

B. EUROPEAN SOCIAL SURVEY

B.1 Economic Morality

Variable Code	Variable Name	Variable Description
ESS_EM§01	Citizens should not cheat on taxes	A measure of the public's aversion for tax evasion depicts social acceptance of economic crimes against the state. People may be expected to act in some way according to their opinion on this matter, depending on the efficiency of the public sector in tax collection.
ESS_EM§02	Trust financial companies/bank/insurers deal honestly with you	Trust in the financial system is eventually affected due to fraudulent actions on behalf of those engaged with it.
ESS_EM§03	Trust public officials deal honestly with you	Trust in the civil service is partly determined by the existence or not of many or serious cases of corruption within it.
ESS_EM§04	Bank/insurance company failed to offer best deal, how often last 5 years	May indicate deliberate distortion of information in order to obtain a better deal for the institution, a situation of consumer fraud.
ESS_EM§05	You were sold things second-hand that proved faulty, how often last 5 years	May indicate deliberate distortion of information in order to obtain a better deal for the seller, a situation of consumer fraud.
ESS_EM§06	Public official asked favour/bribe for service, how often last 5 years	Measures the intensity of bribery situations within the public sector, therefore the permeability of this institution to such situations.
ESS_EM§07	Someone paying cash without receipt to avoid VAT or tax, how wrong	A proxy of social acceptance of this particular case of tax evasion, which is likely to be positively correlated with effective tax evasion.
ESS_EM§08	Someone making exaggerated/false insurance claim, how wrong	A proxy of social acceptance of information concealment for the purpose of economic crime.
ESS_EM§09	Public official asking favour/bribe in return for service, how wrong	A proxy of social acceptance of corruption in the public sector, which may be positively correlated with the intensity of bribery in this institution.
ESS_EM§10	If you want to make money, you can't always act honestly	Depicts the public's acceptance of immoral/illegal practices in the pursuance of personal gain.
ESS_EM§11	You should always obey law even if it means missing good opportunities	Expresses the public's support for the rule of law over private interests which pursuance eventually leads to cases of fraud and corruption.
ESS_EM§12	Occasionally alright to ignore law and do what you want	
ESS_EM§13	Businesses only interested in profit, not improve service/quality	Bad service quality and resource management may be due to the pursuance of producers' interests at expense of consumers', eventually depicting the occurrence of consumer fraud.

ESS_EM§14	Nowadays large firms work together in order to keep prices high	Cartelism is very likely to lead to situations of consumer fraud. The measure of its occurrence and intensity is therefore relevant to the study of consumer fraud.
ESS_EM§15	Nowadays customer/consumer are in better position to protect interest	Customer protection is eventually positively correlated with the absence of consumer fraud.
ESS_EM§16	Get benefits/services not entitled to, how many friends could you ask	The number of friends one can ask for benefits may portray the extent to which fraudulent and corrupt practices are accepted and practiced in society.
ESS_EM§17	Paid cash with no receipt to avoid VAT or tax, last 5 years	May allow estimation of fiscal losses due to this kind of tax evasion.
ESS_EM§18	Made an exaggeration or false insurance claim, last 5 years	May allow estimation of insurance institutions' losses due to such kind of fraud.
ESS_EM§19	Offered favour/bribe to public official for service, last 5 years	Measures the intensity of bribery situations within the public sector, therefore the permeability of this institution to such situations.
ESS_EM§20	Falsely claim government benefit: social security or other, last 5 years	May allow estimation of fiscal losses due to this kind of tax evasion.

B.2 Justice

Variable Code	Variable Name	Variable Description
ESS_Ju§01	How likely be caught if made exaggerated or false insurance claim	Depicts the efficiency of the institutions in charge of fighting against this type of fraud.
ESS_Ju§02	Decisions and actions of police unduly influenced by political pressure	Political pressure exerted upon the police is contrary to the rule of law, eventually meaning crime.
ESS_Ju§03	How often do police in country take bribes	Measures the intensity of bribery situations within the police, therefore the permeability of this institution to such situations.
ESS_Ju§04	Courts doing good or bad job in country	A trustworthy court system is generally one which members are not involved in fraudulent practices.
ESS_Ju§05	How often judges in country take bribes	Measures the intensity of bribery situations within courts, therefore the permeability of this institution to such situations.
ESS_Ju§06	Courts protect rich and powerful over ordinary people	Court decisions that protect particular groups at expense of a more righteous law-enforcement may be biased by bribery.
ESS_Ju§07	The courts' decisions are unduly influenced by political pressure	Political pressure exerted upon the police is contrary to the rule of law, eventually meaning crime.

B.3 Politics		
Variable Code	Variable Name	Variable Description
ESS_Po§01	Trust in country's parliament	This institution has a mandate for preventing fraud, either by making laws or simply by abstaining from such practices due to its commitment to the rule of law. Trust in this institution is damagingly affected when people think it is not playing its role properly, based on the occurrence of publicly exposed events of fraud and corruption. Thus, trust in country's parliament is negatively correlated with the presence and extent of such practices.
ESS_Po§02	Trust in the legal system	A trustworthy legal system is generally one that does not privilege particular individuals or groups at expense of the State for the only purpose of self-gain.
ESS_Po§03	Trust in the police	Trust in law-enforcement institutions diminishes with the occurrence of fraud and corruption activities; therefore it is negatively correlated with the presence and extent of such practices.
ESS_Po§04	Trust in politicians	These institutions have in common its mandates for preventing fraud, either by making laws or simply by abstaining from such practices due to their commitment to the rule of law. Trust in these institutions is damagingly affected when people think they are not playing their role properly, based on the occurrence of publicly exposed events of fraud and corruption. Thus, trust in these institutions is negatively correlated with the presence and extent of such practices.
ESS_Po§05	Trust in political parties	
ESS_Po§06	Trust in the European Parliament	
ESS_Po§07	Trust in the United Nations	
ESS_Po§08	How satisfied with the way democracy works in country	Satisfaction with democracy may be diminished when corruption within public institutions is a frequent (eventually publicly exposed) practice.
B.4 Welfare Attitudes		
Variable Code	Variable Name	Variable Description
ESS_WA§01	Tax authorities, how efficient in doing their job	If efficiency in tax collection is perceived to be high, it is probably because occurrence of economic crime is perceived to be low.
ESS_WA§02	Tax authorities give special advantages or deal with everyone equally	Tax authority activities that protect particular groups at expense of illegal taxation may be biased by bribery.

B. EUROPEAN SOCIAL SURVEY

B.1 Economic Morality (ESS_EM)

Variable Code	Variable Name	Years						
		2002	2004	2006	2008	2010	2012	2014
ESS_EM§01	Citizens should not cheat on taxes		x					
ESS_EM§02	Trust financial companies/bank/insurers deal honestly with you		x					
ESS_EM§03	Trust public officials deal honestly with you		x					
ESS_EM§04	Bank/insurance company failed to offer best deal, how often last 5 years	---	x			---		
ESS_EM§05	You were sold things second-hand that proved faulty, how often last 5 years		x					
ESS_EM§06	Public official asked favour/bribe for service, how often last 5 years		x					
ESS_EM§07	Someone paying cash without receipt to avoid VAT or tax, how wrong		x					

ESS_EM§08	Someone making exaggerated/false insurance claim, how wrong		x	
ESS_EM§09	Public official asking favour/bribe in return for service, how wrong		x	
ESS_EM§10	If you want to make money, you can't always act honestly		x	
ESS_EM§11	You should always obey law even if it means missing good opportunities		x	
ESS_EM§12	Occasionally alright to ignore law and do what you want		x	
ESS_EM§13	Businesses only interested in profit, not improve service/quality		x	
ESS_EM§14	Nowadays large firms work together in order to keep prices high		x	
ESS_EM§15	Nowadays customer/consumer are in better position to protect interest		x	
ESS_EM§16	Get benefits/services not entitled to, how many friends could you ask		x	

ESS_EM§17	Paid cash with no receipt to avoid VAT or tax, last 5 years		x	
ESS_EM§18	Made an exaggeration or false insurance claim, last 5 years		x	
ESS_EM§19	Offered favour/bribe to public official for service, last 5 years		x	
ESS_EM§20	Falsely claim government benefit: social security or other, last 5 years		x	

B.2 Justice (ESS_Ju)

Variable Code	Variable Name	Years						
		2002	2004	2006	2008	2010	2012	2014
ESS_Ju§01	How likely be caught if made exaggerated or false insurance claim					x		
ESS_Ju§02	Decisions and actions of police unduly influenced by political pressure					x		
ESS_Ju§03	How often do police in country take bribes					x		
ESS_Ju§04	Courts doing good or bad job in country					x		

ESS_Ju§05	How often judges in country take bribes					x		
ESS_Ju§06	Courts protect rich and powerful over ordinary people					x		
ESS_Ju§07	The courts' decisions are unduly influenced by political pressure					x		
B.3 Politics (ESS_Po)								
Variable Code	Variable Name	Years						
		2002	2004	2006	2008	2010	2012	2014
ESS_Po§01	Trust in country's parliament	x	x	x	x	x	x	x
ESS_Po§02	Trust in the legal system	x	x	x	x	x	x	x
ESS_Po§03	Trust in the police	x	x	x	x	x	x	x
ESS_Po§04	Trust in politicians	x	x	x	x	x	x	x
ESS_Po§05	Trust in political parties	---	x	x	x	x	x	x

ESS_Po§06	Trust in the European Parliament	x	x	x	x	x	x	x
ESS_Po§07	Trust in the United Nations	x	x	x	x	x	x	x
ESS_Po§08	How satisfied with the way democracy works in country	x	x	x	x	x	x	x
B.4 Welfare Attitudes (ESS_WA)								
Variable Code	Variable Name	Years						
		2002	2004	2006	2008	2010	2012	2014
ESS_WA§01	Tax authorities, how efficient in doing their job				x			
ESS_WA§02	Tax authorities give special advantages or deal with everyone equally				x			