

C. INTERNATIONAL SOCIAL SURVEY

C.1 Citizenship

Variable Code	Variable Name	Variable Description
ISS_Ci§01	Good citizen: never try to evade 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.
ISS_Ci§02	Good citizen: always obey laws	Expresses the public's support for the rule of law over private interests which pursuance eventually leads to cases of fraud and corruption.
ISS_Ci§03	Politicians only interested in personal profit	The pursuance of personal profit by politicians frequently leads them to be involved in criminal activities such as bribery.
ISS_Ci§04	Public service: involvement in corruption	A measure of the public's perception of the occurrence of such situations within the public service may well be a good indicator of the extent and intensity of corruption.
ISS_Ci§05	Democracy in country today	Satisfaction with democracy may be diminished when corruption within public institutions is a frequent (eventually publicly exposed) practice.

C.2 Role of Government

Variable Code	Variable Name	Variable Description
ISS_RoG§01	Obey laws without exception	Expresses the public's support for the rule of law over private interests which pursuance eventually leads to cases of fraud and corruption.
ISS_RoG§02	Politicians have not much impact	If politicians don't have much impact, it may be very hard to fight fraud and corruption.
ISS_RoG§03	Trust in civil servants	The civil service is expected to abstain from fraud and corruption. 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 such kind. Thus, trust in the civil service is negatively correlated with the presence and extent of fraud and corruption.
ISS_RoG§04	Satisfied with democracy	Satisfaction with democracy may be diminished when corruption within public institutions is a frequent (eventually publicly exposed) practice.
ISS_RoG§05	Household income tax too high	Income taxes that are considered excessive may lead to the emergence of tax evasion schemes.

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C.1 Citizenship (ISS_Ci)

Variable Code	Variable Name	Years			
		1985	1990	1996	2004
ISS_Ci§01	Good citizen: never try to evade taxes				x
ISS_Ci§02	Good citizen: always obey laws				x
ISS_Ci§03	Politicians only interested in personal profit		---		x
ISS_Ci§04	Public service: involvement in corruption				x
ISS_Ci§05	Democracy in country today				x

C.2 Role of Government (ISS_RoG)

Variable Code	Variable Name	Years				
		1985	1990	1996	2004	
ISS_RoG§01	Obey laws without exception	x	x	x		
ISS_RoG§02	Politicians have not much impact			x		
ISS_RoG§03	Trust in civil servants			---		x
ISS_RoG§04	Satisfied with democracy			---		x
ISS_RoG§05	Household income tax too high			x		---