INTRO

Thank you for agreeing to fill out this short survey.

Columbia University in New York is conducting a study on the
political and economic views of Italian citizens.

Your participation in the survey and your response to any
question is completely **voluntary and anonymous.**

For many questions, we would like to remind you that **there
are no right or wrong answers** and that we are only interested
in your personal opinion.

For any question regarding the survey, the reference email is
sp3594@columbia.edu

Quotas

How old is he?

[⌄]

What region do you live in?

[⌄]

What gender do you identify with?

○ Man

○ Woman

BEFORE TREAT

Before the survey, we ask you to read a short **information page** relating to the Italian tax authorities. Please read the entire page **carefully .** The survey will **ask questions about the details** of this page.

The **arrow** to access the **next questions** becomes available **after 20 seconds.**

TREAT_0

TASSAZIONE IN ITALIA

TOTALE INTROITI — 600€ miliardi annui

IRPEF — Imposta personale sul reddito, inclusi:
- lavoro dipendente
- lavoro autonomo
- reddito di impresa
- reddito di capitale

1923 — Prima versione dell'imposta sul reddito in Italia

730 — Modello utilizzato dalla maggior parte dei contribuenti

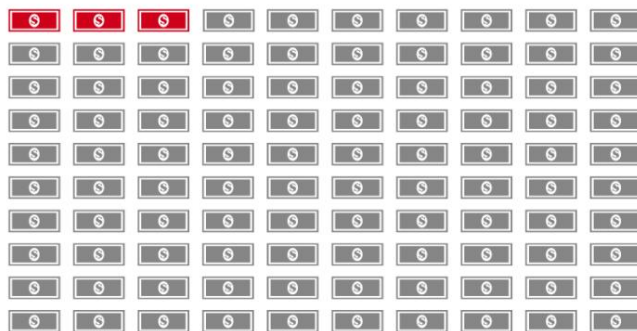**09/2021** — Scadenza per la dichiarazione dei redditi 2020

TREAT_1

EVASIONE FISCALE IN ITALIA

oltre **110€ miliardi** evasi
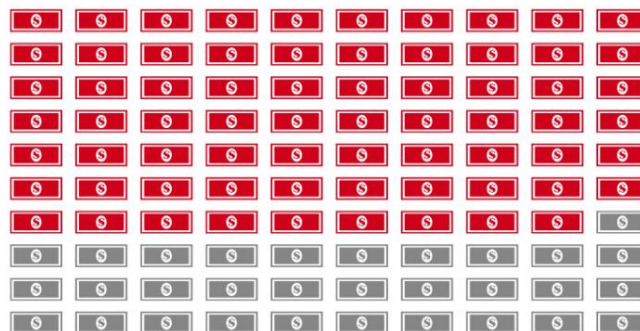su
600€ miliardi annui

Chi evade di più:

Impiegati	Imprenditori, professionisti, artigiani
reddito annuo medio: ~**20.000€**	reddito annuo medio: ~**80.000€**

4 miliardi evasi su 143 previsti

33 miliardi evasi su 48 previsti

Fonte: Ministero dell'Economia e delle Finanze, Relazione 2020

Evasione tra i più ricchi:

Diversi **studi di settore** utilizzano il confronto tra dichiarazione del reddito e stile di vita **per individuare l'evasione fiscale**. In Italia, questo confronto dimostra la presenza di numerosi evasori **tra i contribuenti benestanti**.

solo **30.000** contribuenti dichiarano più di **300.000€/anno**

ma oltre **600.000** hanno uno stile di vita da **reddito molto elevato**
(patrimoni in banca, yacht, auto di lusso)

Fonti: Agenzia delle Entrate; Ministero dell'Economia e delle Finanze; Bankitalia; Associazione Italiana Private Banking

TREAT_2

EVASIONE FISCALE IN ITALIA

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oltre **110€ miliardi** evasi
su
600€ miliardi annui

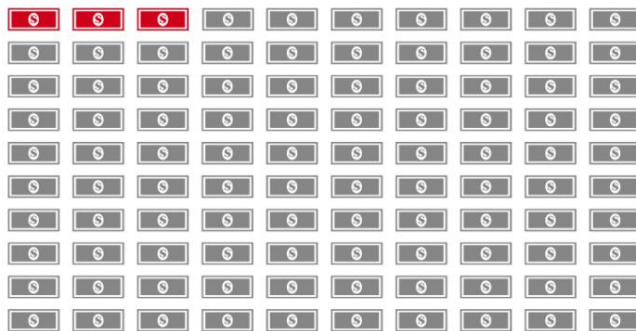
Fonte: Ministero dell'Economia e delle Finanze, Relazione 2020

TREAT_3

EVASIONE FISCALE IN ITALIA

oltre **110€ miliardi** evasi
su
600€ miliardi annui
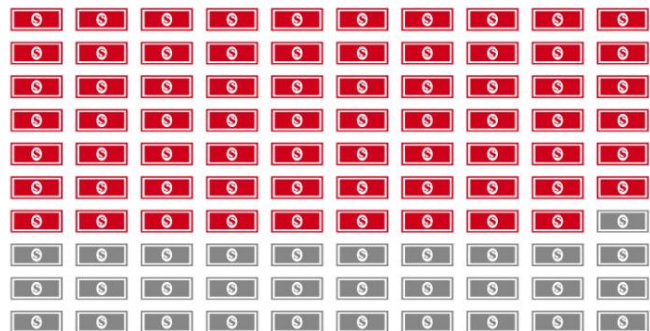
Chi evade di più:

Impiegati

Imprenditori, professionisti, artigiani

4 miliardi evasi su 143 previsti

33 miliardi evasi su 48 previsti

Fonte: Ministero dell'Economia e delle Finanze, Relazione 2020

Qualitative Response (Treated)

If you think about the phenomenon **of tax evasion,** what are the **first words you think about?** Just consider the first impression, reaction, or mental image.

In general, **how surprised** are the figures and facts presented?

○ They didn't surprise me at all

○ They surprised me very little

○ They surprised me a little

○ They surprised me

○ They surprised me a lot

○ They surprised me very much

Conjoint Prep

For some time there has been talk of tax reform in Italy. On the next few pages, we are interested in your opinion on how income taxes should be configured.

We will present you with five questions, each with a **comparison between two proposals for reform of the income tax system.** For each pair, we ask you to **choose the proposal you would prefer.** It could be that she likes both or neither of them. In any case, we ask you to choose the one you like best.

There are no wrong answers and people have different opinions about it.

Please read carefully each tax reform proposal and remember that:

1) All the brackets refer to the **total annual personal income.**

2) All **rates are marginal,** which means that the tax is paid only on the portion of the total income that falls within the bracket.

For instance:

Income bracket	Rate Marginal
Income up to 10,000 EUR	10%
Income between 10 and 25,000 EUR	20%
Income between 25 and 55,000 EUR	30%

In the case illustrated above, a person earning 40,000 euros would pay 10% on the first 10,000, 20% on the next 15,000, and 30% on the last 15,000.

Conjoint_1

What tax reform proposal would you prefer to come approved in Italy?

Echelon	Proposal A Rate	Proposal B Rate
Income up to 10,000 euros	$ {e: // Field / F 1-1-1}	$ {e: // Field / F 1-2-1}
Income between 10 and 25,000 euros	$ {e: // Field / F 1-1-2}	$ {e: // Field / F 1-2-2}
Income between 25 and 60,000 euros	$ {e: // Field / F 1-1-3}	$ {e: // Field / F 1-2-3}
Income between 60 and 100,000 euros	$ {e: // Field / F 1-1-4}	$ {e: // Field / F 1-2-4}
Income between 100 and 300,000 euros	$ {e: // Field / F 1-1-5}	$ {e: // Field / F 1-2-5}
Income beyond 300,000 euros	$ {e: // Field / F 1-1-6}	$ {e: // Field / F 1-2-6}
Resources for the collection	$ {e: // Field / F 1-1-7}	$ {e: // Field / F 1-2-7}

○ Proposal A

○ Proposal B

Conjoint_2

What tax reform proposal would you prefer to come approved in Italy?

	Proposal A	Proposal B
Echelon	Rate	Rate
Income up to 10,000 euros	$ {e: // Field / F 2-1-1}	$ {e: // Field / F 2-2-1}
Income between 10 and 25,000 euros	$ {e: // Field / F 2-1-2}	$ {e: // Field / F 2-2-2}
Income between 25 and 60,000 euros	$ {e: // Field / F 2-1-3}	$ {e: // Field / F 2-2-3}
Income between 60 and 100,000 euros	$ {e: // Field / F 2-1-4}	$ {e: // Field / F 2-2-4}

Income between 100 and 300,000 euros	$ {e: // Field / F 2-1-5}	$ {e: // Field / F 2-2-5}
Income beyond 300,000 euros	$ {e: // Field / F 2-1-6}	$ {e: // Field / F 2-2-6}
Resources for the collection	$ {e: // Field / F 2-1-7}	$ {e: // Field / F 2-2-7}

○ Proposal A
○ Proposal B

Conjoint_3

What tax reform proposal would you prefer to come approved in Italy?

	Proposal A	Proposal B
Echelon	Rate	Rate
Income up to 10,000 euros	$ {e: // Field / F 3-1-1}	$ {e: // Field / F 3-2-1}
Income between 10 and	$ {e: // Field / F-	$ {e: // Field / F

25,000 euros	3-1-2}	3-2-2}
Income between 25 and 60,000 euros	$ {e: // Field / F 3-1-3}	$ {e: // Field / F 3-2-3}
Income between 60 and 100,000 euros	$ {e: // Field / F 3-1-4}	$ {e: // Field / F 3-2-4}
Income between 100 and 300,000 euros	$ {e: // Field / F 3-1-5}	$ {e: // Field / F 3-2-5}
Income beyond 300,000 euros	$ {e: // Field / F 3-1-6}	$ {e: // Field / F 3-2-6}
Resources for the collection	$ {e: // Field / F 3-1-7}	$ {e: // Field / F 3-2-7}

○ Proposal A

○ Proposal B

Conjoint_4

What tax reform proposal would you prefer to come approved in Italy?

Echelon	Proposal A Rate	Proposal B Rate
Income up to 10,000 euros	$ {e: // Field / F 4-1-1}	$ {e: // Field / F 4-2-1}
Income between 10 and 25,000 euros	$ {e: // Field / F 4-1-2}	$ {e: // Field / F 4-2-2}
Income between 25 and 60,000 euros	$ {e: // Field / F 4-1-3}	$ {e: // Field / F 4-2-3}
Income between 60 and 100,000 euros	$ {e: // Field / F 4-1-4}	$ {e: // Field / F 4-2-4}
Income between 100 and 300,000 euros	$ {e: // Field / F 4-1-5}	$ {e: // Field / F 4-2-5}
Income beyond 300,000 euros	$ {e: // Field / F 4-1-6}	$ {e: // Field / F 4-2-6}
Resources for the collection	$ {e: // Field / F 4-1-7}	$ {e: // Field / F 4-2-7}

○ Proposal A

○ Proposal B

Conjoint_5

What tax reform proposal would you prefer to come approved in Italy?

Echelon	Proposal A Rate	Proposal B Rate
Income up to 10,000 euros	$ {e: // Field / F 5-1-1}	$ {e: // Field / F 5-2-1}
Income between 10 and 25,000 euros	$ {e: // Field / F 5-1-2}	$ {e: // Field / F 5-2-2}
Income between 25 and 60,000 euros	$ {e: // Field / F 5-1-3}	$ {e: // Field / F 5-2-3}
Income between 60 and 100,000 euros	$ {e: // Field / F 5-1-4}	$ {e: // Field / F 5-2-4}
Income between 100 and 300,000 euros	$ {e: // Field / F 5-1-5}	$ {e: // Field / F 5-2-5}
Income beyond 300,000 euros	$ {e: // Field / F 5-1-6}	$ {e: // Field / F 5-2-6}
Resources for the	$ {e: // Field / F-	$ {e: // Field / F-

collection	5-1-7}	5-2-7}

○ Proposal A

○ Proposal B

OUTCOME - Tax Preferences

For each of the following income categories, which one would be the **fairest marginal rate?** With rate marginal, means the percentage of income paid only on the part of the income that falls into the category.

	0	10	20	30	40	50	60	70	80	90 100	
0-10.000 € / year	○										[ ]
€ 10-25,000 / year	○										[ ]
€ 25-60,000 / year	○										[ ]
€ 60-100,000 / year	○										[ ]
100-300.000 € / year	○										[ ]

	0	10	20	30	40	50	60	70	80	90 100

Above €
300,000 /
year
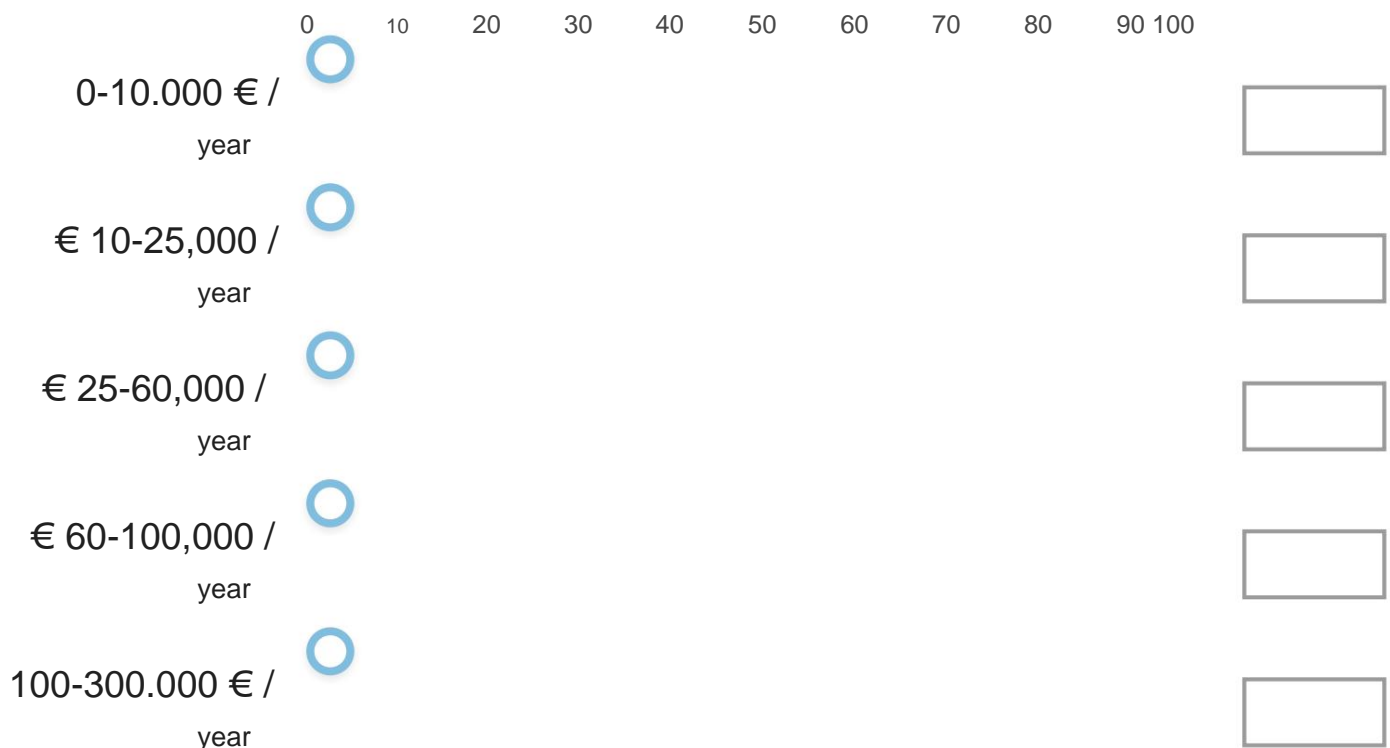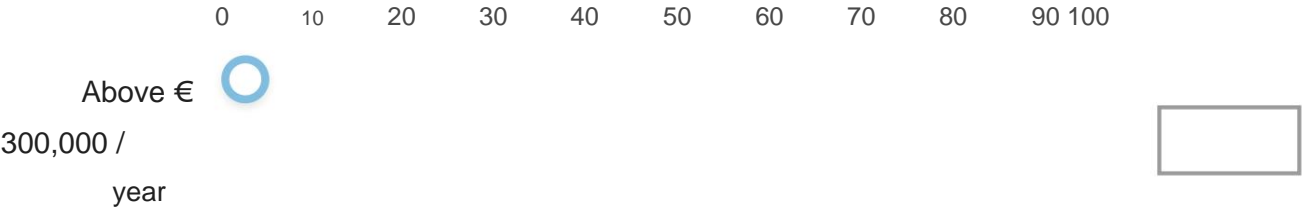
The taxman in Italy is made up of different types of taxation.
How much do you think the government should use each
type?

	Much more than the others	A little more than the others	Same as the others	A little less than other	Much less of the others
Income tax (IRPEF)	○	○	○	○	○
Real estate tax (IMU)	○	○	○	○	○
Value Added Tax (VAT)	○	○	○	○	○
Corporate Income Tax (IRES)	○	○	○	○	○

In your opinion, in general, what impact do **taxes** have on
economic growth?

They help extremely growth	They help very there	They help a little there	They don't help neither' damage	They hurt growth a bit	They hurt growth	They damage estramemen growth
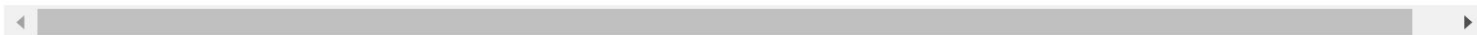
OUTCOMES: Noncompliance Beliefs

For each income category, out of a group of 100 taxpayers, **those who think they evade** at least in part taxes, that is, declaring a lower income than that real?

	0	10	20	30	40	50	60	70	80	90 100	
0-10.000 € / year	○										☐
€ 10-25,000 / year	○										☐
€ 25-60,000 / year	○										☐
€ 60-100,000 / year	○										☐
100-300.000 € / year	○										☐
Above the € 300,000 / year	○										☐
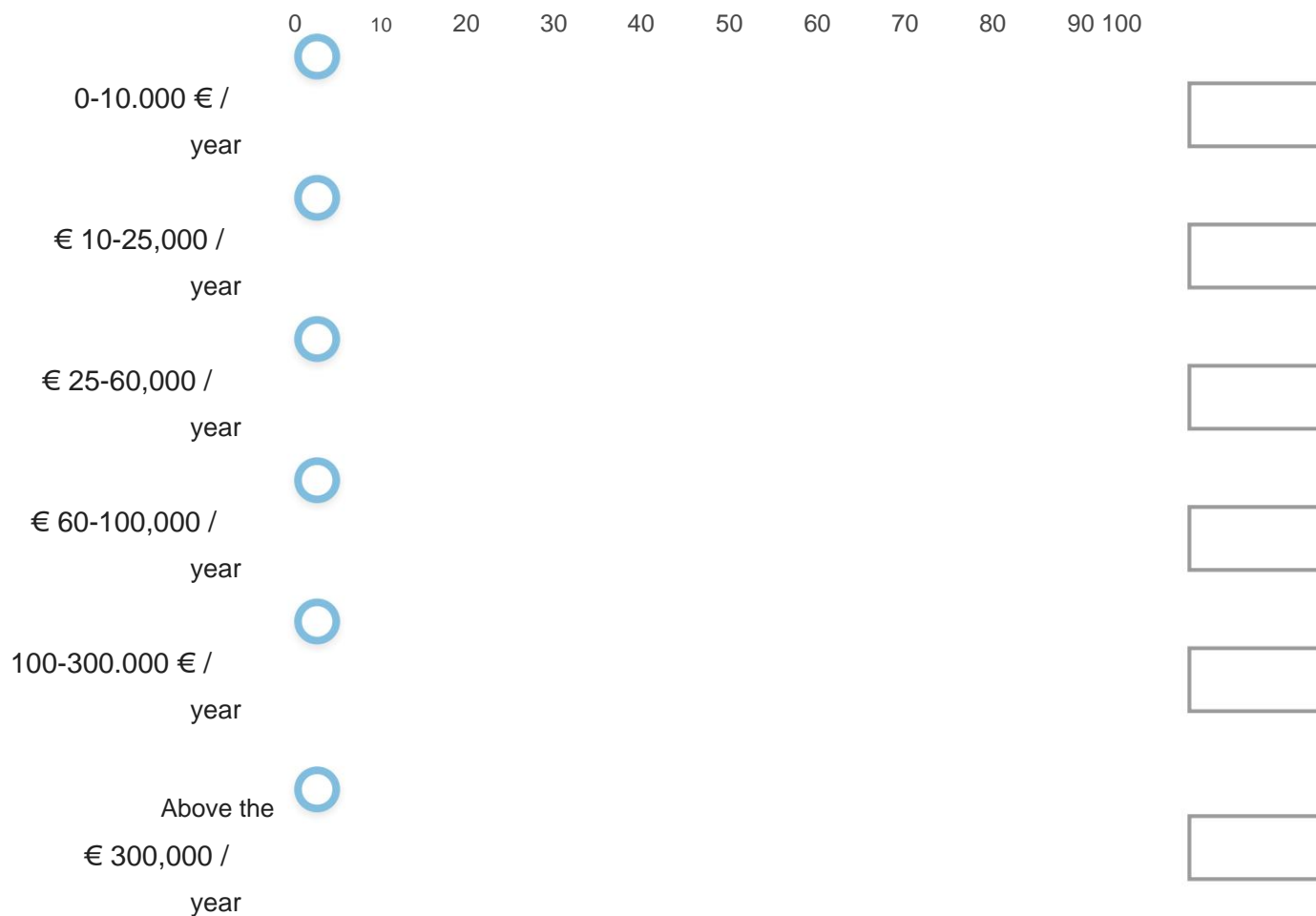
OUTCOMES: enforcement beliefs / preferences

Considering the state budget for the fight against tax evasion, he thinks the government should:

○ Spend triple the current expense

○ Spend double your current expense

○ Keep your spending current

○ Spend half the current expense

○ Spend a third of your current spending

For every euro the state spends on tax collection, how much do you think it can recover?

○ Much less than one euro

○ Less than one euro

○ More or less one euro

○ More than one euro

○ Much more than one euro

There are several proposals to reduce tax evasion in Italy. How effective do you think each proposal would be?

	Extremely effective	Very effective	Quite effective	A little effective	Very not effective	For nothing effective
Simplify the tax code	○	○	○	○	○	○
Lower taxes	○	○	○	○	○	○
Conduct a empowerment campaign	○	○	○	○	○	○
Increase i checks	○	○	○	○	○	○
Increase penalties for tax evaders	○	○	○	○	○	○

OUTCOMES: enforcement beliefs / preferences II

As for the fight against tax evasion, do you think all taxpayers are equally likely to be screened?

○ Yup

○ No

Which group do you think is most likely to be audited for tax evasion?

○ The little dodgers

○ The Middle Dodgers

○ The great tax evaders

OUTCOMES: justifiability / prevalence of bad behaviors

In general, how much do you think each is **justifiable** of the following actions:

	Never justifiable									Always justifiable		
	0	1	2	3	4	5	6	7	8	9	10	
Get a public aid than there it is up to (eg income of citizenship)	○											☐
Pay in black some services (eg plumber or babysitter)	○											☐
Take a means of transport public without to pay	○											☐

	Never justifiable									Always justifiable	
	0	1	2	3	4	5	6	7	8	9	10

Do not
do / ask for it
receipt
◯

Hide
income funds
through havens
tax
◯

For each of the following actions, out of a group of 100
people in Italy, **those who perform the following actions** of
occasionally?

	0	10	20	30	40	50	60	70	80	90 100

Pay in black
some services
(eg plumber or
babysitter)
◯

Do not
do / ask for it
receipt
◯

Take a
means of
transport
public without
to pay
◯

6/21/2021

Qualtrics Survey Software

| | 0 | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 90 100 |

Get a
public aid
than there
it is up to (eg
income of
citizenship) ○

Hide
income funds
through havens
tax ○
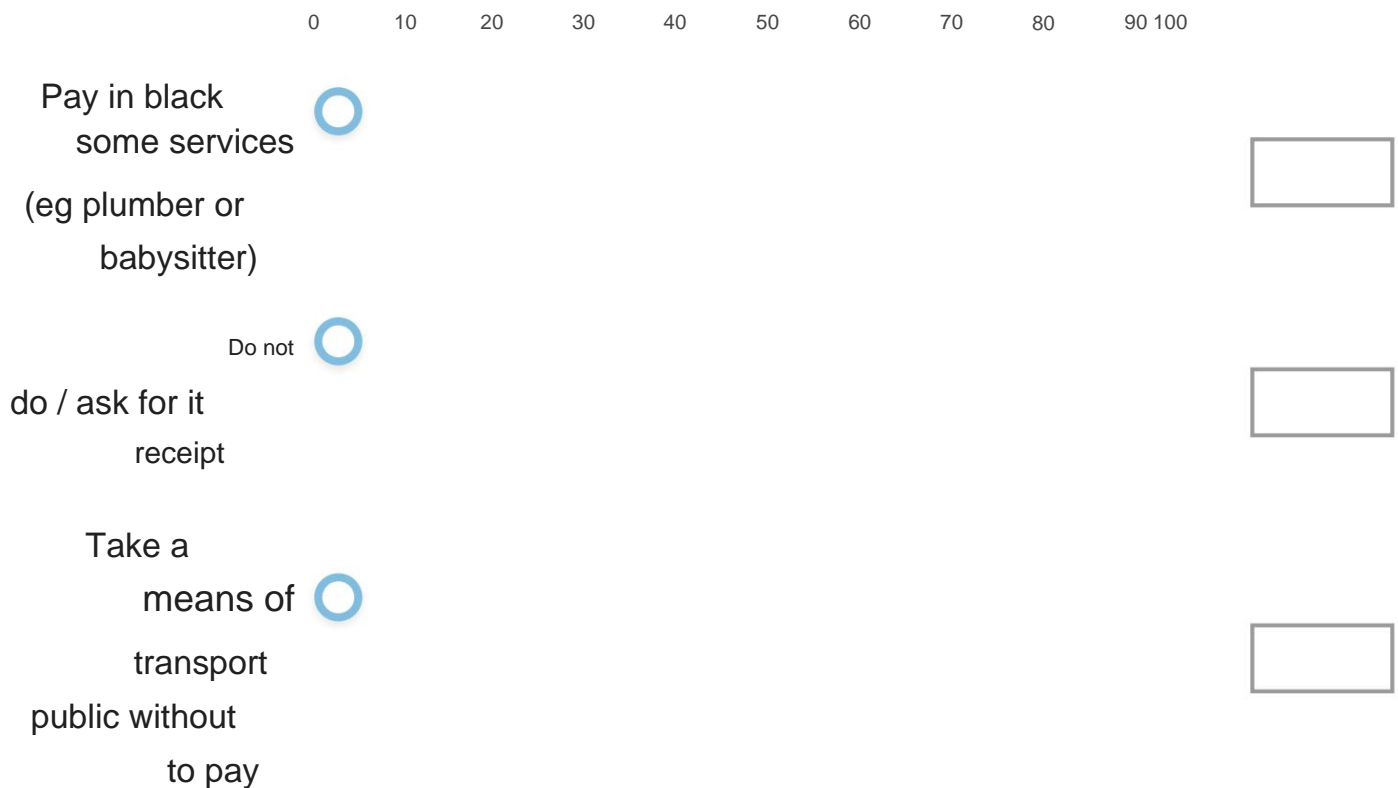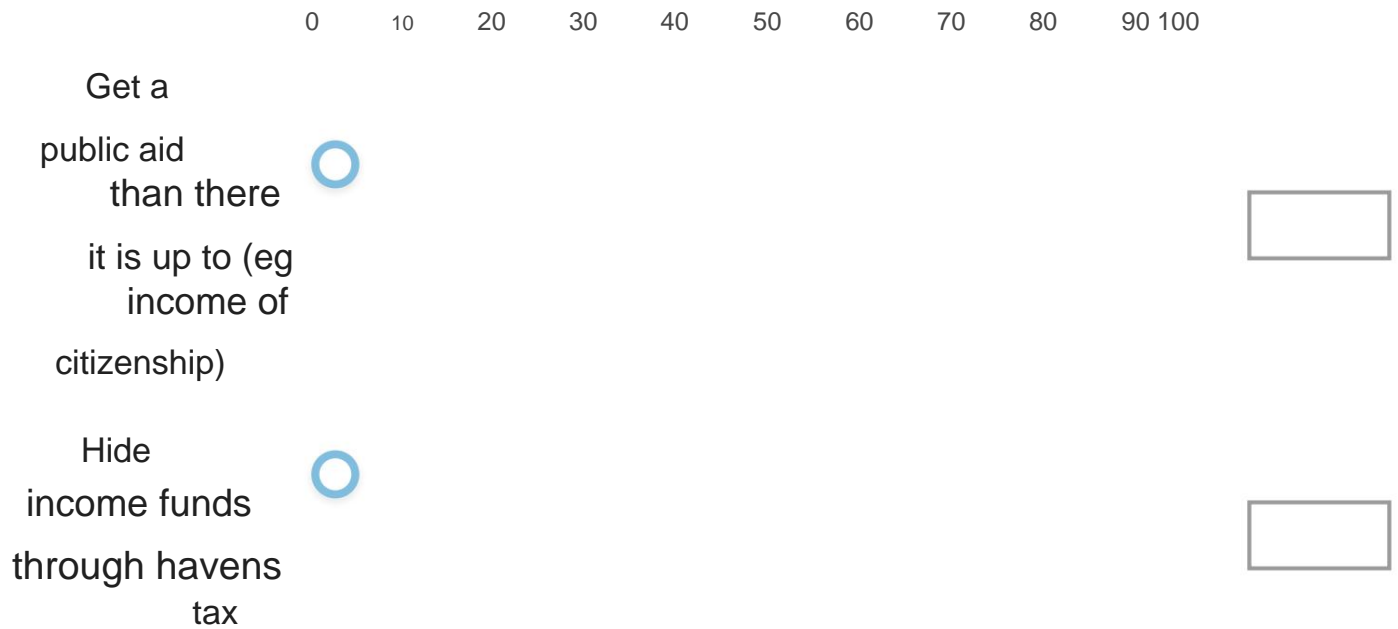
OUTCOMES: government priorities

In your opinion, the following should have **priority goals for a government:**

	Do not a priority'	2	3	4	5	6	7	8	9	Priority' absolute
Guarantee subsidies in case of unemployment	○	○	○	○	○	○	○	○	○	○
Securing needs basic for all: home, education, health	○	○	○	○	○	○	○	○	○	○
Making fair i income of people	○	○	○	○	○	○	○	○	○	○

	Do not a priority'	2	3	4	5	6	7	8	9	Priority' absolute
To protect the environment	○	○	○	○	○	○	○	○	○	○
Guarantee the public security	○	○	○	○	○	○	○	○	○	○

In this survey, we are interested in your opinion about many different topics, including colors. To make us to know that he has read the entire text carefully, the please simply select both red and green among the following choices, thus ignoring the question the final. Then select only the required colors. **Which is yours favorite color?**

☐ Pink

☐ Red

☐ Green

☐ White

☐ Black

☐ Blue

You are in favor of a **guaranteed citizenship income** a people who demonstrate the need?

○ Yup

○ No

OUTCOMES: trust in institutions

How much **trust** do you have in the following **institutions:**

	1 None Confidence	2	3	4	5	6	7	8	9	10 Complete Confidence
Government national	○	○	○	○	○	○	○	○	○	○
Regional government	○	○	○	○	○	○	○	○	○	○
Government municipal	○	○	○	○	○	○	○	○	○	○
European Union	○	○	○	○	○	○	○	○	○	○
Police	○	○	○	○	○	○	○	○	○	○
System judicial	○	○	○	○	○	○	○	○	○	○
Parties	○	○	○	○	○	○	○	○	○	○
Average	○	○	○	○	○	○	○	○	○	○

Political Covariates

When elections are held, do you always vote, sometimes or never?

	All time	Sometimes	Never
Municipal elections	◯	◯	◯
Regional elections	◯	◯	◯
National elections	◯	◯	◯
European elections	◯	◯	◯

If you voted tomorrow in Italy, which party do you think you would vote for?

◯ Come on Italy

◯ Brothers of Italy

◯ Action

◯ 5 Star Movement

◯ Italy Viva

◯ League

◯ greens

◯ Democratic party

◯ Italian left

In recent years, how many times have you taken each of the following actions a person can take to politically support their ideas?

	Made many times	Done some time	Made one time	Never done but I could do	Never done and I would not
Sign a petition	○	○	○	○	○
Not at all interested	○	○	○	○	○
Attend an authorized event	○	○	○	○	○
Attend a non event authorized	○	○	○	○	○
Participate in a boycott (do not buy or use a service in protest)	○	○	○	○	○

How interested are you in politics?

- ○ Extremely interested
- ○ Very interested
- ○ Interested enough
- ○ Not very interested
- ○ Not at all interested

How often do you read political articles?

	Many times per day	A time to day	Some time to week	Some time to month	Some time per year	Never
National	○	○	○	○	○	○
Local	○	○	○	○	○	○

In politics we usually speak of "left" and "right". In general, where would you place your political position?

Left:	2	3	4	5	6	7	8	9	Right:
① 1	○	○	○	○	○	○	○	○	○ 10

OUTCOMES: net position with state

Think about what you **pay the state** in contributions (taxes and taxes) and what it **gets from the state** in terms of **services** (public health, public education, safety) o **direct aid** (citizenship income). What it describes his situation better?

○ I get a lot more than I pay for

○ I get a little more than I pay for

○ I get more or less what I pay for

○ I pay a little more than I get

○ I pay a lot more than I get

Outcome: Luck / Effort

According to her, in Italy, a person's economic success is due to:

○ Only Fortune

○ Much more luck than commitment

○ A little more luck than commitment

○ Both commitment and luck

○ A little more effort than luck

○ Much more commitment than luck

○ Only commitment

Part II - Municipality Embeddedness

In general, how much do you think the **life of the** local community is **influenced** by the decisions made **by the mayor?**

Fully influenced	Very affected	Quite affected	A little influenced	Almost not at all affected	In no way affected
○	○	○	○	○	○

Looking at the last few years, have you interacted with your municipality in the ways listed below?

	Everyday	Some time to week	Some time to month	Some time per year	Never
In person	○	○	○	○	○
By phone	○	○	○	○	○
On social media (facebook, twitter, etc.)	○	○	○	○	○

What is your degree of **personal acquaintance** with the following categories of representatives of the **institutions of your municipality** of residence?

	I know personally	I know someone who knows	I do not know
Mayor	○	○	○
Municipal councilors	○	○	○
Municipal employees	○	○	○
Force members of the order	○	○	○

Can you tell me the **name of your mayor?** (If you don't remember, please enter "I don't remember").

Do you know the **origin of the mayor** of your municipality of residence?

○ Born in the municipality

○ Born in a nearby municipality

○ Born in the same province

○ Born in another region

○ Born abroad

○ I do not know

How well do you think the mayor knows about the local community?

Completely Very good Enough		well	Not very much well	Almost not at all	In no way
○	○	○	○	○	○

eva_loc

You think **taxpayers in your municipality** evade with

more frequent municipal taxes or national taxes?

○ They only evade national taxes

○ They evade a lot more national taxes

○ They evade a little more national taxes

○ They escape the same

○ They evade a little more city taxes

○ They evade a lot more city taxes

○ They only evade municipal taxes

tax_pref_loc

In Italy, each municipality can decree **an additional municipal income tax,** which is calculated in addition to the national IRPEF tax, and which can range **from 0 to 0.8%** and can be the same for all taxpayers or scaled for different categories. of income. Below, can you indicate **which rates you would prefer in your municipality of residence?**

0 0.05 0.1 0.15 0.2 0.25 0.3 0.35 0.4 0.45 0.5 0.55 0.6 0.65 0.7 0.75 0.8

0-10.000 € / ○

year

0 0.05 0.1 0.15 0.2 0.25 0.3 0.35 0.4 0.45 0.5 0.55 0.6 0.65 0.7 0.75 0.8

€ 10-25,000 / year

€ 25-60,000 / year

€ 60-100,000 / year

100-300.000 € / year

Above € 300,000 / year

Part III - Corruption

According to ANAC (National Anti-Corruption Authority), between 2016 and 2019, **41% of corruption cases** in public administration throughout Italy took place at **the municipal government level.** Corruption means offering money or favors in exchange for services or treatment privileged.

What is your opinion on corruption

in the administration of your municipality of residence?

There is not' corruption	2	3	4	5	6	7	8	9	There is a lot corruption
○	○	○	○	○	○	○	○	○	○

In her opinion, how much should her municipality spend on

social services?

○ Much more than current spending

○ More than the current expense

○ Same as current expense

○ Less than current spending

○ Much less than current spending

In your opinion, how important it is to participate in activities of

local volunteering?

○ In no way

○ A little

○ Quite

○ Very

○ Extremely important

Out of 100 people in your municipality of residence, how many do you think participating in voluntary activities?

0   10   20   30   40   50   60   70   80   90   100
○   ○   ○   ○   ○   ○   ○   ○   ○   ○   ○

What is your opinion on corruption in the administration of your municipality of residence? By corruption, we mean the offer of money or favors in exchange for services or a privileged treatment.

There is not' corruption	2	3	4	5	6	7	8	9	There is a lot corruption
○	○	○	○	○	○	○	○	○	○

Have you ever donated the 5x1000 on your 730?

○ Yup

○ No

Why did you decide not to donate the 5x1000?

○ I don't know what it is

○ I don't know any associations to donate it to

○ I prefer that the funds go to the national government

○ I don't pay income taxes

In recent years, how many times has he donated his 5x1000 to:

|	Never	One time	More than once
Research	○	○	○
Association No. Profit	○	○	○
Sports Association	○	○	○
City of residence	○	○	○

OUTCOME - RELATIVE INCOME

If you think about your income in relation to the rest of the Italian population, as **a percentage of taxpayers** think he has a **lower income than his?**

0   10   20   30   40   50   60   70   80   90 100

Percentage of taxpayers with an income less than yours   ○

If you think about your income in relation to the rest of the
Italian population, as **percentage of taxpayers**
do you think he has a **higher income than yours?**

| 0 | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 90 100 |

Percentage of
taxpayers with
    an income
greater than his
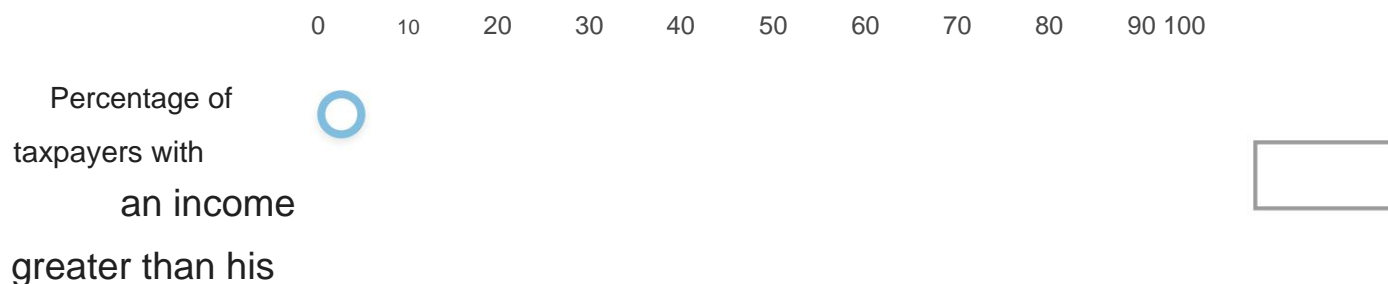
COVARIATES

In what **net income bracket** is it positioned? Consider everyone
sources of income after paying taxes.

○ under 500 € / month
○ 500-1000 € / month
○ 1000-2000 € / month
○ 2000-5000 € / month
○ 5000-10.000 € / month
○ over € 10,000 / month
○ Rather not answer

What is your last academic qualification?

○ Primary school diploma

○ Middle School diploma

○ Higher license

○ Short degree

○ Degree

○ Specialized degree (master, doctorate, etc.)

What is your current employment status?

○ Worker / employee

○ Worker / self-employed person

○ Retired / o

○ Housewife / o

○ Student / Student

○ Looking for a job

○ [   ] Other

Do you have a VAT number?

○ Yup

○ No

Do you work for a public or private body?

◯ Public

◯ Private

In the past five years, have there been times when you have had to rely on social services and benefits?

◯ Yup

◯ No

What is your marital status?

◯ Unmarried celibate

◯ Married

◯ Civil Union

◯ Domestic partnership

◯ Divorced / o

How important is religion in your life?

◯ Extremely important

◯ Very important

○ Quite important

○ Not very important

○ Not at all important

Does it identify with a religious faith?

○ Catholic

○ Non-Catholic Christian

○ Mussulman

○ Agnostic

○ Atheist

○ Rather not answer

What municipality do you live in?

How many years have you lived in your town of residence?

Debriefing

We thank you very much for your time and attention.
Your responses have been recorded.

For more information regarding the scientific study, write to:
sp3594@columbia.edu

Below, find resources with more information on tax
evasion in Italy:

[Evasion Report 2020](#)

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