Dubrovskiy, Svitlana Franchuk, Juhani Grossmann, Konstantin Kuznetsov, Craig Neal, Tim O'Connor, Inna Pidluska, Bill Remington, Bohdan Senchuk, David Snelbecker, Larisa Tatarinova, Andreas Umland, Mychailo Wynnyckij and Tatyana Yablonskaya; in Moscow, Alexander Abashkin, Maria Belodubrovskaya, Irina Denisova, Yelena Dobrolyubova, Igor Fedyukin, Alexander Gasparishvili, Scott Gehlbach, Maria Gorban, Alexander Ionov, Larissa Kapitsa, Marina Larionova, Rory MacFarquhar, Ludmila V. Petushkova, Mikhail Pryadilnikov, Mark Rakhmangulov, Nataliya A. Yakovleva, Elena Zavyalova and Yuriy Zaytsev; and, in Warsaw, Beata Blasiak, Antoni Kamiński, Witold Kieżun, Jadwiga Koralewicz, John Kubinec, Deborah Paul, Katarzyna Piętka, Michał Wenzel, Darek Zalewda and Ryszard Żelichowski, as well as the very helpful Małgorzata Pomianowska at the Najwyższa Izba Kontroli.

I also thank the American Councils, the Moscow School for Economic and Social Sciences, the Russian Presidential Academy of National Economy and Public Administration and the Polish Academy of Science's Institute of Political Studies for facilitating my stay and for my academic affiliation during some of my research visits to Kyiv, Moscow and Warsaw.

At the World Bank, where I joined a fascinating administrative reform project in Russia, I particularly would like to thank Oleksiy Balabushko, Ivor Beazley, Clelia Crontoyanni, Maya Gusarova, Julia Komagaeva, Tatyana Leonova, Jens Kristensen, Andrei R. Markov, Maria Ovchinnikova, Mikhail Pryadilnikov, David Shand, Khwaja Sultan and Tumun Tsydyrov.

In Poland, Russia and Ukraine, I also had the wonderful pleasure of working with the PBS DDG Market Research, the CBOS Public

Opinion Centre, the Public Opinion Foundation (FOM) and the Razumkov Centre for Economic and Political Studies on the Taxpayer Compliance Attitudinal Surveys. Thanks here go to Andrii Bychenko, Aleksey V. Churikov, Ivan Klimov, Grigoriy Lvovich, Anna Petrova, Leyla Vasileva and Michał Wenzel for making the collaborative experience such a smooth and fun one.

To underscore how essential fieldwork was to this project, I need to recognise all of those who patiently helped me through the years to acquire Polish and Russian language fluency, including Anna Bobrova, the late Charles E. Townsend and Marzena James.

Having spent six delightful years as part of the Governance Team at the University of Sussex's Institute of Development Studies, I wish to thank Andres Mejia Acosta, Jennifer Constantine, Diana Conyers, Catherine Gee, Peter Houtzager, David Leonard, Edoardo Masset, Lyla Mehta, Mick Moore, Robert Nurick, Stephen Peterson, Wilson Prichard, Graeme Ramshaw, Alex Shankland, Louise Tillin, Fiona Wilson and Musab Younis for their input and feedback to this project.

At King's College London's Russia Institute, where I have been based since 2013, I want to thank my colleagues, including Sarah Birch, Alexander Clarkson, Camilla Darling, Samuel Greene, Jane Henderson, Jeremy Jennings, Natasha Kuhrt, Alexander Kapatadze, Anna Matveeva, Anthony Pereira, Gerald Schnyder, Gulnaz Sharafutdinova, Marat Shterin, Susanne Sternthal and Adnan Vatansever, for their insightful critique of my work.

I also would like to thank the organizers, participants and audience members at seminars, conferences and talks including the Social Science Research Council's 'Governance in Eurasia' workshop (2004); the University of Toronto's graduate student symposium 'New Perspectives on Contemporary Ukraine: Politics, History, and Culture' (2006); the Woodrow Wilson Center for International Scholars' Kennan Institute 'Civil Society and Democracy in Ukraine' workshop (2006); the Conference on Administrative Reform in Post-Soviet Countries Memorial University, Newfoundland (2006); the University of Ottawa's Danyliw Research Seminar in Contemporary Ukrainian Studies (2006); the 'Taxation and State-Building in Developing Countries' panel at the World Bank's Annual Bank Conference on Development Economics (2007); a presentation at Emory University's Department of Political Science (2008); the European University Institute's Max Weber Programme alumni conferences (2009, 2011 and 2016); Loughborough University's 'The Political Economy of Taxation' conference (2010); a presentation at the Centre for Economic and Financial Research (CEFIR) (2011); the University College London's 'Russia-Ukraine: Spotlight on

xiv Acknowledgements

the Regions' conference (2015); the Economic Forum in Krynica Zdrój (2015); the Europe–Ukraine Forum (2016); the Kyiv Security Forum (2016); the Chatham House roundtable 'The Role of Values and Trust in Transforming Ukraine's Public Institutions' (2016); and the 'Trust, Governance & Citizenship in Post-Euromaidan Ukraine' seminars at the International Renaissance Foundation at Ukraine House (Kyiv), King's Russia Institute and Vesalius College (Brussels) (2016), as well as several panels over the years at the American Political Science Association, the Association for Slavic, East European and Eurasian Studies, the Association for the Study of Nationalities, and the Political Science Association (UK), for their excellent questions, encouraging comments and useful feedback, including those from Hilary Appel, Dominique Arel, Andrew Barnes, Paul J. D'Anieri, Irina Denisova, Gerald M. Easter, Odd-Helge Fjeldstad, Oksana Gaman-Golutvinoj, Scott Gehlbach, Julie George, Sergei Guriev, Juliet Johnson, Svitlana Kobzar, Jeremy Leaman, Orysia Lutsevych, Jason Lyall, Eugene Mazo, James Nixey, Neema Noori, Anton Oleinik, Serguei Oushakine, Wojciech Pawlus, Natalia Pohorila, Graeme Robertson, Richard Rose, Peter Rutland, Ani Sarkissian, Roger Schoenman, Oxana Shevel, Peter Solomon, Joanna Szostek, Lucan A. Way and Sarah Whitmore.

This book project has benefited from generous awards and fellowships including those from the Open Society Foundations; the United Kingdom's Economic and Social Research Council; the John D. and Catherine T. MacArthur Foundation and the Princeton Institute for International and Regional Studies; the Social Science Research Council Eurasia Program; the Fellowship of Woodrow Wilson Scholars, Princeton University; the American Council of Learned Societies; the Institute for the Study of World Politics; the American Councils for International Education; Princeton University's Stafford Fund; Princeton University's Council on Regional Studies; and Princeton University's Center of International Relations.

My fellowship year at the Max Weber Programme at the European University Institute in Florence also proved to be most useful as I began to transform my PhD dissertation into a more focused, critical study. I am most grateful for conversations and observations from Mariano Barbato, László Bruszt, Nicola Casarini, Heather Jones, Rinku Lamba, Brigitte Le Normand, Anna Lo Prete, Ramon Marimon, Jan-Hinrik Meyer-Sahling, Ekaterina Mouliarova, Roman Petrov, Anne Rasmussen, Rubén Ruiz Rufino, Sven Steinmo, Karin Tilmans and Annarita Zacchi.

In 2014, being a Title VIII scholar at the Woodrow Wilson Center for International Scholars' Kennan Institute was tremendously useful for further research in Washington, DC, additional writing and further

feedback. I especially want to thank Mary Elizabeth Malinkin, William Pomeranz, Matthew Rojansky, Vitaliy Shpak, Yevhen Shulha and Kenneth Yalowitz, as well as Fiona Hill and Janet M. Kilian, for making the experience rewarding.

Over the years, I also have profited enormously from amazing administrative and research assistance, including that from Ida Akhtar, Emma Barr, Lyubov Belikova, Faye Bloch, Birte Bromby, Krzysztof Dynel, Michał Dobrowolowicz, Aleksandra Dybkowska, Evgeny Firsov, Patrycja Gątarzewska, Radosław Jarosz, Edyta Kawka, Aleksandra Kubat, Maria Kuss, Dominika Majchrowicz, Caroline Martin, Vitaly Moroz, Oxana Nesterenko, Joanna Pauk, Paulina Sobiesiak, Paweł Sobkowiak, Marek Solon-Lipinski, Natalia Sizova, Marcin Ślarzyński, Aleksandra Topolnicka, Marta Utracka, Sinnet Weber, Marta Wenzel and Christopher Vanja.

I need to recognize and thank those who served as excellent mentors for me either before or after I began this project, namely Javier Corrales, Joel Hellman, David Leonard, Ellen Mickiewicz, Steven Solnick, Sven Steinmo, Kathryn Stoner, Charles Vincent and Carly Wade, for guiding me to and through this profession.

I wish to thank the publishers of the following articles for permission to include in this book some of the material that originally appeared there:

Marc P. Berenson, “Less Fear, Little Trust: Deciphering the Whys of Ukrainian Tax Compliance” in Paul D’Anieri, ed., *Orange Revolution and Aftermath: Mobilization, Apathy, and the State in Ukraine* (Washington, DC: Woodrow Wilson Center Press and Johns Hopkins University Press, 2010).

Marc P. Berenson, “Rationalizing or Empowering Bureaucrats? Tax Administration Reform in Post-communist Poland and Russia,” *Journal of Communist Studies and Transition Politics*, Vol. 24, No. 1 (March 2008); in Anton Oleinik, ed., *Reforming the state without changing the model of power? On administrative reform in post-socialist countries* (Oxford: Routledge, 2008); and in Anton Oleinik and Oksana Gaman-Golutvinoj, ed., *Administrativnye reformy v kontexte vlastnykh otnoshenij: opyt postsocialisticheskikh transformatsij v sravnitel’noj perspektive. pod redakciej* (Moscow: ROSSPEN, 2008).

Special thanks go to those who read all or parts of drafts of this manuscript, including Nancy Bermeo, Antonis Ellinas, Samuel Greene, Peter Houtzager, David Leonard, Stephen Peterson, Gulnaz Sharafutdinova, Sven Steinmo, Adnan Vatansever, David Woodruff and two anonymous referees, who provided thorough constructive comments and

xvi Acknowledgements

valuable suggestions, which contributed greatly to the improvements I made in the final manuscript.

At Cambridge University Press, I would like to express gratitude to Lewis Bateman for his interest in this project and to John Haslam for his superb handling of my manuscript throughout the whole publication process.

Final thanks are to my family – to my brother, Eric, and his family for all the healthy diversions and to my parents, Carole and Joel, to whom this book is dedicated. I am so fortunate to receive their ever-present moral encouragement, good humour and love.