

Magenta Consulting  
Columna 86 street,  
3rd floor MD-2012,  
Chisinau,  
Republic of Moldova  
Tel: +373 22 854384  
www.consulting.md

**magenta**consulting

**ESOMAR**  
member

# REPORT

## LEVEL OF SATISFACTION OF INDIVIDUALS WITH THE SERVICES AND ACTIVITY OF THE STATE TAX SERVICE

**PREPARED FOR:** State Tax Service

**IMPLEMENTER:** S.C. MAGENTA CONSULTING S.R.L.

June, 2023

Dumitru Slonovschi

General Director  
E-mail: [d.slonovschi@consulting.md](mailto:d.slonovschi@consulting.md)  
Tel: +373 79467559

### **Confidential**

*The methodology presented in this document is the property of Magenta Consulting SRL, and thus cannot be transmitted to any other consulting company or used for developing a Request for Proposal by any other company than Magenta Consulting.*

*All Rights Reserved. © 2014 Copyright Magenta Consulting SRL*

**Table of contents:**

<b>SUMMARY .....</b>	<b>10</b>
<b>INTRODUCTION .....</b>	<b>13</b>
i.1 Goal and objectives of the survey .....	13
i.2 Applied methodology .....	13
i.3 Research limitations and barriers .....	16
<b>CHAPTER I: GENERAL ASPECTS .....</b>	<b>17</b>
<b>CHAPTER II: GENERAL PUBLIC OPINION ON THE PERFORMANCE, EFFICIENCY AND TRANSPARENCY OF THE STATE TAX SERVICE .....</b>	<b>21</b>
<b>CHAPTER III: PUBLIC OPINION ON THE SERVICES PROVIDED BY THE STATE TAX SERVICE .....</b>	<b>27</b>
<b>CHAPTER IV: PUBLIC PERCEPTION OF ACTIONS AS PRACTICES THAT WOULD LIMIT ACCESS, EFFICIENCY AND TRANSPARENCY IN THE WORK OF THE STATE TAX SERVICE .....</b>	<b>36</b>
<b>ANNEX .....</b>	<b>41</b>

## List of figures:

Figure 1.1. Distribution of respondents by gender, age, background, region and Chisinau sector, <b>% of total sample</b> .....	17
Figure 1.2. Distribution of respondents by occupation and level of studies, <b>% of total sample</b> .....	17
Figure 1.3. Distribution of respondents by income, <b>% of total sample</b> .....	18
Figure 1.4: "Q2. During the last 12 months, have you interacted with STS for the following types of services? (one answer per row)", <b>% of total sample</b> .....	18
Figure 1.5: Disaggregated by gender. "Q2. During the last 12 months, have you interacted with STS for the following types of services? (one answer per row)", <b>% of total sample</b> .....	18
Figure 1.5.1: Answers that fall under the category of 'Other'. Q2. During the last 12 months have you interacted with STS for the following types of services? Other (one answer per row)" %, <b>% of total sample</b> , N=1011 ....	19
Figure 1.6: "Q3. Did you communicate with the State Tax Service as an individual or as a legal person? (multiple answers)", <b>% of total sample</b> .....	19
Figure 1.7: Disaggregated by gender. "Q3. Did you communicate with the State Tax Service as an individual or as a legal person? (multiple answers)", <b>% of total sample</b> .....	19
Figure 1.8: "Q4. How have you interacted with the State Tax Service during the last 12 months? (multiple answers)", <b>% of total sample</b> .....	20
Figure 1.9: Disaggregated by gender. "Q4. How have you interacted with the State Tax Service during the last 12 months? (multiple answers)", <b>% of total sample</b> .....	20
Figure 1.10: "Q5. How many times have you interacted with STS as an individual during the last year? Please take into account any type of interaction - visit, phone call, letter (one answer)", <b>% of total sample</b> .....	20
Figure 1.11: Disaggregated by gender. "Q5. How many times have you interacted with STS as an individual during the last year? Please count any type of interaction - visit, phone call, letter (one answer)", <b>% of total sample</b> .....	20
Figure 2.1: "Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied, 2 – somewhat not satisfied, 3 – neither, nor, 4 – somewhat satisfied, 5 – very satisfied and DK – don't know. (one answer per row)", <b>% of total sample</b> .....	21
Figure 2.2: Disaggregated by gender. "Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per row)", <b>% of total sample</b> .....	22
Figure 2.3: Disaggregated by gender. "Q7. Would you comment on what you didn't like about communicating with STS? (open-ended), <b>% of those dissatisfied with interaction with STS employees</b> .....	22
Figure 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", <b>% of total sample</b> .....	23
Figure 2.5: Disaggregated by gender. "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", <b>% of total sample</b> .....	23
Figure 2.6: "Q11. When you contact STS, does your question get resolved? Please consider both, when you need an answer to a question and when you need a service. (one answer)", <b>% of total sample</b> .....	23
Figure 2.7: Disaggregated by gender. "Q11. When you contact STS, does your question get resolved? Please consider both, when you need an answer to a question and when you need a service. (one answer)", <b>% of total sample</b> .....	23
Figure 2.8: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row). Subjects: Accessibility for voluntary compliance; Transparency; Clarity, information", <b>% of total sample</b> .....	24

Figure 2.9: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subjects: Employees; Convenience; Tax consciousness", <b>% of total sample</b> .....	25
Figure 2.10: "Q29. How convenient would it be for you to find out about tax provisions that affect citizens (one answer per row)", <b>% of total sample</b> .....	25
Figure 2.11: Disaggregated by gender. "Q29. How convenient would it be for you to find out about tax provisions that affect citizens (one answer per row)", <b>% of total sample</b> .....	26
Figure 2.12 "Q31. When you visited the STS office, to what extent were you satisfied with the ambience and layout of the premises? (one answer)", <b>% of total sample</b> .....	26
Figure 2.13: Disaggregated by gender. "Q31. When you visited the STS office, to what extent were you satisfied with the ambience and layout of the premises? (one answer)", <b>% of total sample</b> .....	26
Figure 3.1: "Q8A. How satisfied are you with the services provided by the State Tax Service? (one answer)", <b>% of total sample</b> .....	27
Figure 3.2: Disaggregated by gender. "Q8B. How satisfied are you with the services provided by the State Tax Service? (one answer)", <b>% of total sample</b> .....	27
Figure 3.3: "Q9. Have you heard about such electronic services offered by STS, such as: (one answer per row)", <b>% of total sample</b> .....	28
Figure 3.4: Disaggregated by gender. "Q9. Have you heard about such electronic services offered by STS, such as: (one answer per row), <b>% of total sample</b> .....	28
Figure 3.5: "Q10. Have you used this service? (one answer per row)", <b>% of those who have heard about each service</b> .....	28
Figure 3.6: Disaggregated by gender. "Q10. Have you used this service? (one answer per row)", <b>% of those who have heard about each service</b> .....	29
Figure 3.7: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subject: Convenience", <b>% of total sample</b> .....	29
Figure 3.8: "Q13. In 2022, did you file your income tax return? (multiple answers possible)", <b>% of total sample</b> .....	30
Figure 3.9: Disaggregated by gender. "Q13. In 2022 did you file your income tax return? (multiple answers possible)", <b>% of total sample</b> .....	30
Figure 3.10: "Q15. How easy was it for you to fill in your paper income tax return? (one answer)", <b>% of those who filled in their income tax return on paper</b> .....	30
Figure 3.11: Disaggregated by gender. "Q15. How easy was it for you to fill in your paper income tax return? (one answer)", <b>% of those who filled in their income tax return on paper</b> .....	30
Figure 3.12: "Q16. Did anyone help you fill in your paper income tax return? (one answer)", <b>% of those who filled in their income tax return on paper</b> .....	31
Figure 3.13: Disaggregated by gender. "Q16. Did anyone help you fill in your paper income tax return? (one answer)", <b>% of those who filled in their income tax return on paper</b> .....	31
Figure 3.14: "Q17. How do you rate the whole process of filing a paper return at the STS office?"(one answer)", <b>% of those who filled in their income tax return on paper</b> .....	31
Figure 3.15: : Disaggregated by gender. "Q17. How do you rate the entire process of filing a paper return at the STS office?", <b>% of those who filled in their income tax return on paper</b> .....	31
Figure 3.16: "Q18. How easy was it for you to fill in your tax return electronically? (one answer)", <b>% of those who filled in their income tax return electronically</b> .....	32
Figure 3.17: Disaggregated by gender. "Q18. How easy was it for you to fill in your tax return electronically? (one answer)", <b>% of those who filled in their income tax return electronically</b> .....	32
Figure 3.18: "Q20. Have you ever been in a situation where, after filling in the statement, it appeared that the state owed you a certain amount? (one answer)", <b>% of total sample</b> .....	32
Figure 3.19: Disaggregated by gender. "Q20. Have you ever been in a situation where, after filling in the statement, it appeared that the state owed you a certain amount? (one answer)", <b>% of total sample</b> .....	32

Figure 3.20: "Q21. Have you tried to recover this money? (one answer)", <b>% of those who had situations where the state owed them</b> .....	32
Figure 3.21: Disaggregated by gender. "Q21. Have you tried to recover this money? (one answer)", <b>% of those who had situations where the state owed them</b> .....	33
Figure 3.22: "Q22. How easy was it to recover this money? (one answer)", <b>% of those who recovered money owed by the state</b> .....	33
Figure 3.23: Disaggregated by gender. "Q22. How easy was it to recover this money? (one answer)", <b>% of those who recovered money owed by the state</b> .....	33
Figure 3.24: "Q23. Did you access the STS website (sfs.md) when you had to file your income tax return or for other purposes? (multiple answers)", <b>% of total sample</b> .....	33
Figure 3.25: Disaggregated by gender. "Q23. Did you access the STS website (sfs.md) when you had to file your income tax return or for other purposes? (multiple answers)", <b>% of total sample</b> .....	34
Figure 3.26: "Q24. How satisfied are you with the STS website (sfs.md) on a scale of 1 to 5, where 1 - very dissatisfied and 5 - very satisfied? (one answer)", <b>% of those who accessed sfs.md website</b> .....	34
Figure 3.27: Disaggregated by gender. "Q24. How satisfied are you with the STS website (sfs.md) on a scale of 1 to 5, where 1 - very dissatisfied and 5 - very satisfied? (one answer)", <b>% of those who visited sfs.md website</b> .....	34
Figure 3.28: "Q25. What do you think needs to be improved on the STS website? (open-ended)", <b>% of those who visited sfs.md website</b> .....	35
Figure 3.29: "Q30. How do you rate the quality of services provided by the STS compared to other state institutions? (one answer)", <b>% of total sample</b> .....	35
Figure 3.30: Disaggregated by gender. "Q30. How do you rate the quality of services provided by STS compared to other state institutions? (one answer)", <b>% of total sample</b> .....	35
Figure 4.1: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree? (one answer per row) Subject: Corruption", <b>% of total sample</b> .....	36
Figure 4.2: "Q14. What were the barriers to you filing on paper but not online? (multiple answers)", <b>% of those who filed their income tax returns on paper</b> .....	37
Figure 4.3: Disaggregated by gender. "Q14. What were the barriers to you filing on paper but not online? (multiple answers)", <b>% of those who filed their income tax returns on paper</b> .....	37
Figure 4.4: "Q19. Have you or have you not encountered the following difficulties with the electronic platform? (one answer per row)", <b>% of those who filed their tax return electronically</b> .....	37
Figure 4.5: Disaggregated by gender. "Q19. Have you or have you not encountered the following difficulties with the electronic platform? (one answer per row)", <b>% of those who filed their tax return electronically</b> .....	38
Figure 4.6: "Q26. Have you ever had to pay a fine/penalty to the STS? (one answer)", <b>% of total sample</b> .....	38
Figure 4.7: Disaggregated by gender. "Q26. Have you ever had to pay a fine/penalty to the STS (one answer)", <b>% of total sample</b> .....	38
Figure 4.8: "Q27. This fine was more likely the result...", <b>% of those who have ever had to pay the fine</b> .....	38
Figure 4.9: Disaggregated by gender. "Q27. This fine was more likely the result...", <b>% of those who have ever had to pay a fine</b> .....	39
Figure 4.10: "Q28. To what extent are you aware of the tax laws that are applicable to you as a citizen? (one answer)", <b>% of total sample</b> .....	39
Figure 4.11: Disaggregated by gender. "Q28. To what extent are you aware of tax laws that are applicable to you as a citizen (one answer)", <b>% of total sample</b> .....	39
Figure 4.12: "Q32. What other recommendations would you offer to the STS (open-ended), <b>% of total sample</b> .....	40

**List of annexes:**

Annex 1.4: "Q2. During the last 12 months, have you interacted with STS for the following types of services? (one answer per row)", <b>part 1</b> .....	41
Annex 1.4: "Q2. During the last 12 months, have you interacted with STS for the following types of services? (one answer per row)", <b>part 2</b> .....	42
Annex 1.6: "Q3. Did you communicate with the State Tax Service as an individual or as a legal person? (multiple answers)", <b>part 1</b> .....	43
Annex 1.6: "Q3. Did you communicate with the State Tax Service as an individual or as a legal person? (multiple answers)", <b>part 2</b> .....	44
Annex 1.8: "Q4. How have you interacted with the State Tax Service during the last 12 months? (multiple answers)" .....	45
Annex 1.10: "Q5. How many times have you interacted with STS as an individual during the last year? Please take into account any type of interaction - visit, phone call, letter (one answer)" .....	46
Annex 2.1: "Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per row)", <b>part 1</b> .....	47
Annex 2.1: "Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per row)", <b>part 2</b> .....	48
Annex 2.1: "Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per row)", <b>part 3</b> .....	49
Annex 2.1: "Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per row)", <b>part 4</b> .....	50
Annex 2.1: " Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per row)", <b>part 5</b> .....	51
Annex 2.1:"Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per row)", <b>part 6</b> .....	52
Annex 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", <b>part 1</b> .....	55
Annex 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", <b>part 2</b> .....	56
Annex 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", <b>part 3</b> .....	57
Annex 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", <b>part 4</b> .....	58
Annex 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", <b>part 5</b> .....	59
Annex 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", <b>part 6</b> .....	60

Annex 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", <b>part 7</b> .....	61
Annex 2.6: "Q11. When you contact STS, does your question get resolved? Please consider both, when you need an answer to a question and when you need a service. (one answer per row)" .....	62
Annex 2.8: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row). Subjects: Accessibility for voluntary compliance; Transparency; Clarity, information", <b>part 1</b> .....	63
Annex 2.8: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row). Subjects: Accessibility for voluntary compliance; Transparency; Clarity, information", <b>part 2</b> .....	64
Annex 2.8: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row). Subjects: Accessibility for voluntary compliance; Transparency; Clarity, information", <b>part 3</b> .....	65
Annex 2.8: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row). Subjects: Accessibility for voluntary compliance; Transparency; Clarity, information", <b>part 4</b> .....	66
Annex 2.8: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row). Subjects: Accessibility for voluntary compliance; Transparency; Clarity, information", <b>part 5</b> .....	67
Annex 2.9: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subjects: Employees; Convenience; Tax consciousness", <b>part 1</b> .....	68
Annex 2.9: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subjects: Employees; Convenience; Tax consciousness", <b>part 2</b> .....	69
Annex 2.9: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subjects: Employees; Convenience; Tax consciousness", <b>part 3</b> .....	70
Annex 2.9: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subjects: Employees; Convenience; Tax consciousness", <b>part 4</b> .....	71
Annex 2.9: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subjects: Employees; Convenience; Tax consciousness", <b>part 5</b> .....	72
Annex 2.9: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subjects: Employees; Convenience; Tax consciousness", <b>part 6</b> .....	73
Annex 2.10: "Q29. How convenient would it be for you to find out about tax provisions that affect citizens (one answer per row)", <b>part 1</b> .....	74
Annex 2.10: "Q29. How convenient would it be for you to find out about tax provisions that affect citizens (one answer per row)", <b>part 2</b> .....	75
Annex 2.12: "Q31. When you visited the STS office, to what extent were you satisfied with the ambience and layout of the premises? (one answer per row)" .....	76
Annex 3.1: "Q8A. How satisfied are you with the services provided by the State Tax Service? (one answer)" .	77
Annex 3.3: "Q9. Have you heard about such electronic services offered by STS, such as: (one answer per row)" .....	78
Annex 3.5: "Q10. Have you used this service? (one answer per row)", <b>part 1</b> .....	79
Annex 3.5: "Q10. Have you used this service? (one answer per row)", <b>part 2</b> .....	80
Annex 3.5: "Q10. Have you used this service? (one answer per row)", <b>part 3</b> .....	81
Annex 3.5: "Q10. Have you used this service? (one answer per row)", <b>part 4</b> .....	82

Annex 3.7: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subject: Convenience", <b>part 1</b> .....	83
Annex 3.7: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subject: Convenience", <b>part 2</b> .....	84
Annex 3.8: "Q13. In 2022, did you file your income tax return? (multiple answers possible)" .....	85
Annex 3.10: "Q15. How easy was it for you to fill in your paper income tax return? (one answer)" .....	86
Annex 3.12: "Q16. Did anyone help you fill in your paper income tax return? (one answer)" .....	87
Annex 3.14: "Q17. How do you rate the whole process of filing a paper return at the STS office?"(one answer)" .....	88
Annex 3.16: "Q18. How easy was it for you to fill in your tax return electronically? (one answer)" .....	89
Annex 3.18: "Q20. Have you ever been in a situation where, after filling in the statement, it appeared that the state owed you a certain amount? (one answer)" .....	90
Annex 3.20: "Q21. Have you tried to recover this money? (one answer)" .....	91
Annex 3.22: "Q22. How easy was it to recover this money? (one answer)" .....	92
Annex 3.24: "Q23. Did you access the STS website (sfs.md) when you had to file your income tax return or for other purposes? (multiple answers)" .....	93
Annex 3.26: "Q24. How satisfied are you with the STS website (sfs.md) on a scale of 1 to 5, where 1 - very dissatisfied and 5 - very satisfied? (one answer)" .....	94
Annex 3.28: " Q25. What do you think needs to be improved on the STS website? (open-ended)", <b>part 1</b> .....	95
Annex 3.28: " Q25. What do you think needs to be improved on the STS website? (open-ended)", <b>part 2</b> .....	96
Annex 3.28: " Q25. What do you think needs to be improved on the STS website? (open-ended)", <b>part 3</b> .....	97
Annex 3.29: "Q30. How do you rate the quality of services provided by the STS compared to other state institutions? (one answer)" .....	98
Annex 4.1: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree? (one answer per row) Subject: Corruption", <b>part 1</b> .....	99
Annex 4.1: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree? (one answer per row) Subject: Corruption", <b>part 2</b> .....	100
Annex 4.1: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree? (one answer per row) Subject: Corruption", <b>part 3</b> .....	101
Annex 4.1: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree? (one answer per row) Subject: Corruption", <b>part 4</b> .....	102
Annex 4.2: "Q14. What were the barriers to you filing on paper but not online? (multiple answers)", <b>part 1</b> .....	103
Annex 4.2: "Q14. What were the barriers to you filing on paper but not online? (multiple answers)", <b>part 2</b> .....	104
Annex 4.4: "Q19. Have you or have you not encountered the following difficulties with the electronic platform? (one answer per row)" .....	105
Annex 4.6: "Q26. Have you ever had to pay a fine/penalty to the STS? (one answer per row)" .....	106
Annex 4.8: "Q27. This fine was more likely the result..." .....	107
Annex 4.10: "Q28. To what extent are you aware of the tax laws that are applicable to you as a citizen? (one answer)" .....	108



## ACRONYMS

DA – don't answer

DK – don't know

STS – State Tax Service

p.p. – percentage points

## SUMMARY

The main purpose of the survey was to identify the level of satisfaction of (individual) taxpayers who interacted with the State Tax Service (or STS) during the last year and assess the changes in the level of taxpayer satisfaction with the STS services against benchmarks established in 2018.

The survey was conducted using a nationally representative sample of 1011 respondents aged 16+. The data were collected between April and May 2023 in the form of personal interviews.

The survey methodology and questionnaire are based on those developed for the 2018 baseline study to ensure coherence in the approach and comparability of results.

Survey data were used to calculate a composite indicator. The method for calculating the composite indicator representing the satisfaction of individuals with the services provided by the State Tax Service, was developed together with the beneficiary, on the basis of the strategic priorities of the institution. The indicator is based on some questions (shown in the table) corresponding to the development priorities of the institution. A weighting coefficient was used for each aspect based on its importance coefficient. The composite indicator of satisfaction of individuals with the services provided by the STS, which is the weighted average of the selected items, was calculated.

The survey showed that about 71.10% of the individuals who had interacted with the State Tax Service from 1 January 2022 to the day of the interview were satisfied with the services provided by the STS. This indicator records a slight increase of 2.82 % compared to 2018 (69.15%). Thus, it can be concluded that the 2023 survey shows that respondents are slightly more satisfied with the services and activities offered by the STS than in 2018. Among the core areas that registered improvement in the respondents' satisfaction are the fact that STS delivers the services promptly, an indicator that increased by 15.87% in 2023 compared to the baseline study. Another aspect that increased the respondents' satisfaction by 10.39% in 2023 is that the STS employees talk in the comfortable language for the customers. On the other hand, the respondents are less satisfied with the variety of services provided by STS for taxpayers to voluntarily comply with tax legislation. Compared to 2018, in 2023 the share of respondents satisfied with this aspect has decreased by 11.27%.

Table 1. Integrated Indicator of individuals' satisfaction with the services provided by the State Tax Service, compared to the 2018 study

Share of individuals who agree with the statements below % = sum of shares for 5 points (strongly agree) and 4 points (rather agree).	2023			2018			The rate of change of respondents' satisfaction with SFS services and activity. 2023 vs. 2018 %
	%	Weighting coefficient	Weighted Indicator, %	%	Weighting coefficient	Weighted Indicator %	
Statement							
"STS provides various services (creates conditions) for taxpayers to voluntarily comply with tax legislation "	63	5%	3.15	71	5%	3.55	-11.27
"The legislative framework is accessible enough for taxpayers to act within it "	57	5%	2.85	60	5%	3.00	-5.00
"STS delivers the services promptly"	73	5%	3.65	63	5%	3.15	15.87
"STS ensured the description of the tax administration processes, so that the transparency of actions and decisions is ensured"	61	5%	3.05	59	5%	2.95	3.39
"Every time I search for information on taxation, I find it without difficulty "	59	5%	2.95	62	5%	3.10	-4.84
"The STS employee talks to me in the language comfortable for me (Romanian/Russian language)"	85	5%	4.25	77	5%	3.85	10.39
"STS employees are competent and often know how to answer my questions"	75	5%	3.75	72	5%	3.60	4.17
"The STS employees I interacted with were courteous and showed a willingness to help"	77	5%	3.85	73	5%	3.65	5.48
Individuals who are generally satisfied with their interaction with State Tax Service employees	81	10%	8.10	83	10%	8.30	-2.41
Individuals who are satisfied with the services provided by the State Tax Service	71	50%	35.50	68	50%	34.00	4.41
<b>COMPOSITE INDICATOR (weighted average)</b>			<b>71.10</b>			<b>69.15</b>	<b>2.82</b>

The survey data showed that during the last 12 months, most individuals interacted with the State Tax Service to submit their income tax return (59%), compared to the previous survey period (2018, 64%); and about 39% contacted the STS to obtain information. Most survey participants communicated directly with an STS employee (84%) as an individual representing his/her own interests (97%).

More than a half of the citizens who visited the STS office said they were satisfied with the ambience and layout of the office (71%, of which 54% satisfied and 17% - very satisfied), compared to 56% in 2018.

Regarding frequency of interaction, more than a half of citizens (66%) said they had interacted with STS once during the last year, compared to 57% in 2018. A fifth of all respondents contacted the STS twice during the same time period, compared to 25% in 2018.

On a scale of 1 to 5, where 1 is not at all satisfied and 5 - very satisfied, respondents rated their satisfaction with their interaction with STS employees by type of communication. In 2023, respondent satisfaction increased significantly for all types of interaction compared to 2018. In this respect, to a higher degree respondents were very satisfied with face-to-face interaction (51%), communication via e-mail (45%) and interaction in general (43%). Respondents also expressed to a higher degree an appreciation for interaction via traditional mail (43%).

Respondents who were dissatisfied with their interaction with STS employees listed the following aspects that were less pleasant: lack of friendliness and politeness with STS employees (14%), failure to provide necessary information when requested or lack of clarity and accuracy of information (12%).

Respondents were provided with a list of issues relating to the work of the STS in relation to taxpayers. In general, respondents expressed a higher level of satisfaction with the work of the STS in relation to taxpayers compared to 2018. Regarding the handling of the queries, respondents most appreciated the courteousness of STS officials (47%), the professional skills of STS employees (47%) and the speed of service (46%).

About half of survey participants said that when they turn to the STS, they always get their queries resolved (46%), compared to 39% in 2018.

On a scale of 1 to 5, where 1 is strongly disagree and 5 - strongly agree, individuals agreed or disagreed with some statements about accessibility for voluntary compliance, transparency and clarity of information. The top 3 issues for which respondents agreed to are: prompt delivery of services by the STS (35%), creating conditions for voluntary compliance with tax legislation (29%) and making tax information available (27%).

On the statements about employees, convenience and tax consciousness, respondents agreed more strongly in 2023 compared to 2018. Thus, 65% agree that STS employees talk to the citizens in comfortable language, 46% agree that filing income returns is the duty of citizens, and 43% believe that STS employees are courteous and are eager to help taxpayers. On the other hand, survey participants agreed to a lesser extent with the statement that paying higher taxes creates conditions for state development (14%).

People interacting with the STS were asked the way which would be most convenient for receiving information on tax provisions for individuals. Respectively, for the highest share of respondents it would be most convenient to be informed through the Single Call Centre (34%), compared to 23% in 2018. About one-fifth said they would like to learn about tax provisions through electronic notifications from the State Tax Service, and about 15% prefer information through SMS notifications from the STS. To a higher degree people named specialized magazines as the most inconvenient way to get information (39%).

The majority of respondents are satisfied with the services provided by the State Tax Service (71%), compared to 68% in 2018.

People who have heard about the services provided by the STS have reported on the frequency of their use. Compared to the baseline survey, the frequency of use has decreased for approximately all the types of STS services. Thus, 13% of those who used e-statement said they did so regularly and 10% of those who accessed the taxpayer's current account said they did so regularly. In this context, notably, more than a half of the participants did not use the presented services at all.

Regarding the quality of the services provided by the STS, respondents largely believe it is comparable to other state institutions (64%). On the other hand, 30% of respondents think that the quality of STS services is good.

On a scale of 1 to 5, where 1 is strongly disagree and 5 - strongly agree, respondents were asked to rate certain aspects related to the convenience of accessing services offered by the STS. 19% of respondents agree that there are still tax services that could be done online without the need to visit the STS office. Regarding the long waiting time at the STS office, most respondents disagreed with this statement (27%).

The current survey revealed that 38% of participating individuals filed a paper income tax return and 41% generally did not file an income tax return at all (5 percentage points more than in 2018-36%).

Of those who filed a paper return, 58% found the process rather easy and 32% - very easy. At the same time, 34% needed the help of an acquaintance to fill in a paper tax return and 28% had to call the STS for help.

Respondents who submitted their returns on paper were asked why they submitted their statement on paper but not online. The top 3 reasons mentioned by taxpayers are: lack of information about the possibility to file online (39%), perception that the paper format is more secure and more common (38%), lack of an electronic signature (29%).

For the majority of respondents, the paper filing process at the STS office was perceived to be much easier in 2023 than in 2018. Thus, most respondents who filled in the paper return rated this process as rather easy (58%) and 32% - very easy (compared to 2018, when 52% rated this process as rather easy and 19% - very easy). Of those who filled in their tax return electronically, circa 53% rated the procedure as mostly easy and 39% rated it as very easy (compared to 2018, when 45% rated it as rather easy and 40% - very easy).

Among the difficulties encountered by respondents who filed their income tax return online, maintenance work was most often mentioned (32%), while in 2018 fewer respondents faced this problem when filing the statement electronically. 32% also specified the low speed of submission close to the deadline .

The majority of interviewed citizens were not in a situation where, after completing the statement, they identified that the state owed them a certain amount of money (79%), and about 18% were in this situation. For the most part, respondents who identified debts owed by the state attempted to recover these amounts (73%), compared to the 2018 survey period when 68% attempted to recover this money. Assessing the degree of difficulty in the recovery process, 69% said it was easy for them to be refunded the money, for 21% it was mostly complicated and 10% of citizens said it was very complicated to recover the debt from the state.

A quarter of the population went to the State Tax Service website for information, 15% filed the statement online and 3% downloaded the form to fill in the statement. Surprisingly, the amount of those who did not access the site has increased (66%), compared to 63% in 2018.

People who visited the STS website were asked to rate their satisfaction with the online platform. The level of satisfaction with the reference to the STS website has increased considerably compared to 2018. 71% of those who visited the site were largely satisfied, compared to 60% in 2018. At the same time, respondents named the following improvements that need to be implemented: the need to use clearer language (22%) and to present more information (13%).

Respondents agreed that STS employees are honest and work correctly/without bribes (51%), but also agreed that a problem with STS would be sometimes resolved through acquaintances (29%). On the other hand, the respondents did not agree that giving gifts is necessary for STS employees to solve taxpayer problems (82%). The majority of the respondents did not have to pay a fine to the State Tax Service (84%). More than a half of those who had to pay fines gave the reason as a lack of information about the need to pay taxes (54%), compared to 61% in 2018.

The survey participants were asked about the level of awareness of tax legislation applicable to the citizens. Most respondents know little about tax laws for individuals (34%), compared to 25% in 2018. On the other hand, 18% mentioned that they know enough tax information.

Among the recommendations of the citizens to the State Tax Service, the most frequently mentioned were: the need to reduce taxes (10%), the effective informing of taxpayers from the STS (8%), more responsiveness and courteousness on the part of the employees (6%).

## INTRODUCTION

This study was carried out by *Magenta Consulting* for the State Tax Service.

### i.1 Goal and objectives of the survey

The primary **goal** of the survey is to identify how the satisfaction level of taxpayers (individuals) who interacted with the STS has changed over the last year compared to the satisfaction level assessed in the 2018 survey.

The **objectives of the study** are:

1. **Determining the perceptions** of STS performance, efficiency, transparency, corruption in the STS, public trust and the confidence that the STS is able to enforce tax laws with efficiency, integrity and fairness.
2. **Establishing the perception** of STS performance in delivering key services at a high level of quality, with equitable access, transparency and efficiency. These services may include key services such as telephone and online channels and compliance processes such as digital services, audits and debt recovery.
3. **Identifying the perceptions** of the ways/practices by which the STS limits access, efficiency, and transparency creates opportunities for corrupt practices and barriers to public trust.
4. **Assessing the changes** in the level of taxpayer's satisfaction in 2023 compared to 2018.

### i.2 Applied methodology

The survey was conducted based on the methodology developed and applied for baseline survey in 2018 to ensure consistency in the approach and comparability of results.

The data presented in this report was collected through a survey of citizens who have interacted with the State Tax Service during the last year. Patent holders and self-employed professionals (e.g. notaries, lawyers, bailiffs, mediators, authorized administrators, forensic experts in forensic offices) were also included in this sample.

**Data collection method:** *face-to-face survey (CAPI)*.

**Size of the sample:** 1011 respondents aged 16+.

**Sample:** statistically representative of the population of Moldova.

**Margin of error:**  $\pm 3.08\%$ .

**Geography:** national survey (Right Bank)

**Collection period:** 2 April 2023 - 4 May 2023

### i.2.1 Sample and data collection

Table 2. Collected sample, N=1011

Group	Rayon	Area	No. of interviews conducted
Group 1	Briceni, Edinet, Ocnita and Donduseni	Urban	21
		Rural	50
Group 2	Soroca, Drochia and Floresti	Urban	23
		Rural	55
Group 3	Balti mun., Falesti, Glodeni, Rascani and Sangerei	Urban	61
		Rural	70
Group 4	Orhei, Rezina, Soldanesti and Telenesti	Urban	18
		Rural	71
Group 5	Chisinau mun.	Urban	225
		Rural	21
Group 6	Anenii Noi, Criuleni, Ialoveni and Straseni	Urban	16
		Rural	81
Group 7	Ungheni, Calarasi and Nisporeni	Urban	21
		Rural	51
Group 8	Basarabasca, Hancesti, Leova and Cimislia	Urban	17
		Rural	56
Group 9	Causeni, Stefan Voda	Urban	9
		Rural	35
Group 10	Gagauzia ATU	Urban	19
		Rural	27
Group 11	Taraclia, Cahul and Cantemir	Urban	19
		Rural	45
<b>Total</b>			<b>1011</b>

#### **Selection of settlements**

*Stage 1.* The country is divided into 11 geographical groups of regions, each comprising on average 3 districts. This procedure allows to conduct the interviews evenly spread geographically.

Interviews were conducted in each of the 11 groups, and in each group, interviews were conducted in both urban and rural areas. For urban areas there were two strata - the stratum of rayon center cities and the stratum of smaller towns. For rural areas there were three strata - large, medium, and small rural settlements.

*Stage 2.* At the next stage, the required number of settlements where the interviews would take place were selected.

**Villages:** The number of settlements took into account that the number of interviews was also limited: for a larger village - to 13 interviews, for a medium village - to 10 interviews and for a small village - to 8 interviews.

**Cities:** Urban settlements were divided into rayon Centers and other urban settlements. There are 34 rayon Centers and 21 of other towns in the republic. Rayon Centers were selected randomly from each group. To ensure that smaller towns had the opportunity to be included in the sample, a random selection was made for towns of the Northern region, towns of the Central region and towns of the Southern region. This guaranteed that smaller urban localities were also included in the sample (otherwise, in the case of samples of less than 3000 respondents, these localities would practically not have been included in the sample, as in most cases they are significantly smaller than the district Centers).

#### **Selection of households:**

**In Chisinau** the streets and starting points for each street were selected randomly. If the starting point was not a residential house or no one lived at that address, the interviewer continued on the same side of the street until he/she reached a residential house.

With the help of the table of random numbers, depending on the number of apartments in the building, the **starting apartment** was selected. Then the next step was followed: the interviewer entered every third apartment, passing over two.

**Return:** the interviewer returned twice more to the apartments that were unavailable for the first time with a minimum interval of 4 hours.

**For other towns:** with the use of Google Maps, the city has been divided into 4 proportional quadrants. Then, one of the quadrants in which the interviews were conducted was randomly selected.

The **exact street** and **house** were randomly selected at the office. Further on, the +3 rule was followed, passing by 2 apartments, and knocking on the third door to conduct the next interview.

**Villages:** The villages were divided into quadrants (for a small village up to about 300 residents - no quadrants, for villages up to about 1000 residents - 2 quadrants, and for villages up to about 1500 residents - 3 quadrants and for villages over 1500 residents - 4 quadrants). Subsequently, for each sampled village the quadrant was randomly selected. The starting point was established at the office, and if the starting point was not accessible, the interviewer went to the next house. Afterwards, the +3 houses step was followed.

### ***Selection of respondents***

If the household opened the door, the interviewer invited a person who **met the criteria** and **last celebrated his/her birthday** to participate in the interview. If this person had been away for a long time (e.g. working abroad), the interviewer chose the person who had the birthday before the first person.

The interviewer entered the next household **without respecting the statistical step** in the following cases:

- if the respondent refused to participate in the survey/ interrupted the interview and refuses to complete it;
- if the respondent was intoxicated/behaving inappropriately;
- if there were no people who met the selection criteria in the household.

### **i.2.3 The structure of the questionnaire**

The survey was conducted based on the questionnaire used for 2018 baseline survey.

The questionnaire included 40 questions and lasted on average 18 minutes.

### **i.2.5 Interviewing**

Data were collected through face-to-face interviews with the use of tablets. Interviews were conducted in Romanian or Russian, depending on respondents' preferences. The person responsible for the logistics of the survey conduct procedure kept track of all the questionnaires arriving from the field, checked the quality of the work performed and monitored the collection process.

### ***Entering data***

Questionnaires filled in with the use of the tablets were entered into the database at the time of the interview. As soon as the interviewer filled in the questionnaire, the data was transferred directly to the database via the internet, thus eliminating the possibility of duplicate entries and helping to reduce errors.

### **i.2.6 Data analysis**

After data collection, the sample obtained was compared with the planned sample. Due to the fact that several teams of interviewers are involved at the same time in the collection process, for some regions/counties more questionnaires were collected than planned.

The collected data were analyzed with the use of SPSS statistical software.

The most of survey data are disaggregated by gender where it was applicable.

### **i.3 Research limitations and barriers**

While conducting the survey, the barrier of choosing the respondent according to the filter was faced - who has interacted with the State Tax Service during the last 12 months - because the respondents do not know if the service that they benefited from specifically refers to the interaction with the State Tax Service.

To clarify the situation created, in collaboration with representatives of the State Tax Service, the list of services that relate to taxpayer interaction with the STS was extended.



## CHAPTER I: GENERAL ASPECTS

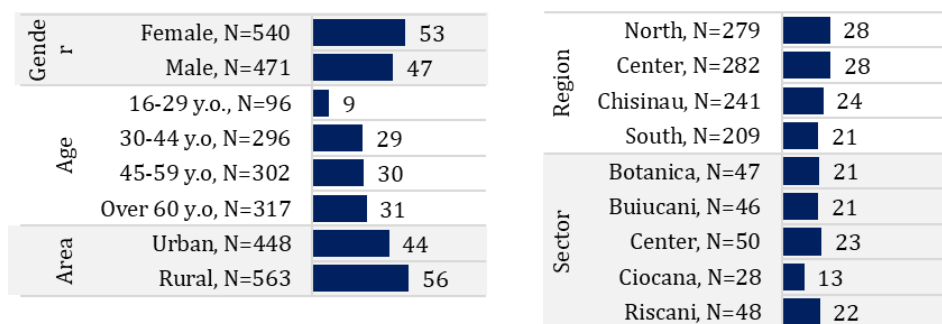
This chapter presents the socio-demographic profile of the respondents, the mode and the frequency of interaction of individuals with the State Tax Service, and the types of services requested.

### Socio-demographic characteristics of the interviewed individuals

53% of the respondents were women and 47% - men. In the terms of age ranges to which respondents fall, the ranges were roughly evenly split to: 30-44 years (29%), 45-59 years (30%), over 60 years (31%). Fewer respondents were in the 16 to 29 age group (9%).

A little more than half of the survey participants were from rural areas (56%), the remaining 44% lived in urban areas. The geographical distribution of the sample is roughly even for the Northern region (28%) and the Central region (28%). Respondents from Chisinau and the Southern region of the country are found in a lower proportion (24% and 21% respectively) compared to the other geographical areas.

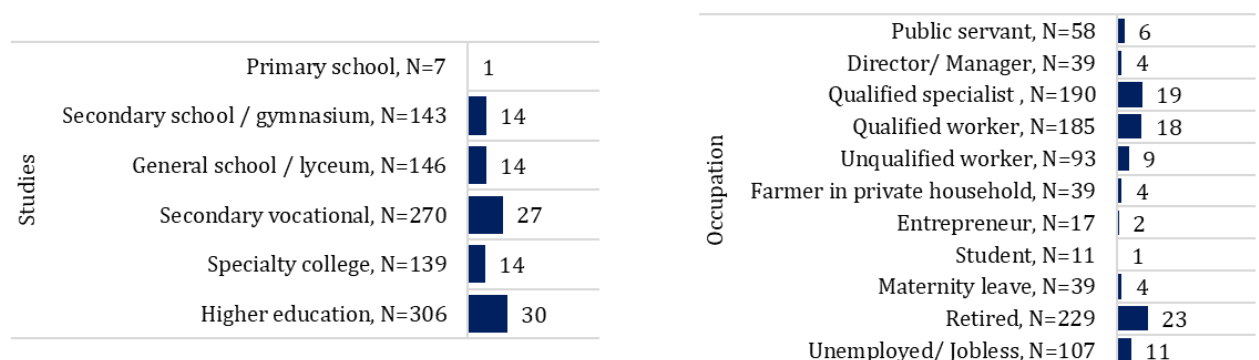
Figure 1.1. Distribution of respondents by gender, age, background, region and Chisinau sector, % of total sample



Regarding the level of education, 30% of the respondents of the survey stated that they had a higher education and 27% said that they had completed secondary education.

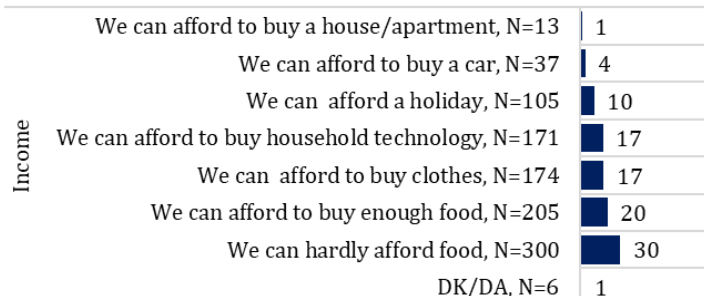
About a quarter of survey participants mentioned that they were retired (23%), 19% were skilled professionals and 18% skilled workers.

Figure 1.2. Distribution of respondents by occupation and level of studies, % of total sample



According to the data obtained, the financial situation of the respondents is unfavorable – 30% of the respondents mention that their current income is hardly enough to afford food. At the same time, 20% of respondents indicated that they could afford to buy food and 17% could afford to buy clothes. People who can afford a vacation or buy a car constitute a smaller proportion of respondents: 10% said they could afford to take a vacation and 4% said they could afford to buy a car.

Figure 1.3. Distribution of respondents by income, % of total sample



During the last 12 months, a large part of respondents interacted with the STS to file their individual tax return (59%), compared to the previous survey (2018, 64%), their share decreased by 5 percentage points (p.p.). In addition to tax returns, respondents contacted the STS for certain information (39%), approximately the same as in 2018 (38%). Comparing the share of people subject to a tax audit, we see that during the last 12 months, respondents were to a lesser extent subject to tax audit (11%) compared to 2018 (15%). In 2022, respondents continued to use the services provided by the STS to the same extent as in 2018: requesting certificates from the STS (17%), filing documents/obtaining patents (14%), drawing up contracts for the transfer of use of real estate (14%), registering/ceasing self-employment (11%). (The results by several demographic criteria are presented in Annex 1.4)

Figure 1.4: "Q2. During the last 12 months, have you interacted with STS for the following types of services? (one answer per row)", % of total sample

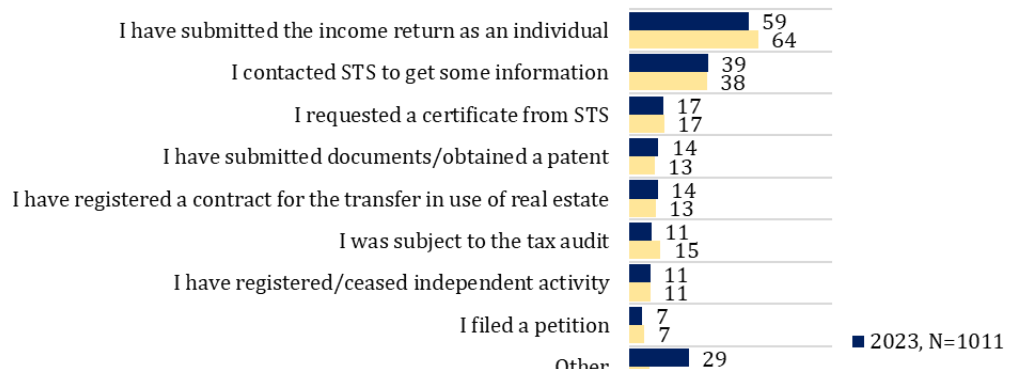
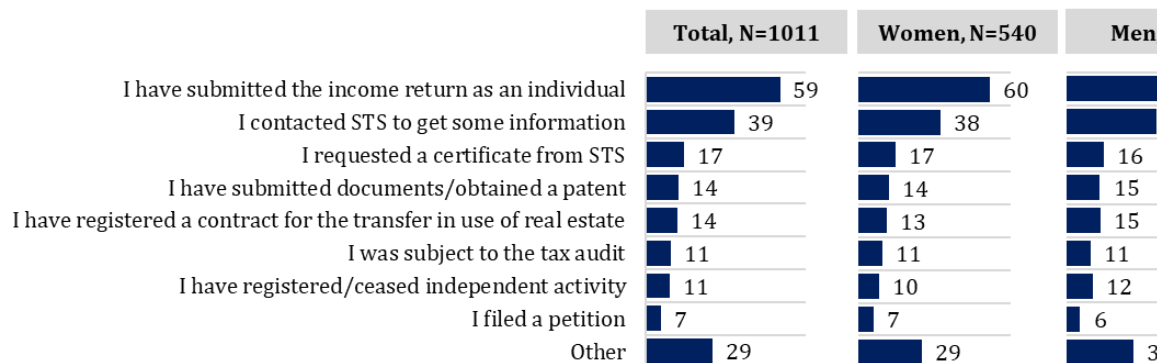


Figure 1.5: Disaggregated by gender. "Q2. During the last 12 months, have you interacted with STS for the following types of services? (one answer per row)", % of total sample



Other STS services used by respondents include payment of real estate tax (21%), payment of land tax (11%), and payment of material goods tax (2%).

Figure 1.5.1: Answers that fall under the category of 'Other'. Q2. During the last 12 months have you interacted with STS for the following types of services? Other (one answer per row)" %, % of total sample, N=1011



In the terms of the status of respondents who interacted with the STS, they mostly addressed as individuals representing their own interests (97%), the same as in 2018. The share of those who contacted the STS as patent holders remained unchanged in 2023 compared to 2018, at 6% of total respondents. Respondents who communicated with the STS as a self-employed person represent 1% of the sample, 3 p.p. less than in 2018 (4%). (The results based on more demographic criteria are presented in Annex 1.6)

Figure 1.6: "Q3. Did you communicate with the State Tax Service as an individual or as a legal person? (multiple answers)", % of total sample

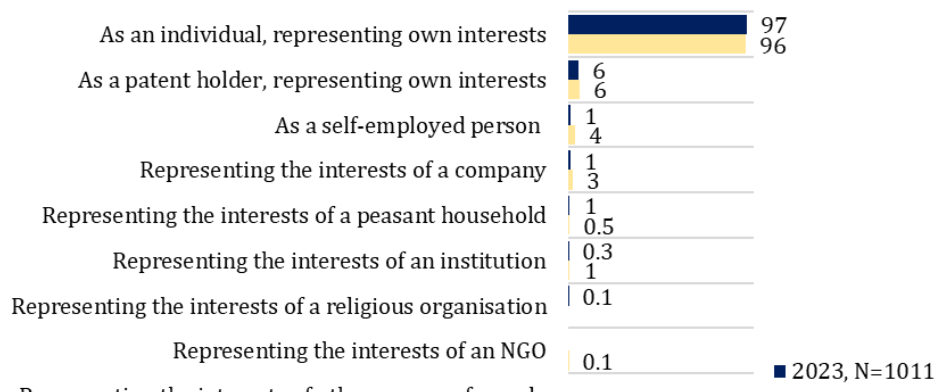
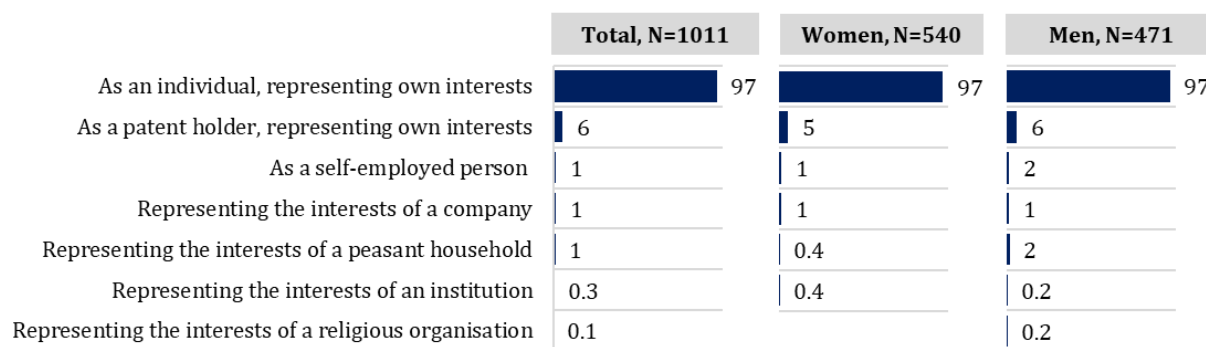


Figure 1.7: Disaggregated by gender. "Q3. Did you communicate with the State Tax Service as an individual or as a legal person? (multiple answers)", % of total sample



Over the last year, most respondents have interacted face-to-face with STS by approaching an STS employee (84%), which is 4 p.p. more than in 2018 (80%). Also, 10% contacted STS via email, 12 p.p. less than in 2018 (22%). Interaction via telephone using the Single Call Centre was used to the same extent as in 2018, with 10% reporting that they called STS via this means of communication. 5% of respondents contacted the State Tax Service via phone, but not using the Single Call Centre number (11 p.p. less than in 2018 - 16%). A smaller share of people used traditional mail to contact the STS, 4% said to have used this means (by 4 p.p. less than in 2018 - 8%). (The results based on more demographic criteria are presented in Annex 1.8)

Figure 1.8: "Q4. How have you interacted with the State Tax Service during the last 12 months? (multiple answers)", % of total sample

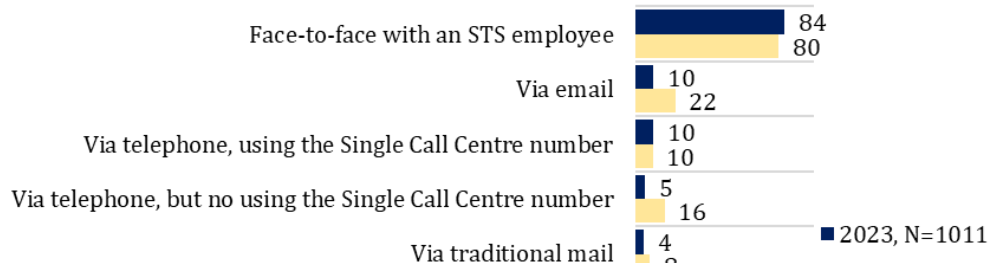
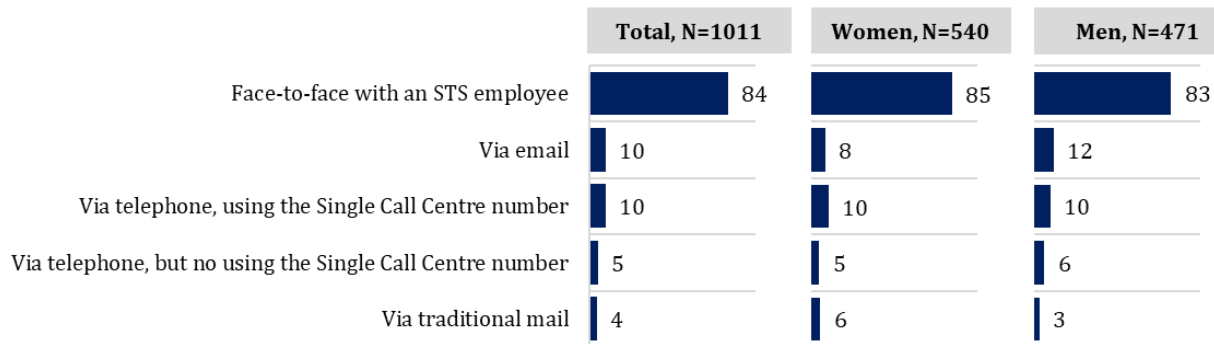


Figure 1.9: Disaggregated by gender. "Q4. How have you interacted with the State Tax Service during the last 12 months? (multiple answers)", % of total sample



Survey participants were asked about the frequency of interaction with STS during the last year, so, to a higher degree, they said they interacted once with STS (66%) compared to 2018 (57%), this frequency having increased by 9 p.p. 19% of respondents said they had contacted STS twice during the last 12 months (6 p.p. less than in 2018 - 25%). According to the data, the share of those who interacted with STS more than 3 times is 15% of the total sample (4 p.p. less than in the previous period - 19%).

When divided by gender, during the last year more women have interacted with STS once (71%). In the contrast, more men than women have interacted with STS twice or more times (22%) during the last year. *(The results based on more demographic criteria are presented in Annex 1.10)*

Figure 1.10: "Q5. How many times have you interacted with STS as an individual during the last year? Please take into account any type of interaction - visit, phone call, letter (one answer)", % of total sample

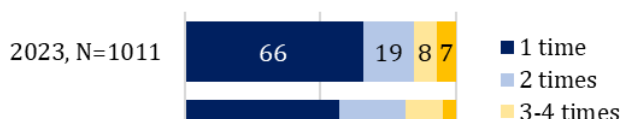
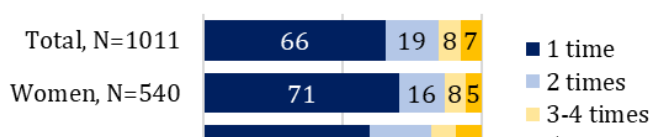


Figure 1.11: Disaggregated by gender. "Q5. How many times have you interacted with STS as an individual during the last year? Please count any type of interaction - visit, phone call, letter (one answer)", % of total sample



## CHAPTER II: GENERAL PUBLIC OPINION ON THE PERFORMANCE, EFFICIENCY AND TRANSPARENCY OF THE STATE TAX SERVICE

The second chapter contains information about the public's opinion on the work of the State Tax Service. The public's perception of activity of the STS was analyzed in the terms of the following characteristics: performance, efficiency and transparency.

### Interaction with STS employees

Respondents were asked to rate their level of satisfaction with their interaction with STS employees. In 2023, respondents' satisfaction levels increased for all types of interaction compared to 2018. Assessing respondents' satisfaction in general, 43% of respondents feel very satisfied, which is by 10 p.p. more than the same score in 2018.

In the terms of respondents' satisfaction with different types of interaction with the STS, they are most satisfied with face-to-face interaction (42%).

It is necessary to note that like in 2018, in 2023 the majority of taxpayers were unable to assess the level of their satisfaction with interaction with STS via e-mail, traditional mail, telephone using the Single Call Centre number or telephone, but not the Single Call Centre number.

Women rated their interaction with STS employees more positively, giving higher ratings for each type of interaction. In the terms of overall satisfaction with the interaction with STS employees, more women (48%) than men (38%) were very satisfied with it. At the same time, to a greater extent, women rated face-to-face interaction with STS employees positively, being very satisfied (49%), compared to 35% of men who were very satisfied with the same type of interaction with STS employees. *(The results based on more demographic criteria are presented in Annex 2.1)*

Figure 2.1: "Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied, 2 – somewhat not satisfied, 3 – neither, nor, 4 – somewhat satisfied, 5 – very satisfied and DK – don't know. (one answer per row)", % of total sample

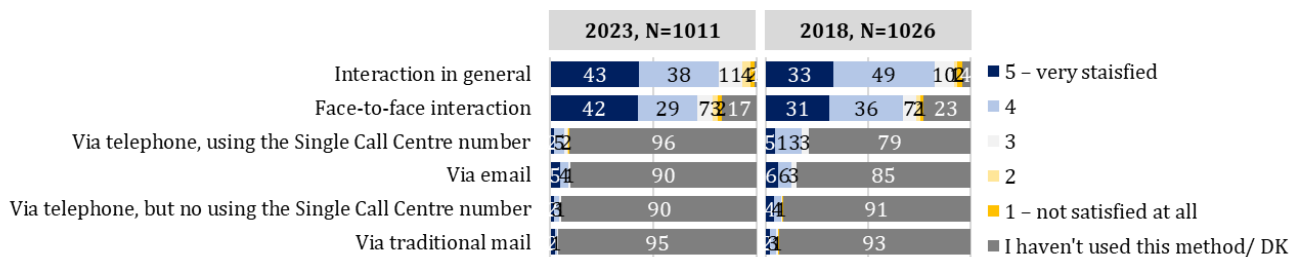
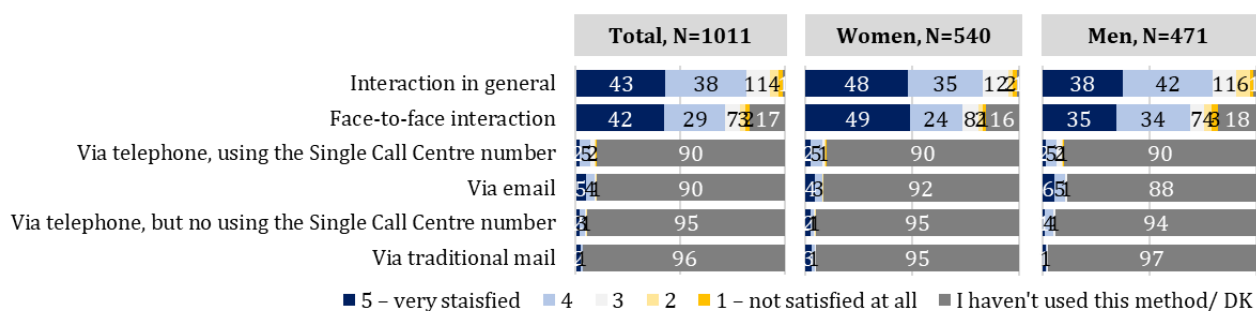


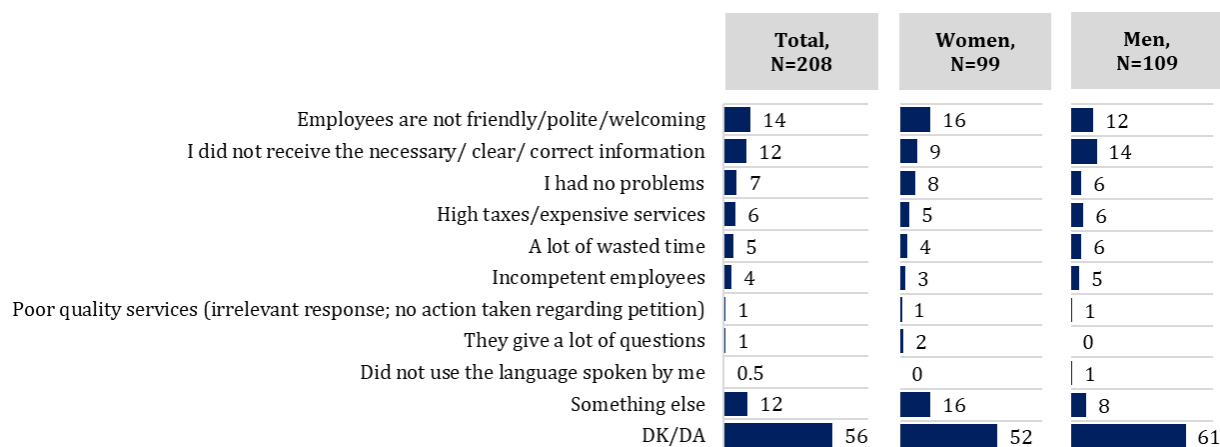
Figure 2.2: Disaggregated by gender. "Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per row)", % of total sample



Respondents who were dissatisfied with their interaction with STS employees were asked to mention what they had not liked about their communication with the institution. To a greater extent, respondents said they were dissatisfied with the lack of friendliness and politeness of STS employees (14%). The second reason why respondents were dissatisfied with their interaction with the STS was the failure to provide the necessary information when requested or the lack of clarity and accuracy of information (12%).

Women, to a greater extent, believe that employees are not courteous enough, 16% mentioning this aspect. In the contrast, men gave as a reason for their dissatisfaction with their interaction with the STS the fact that they did not receive the information they needed, or it was not understood when they asked for it (14%).

Figure 2.3: Disaggregated by gender. "Q7. Would you comment on what you didn't like about communicating with STS? (open-ended), % of those dissatisfied with interaction with STS employees



Respondents were asked to assess certain aspects during the resolution of their queries by STS. Thus, respondents expressed a higher level of satisfaction with the aspects of STS work compared to 2018. When asked to rate the courteousness of STS employees, about half of the participants rated it very highly - 47%. Respondents were equally satisfied with the professional skills of employees (47%). Regarding the speed of service, 46% rated this aspect positively.

Fewer respondents gave a high rating to the electronic services currently available within the STS (28%). (The results based on more demographic criteria are presented in Annex 2.3: "Q7. Would you comment on what you didn't like about communicating with STS? (open-ended)", part 1

% , row		N	Employees are not friendly/ polite/welcoming	I did not receive the necessary/ clear/ correct information	I had no problems	High taxes/expensive services	A lot of wasted time	Incompetent employees
<b>Total</b>		<b>208</b>	<b>14</b>	<b>12</b>	<b>7</b>	<b>6</b>	<b>5</b>	<b>4</b>
Gender	Male	109	12	14	6	6	6	5
	Female	99	16	9	8	5	4	3
Age	16-29 y.o.	15*	7	20	7	13	0	0
	30-44 y.o.	79	15	15	4	5	6	8
	45-59 y.o.	61	23	7	8	2	8	3
	Over 60 y.o.	53	4	9	9	9	0	0
Area	Urban	99	15	16	5	5	4	6
	Rural	109	13	7	8	6	6	2
Region	North	67	16	13	3	9	1	3
	Centre	54	9	6	15	2	6	0
	Chisinau	57	14	19	5	0	7	9
	South	30	17	3	3	17	7	3
Occupation	Public servant	8*	25	25	13	0	13	38
	Director/ Manager	11*	18	9	0	0	0	9
	Qualified specialist	36	25	28	6	3	6	6
	Qualified worker	48	8	4	10	6	4	0
	Unqualified worker	17*	12	12	12	0	6	6
	Farmer in private household	11*	36	9	9	9	9	9
	Retired	38	5	5	5	13	3	0
Unemployed/ Jobless	22*	9	5	5	0	5	0	
Studies	Primary school	35	9	6	9	6	6	0
	General school / lyceum	17*	12	6	6	6	6	0
	Secondary vocational	61	16	3	5	8	2	2
	Specialty college	30	17	17	13	7	7	0
	Higher education	65	14	22	5	3	6	11
Income	We can afford to buy a house/apartment/car	15	13	0	7	0	0	0
	We can afford a vacation	30	17	30	3	3	3	7
	We can afford to buy household technique	32	19	13	6	6	16	16
	We can afford to buy clothes	21	19	0	10	5	5	5
	We can afford to buy enough food	32	9	25	13	13	6	0
We can hardly afford food	78	12	4	5	5	1	0	

## Annex 2.3: "Q7. Would you comment on what you didn't like about communicating with STS? (open-ended)", part 2

% , row		N	Poor quality services (irrelevant response; no action taken regarding petition)	They give a lot of questions	Did not use the language spoken by me	Something else	DK/DA
<b>Total</b>		<b>208</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>12</b>	<b>56</b>
Gender	Male	109	1	0	1	8	61
	Female	99	1	2	0	16	52
Age	16-29 y.o.	15*	0	0	0	13	60
	30-44 y.o.	79	3	3	0	9	47
	45-59 y.o.	61	0	0	2	18	54
	Over 60 y.o.	53	0	0	0	9	72
Area	Urban	99	2	1	1	16	51
	Rural	109	0	1	0	8	61
Region	North	67	0	1	0	18	60
	Centre	54	0	2	0	4	65
	Chisinau	57	2	0	2	18	44
	South	30	3	0	0	3	57
Occupation	Public servant	8*	0	0	0	13	13
	Director/ Manager	11*	0	0	0	9	64
	Qualified specialist	36	0	0	0	17	33
	Qualified worker	48	0	2	2	19	58
	Unqualified worker	17*	0	0	0	6	59
	Farmer in private household	11*	0	0	0	0	45
	Retired	38	0	0	0	8	71
Unemployed/ Jobless	22*	9	0	0	5	82	
Studies	Primary school	35	0	0	0	9	63
	General school / lyceum	17*	0	0	0	12	65
	Secondary vocational	61	0	0	0	7	74
	Specialty college	30	0	0	0	7	50
	Higher education	65	3	3	2	22	37
Income	We can afford to buy a house/apartment/car	15	0	0	0	20	73
	We can afford a vacation	30	0	3	0	13	43
	We can afford to buy household technique	32	0	3	0	9	31
	We can afford to buy clothes	21	5	0	0	14	52
	We can afford to buy enough food	32	0	0	3	16	47
	We can hardly afford food	78	1	0	0	9	73



Annex 2.4)

Figure 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", % of total sample

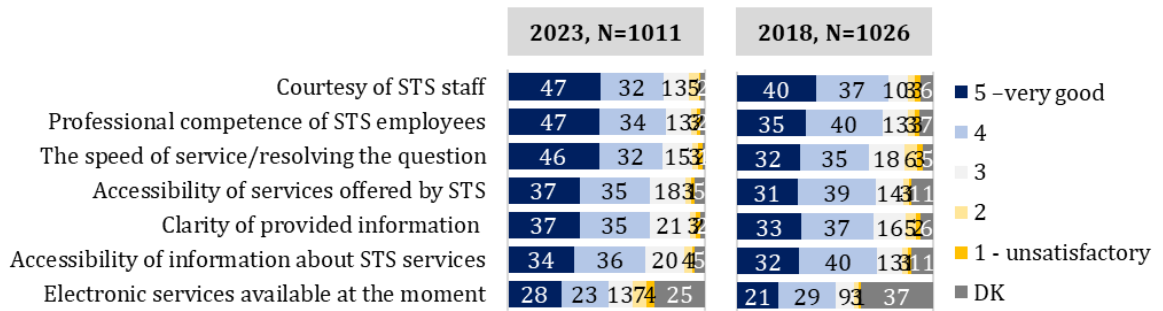
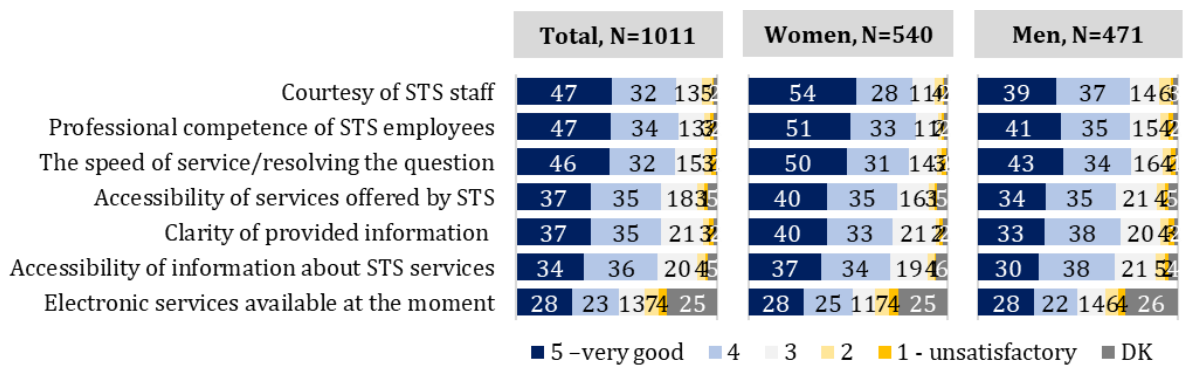


Figure 2.5: Disaggregated by gender. "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", % of total sample



Nearly half of respondents say that when they turn to the STS, their problems are solved in most cases (49%). At the same time, 46% said they always have their questions resolved (by 7 p.p. more than in 2018 - 39%).

There has been a noticeable decrease in the cases where respondents' queries were not resolved at all and in most cases - from 12% in 2018 to 4% in 2023. (The results based on several demographic criteria are presented in Annex 2.6)

Figure 2.6: "Q11. When you contact STS, does your question get resolved? Please consider both, when you need an answer to a question and when you need a service. (one answer)", % of total sample

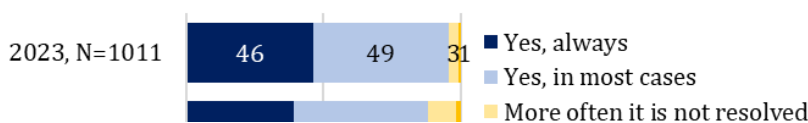
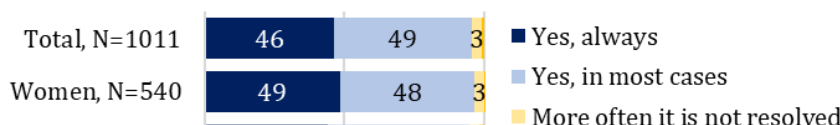


Figure 2.7: Disaggregated by gender. "Q11. When you contact STS, does your question get resolved? Please consider both, when you need an answer to a question and when you need a service. (one answer)", % of total sample

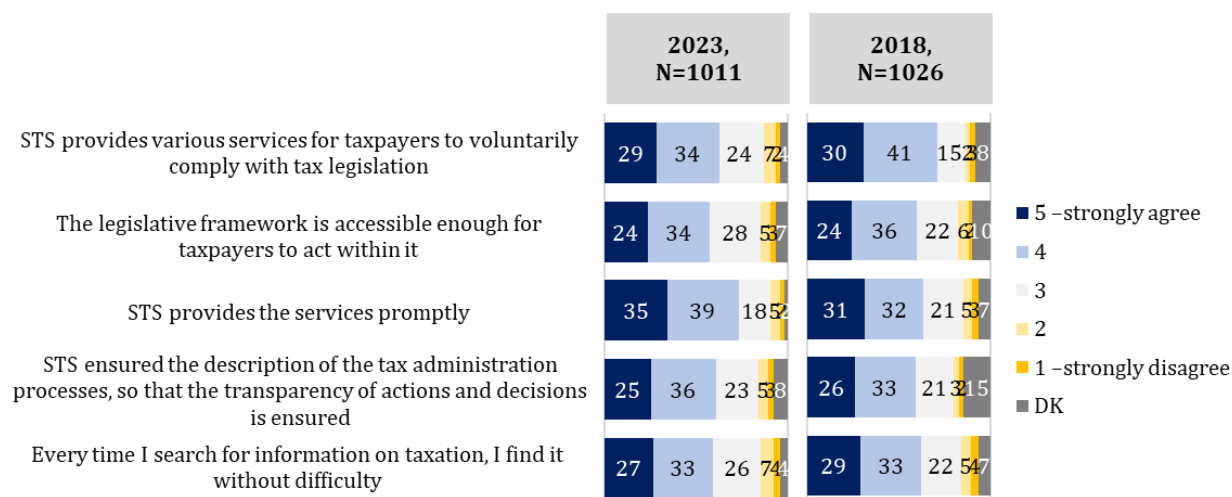


*Transparency of the work of the STS, the clarity of the information provided and its accessibility*

Respondents were asked to rate the extent to which they agree with some of the statements concerning the transparency of the work of the STS, the clarity of the information provided and its accessibility. More than a third of the respondents say they fully agree that the State Tax Service delivers the services promptly.

Compared to the previous survey, fewer respondents in 2023 agree that the State Tax Service provides various services for taxpayers to comply with tax laws voluntarily - 63% in 2023 compared to 71% in 2018. *(The results based on several demographic criteria are presented in Annex 2.8)*

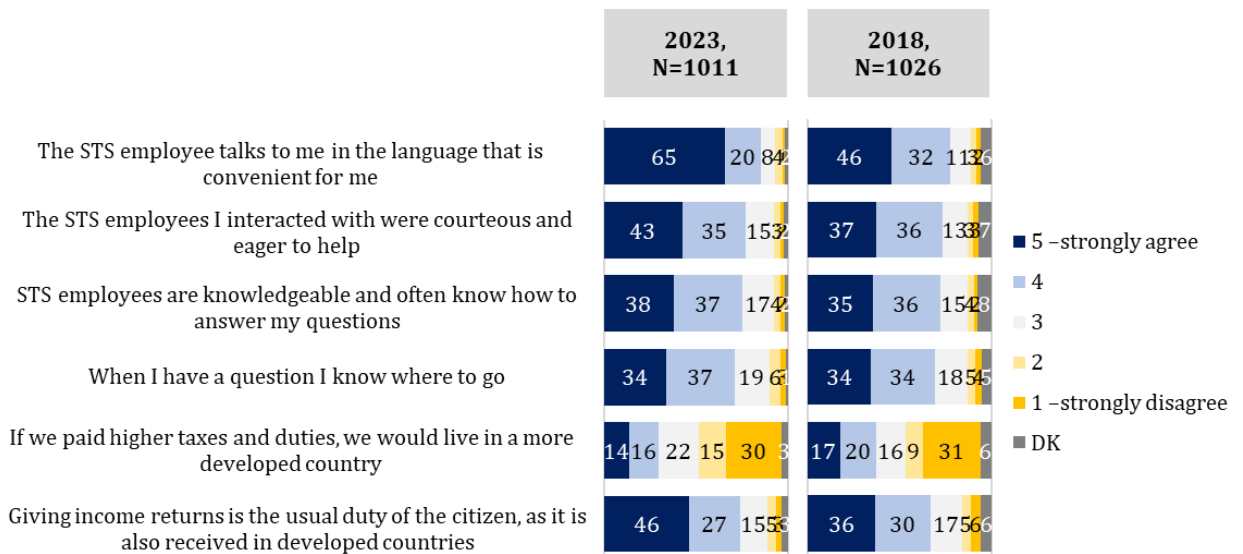
Figure 2.8: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row). Subjects: Accessibility for voluntary compliance; Transparency; Clarity, information", % of total sample



Compared to the study of 2018, in 2023 communication of STS employees in a language convenient for the taxpayer has changed significantly. Thus, 65% of respondents agree that STS employees are accommodating and talk to the customers in their preferred language, compared to the same opinion in 2018 (46%), that giving income returns is the duty of citizens (46%), that STS employees are courteous and eager to help the taxpayers (43%).

However, to a greater extent, participants disagree that they would live in a more developed country if they paid higher taxes, with 45% saying they disagree (compared to 2018 - 40%). At the same time, almost a half of the surveyed population fully agree that giving income returns is the usual duty of the citizens (46% in 2023, compared to 36% in 2018). *(The results based on several demographic criteria are presented in Annex 2.9)*

Figure 2.9: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subjects: Employees; Convenience; Tax consciousness", % of total sample



Persons interacting with STS were asked about the mode in which they would feel most comfortable receiving information about tax provisions for individuals. In relation to this, more than a half of the respondents indicated that it would be most convenient for them to receive up-to-date information from the Single Call Centre (34%), an increase of 11 p.p compared to the previous survey (23%). (The results based on several demographic criteria are presented in Annex 2.10)

Figure 2.10: "Q29. How convenient would it be for you to find out about tax provisions that affect citizens (one answer per row)", % of total sample

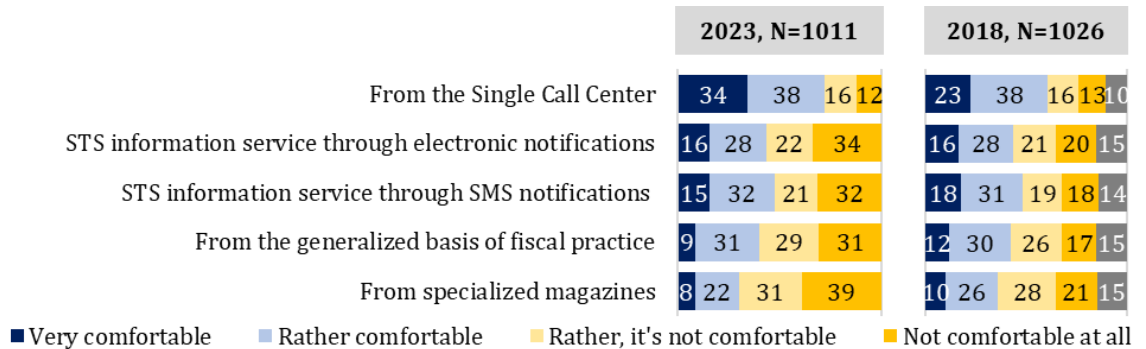
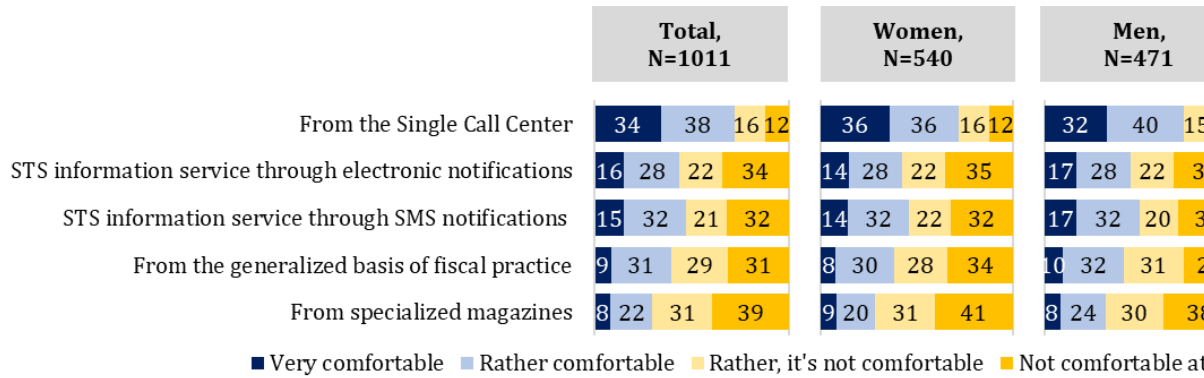


Figure 2.11: Disaggregated by gender. "Q29. How convenient would it be for you to find out about tax provisions that affect citizens (one answer per row)", % of total sample



STS offices

People who visited the STS office were asked to what extent they were satisfied with its ambience and layout. In relation to this, the majority of respondents were satisfied (71%), compared to 66% of respondents with the same opinion in 2018.

Women asked this question (71%) are to a greater extent satisfied with the ambience and layout of the STS premises compared to men (66%). (The results based on several demographic criteria are presented in Annex 2.12)

Figure 2.12 "Q31. When you visited the STS office, to what extent were you satisfied with the ambience and layout of the premises? (one answer)", % of total sample

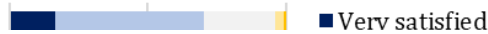


Figure 2.13: Disaggregated by gender. "Q31. When you visited the STS office, to what extent were you satisfied with the ambience and layout of the premises? (one answer)", % of total sample



## CHAPTER III: PUBLIC OPINION ON THE SERVICES PROVIDED BY THE STATE TAX SERVICE

This chapter focuses on respondents' opinions on the diversity, quality and usefulness of the services provided by the State Tax Service. In addition, this section presents information on respondents' satisfaction and knowledge of the range of services offered by the STS.

Overall, the level of satisfaction with the services provided by STS increased in 2023 compared to 2018, accounting for 71% of all respondents (by 3 p.p. higher than in 2018 - 68%). However, the share of those who are very satisfied decreased from the previous survey to 13%, compared to 18% in the baseline survey.

Women were more satisfied with the services provided by the STS than men, 73% and 69% respectively. *(The results based on several demographic criteria are presented in Annex 3.1)*

Figure 3.1: "Q8A. How satisfied are you with the services provided by the State Tax Service? (one answer)", % of total sample

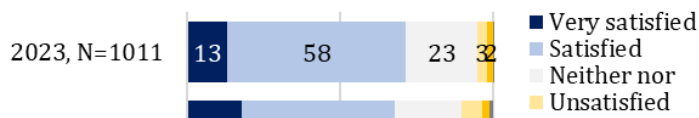
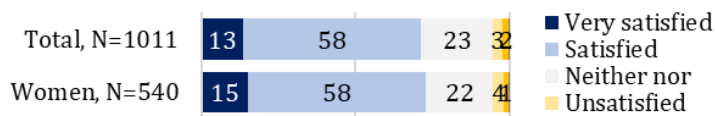


Figure 3.2: Disaggregated by gender. "Q8B. How satisfied are you with the services provided by the State Tax Service? (one answer)", % of total sample



### Electronic services

Survey participants were asked about their level of awareness of the electronic services offered by the STS. More than a half of respondents said they have heard about e-statement (57%). In addition to this, respondents know about the verification of tax liability (28%), the quick statement (27%), with the level of knowledge of these decreasing by 6 p.p. and 8 p.p. respectively compared to the reference year. About the same share of respondents know about the taxpayer's current account (27%), the online real estate file (24%), the fiscal calendar (20%), and 24% of the respondents heard about being able to access taxpayer information online.

Assessing the respondents' level of knowledge about e-services offered by the STS, disaggregated by gender, it is observed that men, to a greater extent, are more informed about them than women. *(The results based on several demographic criteria are presented in Annex 3.3)*

Figure 3.3: "Q9. Have you heard about such electronic services offered by STS, such as: (one answer per row)", % of total sample

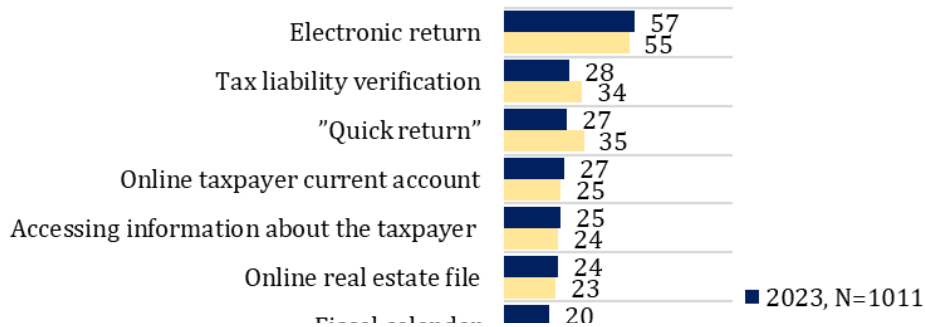
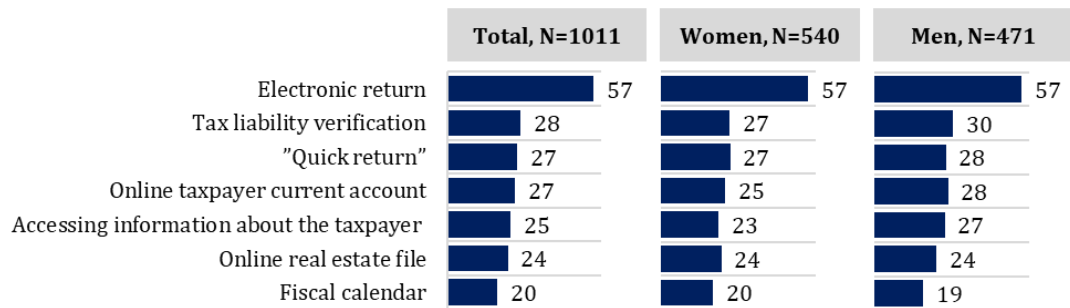


Figure 3.4: Disaggregated by gender. "Q9. Have you heard about such electronic services offered by STS, such as: (one answer per row), % of total sample



Regarding the frequency of use of electronic services provided by the STS, 13% of those who heard about e-statement said they use it regularly. 10% of those who have heard about the taxpayer current account use it regularly. Circa every fourth person who has heard about the fiscal calendar, which sends email notifications, has used it several times. At the same time, the share of those using the tax calendar regularly has halved - from 14% in 2018 to 6% in 2023. However, most respondents mentioned that they had never used the proposed services. (The results based on several demographic criteria are presented in Annex 3.5)

Figure 3.5: "Q10. Have you used this service? (one answer per row)", % of those who have heard about each service

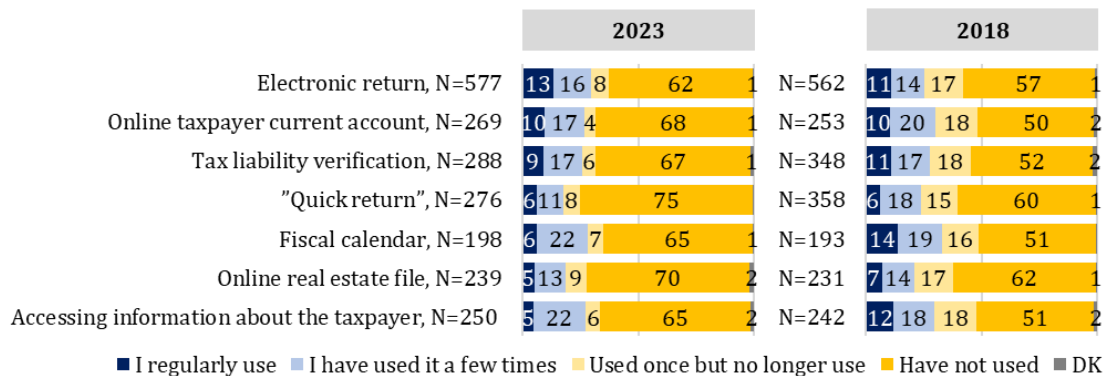
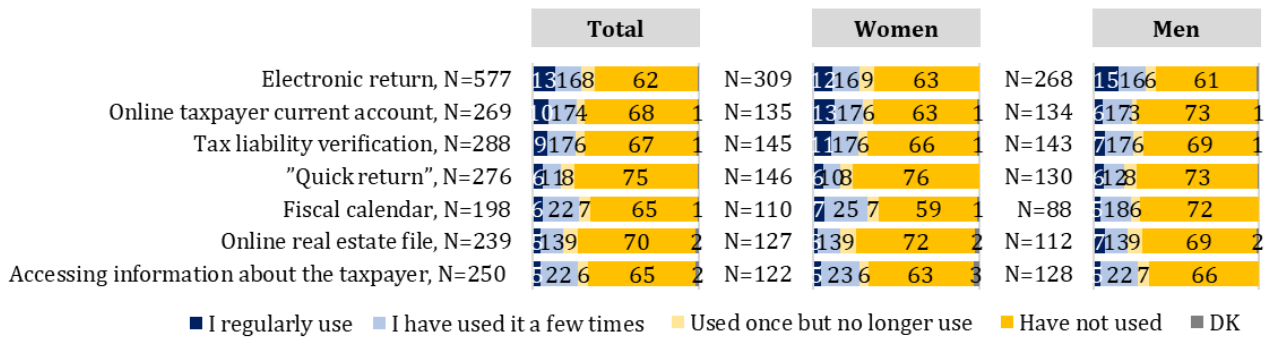


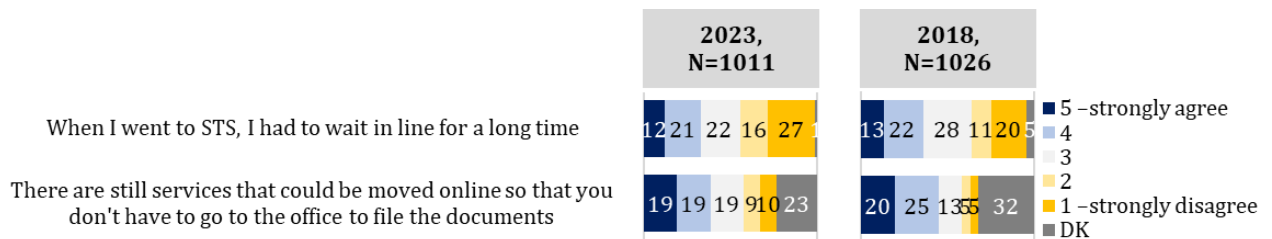
Figure 3.6: Disaggregated by gender. "Q10. Have you used this service? (one answer per row)", % of those who have heard about each service



*Convenience of STS's services*

Respondents were asked to rate whether they agreed or disagreed with certain statements regarding the convenience of services provided by the State Tax Service. 19% totally agree that there are still tax services that could be done online without the need to visit the STS office to file documents. On the other hand, opinions were roughly equally divided on the time spent waiting in line - 42% of respondents agreed that they had to wait a long time in line when they came to the STS office and 43% disagreed with this statement. However, 27% of them strongly disagreed that they had to wait a long time in line when they visited the STS office. (The results based on several demographic criteria are presented in Annex 3.7)

Figure 3.7: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subject: Convenience", % of total sample



*Tax return filing*

During the last year, more respondents filed their tax return on paper (38%). 17% of respondents submitted it online. Compared to 2018, when 10% of respondents went to the STS office to get help from employees in filing their income tax return, in 2023 5% filed it this way.

At the same time, in 2023, for all present income tax return filing options, the share of those who used them decreased compared to the 2018 survey. However, the rate of those who have not filed a tax return has increased (41% in 2023 compared to 36% in 2018).

More surveyed women (43%) said they filed their tax return on paper, compared to 32% of men, who chose the same option. At the same time, more men (45%) than women (38%) said they did not file a tax return. (The results based on several demographic criteria are presented in Annex 3.8)



Figure 3.8: "Q13. In 2022, did you file your income tax return? (multiple answers possible)", % of total sample

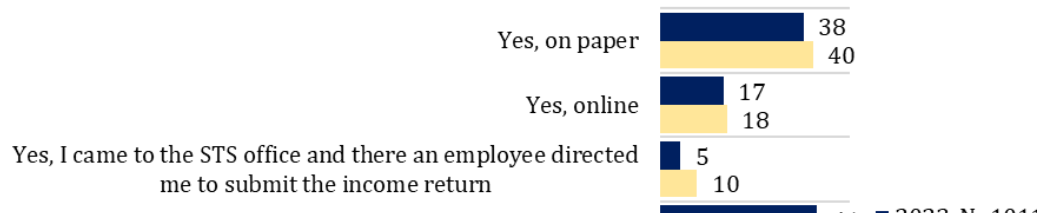
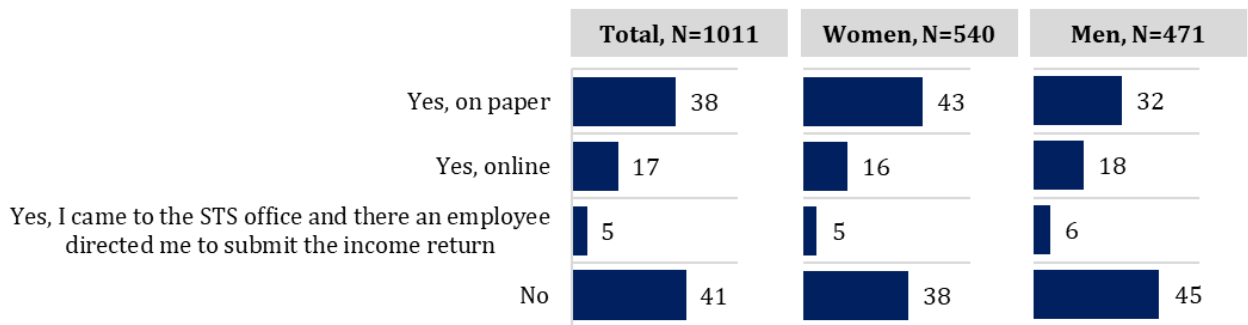


Figure 3.9: Disaggregated by gender. "Q13. In 2022 did you file your income tax return? (multiple answers possible)", % of total sample



Those who filed a paper income tax return were asked to rate how easy the process was for them. The share of those who had no difficulty completing the statement increased in 2023 (90%) compared to the 2018 survey (71%). Thus, most respondents who filled in the paper return found the process rather easy (58%) and 32% - very easy.

For men who filled in their income tax return on paper, the process was more complicated (11%), by 4 p.p. more than for women who said it was complicated (7%). (The results based on several demographic criteria are presented in Annex 3.10)

Figure 3.10: "Q15. How easy was it for you to fill in your paper income tax return? (one answer)", % of those who filled in their income tax return on paper

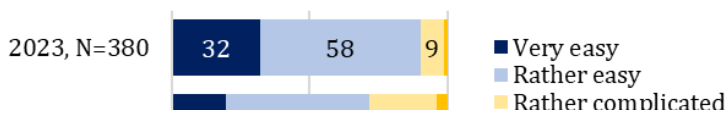
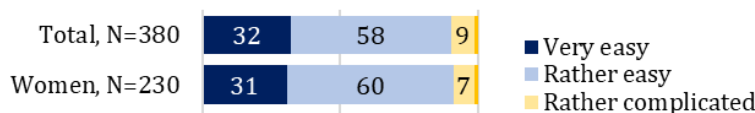


Figure 3.11: Disaggregated by gender. "Q15. How easy was it for you to fill in your paper income tax return? (one answer)", % of those who filled in their income tax return on paper



When completing their tax return on paper, most respondents said they did it without help (37%), and their share decreased by 9 p.p. compared to 2018 (46%). At the same time, 34% of respondents said they were helped by a personal acquaintance to fill in the statement (by 5 p.p. more than in 2018 - 29%).

Women to a greater extent relied on the help of acquaintances to fill in their paper income tax return (37%), whereas men to a greater extent did not rely on anyone to help them fill in their statement (44%). (The results based on several demographic criteria are presented in Annex 3.12)

Figure 3.12: "Q16. Did anyone help you fill in your paper income tax return? (one answer)", % of those who filled in their income tax return on paper

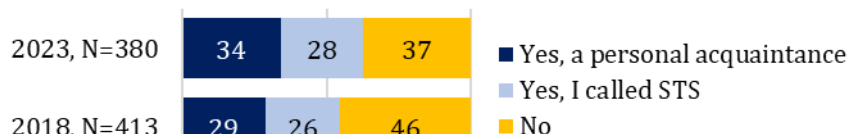
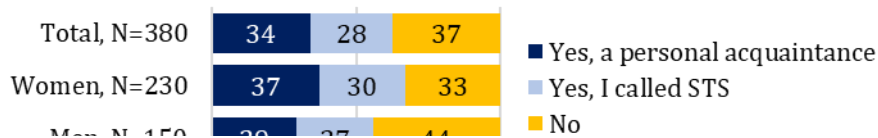


Figure 3.13: Disaggregated by gender. "Q16. Did anyone help you fill in your paper income tax return? (one answer)", % of those who filled in their income tax return on paper



Respondents mostly rate the paper filing process at the STS office as easy (63%) and 28% rate it as very easy. Of those who have filed a paper return, 9% still find the process rather complicated. Compared to the previous survey, respondents find it easier to fill in the paper return. *(The results based on several demographic criteria are presented in Annex 3.14)*

Figure 3.14: "Q17. How do you rate the whole process of filing a paper return at the STS office?" (one answer)", % of those who filled in their income tax return on paper

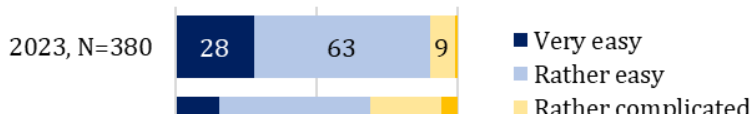
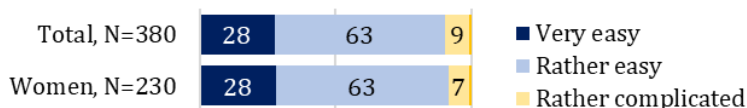


Figure 3.15: : Disaggregated by gender. "Q17. How do you rate the entire process of filing a paper return at the STS office?", % of those who filled in their income tax return on paper



Respondents who filled in their tax return electronically were asked to rate how easy it was for them to do so. Comparing the data from the current and the previous survey, in 2023 respondents identified to a greater extent as easy the process of completing the statement in electronic format, compared to the previous survey. Thus, 39% of respondents consider the process of completing the electronic tax return as very easy and 53% - mostly easy (compared to the same opinions in 2018 - 40% and 45%, respectively). The share of those who consider the e-filing process complicated has decreased in 2023 compared to 2018, representing 8%, by 5 p.p. lower than in 2018 - 13%.

Women rated the e-filing process as very easy to fill in (41%), by 5 p.p. more than men (36%). *(The results based on several demographic criteria are presented in Annex 3.16)*

Figure 3.16: "Q18. How easy was it for you to fill in your tax return electronically? (one answer)", % of those who filled in their income tax return electronically

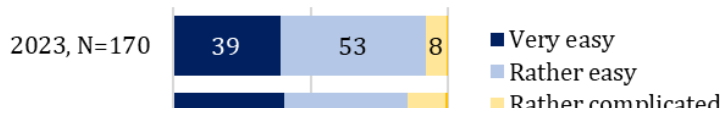
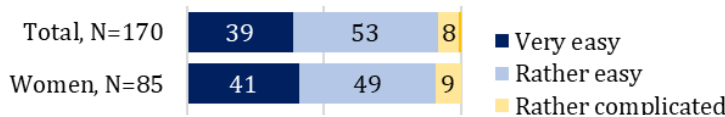


Figure 3.17: Disaggregated by gender. "Q18. How easy was it for you to fill in your tax return electronically? (one answer)", % of those who filled in their income tax return electronically



Regarding the identification of potential debts from the state after completing the statement, most of the respondents mentioned that they did not have such a situation. In addition to them, 18% of the respondents were in the situation where, after completing the statement, they identified that the state owes them a certain amount, their share increased by 7 p.p. compared to 2018 (11%). (The results based on several demographic criteria are presented in Annex 3.18)

Figure 3.18: "Q20. Have you ever been in a situation where, after filling in the statement, it appeared that the state owed you a certain amount? (one answer)", % of total sample

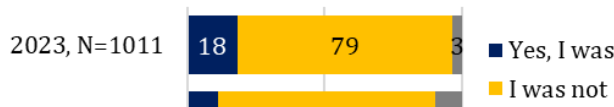
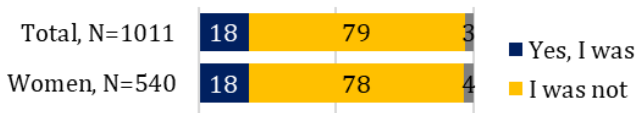


Figure 3.19: Disaggregated by gender. "Q20. Have you ever been in a situation where, after filling in the statement, it appeared that the state owed you a certain amount? (one answer)", % of total sample

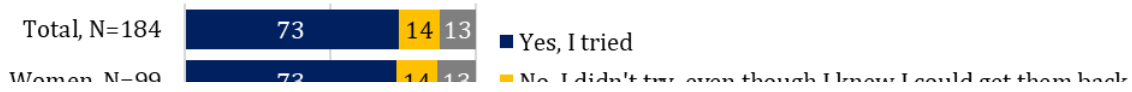


Of those who had been in a situation where the government owed them money, 73% said they had tried to recover the money (by 5 p.p. more than in the previous period). 27% gave up the idea of recovering this money, of which 14% knew they could recover it and 13% did not know about this possibility. (The results based on several demographic criteria are presented in Annex 3.20)

Figure 3.20: "Q21. Have you tried to recover this money? (one answer)", % of those who had situations where the state owed them



Figure 3.21: Disaggregated by gender. "Q21. Have you tried to recover this money? (one answer)", % of those who had situations where the state owed them



Most of those who have recovered money owed by the state rated the recovery process as easy (69%), by 14 p.p. more than in the previous survey. On the other hand, 31% said it was complicated for them to recover money owed by the state (by 14 p.p. less than in 2018-45%).

Women had an easier time recovering money owed by the state (74%), by 11 p.p. more than men - 63%. (The results based on several demographic criteria are presented in Annex 3.22)

Figure 3.22: "Q22. How easy was it to recover this money? (one answer)", % of those who recovered money owed by the state

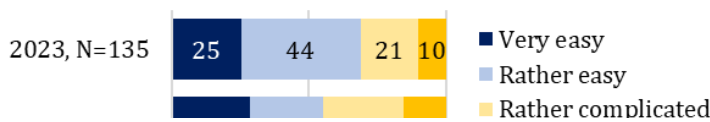
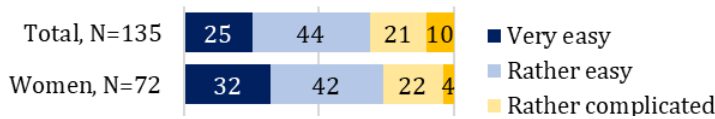


Figure 3.23: Disaggregated by gender. "Q22. How easy was it to recover this money? (one answer)", % of those who recovered money owed by the state



STS website

Survey participants were asked if they accessed the official STS website to file their income tax return. As a result, most respondents indicated that they did not access the STS website (66%). Those who accessed the sfs.md website listed the following reasons/purposes: to find information (25%), to submit the statement online (15%), to download the statement form (3%) and for viewing STS addresses and contacts (3%). (The results based on several demographic criteria are presented in Annex 3.24)

Figure 3.24: "Q23. Did you access the STS website (sfs.md) when you had to file your income tax return or for other purposes? (multiple answers)", % of total sample

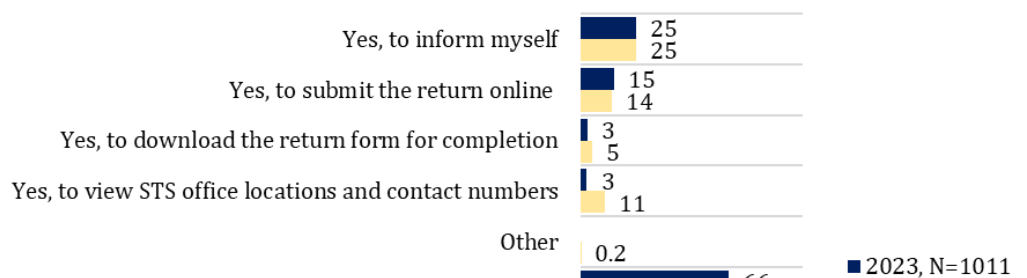
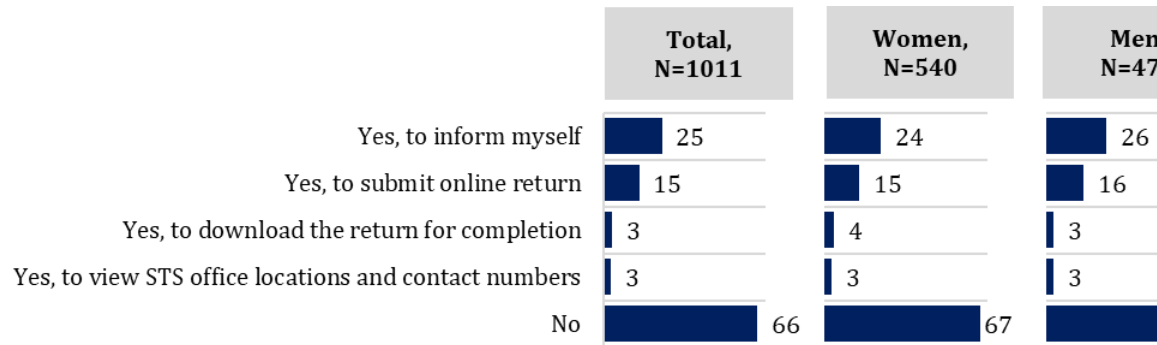


Figure 3.25: Disaggregated by gender. "Q23. Did you access the STS website (sfs.md) when you had to file your income tax return or for other purposes? (multiple answers)", % of total sample



Those who accessed the STS website were asked to rate their level of satisfaction with the site. Analyzing the data shows an increase in satisfaction with the STS website. 71% of those who visited the website said they were satisfied with it (by 10 p.p. more than in 2018), of which 12% were very satisfied with sfs.md, by 10 p.p. less than in 2018. (The results based on several demographic criteria are presented in Annex 3.26)

Figure 3.26: "Q24. How satisfied are you with the STS website (sfs.md) on a scale of 1 to 5, where 1 - very dissatisfied and 5 - very satisfied? (one answer)", % of those who accessed sfs.md website

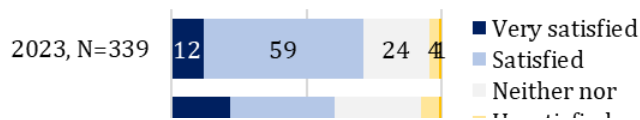
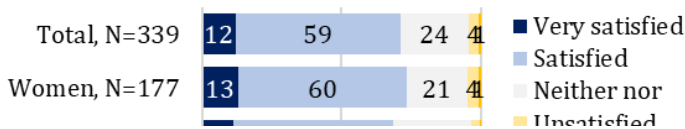


Figure 3.27: Disaggregated by gender. "Q24. How satisfied are you with the STS website (sfs.md) on a scale of 1 to 5, where 1 - very dissatisfied and 5 - very satisfied? (one answer)", % of those who visited sfs.md website



Respondents who visited sfs.md were asked to suggest improvements to the site. Respondents mentioned the need for clearer language (22%), followed by more information (13%). A rate of 7% think that the site needs no improvement and 6% think that the site should be more stable and run at a higher speed.

Figure 3.28: "Q25. What do you think needs to be improved on the STS website? (open-ended)", % of those who visited sfs.md website

	Total, N=339	Women, N=162	Men, N=177
Clearer language should be used	22	22	23
More information	13	15	11
Everything is good	7	6	7
Site Speed/Stability	6	7	5
To provide faster responses	2	2	3
Simplified login access	2	3	1
Presentation of information in graphic format, with examples	2	1	2
Modernization of the site design	1	1	2
To improve server performance/ increase server base	1	1	1
Improving the mobile version of the site	1	0	2
Presentation of information in several languages	1	1	1
Communicate with taxpayers/ online tax calculator	1	1	1
More services moved in online	1	1	1
Creation of non-stop information platforms	1	1	1
Splitting information for IP and LP/ into separate topics and sites	1	1	0
Operative processing of reports/notifications for paying taxes	1	1	1
Other	10	6	14
DK/NA	74	76	73

#### Quality of STS's services

In relation to the quality of services provided by the STS, respondents overwhelmingly believe that it is the same as other state institutions (64%), by 17 p.p. more than in 2018 - 47%. At the same time, in 2023 the share of those who consider the State Tax Service to be much better than other institutions decreased - 3% in 2023 compared to 11% in 2018. (The results based on more demographic criteria are presented in Annex 3.28: "Q25. What do you think needs to be improved on the STS website? (open-ended)", part 1

% , row		N	Clearer language should be used	More information	Everything is OK	Website Speed/ Stability	To provide faster responses	Simplified login access
<b>Total</b>		<b>339</b>	<b>22</b>	<b>13</b>	<b>7</b>	<b>6</b>	<b>2</b>	<b>2</b>
Gender	Male	162	22	15	6	7	2	3
	Female	177	23	11	7	5	3	1
Age	16-29 y.o.	50	22	14	8	12	2	0
	30-44 y.o.	142	26	13	5	5	1	1
	45-59 y.o.	101	23	12	7	6	4	4
	Over 60 y.o.	46	11	15	11	4	2	2
Area	Urban	234	24	14	8	8	3	2
	Rural	105	20	11	5	3	0	2
Region	North	79	18	15	5	3	0	1
	Centre	68	22	4	4	4	0	1
	Chisinau	159	28	16	8	9	4	3
	South	33	9	15	9	3	6	3
Chisinau sectors	Centre	34	44	12	0	15	6	6
	Riscani	23*	0	43	30	22	9	0
	Ciocana	24*	38	13	0	0	0	4
	Botanica	36	33	6	17	11	3	0
	Buiucani	38	16	11	0	3	3	3
Occupation	Public servant	44	18	20	18	11	0	0
	Director/ Manager	28*	14	18	0	7	4	7
	Qualified specialist	114	28	11	4	9	4	2
	Qualified worker	68	24	10	4	3	0	3
	Unqualified worker	15*	13	0	7	0	0	0

	Farmer in private household	<b>4*</b>	0	25	0	0	0	0
	Entrepreneur	<b>12*</b>	25	8	0	0	8	8
	Student	<b>7*</b>	29	14	0	0	14	0
	Maternity leave	<b>13*</b>	31	8	15	8	0	0
	Retired	<b>22*</b>	18	23	18	5	0	0
	Unemployed/ Jobless	<b>9*</b>	11	22	0	0	0	0
Studies	Primary school	<b>23*</b>	9	13	9	4	0	0
	General school / lyceum	<b>15*</b>	7	27	0	7	13	0
	Secondary vocational	<b>50</b>	16	18	4	6	0	2
	Specialty college	<b>61</b>	23	10	10	5	2	2
	Higher education	<b>190</b>	27	12	7	7	3	3
Income	We can afford to buy a house/apartment/car	<b>40</b>	10	23	3	10	5	0
	We can afford a vacation	<b>69</b>	25	16	1	9	1	1
	We can afford to buy household technique	<b>84</b>	24	10	8	4	6	2
	We can afford to buy clothes	<b>59</b>	22	15	12	10	0	3
	We can afford to buy enough food	<b>44</b>	34	2	5	2	0	0
	We can hardly afford food	<b>40</b>	13	18	13	3	0	5

## Annex 3.28: " Q25. What do you think needs to be improved on the STS website? (open-ended)", part 2

% , row		N	Presentation of information in graphic format, with examples	Modernization of the site design	To improve server performance/ increase server base	Improving the mobile version of the site	Presentation of information in several languages	Communicate with taxpayers/ online tax calculator
<b>Total</b>		<b>339</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Gender	Male	162	1	1	1	0	1	1
	Female	177	2	2	1	2	1	1
Age	16-29 y.o.	50	2	0	0	2	2	0
	30-44 y.o.	142	2	3	2	1	1	2
	45-59 y.o.	101	2	1	0	0	0	0
	Over 60 y.o.	46	0	0	0	0	0	0
Area	Urban	234	2	1	1	0	1	1
	Rural	105	1	2	1	2	1	0
Region	North	79	1	1	0	0	1	0
	Centre	68	1	1	1	3	1	0
	Chisinau	159	3	2	1	1	1	1
	South	33	0	0	0	0	0	3
Chisinau sectors	Centre	34	3	0	0	0	3	0
	Riscani	23*	0	0	0	0	0	0
	Ciocana	24*	0	0	0	0	0	0
	Botanica	36	8	3	3	3	0	6
	Buiuani	38	0	5	3	0	0	0
Occupation	Public servant	44	0	5	0	0	2	0
	Director/ Manager	28*	4	0	0	0	0	0
	Qualified specialist	114	3	2	1	2	0	2
	Qualified worker	68	1	1	1	0	1	0
	Unqualified worker	15*	0	0	0	7	0	0
	Farmer in private household	4*	0	0	0	0	0	0
	Entrepreneur	12*	0	0	8	0	0	8
	Student	7*	0	0	0	0	0	0
	Maternity leave	13*	8	0	0	0	8	0
	Retired	22*	0	0	0	0	0	0
Unemployed/ Jobless	9*	0	0	0	0	0	0	
Studies	Primary school	23*	0	0	0	0	0	0
	General school / lyceum	15*	0	0	0	7	0	0
	Secondary vocational	50	0	0	0	0	2	0
	Specialty college	61	0	2	0	0	0	0
	Higher education	190	3	2	2	1	1	2
Income	We can afford to buy a house/apartment/car	40	5	5	0	0	0	0
	We can afford a vacation	69	1	3	1	3	1	3
	We can afford to buy household technique	84	2	0	2	1	1	0
	We can afford to buy clothes	59	0	0	0	0	2	0
	We can afford to buy enough food	44	0	2	0	0	0	0
We can hardly afford food	40	3	0	0	0	0	3	



Annex 3.28: " Q25. What do you think needs to be improved on the STS website? (open-ended)", **part 3**

% , row		N	More services moved in online	Creation of non-stop information platforms	Splitting information for IP and LP/ into separate topics and sites	Operative processing of reports/notifications for paying taxes	Other	DK/DA
<b>Total</b>		<b>339</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>10</b>	<b>74</b>
Gender	Male	162	1	1	1	1	6	76
	Female	177	1	1	0	1	14	73
Age	16-29 y.o.	50	0	0	0	2	10	66
	30-44 y.o.	142	0	1	1	0	6	74
	45-59 y.o.	101	2	1	0	0	15	73
	Over 60 y.o.	46	0	0	0	2	13	87
Area	Urban	234	0	1	1	0	9	72
	Rural	105	1	0	0	1	11	79
Region	North	79	0	0	0	0	10	80
	Centre	68	1	0	0	1	12	82
	Chisinau	159	1	1	1	1	8	67
	South	33	0	0	0	0	15	79
Chisinau sectors	Centre	34	0	0	0	3	15	91
	Riscani	23*	4	0	0	0	9	4
	Ciocana	24*	0	0	0	0	8	92
	Botanica	36	0	6	6	0	6	44
	Buiucani	38	0	0	0	0	5	95
Occupation	Public servant	44	2	0	0	2	5	59
	Director/ Manager	28*	0	4	4	0	14	86
	Qualified specialist	114	0	1	1	1	12	71
	Qualified worker	68	1	0	0	0	12	81
	Unqualified worker	15*	0	0	0	0	13	80
	Farmer in private household	4*	0	0	0	0	0	100
	Entrepreneur	12*	0	0	0	0	0	83
	Student	7*	0	0	0	0	0	71
	Maternity leave	13*	0	0	0	0	0	54
	Retired	22*	0	0	0	0	14	77
Unemployed/ Jobless	9*	0	0	0	0	0	89	
Studies	Primary school	23*	0	0	0	0	13	83
	General school / lyceum	15*	0	0	0	0	13	80
	Secondary vocational	50	0	0	0	0	4	78
	Specialty college	61	0	0	0	0	5	70
	Higher education	190	1	1	1	1	13	73
Income	We can afford to buy a house/apartment/car	40	0	0	0	0	13	85
	We can afford a vacation	69	1	3	0	3	16	78
	We can afford to buy household technique	84	1	0	0	0	10	70
	We can afford to buy clothes	59	0	0	2	0	3	68
	We can afford to buy enough food	44	0	0	0	0	5	80
	We can hardly afford food	40	0	0	3	0	15	68

Annex 3.29)

Figure 3.29: "Q30. How do you rate the quality of services provided by the STS compared to other state institutions? (one answer)", **% of total sample**

Figure 3.30: Disaggregated by gender. "Q30. How do you rate the quality of services provided by STS compared to other state institutions? (one answer)", **% of total sample**

## CHAPTER IV: PUBLIC PERCEPTION OF ACTIONS AS PRACTICES THAT WOULD LIMIT ACCESS, EFFICIENCY AND TRANSPARENCY IN THE WORK OF THE STATE TAX SERVICE

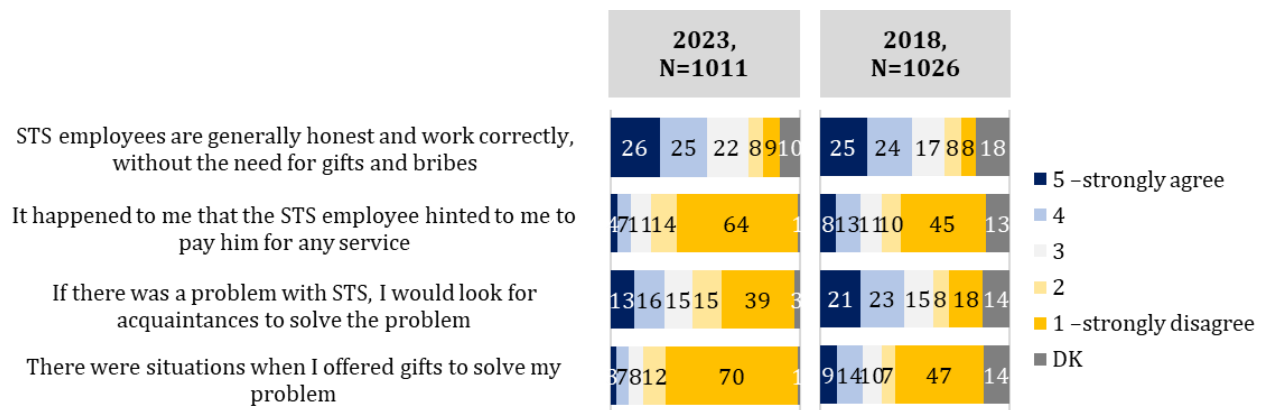
This chapter presents actions that are perceived by individuals as practices that limit the access, efficiency and transparency of the State Tax Service's work.

### Integrity aspects

Respondents were asked to rate certain statements that refer to corruption. They agreed that STS employees are honest and work correctly/without bribes (51%).

The findings from the 2023 survey reveal a more positive perspective compared to 2018. In 2023, compared to the 2018 survey, the share of respondents who strongly disagree with the statement implying that they have had situations where the STS employee hinted to get paid for some service increased by 19 p.p. Additionally, the share of those who strongly disagree with the statement "There were situations when I offered gifts to solve my problem" increased by 23 p.p. *(The results based on more demographic criteria are presented in Annex 4.1)*

Figure 4.1: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree? (one answer per row) Subject: Corruption", % of total sample



### Tax returns submission options

Respondents who submitted their returns on paper were asked why they submitted their statement on paper but not online. The top 3 reasons mentioned by taxpayers are: not knowing that they have the possibility to file online (39%), perception that the paper format is safer and more familiar (38%), lack of an electronic signature (29%), lack of electronic devices and internet (9%), uncertainty about the time of submission (8%).

Among women, the main reason for filing on paper rather than online is that they consider this method more secure (43%). At the same time, 47% of men were not informed about the possibility of filing online. *(The results based on more demographic criteria are presented in Annex 4.2)*

Figure 4.2: "Q14. What were the barriers to you filing on paper but not online? (multiple answers)", % of those who filed their income tax returns on paper

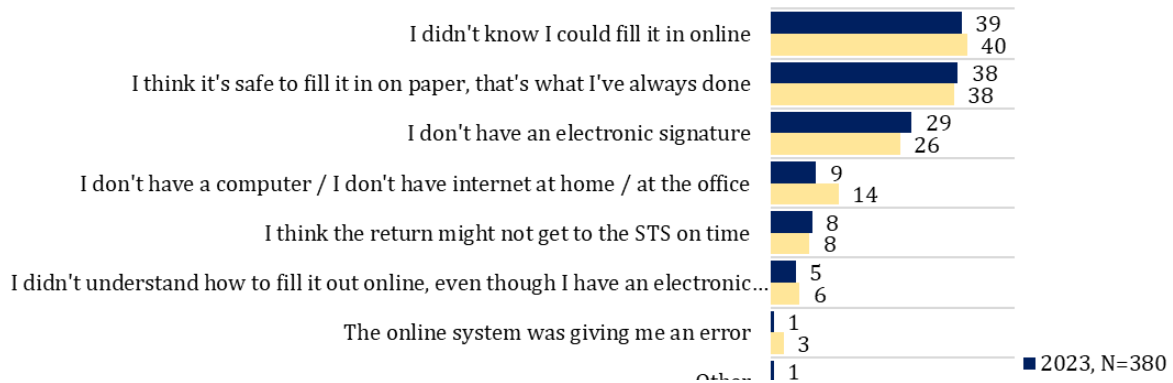
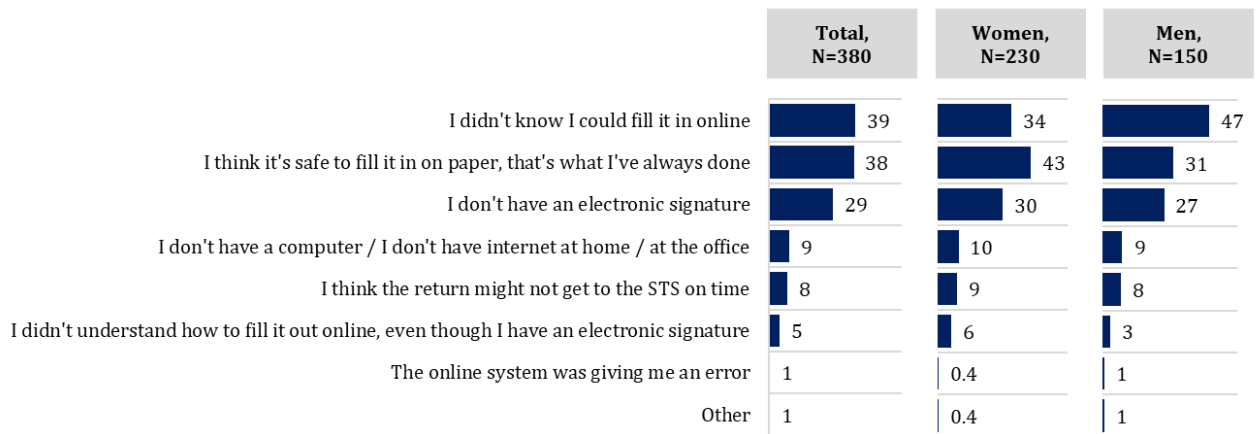


Figure 4.3: Disaggregated by gender. "Q14. What were the barriers to you filing on paper but not online? (multiple answers)", % of those who filed their income tax returns on paper



Respondents who filled their tax return online were asked whether they experienced any difficulties with the functionality of the electronic platform. Comparative analysis of the data shows that in 2023 respondents, to a lesser extent, experienced difficulties with the site. However, respondents were mostly confronted with messages about maintenance work being carried out (25%) and the slow speed of uploading the statement on deadline day (31%),

Women, to a greater extent, encountered maintenance notifications when accessing the STS.md platform (40%), by 15 p.p. more than men (25%). (The results based on more demographic criteria are presented in Annex 4.4)

Figure 4.4: "Q19. Have you or have you not encountered the following difficulties with the electronic platform? (one answer per row)", % of those who filed their tax return electronically

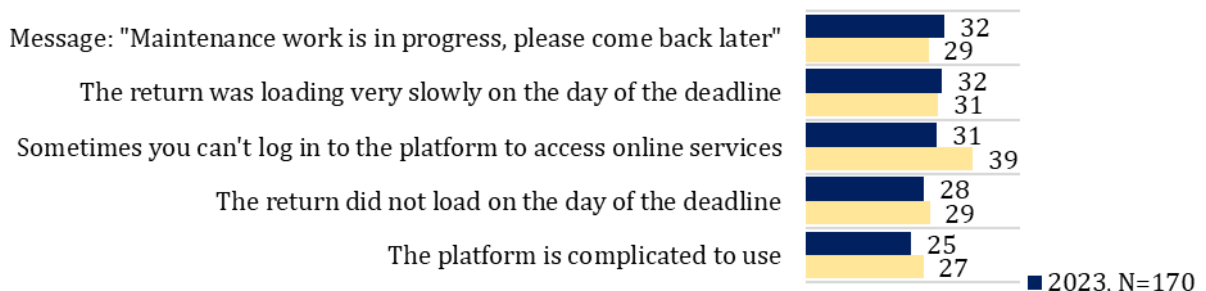
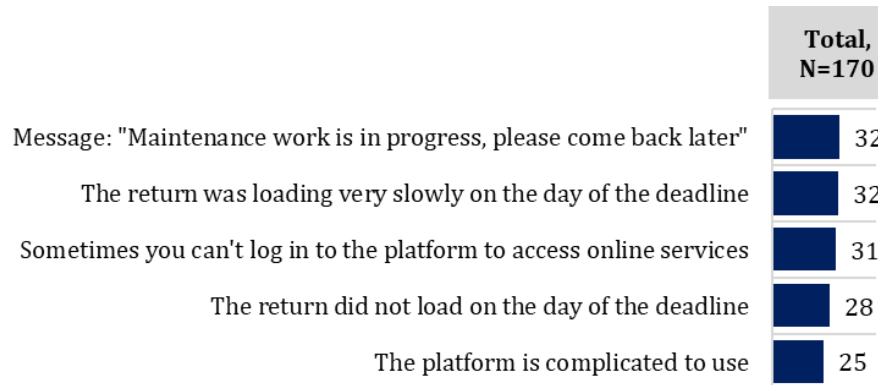


Figure 4.5: Disaggregated by gender. "Q19. Have you or have you not encountered the following difficulties with the electronic platform? (one answer per row)", % of those who filed their tax return electronically



*Fines/penalties*

In relation to possible fines or penalties from the STS, most respondents said they had not been in a situation where they should have paid fines (84%), by 3 p.p. less than in the previous period (87%). On the other hand, 16% of those surveyed had to pay fines or penalties to the STS, by 3 p.p. more than in the previous period (13%). (The results based on more demographic criteria are presented in Annex 4.6)

Figure 4.6: "Q26. Have you ever had to pay a fine/penalty to the STS? (one answer)", % of total sample

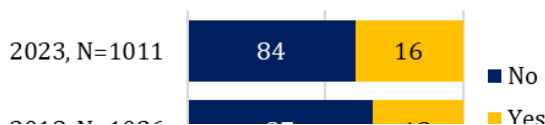
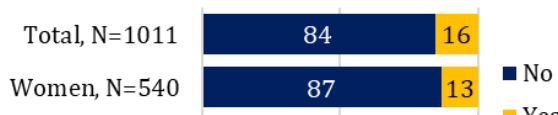


Figure 4.7: Disaggregated by gender. "Q26. Have you ever had to pay a fine/penalty to the STS (one answer)", % of total sample



Respondents were asked about the origin of the penalties applied by the STS. Thus, more than half of those who had to pay a fine gave as a reason a lack of information about the need to pay certain taxes (54%), decreased by 7 p.p. from 2018 (61%). However, other respondents knew about the need to pay taxes but didn't do so, which is why they received penalties from the STS (40%), increase by 7 p.p. from 2018 (33%).

Among women who have paid fines, there is a greater reluctance to pay taxes to the STS, about half of them knew about the need to pay but did not (47%). By comparison, men are more uninformed about certain tax obligations, as a result of which they have had to pay some penalties (63%). (The results based on more demographic criteria are presented in Annex 4.8)

Figure 4.8: "Q27. This fine was more likely the result...", % of those who have ever had to pay the fine

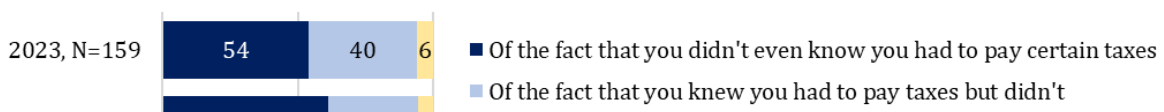
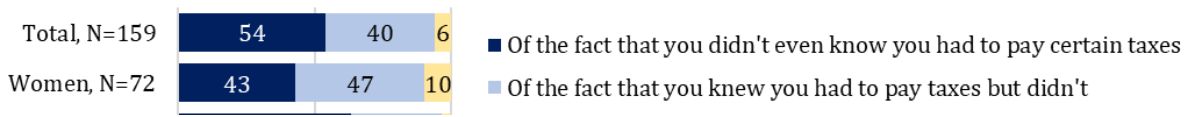


Figure 4.9: Disaggregated by gender. "Q27. This fine was more likely the result...", % of those who have ever had to pay a fine



*Taxpayers' awareness of the tax legislation*

The survey participants were asked about the level of awareness of tax legislation applicable to the citizens. Unfortunately, most respondents know little about tax laws for individuals (34%). This trend of lack of awareness has increased from 2018, when 36% of respondents said they knew little or nothing about tax law. In 2023, the share of those who know little or nothing about tax law increased to 51%. In addition, 18% said they know enough tax information and 3% know all the tax information they need. *(The results based on more demographic criteria are presented in Annex 4.10)*

Figure 4.10: "Q28. To what extent are you aware of the tax laws that are applicable to you as a citizen? (one answer)", % of total sample

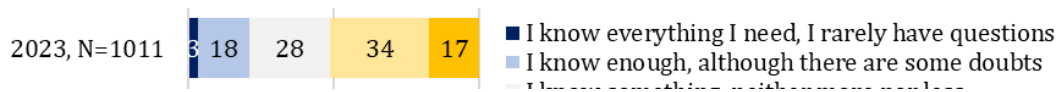
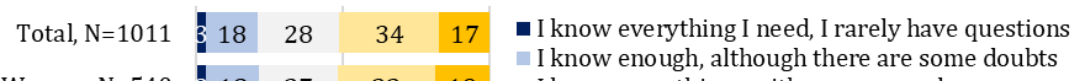


Figure 4.11: Disaggregated by gender. "Q28. To what extent are you aware of tax laws that are applicable to you as a citizen (one answer)", % of total sample



*Taxpayers' recommendations*

As a final topic of the interview, respondents were asked to come up with recommendations to the State Tax Service. At this stage, most respondents were undecided as to what advice they could propose to improve the services offered by the tax institution (57%). 16% of survey participants claimed that, at the moment, everything is fine and they have nothing to recommend to the STS. However, 10% think it is necessary for the STS to lower taxes and 8% think it is important for the STS to inform citizens effectively. Respondents also mentioned issues related to STS employees, who in their opinion need to be more responsive/courteous (6%), but also transparent/honest (5%).

Figure 4.12: "Q32. What other recommendations would you offer to the STS (open-ended), % of total sample

	Total, N=1011	Women, N=540	Men, N=471
Everything is good	16	18	13
To reduce taxes	10	10	10
To effectively inform citizens/information campaigns	8	8	8
Better/responsive employees	6	5	7
To be transparent/honest/incorruptible	5	4	7
To improve the office infrastructure	2	3	2
A clearer information and language	2	2	2
Work faster/optimize procedures	2	2	3
There shouldn't be long lines/should be more employees	2	2	2
More qualified specialists	2	1	2
Pensioners, socially-vulnerable blankets should be exempted	2	2	2
A easier use of online services	1	1	1
Tighter control of taxpayers	1	1	1
All services should be able in village/town hall	1	1	1
To inform in time people about the obligations towards the state	1	1	1
Everybody should tax pay	1	1	1
Digitization of services	1	1	1
To work more qualitative	1	0	1
Other	15	15	15
	57	55	59

## ANNEX

Annex 1.4: "Q2. During the last 12 months, have you interacted with STS for the following types of services? (one answer per row)", **part 1**

% , row		N	I have submitted the income return as an individual	I contacted STS to get some information	I contacted STS to get some information	I have submitted documents/ obtained a patent
<b>Total</b>		<b>1011</b>	<b>59</b>	<b>39</b>	<b>17</b>	<b>14</b>
Gender	Male	471	57	40	16	15
	Female	540	60	38	17	14
Age	16-29 y.o.	96	60	49	19	19
	30-44 y.o.	296	72	43	22	16
	45-59 y.o.	302	63	35	16	12
	Over 60 y.o.	317	42	35	12	14
Area	Urban	448	66	54	24	15
	Rural	563	53	26	11	14
Region	North	279	63	35	21	14
	Centre	282	51	28	12	20
	Chisinau	241	71	67	27	11
	South	209	48	26	5	11
Chisinau sectors	Centre	50	72	62	28	16
	Riscani	48	52	88	27	0
	Ciocana	28*	79	61	29	11
	Botanica	47	77	72	26	15
	Buiucani	46	78	59	24	20
Occupation	Public servant	58	64	55	22	5
	Director/ Manager	39	79	59	31	15
	Qualified specialist	190	83	44	21	12
	Qualified worker	185	76	34	15	14
	Unqualified worker	93	57	35	12	14
	Farmer in private household	39	72	41	21	8
	Entrepreneur	17*	82	82	41	35
	Student	11*	82	55	27	27
	Maternity leave	39	36	31	21	21
	Retired	229	29	36	13	15
Unemployed/ Jobless	107	36	25	10	17	
Studies	Primary school	150	52	30	15	17
	General school / lyceum	146	48	36	8	10
	Secondary vocational	270	52	31	14	19
	Specialty college	139	59	43	22	13
	Higher education	306	73	49	22	12
Income	We can afford to buy a house/apartment/car	50	70	48	30	34
	We can afford a vacation	105	74	45	30	21
	We can afford to buy household technique	171	70	39	17	16
	We can afford to buy clothes	174	58	40	12	13
	We can afford to buy enough food	205	55	35	9	9
	We can hardly afford food	300	48	38	18	13



Annex 1.4: "Q2. During the last 12 months, have you interacted with STS for the following types of services? (one answer per row)", **part 2**

% , row		N	I have registered a contract for the transfer in use of real estate	I was subject to tax audit	I have registered /ceased self-employment	I filed a petition	Other
<b>Total</b>		<b>1011</b>	<b>14</b>	<b>11</b>	<b>11</b>	<b>7</b>	<b>29</b>
Gender	Male	471	15	11	12	6	30
	Female	540	13	11	10	7	29
Age	16-29 y.o.	96	19	14	15	9	24
	30-44 y.o.	296	13	12	12	6	22
	45-59 y.o.	302	13	11	9	5	29
	Over 60 y.o.	317	15	9	9	8	38
Area	Urban	448	17	12	14	9	20
	Rural	563	11	10	8	5	37
Region	North	279	14	13	13	8	35
	Centre	282	11	10	11	7	26
	Chisinau	241	19	8	10	6	11
	South	209	13	12	9	5	48
Chisinau sectors	Centre	50	24	10	14	12	0
	Riscani	48	15	0	4	4	38
	Ciocana	28*	11	7	4	0	4
	Botanica	47	19	4	11	2	4
	Buiuani	46	20	22	15	11	2
Occupation	Public servant	58	17	9	10	3	33
	Director/ Manager	39	13	15	15	5	13
	Qualified specialist	190	12	12	10	8	17
	Qualified worker	185	15	12	11	3	18
	Unqualified worker	93	15	10	9	6	31
	Farmer in private household	39	10	10	15	5	23
	Entrepreneur	17*	18	53	41	18	12
	Student	11*	45	18	55	18	0
	Maternity leave	39	15	10	8	15	28
	Retired	229	17	7	8	7	46
Unemployed/ Jobless	107	6	9	5	6	45	
Studies	Primary school	150	16	13	11	9	29
	General school / lyceum	146	14	8	5	3	42
	Secondary vocational	270	13	10	12	5	37
	Specialty college	139	14	13	12	9	29
	Higher education	306	13	11	11	7	17
Income	We can afford to buy a house/apartment/car	50	28	30	28	24	12
	We can afford a vacation	105	19	17	17	13	16
	We can afford to buy household technique	171	12	6	11	4	27
	We can afford to buy clothes	174	11	9	6	2	34
	We can afford to buy enough food	205	12	7	8	3	36
	We can hardly afford food	300	14	12	10	7	31

Annex 1.6: "Q3. Did you communicate with the State Tax Service as an individual or as a legal person? (multiple answers)", **part 1**

% , row		N	As an individual, representing own interests	As a patent holder, representing own interests	As a self-employed person
<b>Total</b>		<b>1011</b>	<b>97</b>	<b>6</b>	<b>1</b>
Gender	Male	471	97	6	2
	Female	540	97	5	1
Age	16-29 y.o.	96	98	4	0
	30-44 y.o.	296	95	6	1
	45-59 y.o.	302	96	5	3
	Over 60 y.o.	317	98	5	1
Area	Urban	448	95	5	3
	Rural	563	98	6	0
Region	North	279	96	5	0
	Centre	282	95	10	1
	Chisinau	241	96	3	3
	South	209	100	3	1
Chisinau sectors	Centre	50	92	6	2
	Riscani	48	98	2	4
	Ciocana	28*	100	4	0
	Botanica	47	94	6	2
	Buiucani	46	96	0	7
Occupation	Public servant	58	97	2	3
	Director/ Manager	39	92	10	5
	Qualified specialist	190	94	4	5
	Qualified worker	185	99	4	1
	Unqualified worker	93	99	5	0
	Farmer in private household	39	97	5	0
	Entrepreneur	17*	82	29	0
	Student	11*	100	0	0
	Maternity leave	39	97	3	0
	Retired	229	99	6	0
Unemployed/ Jobless	107	94	7	0	
Studies	Primary school	150	94	7	1
	General school / lyceum	146	99	5	0
	Secondary vocational	270	99	7	0
	Specialty college	139	96	4	1
	Higher education	306	95	4	4
Income	We can afford to buy a house/apartment/car	50	94	12	6
	We can afford a vacation	105	90	15	4
	We can afford to buy household technique	171	96	6	3
	We can afford to buy clothes	174	98	5	1
	We can afford to buy enough food	205	98	4	0
	We can hardly afford food	300	99	2	0

Annex 1.6: "Q3. Did you communicate with the State Tax Service as an individual or as a legal person? (multiple answers)", **part 2**

% , row		N	Representing the interests of a company	Representing the interests of a peasant household	Representing the interests of an institution	Representing the interests of a religious organisation
<b>Total</b>		<b>1011</b>	<b>1</b>	<b>1</b>	<b>0.3</b>	<b>0.1</b>
Gender	Male	471	1	2	0.2	0.2
	Female	540	1	0	0.4	0.0
Age	16-29 y.o.	96	2	1	0.0	1
	30-44 y.o.	296	2	1	0.3	0.0
	45-59 y.o.	302	1	1	0.0	0.0
	Over 60 y.o.	317	1	1	0.6	0.0
Area	Urban	448	2	1	0.4	0.2
	Rural	563	1	1	0.2	0.0
Region	North	279	1	1	1	0.4
	Centre	282	0	1	0.0	0.0
	Chisinau	241	4	1	0.0	0.0
	South	209	0	2	0.5	0.0
Chisinau sectors	Centre	50	0	0	0.0	0.0
	Riscani	48	8	2	0.0	0.0
	Ciocana	28*	4	0	0.0	0.0
	Botanica	47	9	2	0.0	0.0
	Buiuani	46	0	0	0.0	0.0
Occupation	Public servant	58	2	5	2	0.0
	Director/ Manager	39	5	3	0.0	0.0
	Qualified specialist	190	2	1	1	0.0
	Qualified worker	185	1	0	1	0.0
	Unqualified worker	93	0	0	0.0	0.0
	Farmer in private household	39	0	8	0.0	0.0
	Entrepreneur	17*	24	0	0.0	0.0
	Student	11*	0	0	0.0	9
	Maternity leave	39	3	0	0.0	0.0
	Retired	229	0	1	0.0	0.0
Unemployed/ Jobless	107	1	1	0.0	0.0	
Studies	Primary school	150	0	1	0.0	0.0
	General school / lyceum	146	0	1	0.0	0.0
	Secondary vocational	270	0	0	0.0	0.0
	Specialty college	139	1	0	0.7	0.0
	Higher education	306	4	3	1	0.3
Income	We can afford to buy a house/apartment/car	50	4	0	0.0	0.0
	We can afford a vacation	105	6	1	1	0.0
	We can afford to buy household technique	171	2	2	1	0.0
	We can afford to buy clothes	174	1	2	1	0.0
	We can afford to buy enough food	205	0	0	0.0	0.5
We can hardly afford food	300	0	1	0.0	0.0	

Annex 1.8: "Q4. How have you interacted with the State Tax Service during the last 12 months? (multiple answers)"

% , row		N	Face-to-face with an STS employee	Via telephone, using the Single Call Centre number	Via email	Via telephone, but no using the Single Call Centre number	Via traditional mail
<b>Total</b>		<b>1011</b>	<b>84</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>4</b>
Gender	Male	471	83	10	12	6	3
	Female	540	85	10	8	5	6
Age	16-29 y.o.	96	72	19	13	7	2
	30-44 y.o.	296	79	14	16	10	4
	45-59 y.o.	302	85	9	10	5	5
	Over 60 y.o.	317	90	5	3	1	5
Area	Urban	448	77	18	17	9	4
	Rural	563	89	4	5	3	4
Region	North	279	89	6	3	4	5
	Centre	282	86	6	6	2	2
	Chisinau	241	71	27	28	12	3
	South	209	88	1	5	3	10
Chisinau sectors	Centre	50	72	20	26	30	0
	Riscani	48	85	38	8	4	0
	Ciocana	28*	68	32	54	11	0
	Botanica	47	55	26	49	13	4
	Buiuani	46	63	33	24	9	7
Occupation	Public servant	58	72	28	31	14	2
	Director/ Manager	39	77	23	26	5	3
	Qualified specialist	190	76	16	21	11	1
	Qualified worker	185	79	11	9	4	5
	Unqualified worker	93	89	3	2	3	9
	Farmer in private household	39	90	3	3	3	8
	Entrepreneur	17*	65	18	35	24	6
	Student	11*	73	9	0	27	0
	Maternity leave	39	77	10	8	5	8
	Retired	229	93	4	2	0	4
Unemployed/ Jobless	107	93	4	0	2	7	
Studies	Primary school	150	88	8	2	3	5
	General school / lyceum	146	90	4	1	2	7
	Secondary vocational	270	88	6	3	3	6
	Specialty college	139	86	10	12	8	3
	Higher education	306	74	17	24	10	2
Income	We can afford to buy a house/apartment/car	50	64	26	26	0	2
	We can afford a vacation	105	69	23	27	15	5
	We can afford to buy household technique	171	81	11	14	7	4
	We can afford to buy clothes	174	82	14	7	8	5
	We can afford to buy enough food	205	90	6	7	3	3
	We can hardly afford food	300	91	4	3	2	6

Annex 1.10: "Q5. How many times have you interacted with STS as an individual during the last year? Please take into account any type of interaction - visit, phone call, letter (one answer)"

% pe linie		N	1 time	2 times	3-4 times	5 times and more
<b>Total</b>		<b>1011</b>	<b>66</b>	<b>19</b>	<b>8</b>	<b>7</b>
Gender	Male	471	60	22	8	9
	Female	540	71	16	8	5
Age	16-29 y.o.	96	61	22	14	3
	30-44 y.o.	296	58	23	10	8
	45-59 y.o.	302	69	18	9	4
	Over 60 y.o.	317	70	15	4	10
Area	Urban	448	53	26	14	6
	Rural	563	75	13	3	8
Region	North	279	75	15	6	4
	Centre	282	70	13	4	12
	Chisinau	241	45	30	20	5
	South	209	70	19	3	8
Chisinau sectors	Centre	50	30	46	20	4
	Riscani	48	42	21	33	4
	Ciocana	28*	50	21	25	4
	Botanica	47	55	28	13	4
	Buiuani	46	33	39	17	11
Occupation	Public servant	58	45	29	21	5
	Director/ Manager	39	41	33	15	10
	Qualified specialist	190	58	25	13	4
	Qualified worker	185	66	23	6	5
	Unqualified worker	93	75	12	4	9
	Farmer in private household	39	77	13	5	5
	Entrepreneur	17*	41	35	12	12
	Student	11*	55	36	9	0
	Maternity leave	39	67	15	8	10
	Retired	229	68	15	6	12
Unemployed/ Jobless	107	87	6	2	6	
Studies	Primary school	150	67	15	8	10
	General school / lyceum	146	81	12	3	3
	Secondary vocational	270	70	17	3	10
	Specialty college	139	54	23	14	9
	Higher education	306	59	24	12	5
Income	We can afford to buy a house/apartment/car	50	56	24	8	12
	We can afford a vacation	105	49	22	24	6
	We can afford to buy household technique	171	59	26	11	4
	We can afford to buy clothes	174	68	22	6	4
	We can afford to buy enough food	205	75	14	7	4
	We can hardly afford food	300	69	14	4	13

Annex 2.1: "Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per row)", **part 1**

%, row		Interaction in general						
		N	5 - very satisfied	4	3	2	1 - not at all satisfied	DK
<b>Total</b>		<b>1011</b>	<b>43</b>	<b>38</b>	<b>11</b>	<b>4</b>	<b>2</b>	<b>1</b>
Gender	Male	471	38	42	11	6	2	1
	Female	540	48	35	12	2	2	1
Age	16-29 y.o.	96	41	43	11	3	0	2
	30-44 y.o.	296	38	40	14	5	3	1
	45-59 y.o.	302	42	40	12	4	2	1
	Over 60 y.o.	317	50	34	9	4	1	1
Area	Urban	448	35	48	9	5	2	2
	Rural	563	50	31	13	3	2	1
Region	North	279	42	35	15	4	3	0
	Centre	282	46	35	11	6	1	0
	Chisinau	241	24	58	11	2	2	3
	South	209	61	24	7	4	2	2
Chisinau sectors	Centre	50	8	64	14	4	8	2
	Riscani	48	48	48	0	2	0	2
	Ciocana	28*	18	79	0	0	0	4
	Botanica	47	23	64	6	2	0	4
	Buiucani	46	26	46	24	4	0	0
Occupation	Public servant	58	52	38	3	3	2	2
	Director/ Manager	39	18	64	8	10	0	0
	Qualified specialist	190	35	51	8	2	3	2
	Qualified worker	185	37	42	17	4	0	1
	Unqualified worker	93	48	33	13	3	1	1
	Farmer in private household	39	44	28	15	8	5	0
	Entrepreneur	17*	47	35	12	0	6	0
	Student	11*	45	18	18	18	0	0
	Maternity leave	39	54	28	13	0	5	0
	Retired	229	52	31	11	3	2	1
Unemployed/ Jobless	107	44	34	11	7	2	2	
Studies	Primary school	150	47	29	11	11	1	1
	General school / lyceum	146	54	34	10	1	0	1
	Secondary vocational	270	44	33	14	3	4	1
	Specialty college	139	49	36	11	3	1	1
	Higher education	306	32	51	10	4	2	1
Income	We can afford to buy a house/apartment/car	50	36	32	12	16	2	2
	We can afford a vacation	105	25	51	13	6	3	2
	We can afford to buy household technique	171	43	43	9	4	1	1
	We can afford to buy clothes	174	52	39	9	0	1	1
	We can afford to buy enough food	205	44	42	8	2	2	1
We can hardly afford food	300	44	29	17	6	3	1	

Annex 2.1: "Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per row)", **part2**

%, row		Face-to-face interaction						DK
		N	5 - very satisfied	4	3	2	1 - not at all satisfied	
<b>Total</b>		<b>850</b>	<b>51</b>	<b>34</b>	<b>9</b>	<b>3</b>	<b>2</b>	<b>1</b>
Gender	Male	392	42	41	8	4	3	1
	Female	458	58	28	9	3	2	0
Age	16-29 y.o.	70	50	40	6	3	1	0
	30-44 y.o.	236	46	33	13	4	3	1
	45-59 y.o.	257	50	35	10	2	3	0
	Over 60 y.o.	287	55	33	5	4	1	1
Area	Urban	345	45	40	8	3	3	1
	Rural	505	54	30	10	3	2	0
Region	North	252	46	33	12	4	5	1
	Centre	243	51	36	7	5	1	0
	Chisinau	171	36	47	11	2	2	1
	South	184	70	22	4	2	1	1
Chisinau sectors	Centre	36	31	42	17	3	8	0
	Riscani	41	32	61	5	2	0	0
	Ciocana	19*	58	32	5	0	5	0
	Botanica	27*	41	37	15	4	0	4
	Buiucani	29*	38	45	14	3	0	0
Occupation	Public servant	42	55	36	7	2	0	0
	Director/ Manager	30	33	47	13	7	0	0
	Qualified specialist	145	52	37	6	2	4	0
	Qualified worker	148	48	30	16	3	3	1
	Unqualified worker	83	52	34	7	6	1	0
	Farmer in private household	35	54	37	3	0	6	0
	Entrepreneur	11*	64	9	18	0	0	9
	Student	9*	56	11	22	0	11	0
	Maternity leave	30	63	20	13	3	0	0
	Retired	215	52	35	6	5	1	1
Unemployed/ Jobless	99	44	39	9	3	3	1	
Studies	Primary school	132	52	36	7	3	2	0
	General school / lyceum	133	60	29	8	1	2	1
	Secondary vocational	238	52	30	11	4	3	0
	Specialty college	119	50	34	13	4	0	0
	Higher education	228	44	40	7	4	4	1
Income	We can afford to buy a house/apartment/car	33	42	36	3	9	9	0
	We can afford a vacation	72	40	39	11	1	7	1
	We can afford to buy household technique	138	54	34	8	3	1	0
	We can afford to buy clothes	143	60	31	5	1	1	1
	We can afford to buy enough food	185	54	34	7	2	2	1
We can hardly afford food	274	45	35	13	5	2	0	

Annex 2.1: "Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per row)", **part 3**

%, row		Via e-mail						
		N	5 - very satisfied	4	3	2	1 - not at all satisfied	DK
<b>Total</b>		<b>117</b>	<b>45</b>	<b>38</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>9</b>
Gender	Male	65	45	38	11	2	0	5
	Female	52	46	37	2	2	0	13
Age	16-29 y.o.	15*	27	53	7	7	0	7
	30-44 y.o.	52	54	35	4	0	0	8
	45-59 y.o.	36	33	44	11	3	0	8
	Over 60 y.o.	14*	64	14	7	0	0	14
Area	Urban	78	49	38	5	3	0	5
	Rural	39	38	36	10	0	0	15
Region	North	17*	35	24	12	6	0	24
	Centre	18*	39	44	6	0	0	11
	Chisinau	71	46	41	6	1	0	6
	South	11*	64	27	9	0	0	0
Chisinau sectors	Centre	16*	31	50	0	0	0	19
	Riscani	4*	75	25	0	0	0	0
	Ciocana	15*	40	60	0	0	0	0
	Botanica	24*	54	33	4	4	0	4
	Buiucani	11*	55	18	27	0	0	0
Occupation	Public servant	20*	60	25	5	0	0	10
	Director/ Manager	10*	50	50	0	0	0	0
	Qualified specialist	40*	45	48	5	3	0	0
	Qualified worker	20*	40	40	15	0	0	5
	Unqualified worker	3*	0	67	0	0	0	33
	Farmer in private household	3*	33	0	33	0	0	33
	Entrepreneur	7*	43	29	0	14	0	14
	Student	2*	50	50	0	0	0	0
	Maternity leave	4*	25	50	0	0	0	25
	Retired	6*	67	0	0	0	0	33
Unemployed/ Jobless	2*	0	0	50	0	0	50	
Studies	Primary school	5*	40	60	0	0	0	0
	General school / lyceum	5*	40	20	40	0	0	0
	Secondary vocational	13*	38	23	8	0	0	31
	Specialty college	18*	33	44	11	0	0	11
	Higher education	76	50	38	4	3	0	5
Income	We can afford to buy a house/apartment/car	15*	40	53	0	7	0	0
	We can afford a vacation	28*	50	46	4	0	0	0
	We can afford to buy household technique	25*	48	36	8	0	0	8
	We can afford to buy clothes	16*	50	19	6	0	0	25
	We can afford to buy enough food	21*	38	29	10	5	0	19
We can hardly afford food	11*	36	45	18	0	0	0	



Annex 2.1: "Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per row)", **part 4**

%, row		Via traditional mail						
		N	5 - very satisfied	4	3	2	1 - not at all satisfied	DK
<b>Total</b>		<b>60</b>	<b>43</b>	<b>25</b>	<b>5</b>	<b>2</b>	<b>2</b>	<b>23</b>
Gender	Male	24*	38	29	8	4	0	21
	Female	36	47	22	3	0	3	25
Age	16-29 y.o.	5*	40	0	20	0	0	40
	30-44 y.o.	17*	47	24	6	0	6	18
	45-59 y.o.	21*	48	29	0	5	0	19
	Over 60 y.o.	17*	35	29	6	0	0	29
Area	Urban	24*	46	13	13	0	4	25
	Rural	36	42	33	0	3	0	22
Region	North	22*	41	36	0	5	0	18
	Centre	7*	29	29	0	0	0	43
	Chisinau	11*	9	27	18	0	9	36
	South	20*	70	10	5	0	0	15
Chisinau sectors	Centre	3*	0	0	0	0	0	100
	Riscani	0*	0	0	0	0	0	0
	Ciocana	0*	0	0	0	0	0	0
	Botanica	3*	0	0	33	0	33	33
	Buiucani	3*	33	33	33	0	0	0
Occupation	Public servant	3*	33	33	0	0	0	33
	Director/ Manager	1*	0	0	0	0	0	100
	Qualified specialist	2*	50	50	0	0	0	0
	Qualified worker	11*	27	45	9	0	0	18
	Unqualified worker	9*	67	11	11	0	0	11
	Farmer in private household	5*	40	40	0	20	0	0
	Entrepreneur	2*	50	0	0	0	0	50
	Student	2*	50	0	50	0	0	0
	Maternity leave	4*	50	0	0	0	0	50
	Retired	11*	36	18	0	0	0	45
Unemployed/ Jobless	10*	50	30	0	0	10	10	
Studies	Primary school	9*	44	33	0	0	0	22
	General school / lyceum	14*	57	29	7	7	0	0
	Secondary vocational	21*	43	29	10	0	0	19
	Specialty college	6*	50	17	0	0	0	33
	Higher education	10*	20	10	0	0	10	60
Income	We can afford to buy a house/apartment/car	3*	100	0	0	0	0	0
	We can afford a vacation	5*	40	20	0	0	0	40
	We can afford to buy household technique	7*	43	14	14	0	0	29
	We can afford to buy clothes	13*	31	38	0	0	8	23
	We can afford to buy enough food	13*	46	0	15	8	0	31
	We can hardly afford food	19*	42	42	0	0	0	16

Annex 2.1: " Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per row)", **part 5**

%, row		Via telephone, but no using the Single Call Centre number						
		N	5 - very satisfied	4	3	2	1 - not at all satisfied	DK
<b>Total</b>		<b>69</b>	<b>29</b>	<b>43</b>	<b>14</b>	<b>1</b>	<b>0</b>	<b>12</b>
Gender	Male	36	19	58	17	0	0	6
	Female	33	39	27	12	3	0	18
Age	16-29 y.o.	9*	56	22	11	0	0	11
	30-44 y.o.	35	29	49	11	0	0	11
	45-59 y.o.	18*	11	50	28	6	0	6
	Over 60 y.o.	7*	43	29	0	0	0	29
Area	Urban	41	22	49	20	2	0	7
	Rural	28*	39	36	7	0	0	18
Region	North	21*	38	24	19	5	0	14
	Centre	9*	44	33	0	0	0	22
	Chisinau	32	13	59	19	0	0	9
	South	7*	57	43	0	0	0	0
Chisinau sectors	Centre	17*	0	71	18	0	0	12
	Riscani	2*	50	0	50	0	0	0
	Ciocana	3*	0	100	0	0	0	0
	Botanica	6*	17	50	17	0	0	17
	Buiucani	4*	50	25	25	0	0	0
Occupation	Public servant	10*	30	50	10	0	0	10
	Director/ Manager	2*	0	50	50	0	0	0
	Qualified specialist	21*	33	52	10	5	0	0
	Qualified worker	11*	27	55	9	0	0	9
	Unqualified worker	4*	0	75	0	0	0	25
	Farmer in private household	3*	33	0	33	0	0	33
	Entrepreneur	4*	25	50	25	0	0	0
	Student	4*	75	0	25	0	0	0
	Maternity leave	3*	0	0	67	0	0	33
	Retired	3*	33	0	0	0	0	67
Unemployed/ Jobless	4*	25	50	0	0	0	25	
Studies	Primary school	6*	67	33	0	0	0	0
	General school / lyceum	6*	33	33	33	0	0	0
	Secondary vocational	12*	25	33	17	0	0	25
	Specialty college	12*	25	50	8	8	0	8
	Higher education	33	24	48	15	0	0	12
Income	We can afford to buy a house/apartment/car	2*	100	0	0	0	0	0
	We can afford a vacation	16*	19	56	19	0	0	6
	We can afford to buy household technique	12*	33	33	33	0	0	0
	We can afford to buy clothes	18*	44	33	6	0	0	17
	We can afford to buy enough food	11*	9	27	18	9	0	36
	We can hardly afford food	8*	25	75	0	0	0	0

Annex 2.1:"Q6. To what extent were you satisfied with your interaction with STS employees when communicating with them ...? If you have communicated several times or with different employees and the impression from the communication was different - give an average score. Please use a scale from 1 to 5, where 1 - not at all satisfied and 5 - very satisfied. (one answer per row)", **part 6**

% , row		Via telephone, using the Single Call Centre number						
		N	5 - very satisfied	4	3	2	1 - not at all satisfied	DK
<b>Total</b>		<b>116</b>	<b>20</b>	<b>47</b>	<b>19</b>	<b>4</b>	<b>3</b>	<b>6</b>
Gender	Male	54	17	46	26	6	2	4
	Female	62	23	48	13	3	5	8
Age	16-29 y.o.	21*	24	48	14	0	5	10
	30-44 y.o.	44	25	43	18	5	5	5
	45-59 y.o.	33	12	64	15	0	0	9
	Over 60 y.o.	18*	17	28	33	17	6	0
Area	Urban	85	21	47	18	6	2	6
	Rural	31	16	48	23	0	6	6
Region	North	26*	23	46	19	0	0	12
	Centre	19*	5	53	21	11	11	0
	Chisinau	68	24	47	18	4	1	6
	South	3*	0	33	33	0	33	0
Chisinau sectors	Centre	13*	8	38	8	8	8	31
	Riscani	18*	50	44	0	6	0	0
	Ciocana	9*	22	67	11	0	0	0
	Botanica	13*	23	62	15	0	0	0
	Buiucani	15*	7	33	53	7	0	0
Occupation	Public servant	18*	22	61	0	11	0	6
	Director/ Manager	9*	22	56	11	0	0	11
	Qualified specialist	30	20	50	23	0	3	3
	Qualified worker	23*	17	48	17	9	4	4
	Unqualified worker	4*	0	50	50	0	0	0
	Farmer in private household	3*	0	0	67	0	0	33
	Entrepreneur	4*	50	25	0	0	0	25
	Student	3*	33	33	33	0	0	0
	Maternity leave	5*	20	40	20	0	20	0
	Retired	10*	30	30	20	10	10	0
Unemployed/ Jobless	6*	0	67	17	0	0	17	
Studies	Primary school	14*	14	36	29	7	14	0
	General school / lyceum	9*	11	44	44	0	0	0
	Secondary vocational	22*	23	36	18	9	5	9
	Specialty college	16*	25	50	13	0	6	6
	Higher education	55	20	55	15	4	0	7
Income	We can afford to buy a house/apartment/car	14*	36	50	7	0	0	7
	We can afford a vacation	24*	13	42	33	4	4	4
	We can afford to buy household technique	19*	32	37	21	5	0	5
	We can afford to buy clothes	27*	19	67	7	4	0	4
	We can afford to buy enough food	18*	17	39	22	6	0	17
	We can hardly afford food	14*	7	43	21	7	21	0

## Annex 2.3: "Q7. Would you comment on what you didn't like about communicating with STS? (open-ended)", part 1

% , row		N	Employees are not friendly/ polite/welcoming	I did not receive the necessary/ clear/ correct information	I had no problems	High taxes/expensive services	A lot of wasted time	Incompetent employees
<b>Total</b>		<b>208</b>	<b>14</b>	<b>12</b>	<b>7</b>	<b>6</b>	<b>5</b>	<b>4</b>
Gender	Male	109	12	14	6	6	6	5
	Female	99	16	9	8	5	4	3
Age	16-29 y.o.	15*	7	20	7	13	0	0
	30-44 y.o.	79	15	15	4	5	6	8
	45-59 y.o.	61	23	7	8	2	8	3
	Over 60 y.o.	53	4	9	9	9	0	0
Area	Urban	99	15	16	5	5	4	6
	Rural	109	13	7	8	6	6	2
Region	North	67	16	13	3	9	1	3
	Centre	54	9	6	15	2	6	0
	Chisinau	57	14	19	5	0	7	9
	South	30	17	3	3	17	7	3
Occupation	Public servant	8*	25	25	13	0	13	38
	Director/ Manager	11*	18	9	0	0	0	9
	Qualified specialist	36	25	28	6	3	6	6
	Qualified worker	48	8	4	10	6	4	0
	Unqualified worker	17*	12	12	12	0	6	6
	Farmer in private household	11*	36	9	9	9	9	9
	Retired	38	5	5	5	13	3	0
Unemployed/ Jobless	22*	9	5	5	0	5	0	
Studies	Primary school	35	9	6	9	6	6	0
	General school / lyceum	17*	12	6	6	6	6	0
	Secondary vocational	61	16	3	5	8	2	2
	Specialty college	30	17	17	13	7	7	0
	Higher education	65	14	22	5	3	6	11
Income	We can afford to buy a house/apartment/car	15	13	0	7	0	0	0
	We can afford a vacation	30	17	30	3	3	3	7
	We can afford to buy household technique	32	19	13	6	6	16	16
	We can afford to buy clothes	21	19	0	10	5	5	5
	We can afford to buy enough food	32	9	25	13	13	6	0
We can hardly afford food	78	12	4	5	5	1	0	

## Annex 2.3: "Q7. Would you comment on what you didn't like about communicating with STS? (open-ended)", part 2

% , row		N	Poor quality services (irrelevant response; no action taken regarding petition)	They give a lot of questions	Did not use the language spoken by me	Something else	DK/DA
<b>Total</b>		<b>208</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>12</b>	<b>56</b>
Gender	Male	109	1	0	1	8	61
	Female	99	1	2	0	16	52
Age	16-29 y.o.	15*	0	0	0	13	60
	30-44 y.o.	79	3	3	0	9	47
	45-59 y.o.	61	0	0	2	18	54
	Over 60 y.o.	53	0	0	0	9	72
Area	Urban	99	2	1	1	16	51
	Rural	109	0	1	0	8	61
Region	North	67	0	1	0	18	60
	Centre	54	0	2	0	4	65
	Chisinau	57	2	0	2	18	44
	South	30	3	0	0	3	57
Occupation	Public servant	8*	0	0	0	13	13
	Director/ Manager	11*	0	0	0	9	64
	Qualified specialist	36	0	0	0	17	33
	Qualified worker	48	0	2	2	19	58
	Unqualified worker	17*	0	0	0	6	59
	Farmer in private household	11*	0	0	0	0	45
	Retired	38	0	0	0	8	71
Unemployed/ Jobless	22*	9	0	0	5	82	
Studies	Primary school	35	0	0	0	9	63
	General school / lyceum	17*	0	0	0	12	65
	Secondary vocational	61	0	0	0	7	74
	Specialty college	30	0	0	0	7	50
	Higher education	65	3	3	2	22	37
Income	We can afford to buy a house/apartment/car	15	0	0	0	20	73
	We can afford a vacation	30	0	3	0	13	43
	We can afford to buy household technique	32	0	3	0	9	31
	We can afford to buy clothes	21	5	0	0	14	52
	We can afford to buy enough food	32	0	0	3	16	47
	We can hardly afford food	78	1	0	0	9	73

Annex 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", **part 1**

% , row		N	Courtesy of STS staff					DK
			5 -very good	4	3	2	1 - unsatisfactory	
<b>Total</b>		<b>1011</b>	<b>47</b>	<b>32</b>	<b>13</b>	<b>5</b>	<b>1</b>	<b>2</b>
Gender	Male	471	39	37	14	6	1	3
	Female	540	54	28	11	4	0	2
Age	16-29 y.o.	96	41	40	11	5	0	3
	30-44 y.o.	296	44	33	16	6	0	2
	45-59 y.o.	302	49	31	12	3	1	3
	Over 60 y.o.	317	51	30	11	5	1	2
Area	Urban	448	42	37	13	5	1	3
	Rural	563	52	28	13	5	1	2
Region	North	279	46	32	18	4	0	1
	Centre	282	48	34	11	6	1	1
	Chisinau	241	35	41	13	5	0	5
	South	209	63	21	8	4	1	2
Chisinau sectors	Centre	50	32	36	10	18	0	4
	Riscani	48	31	58	8	0	0	2
	Ciocana	28*	50	32	7	0	0	11
	Botanica	47	38	40	15	0	0	6
	Buiuani	46	30	39	20	4	2	4
Occupation	Public servant	58	40	45	3	3	0	9
	Director/ Manager	39	44	36	18	3	0	0
	Qualified specialist	190	47	37	10	2	0	5
	Qualified worker	185	48	30	15	6	0	1
	Unqualified worker	93	44	34	12	5	3	1
	Farmer in private household	39	54	23	21	0	3	0
	Entrepreneur	17*	59	35	6	0	0	0
	Student	11*	18	27	45	9	0	0
	Maternity leave	39	51	23	13	8	0	5
	Retired	229	51	29	11	7	0	2
Unemployed/ Jobless	107	45	33	16	6	1	0	
Studies	Primary school	150	44	30	17	8	0	1
	General school / lyceum	146	58	26	12	2	0	2
	Secondary vocational	270	50	28	14	6	1	1
	Specialty college	139	41	42	11	4	0	2
	Higher education	306	44	36	11	4	1	4
Income	We can afford to buy a house/apartment/car	50	34	30	16	12	4	4
	We can afford a vacation	105	39	39	12	7	0	3
	We can afford to buy household technique	171	47	36	11	3	0	4
	We can afford to buy clothes	174	53	35	9	1	0	3
	We can afford to buy enough food	205	54	31	12	1	1	1
	We can hardly afford food	300	44	28	17	9	0	1

Annex 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", **part 2**

% , row		N	Professional competence of STS employees					
			5 -very good	4	3	2	1 -unsatisfactory	DK
<b>Total</b>		<b>1011</b>	<b>47</b>	<b>34</b>	<b>13</b>	<b>3</b>	<b>2</b>	<b>2</b>
Gender	Male	471	41	35	15	4	2	2
	Female	540	51	33	11	2	1	2
Age	16-29 y.o.	96	49	32	14	2	1	2
	30-44 y.o.	296	44	37	14	3	1	1
	45-59 y.o.	302	43	36	15	1	2	3
	Over 60 y.o.	317	52	29	10	4	2	2
Area	Urban	448	40	40	13	3	2	3
	Rural	563	52	29	13	2	2	1
Region	North	279	45	34	14	3	2	1
	Centre	282	47	34	13	4	2	0
	Chisinau	241	31	45	15	3	1	5
	South	209	67	20	10	1	1	2
Chisinau sectors	Centre	50	26	40	20	8	2	4
	Riscani	48	33	58	6	0	0	2
	Ciocana	28*	39	32	21	0	0	7
	Botanica	47	30	47	11	2	2	9
	Buiucani	46	30	41	20	4	2	2
Occupation	Public servant	58	52	29	9	2	0	9
	Director/ Manager	39	41	31	23	5	0	0
	Qualified specialist	190	41	43	9	1	2	4
	Qualified worker	185	44	33	17	3	1	2
	Unqualified worker	93	49	32	11	3	3	1
	Farmer in private household	39	51	26	15	5	3	0
	Entrepreneur	17*	53	24	24	0	0	0
	Student	11*	36	18	36	9	0	0
	Maternity leave	39	64	26	10	0	0	0
	Retired	229	48	33	14	3	1	2
Unemployed/ Jobless	107	47	35	9	5	5	0	
Studies	Primary school	150	49	25	16	5	3	1
	General school / lyceum	146	54	32	10	1	0	3
	Secondary vocational	270	49	34	11	3	2	0
	Specialty college	139	45	34	15	2	1	2
	Higher education	306	40	39	14	3	1	4
Income	We can afford to buy a house/apartment/car	50	36	26	14	12	4	8
	We can afford a vacation	105	32	35	24	4	3	2
	We can afford to buy household technique	171	47	37	9	4	1	2
	We can afford to buy clothes	174	52	36	7	2	1	2
	We can afford to buy enough food	205	53	32	14	0	0	1
	We can hardly afford food	300	45	33	14	3	3	1

Annex 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", **part 3**

%, row		N	The speed of service/resolving the question					DK
			5 -very good	4	3	2	1 - unsatisfactory	
<b>Total</b>		<b>1011</b>	<b>46</b>	<b>32</b>	<b>15</b>	<b>3</b>	<b>2</b>	<b>1</b>
Gender	Male	471	43	34	16	4	2	1
	Female	540	50	31	14	3	2	1
Age	16-29 y.o.	96	44	36	14	4	0	2
	30-44 y.o.	296	45	32	17	4	2	1
	45-59 y.o.	302	45	31	18	3	3	0
	Over 60 y.o.	317	50	32	11	3	3	1
Area	Urban	448	42	36	15	4	3	1
	Rural	563	50	29	15	3	2	1
Region	North	279	44	32	17	4	2	1
	Centre	282	48	33	14	3	1	0
	Chisinau	241	34	40	18	4	3	1
	South	209	62	22	9	2	3	1
Chisinau sectors	Centre	50	24	44	14	10	6	2
	Riscani	48	46	42	10	2	0	0
	Ciocana	28*	36	46	18	0	0	0
	Botanica	47	40	34	15	4	4	2
	Buiuani	46	30	35	30	0	4	0
Occupation	Public servant	58	53	28	9	3	3	3
	Director/ Manager	39	33	44	15	3	5	0
	Qualified specialist	190	44	36	14	2	3	1
	Qualified worker	185	44	30	19	4	2	1
	Unqualified worker	93	47	29	19	4	0	0
	Farmer in private household	39	36	41	13	3	8	0
	Entrepreneur	17*	59	12	24	6	0	0
	Student	11*	27	36	18	18	0	0
	Maternity leave	39	56	23	21	0	0	0
	Retired	229	47	34	12	4	3	1
Unemployed/ Jobless	107	53	31	13	1	2	0	
Studies	Primary school	150	42	33	17	4	3	1
	General school / lyceum	146	54	32	12	1	0	1
	Secondary vocational	270	49	31	12	4	3	0
	Specialty college	139	48	29	17	2	3	1
	Higher education	306	42	34	16	4	3	1
Income	We can afford to buy a house/apartment/car	50	48	28	12	4	6	2
	We can afford a vacation	105	39	37	17	3	3	1
	We can afford to buy household technique	171	46	31	18	4	1	1
	We can afford to buy clothes	174	52	34	12	1	1	0
	We can afford to buy enough food	205	48	33	13	4	1	1
	We can hardly afford food	300	45	30	16	4	3	1



Annex 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", **part 4**

%, row		N	Accessibility of services offered by STS					DK
			5 -very good	4	3	2	1 -unsatisfactory	
<b>Total</b>		<b>1011</b>	<b>37</b>	<b>35</b>	<b>18</b>	<b>3</b>	<b>1</b>	<b>5</b>
Gender	Male	471	34	35	21	4	2	5
	Female	540	40	35	16	3	1	5
Age	16-29 y.o.	96	43	34	18	3	0	2
	30-44 y.o.	296	34	40	19	2	1	3
	45-59 y.o.	302	37	38	18	3	2	3
	Over 60 y.o.	317	38	28	18	5	2	9
Area	Urban	448	36	40	16	4	1	2
	Rural	563	38	31	19	3	2	7
Region	North	279	38	34	22	3	1	3
	Centre	282	38	34	18	4	1	5
	Chisinau	241	25	49	18	3	2	2
	South	209	48	22	12	3	2	12
Chisinau sectors	Centre	50	22	46	26	4	2	0
	Riscani	48	40	40	17	4	0	0
	Ciocana	28*	29	61	11	0	0	0
	Botanica	47	28	55	9	2	2	4
	Buiucani	46	22	50	20	4	4	0
Occupation	Public servant	58	40	40	17	0	2	2
	Director/ Manager	39	38	41	18	0	3	0
	Qualified specialist	190	32	51	13	3	0	2
	Qualified worker	185	33	33	23	4	2	5
	Unqualified worker	93	43	33	17	1	2	3
	Farmer in private household	39	31	31	28	3	5	3
	Entrepreneur	17*	53	29	12	0	0	6
	Student	11*	18	36	36	9	0	0
	Maternity leave	39	59	23	10	3	0	5
	Retired	229	37	27	17	6	1	11
Unemployed/ Jobless	107	39	34	17	4	2	5	
Studies	Primary school	150	35	27	23	6	3	7
	General school / lyceum	146	36	27	18	3	1	14
	Secondary vocational	270	40	35	17	3	1	3
	Specialty college	139	36	37	19	2	1	4
	Higher education	306	36	42	16	3	2	2
Income	We can afford to buy a house/apartment/car	50	32	40	20	4	4	0
	We can afford a vacation	105	29	46	19	3	1	3
	We can afford to buy household technique	171	36	42	16	1	1	4
	We can afford to buy clothes	174	48	36	11	1	0	4
	We can afford to buy enough food	205	40	34	16	3	2	6
	We can hardly afford food	300	32	28	24	6	2	8

Annex 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", **part 5**

% , row		N	Clarity of provided information					DK
			5 - very good	4	3	2	1 - unsatisfactory	
<b>Total</b>		<b>1011</b>	<b>37</b>	<b>35</b>	<b>21</b>	<b>3</b>	<b>2</b>	<b>2</b>
Gender	Male	471	33	38	20	4	3	2
	Female	540	40	33	21	2	2	2
Age	16-29 y.o.	96	41	40	15	2	3	0
	30-44 y.o.	296	29	39	26	3	2	1
	45-59 y.o.	302	37	36	20	2	3	2
	Over 60 y.o.	317	42	31	18	4	2	4
Area	Urban	448	33	38	22	4	3	0
	Rural	563	40	33	19	2	2	3
Region	North	279	38	35	19	3	4	1
	Centre	282	40	38	18	4	1	0
	Chisinau	241	20	44	31	3	2	0
	South	209	50	23	15	1	3	7
Chisinau sectors	Centre	50	18	44	36	2	0	0
	Riscani	48	29	54	17	0	0	0
	Ciocana	28*	11	43	39	7	0	0
	Botanica	47	17	47	28	2	4	2
	Buiucani	46	26	28	37	4	4	0
Occupation	Public servant	58	41	36	17	2	2	2
	Director/ Manager	39	28	46	18	5	3	0
	Qualified specialist	190	28	41	27	2	2	0
	Qualified worker	185	36	34	26	3	1	1
	Unqualified worker	93	39	35	17	2	3	3
	Farmer in private household	39	28	41	15	8	5	3
	Entrepreneur	17*	41	41	18	0	0	0
	Student	11*	18	64	9	0	9	0
	Maternity leave	39	46	33	13	0	5	3
	Retired	229	43	29	19	3	2	4
Unemployed/ Jobless	107	40	33	15	4	6	3	
Studies	Primary school	150	37	27	27	5	3	1
	General school / lyceum	146	39	34	15	2	1	9
	Secondary vocational	270	41	36	17	3	2	0
	Specialty college	139	35	38	21	1	3	2
	Higher education	306	33	38	24	3	3	0
Income	We can afford to buy a house/apartment/car	50	34	34	16	12	4	0
	We can afford a vacation	105	23	45	25	3	4	1
	We can afford to buy household technique	171	33	42	22	2	2	1
	We can afford to buy clothes	174	48	33	16	2	1	1
	We can afford to buy enough food	205	40	34	21	1	1	2
	We can hardly afford food	300	35	32	22	4	4	4

Annex 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", **part 6**

%, row		N	Accessibility of information about STS services					
			5 -very good	4	3	2	1 - unsatisfactory	DK
<b>Total</b>		<b>1011</b>	<b>34</b>	<b>36</b>	<b>20</b>	<b>4</b>	<b>1</b>	<b>5</b>
Gender	Male	471	30	38	21	5	2	4
	Female	540	37	34	19	4	1	6
Age	16-29 y.o.	96	39	41	17	3	0	1
	30-44 y.o.	296	30	38	23	3	1	5
	45-59 y.o.	302	35	37	19	3	2	3
	Over 60 y.o.	317	34	32	18	6	1	9
Area	Urban	448	32	38	20	6	1	2
	Rural	563	35	34	19	3	1	7
Region	North	279	34	35	23	4	1	2
	Centre	282	35	39	16	4	1	5
	Chisinau	241	22	42	27	5	1	3
	South	209	44	26	12	4	1	12
Chisinau sectors	Centre	50	16	44	26	12	2	0
	Riscani	48	38	38	23	2	0	0
	Ciocana	28*	14	29	46	7	0	4
	Botanica	47	28	49	15	2	2	4
	Buiucani	46	24	39	33	2	0	2
Occupation	Public servant	58	41	33	22	0	0	3
	Director/ Manager	39	31	41	23	3	0	3
	Qualified specialist	190	28	46	21	2	1	2
	Qualified worker	185	31	35	22	6	2	4
	Unqualified worker	93	38	34	14	6	2	5
	Farmer in private household	39	31	33	28	3	0	5
	Entrepreneur	17*	47	29	18	0	0	6
	Student	11*	27	36	18	18	0	0
	Maternity leave	39	59	18	18	3	0	3
	Retired	229	35	31	19	6	0	9
Unemployed/ Jobless	107	30	44	13	1	5	7	
Studies	Primary school	150	33	32	23	5	3	5
	General school / lyceum	146	28	34	21	1	1	14
	Secondary vocational	270	37	37	15	7	1	4
	Specialty college	139	37	32	22	5	0	5
	Higher education	306	33	41	21	2	1	2
Income	We can afford to buy a house/apartment/car	50	28	46	18	2	2	4
	We can afford a vacation	105	24	40	24	7	3	3
	We can afford to buy household technique	171	33	44	16	2	1	4
	We can afford to buy clothes	174	43	33	16	2	0	6
	We can afford to buy enough food	205	37	37	18	3	0	5
	We can hardly afford food	300	31	30	24	6	2	7

Annex 2.4: "Q8. How do you rate the following aspects during the resolution of the queries made by you? Please rate on a scale of 1 to 5, where 1=unsatisfactory and 5=very good. (one answer per row)", **part 7**

% , row		N	Electronic services available at the moment					
			5 -very good	4	3	2	1 - unsatisfactory	DK
<b>Total</b>		<b>1011</b>	<b>28</b>	<b>23</b>	<b>13</b>	<b>7</b>	<b>4</b>	<b>25</b>
Gender	Male	471	28	22	14	6	4	26
	Female	540	28	25	11	7	4	25
Age	16-29 y.o.	96	34	28	10	5	3	19
	30-44 y.o.	296	30	31	14	5	3	17
	45-59 y.o.	302	27	22	12	6	7	26
	Over 60 y.o.	317	24	16	13	9	3	34
Area	Urban	448	31	26	11	7	4	21
	Rural	563	25	22	14	7	4	29
Region	North	279	27	20	16	6	4	28
	Centre	282	24	27	13	6	2	28
	Chisinau	241	29	32	10	9	2	18
	South	209	32	14	10	7	10	28
Chisinau sectors	Centre	50	28	40	8	2	2	20
	Riscani	48	46	23	6	21	2	2
	Ciocana	28*	25	36	7	0	0	32
	Botanica	47	30	32	13	2	4	19
	Buiuani	46	28	33	17	7	2	13
Occupation	Public servant	58	53	24	9	5	3	5
	Director/ Manager	39	36	36	8	5	3	13
	Qualified specialist	190	34	39	8	2	3	14
	Qualified worker	185	23	19	16	8	2	32
	Unqualified worker	93	22	18	13	8	6	33
	Farmer in private household	39	13	26	18	13	13	18
	Entrepreneur	17*	41	24	6	6	0	24
	Student	11*	36	9	27	9	9	9
	Maternity leave	39	41	15	15	8	3	18
	Retired	229	22	17	13	10	4	34
	Unemployed/ Jobless	107	24	19	14	5	7	32
Studies	Primary school	150	21	22	12	11	9	25
	General school / lyceum	146	18	12	16	10	3	40
	Secondary vocational	270	25	20	15	7	5	28
	Specialty college	139	36	24	11	5	2	22
	Higher education	306	34	32	10	4	2	18
Income	We can afford to buy a house/apartment/car	50	32	28	14	8	4	14
	We can afford a vacation	105	31	30	10	3	3	23
	We can afford to buy household technique	171	26	29	13	4	2	26
	We can afford to buy clothes	174	33	23	8	3	5	28
	We can afford to buy enough food	205	28	21	14	4	4	29
	We can hardly afford food	300	23	19	15	13	5	24

Annex 2.6: "Q11. When you contact STS, does your question get resolved? Please consider both, when you need an answer to a question and when you need a service. (one answer per row)"

% , row		N	Yes, always	Yes, in most cases	More often it is not resolved	It never gets resolved
<b>Total</b>		<b>1011</b>	<b>46</b>	<b>49</b>	<b>3</b>	<b>1</b>
Gender	Male	471	44	51	4	2
	Female	540	49	48	3	0
Age	16-29 y.o.	96	34	64	2	0
	30-44 y.o.	296	43	53	3	1
	45-59 y.o.	302	49	46	3	1
	Over 60 y.o.	317	51	44	4	1
Area	Urban	448	43	54	2	0
	Rural	563	49	45	4	1
Region	North	279	40	54	4	1
	Centre	282	51	44	4	1
	Chisinau	241	37	60	2	0
	South	209	58	37	3	1
Chisinau sectors	Centre	50	40	56	4	0
	Riscani	48	25	73	2	0
	Ciocana	28*	43	57	0	0
	Botanica	47	55	40	2	2
	Buiucani	46	43	57	0	0
Occupation	Public servant	58	47	50	2	2
	Director/ Manager	39	49	49	0	3
	Qualified specialist	190	45	51	4	1
	Qualified worker	185	46	51	2	1
	Unqualified worker	93	52	44	4	0
	Farmer in private household	39	41	51	3	5
	Entrepreneur	17*	53	47	0	0
	Student	11*	36	55	9	0
	Maternity leave	39	54	46	0	0
	Retired	229	45	47	7	1
Unemployed/ Jobless	107	47	50	2	1	
Studies	Primary school	150	45	47	8	1
	General school / lyceum	146	50	47	3	0
	Secondary vocational	270	48	48	3	1
	Specialty college	139	48	48	3	1
	Higher education	306	43	53	2	1
Income	We can afford to buy a house/apartment/car	50	44	50	6	0
	We can afford a vacation	105	35	62	2	1
	We can afford to buy household technique	171	47	51	1	1
	We can afford to buy clothes	174	57	42	1	1
	We can afford to buy enough food	205	53	40	7	0
	We can hardly afford food	300	41	54	4	2

Annex 2.8: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row). Subjects: Accessibility for voluntary compliance; Transparency; Clarity, information", **part 1**

%, row		N	STS provides various services for taxpayers to voluntarily comply with tax legislation					DK
			5 -strongly agree	4	3	2	1 - strongly disagree	
<b>Total</b>		<b>1011</b>	<b>29</b>	<b>34</b>	<b>24</b>	<b>7</b>	<b>2</b>	<b>4</b>
Gender	Male	471	26	33	26	8	3	4
	Female	540	31	35	23	6	2	4
Age	16-29 y.o.	96	30	40	27	1	1	1
	30-44 y.o.	296	22	36	26	9	3	4
	45-59 y.o.	302	34	35	22	4	2	4
	Over 60 y.o.	317	29	30	24	9	2	6
Area	Urban	448	26	35	27	7	2	4
	Rural	563	31	34	22	7	2	5
Region	North	279	28	33	28	5	2	4
	Centre	282	29	34	22	10	1	4
	Chisinau	241	22	42	26	6	0	2
	South	209	37	26	20	5	6	7
Chisinau sectors	Centre	50	16	30	36	16	2	0
	Riscani	48	25	52	23	0	0	0
	Ciocana	28*	25	54	21	0	0	0
	Botanica	47	32	40	17	4	0	6
	Buiucani	46	24	35	30	9	0	2
Occupation	Public servant	58	29	40	24	5	0	2
	Director/ Manager	39	36	33	21	8	3	0
	Qualified specialist	190	27	39	26	3	2	3
	Qualified worker	185	23	35	26	11	2	3
	Unqualified worker	93	29	35	25	4	3	3
	Farmer in private household	39	28	26	28	5	5	8
	Entrepreneur	17*	47	35	18	0	0	0
	Student	11*	45	18	36	0	0	0
	Maternity leave	39	36	18	23	13	5	5
	Retired	229	30	29	26	8	1	7
Unemployed/ Jobless	107	28	42	12	7	4	7	
Studies	Primary school	150	27	29	25	9	4	6
	General school / lyceum	146	34	33	22	2	3	7
	Secondary vocational	270	27	36	21	9	2	4
	Specialty college	139	30	29	29	6	1	4
	Higher education	306	27	37	25	6	1	3
Income	We can afford to buy a house/apartment/car	50	24	26	40	8	0	2
	We can afford a vacation	105	21	33	36	9	0	1
	We can afford to buy household technique	171	30	42	20	3	3	2
	We can afford to buy clothes	174	35	35	17	4	2	6
	We can afford to buy enough food	205	30	40	20	3	2	4
	We can hardly afford food	300	26	26	28	12	2	6

Annex 2.8: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row). Subjects: Accessibility for voluntary compliance; Transparency; Clarity, information", **part 2**

%, row		N	The legislative framework is accessible enough for taxpayers to act within it					
			5 - strongly agree	4	3	2	1 - strongly disagree	DK
<b>Total</b>		<b>1011</b>	<b>24</b>	<b>34</b>	<b>28</b>	<b>5</b>	<b>3</b>	<b>7</b>
Gender	Male	471	21	35	28	6	4	6
	Female	540	26	33	27	5	2	7
Age	16-29 y.o.	96	21	41	29	2	2	5
	30-44 y.o.	296	23	32	31	6	3	4
	45-59 y.o.	302	28	31	26	5	4	6
	Over 60 y.o.	317	21	35	26	6	2	10
Area	Urban	448	20	34	31	6	3	6
	Rural	563	26	34	25	5	2	7
Region	North	279	25	37	23	6	3	5
	Centre	282	24	37	25	6	1	7
	Chisinau	241	13	33	41	6	3	5
	South	209	33	25	23	3	5	11
Chisinau sectors	Centre	50	10	32	38	6	6	8
	Riscani	48	19	40	40	2	0	0
	Ciocana	28*	4	39	46	7	0	4
	Botanica	47	21	28	34	4	4	9
	Buiucani	46	13	24	48	9	4	2
Occupation	Public servant	58	26	28	36	3	2	5
	Director/ Manager	39	21	28	36	5	5	5
	Qualified specialist	190	24	35	29	5	4	3
	Qualified worker	185	19	37	29	6	3	5
	Unqualified worker	93	27	32	24	6	2	9
	Farmer in private household	39	23	31	28	0	8	10
	Entrepreneur	17*	29	41	24	0	0	6
	Student	11*	18	36	36	9	0	0
	Maternity leave	39	46	13	28	8	0	5
	Retired	229	22	34	25	7	1	10
Unemployed/ Jobless	107	22	40	22	2	6	7	
Studies	Primary school	150	21	37	29	4	3	7
	General school / lyceum	146	25	34	20	5	3	14
	Secondary vocational	270	24	32	28	6	3	7
	Specialty college	139	24	38	29	2	1	5
	Higher education	306	24	32	30	7	3	4
Income	We can afford to buy a house/apartment/car	50	16	28	34	8	10	4
	We can afford a vacation	105	17	30	42	6	2	3
	We can afford to buy household technique	171	25	38	21	8	2	6
	We can afford to buy clothes	174	32	31	24	3	1	8
	We can afford to buy enough food	205	27	39	23	6	1	4
	We can hardly afford food	300	19	31	32	4	5	10

Annex 2.8: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row). Subjects: Accessibility for voluntary compliance; Transparency; Clarity, information", **part 3**

% , row		N	STS provides the services promptly					
			5 -strongly agree	4	3	2	1 - strongly disagree	DK
<b>Total</b>		<b>1011</b>	<b>35</b>	<b>39</b>	<b>18</b>	<b>5</b>	<b>2</b>	<b>2</b>
Gender	Male	471	32	38	19	6	3	3
	Female	540	37	39	16	4	2	1
Age	16-29 y.o.	96	33	41	18	5	3	0
	30-44 y.o.	296	30	45	17	5	2	1
	45-59 y.o.	302	39	35	18	3	3	2
	Over 60 y.o.	317	35	36	18	6	2	3
Area	Urban	448	31	45	16	5	2	1
	Rural	563	37	34	19	5	3	2
Region	North	279	34	35	20	6	3	1
	Centre	282	35	36	20	5	4	1
	Chisinau	241	21	56	17	3	1	1
	South	209	49	26	12	5	2	6
Chisinau sectors	Centre	50	10	66	18	4	2	0
	Riscani	48	27	63	10	0	0	0
	Ciocana	28*	25	57	18	0	0	0
	Botanica	47	36	49	9	0	2	4
	Buiucani	46	15	46	30	4	2	2
Occupation	Public servant	58	36	45	14	3	0	2
	Director/ Manager	39	31	46	21	3	0	0
	Qualified specialist	190	31	49	14	3	2	1
	Qualified worker	185	32	39	23	3	2	1
	Unqualified worker	93	35	40	11	10	3	1
	Farmer in private household	39	38	38	13	3	5	3
	Entrepreneur	17*	41	18	24	18	0	0
	Student	11*	9	36	45	0	9	0
	Maternity leave	39	41	21	26	8	3	3
	Retired	229	36	33	18	6	2	5
Unemployed/ Jobless	107	39	35	15	5	6	1	
Studies	Primary school	150	31	31	21	10	5	3
	General school / lyceum	146	40	34	17	1	2	6
	Secondary vocational	270	36	38	17	5	3	1
	Specialty college	139	32	41	19	4	1	1
	Higher education	306	33	44	16	5	1	0
Income	We can afford to buy a house/apartment/car	50	24	44	14	10	8	0
	We can afford a vacation	105	25	45	21	7	1	2
	We can afford to buy household technique	171	36	37	21	4	1	1
	We can afford to buy clothes	174	49	34	11	3	1	2
	We can afford to buy enough food	205	38	39	15	4	2	2
	We can hardly afford food	300	28	39	21	6	4	3



Annex 2.8: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row). Subjects: Accessibility for voluntary compliance; Transparency; Clarity, information", **part 4**

% , row		N	The STS ensured the description of the tax administration processes, so that the transparency of actions and decisions is ensured					
			5 -strongly agree	4	3	2	1 - strongly disagree	DK
<b>Total</b>		<b>1011</b>	<b>25</b>	<b>36</b>	<b>23</b>	<b>5</b>	<b>3</b>	<b>8</b>
Gender	Male	471	22	36	25	6	4	7
	Female	540	29	35	21	4	2	8
Age	16-29 y.o.	96	27	45	21	3	2	2
	30-44 y.o.	296	22	39	24	5	3	7
	45-59 y.o.	302	29	33	21	4	4	8
	Over 60 y.o.	317	25	32	25	6	2	11
Area	Urban	448	22	38	25	5	3	7
	Rural	563	28	34	21	5	3	9
Region	North	279	30	37	20	5	3	5
	Centre	282	23	36	22	7	4	8
	Chisinau	241	12	44	32	4	2	7
	South	209	38	24	18	4	3	13
Chisinau sectors	Centre	50	6	42	38	8	0	6
	Riscani	48	17	56	25	0	0	2
	Ciocana	28*	11	46	32	7	0	4
	Botanica	47	13	38	28	2	4	15
	Buiuani	46	20	41	28	4	4	2
Occupation	Public servant	58	29	38	28	2	0	3
	Director/ Manager	39	26	38	18	13	0	5
	Qualified specialist	190	23	45	23	3	2	4
	Qualified worker	185	21	38	26	5	3	6
	Unqualified worker	93	31	37	17	4	4	6
	Farmer in private household	39	28	28	26	5	5	8
	Entrepreneur	17*	24	24	24	12	6	12
	Student	11*	36	36	27	0	0	0
	Maternity leave	39	31	21	26	5	8	10
	Retired	229	24	30	25	6	2	13
Unemployed/ Jobless	107	31	36	17	3	5	9	
Studies	Primary school	150	31	28	23	4	5	10
	General school / lyceum	146	29	28	22	1	1	18
	Secondary vocational	270	25	36	23	7	5	5
	Specialty college	139	27	38	22	6	2	4
	Higher education	306	21	42	25	5	2	6
Income	We can afford to buy a house/apartment/car	50	18	38	24	10	8	2
	We can afford a vacation	105	17	42	29	6	2	5
	We can afford to buy household technique	171	25	44	20	2	4	6
	We can afford to buy clothes	174	34	34	17	3	2	10
	We can afford to buy enough food	205	28	37	23	3	1	7
	We can hardly afford food	300	23	28	27	7	4	11

Annex 2.8: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row). Subjects: Accessibility for voluntary compliance; Transparency; Clarity, information", **part 5**

		N	Every time I search for information in the field of taxation, I find it without difficulty					DK
			5 -strongly agree	4	3	2	1 - strongly disagree	
%, row								
<b>Total</b>		<b>1011</b>	<b>27</b>	<b>33</b>	<b>26</b>	<b>7</b>	<b>4</b>	<b>4</b>
Gender	Male	471	25	34	26	8	4	3
	Female	540	28	32	26	6	4	5
Age	16-29 y.o.	96	31	32	30	1	3	2
	30-44 y.o.	296	24	31	29	8	4	4
	45-59 y.o.	302	28	33	24	7	4	4
	Over 60 y.o.	317	26	34	23	9	3	5
Area	Urban	448	26	34	29	5	3	2
	Rural	563	27	32	23	9	4	6
Region	North	279	28	32	29	5	3	3
	Centre	282	23	33	26	12	3	2
	Chisinau	241	18	43	29	5	2	3
	South	209	39	23	17	5	7	10
Chisinau sectors	Centre	50	10	48	26	6	4	6
	Riscani	48	25	40	29	6	0	0
	Ciocana	28	11	39	43	4	0	4
	Botanica	47	26	36	26	4	2	6
	Buiucani	46	22	48	26	2	2	0
Occupation	Public servant	58	34	41	16	5	2	2
	Director/ Manager	39	33	31	18	10	5	3
	Qualified specialist	190	26	38	28	3	3	2
	Qualified worker	185	22	33	32	5	5	3
	Unqualified worker	93	31	23	24	14	3	5
	Farmer in private household	39	26	36	23	5	0	10
	Entrepreneur	17*	29	41	18	6	6	0
	Student	11*	27	45	27	0	0	0
	Maternity leave	39	51	15	31	3	0	0
	Retired	229	23	34	21	11	2	8
Studies	Unemployed/ Jobless	107	22	29	30	7	7	4
	Primary school	150	28	25	25	12	5	5
	General school / lyceum	146	22	34	17	12	5	10
	Secondary vocational	270	29	28	29	7	3	4
	Specialty college	139	28	37	29	2	1	2
Income	Higher education	306	25	39	26	5	3	3
	We can afford to buy a house/apartment/car	50	32	26	30	6	6	0
	We can afford a vacation	105	17	45	30	4	1	4
	We can afford to buy household technique	171	27	37	27	5	1	3
	We can afford to buy clothes	174	33	32	25	6	3	2
	We can afford to buy enough food	205	30	34	22	6	1	6
	We can hardly afford food	300	22	27	26	11	8	6

Annex 2.9: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subjects: Employees; Convenience; Tax consciousness", **part 1**

% , row		N	The STS employee talks to me in the language that is convenient for me					DK
			5 -strongly agree	4	3	2	1 - strongly disagree	
<b>Total</b>		<b>1011</b>	<b>65</b>	<b>20</b>	<b>8</b>	<b>4</b>	<b>1</b>	<b>2</b>
Gender	Male	471	64	20	8	5	1	2
	Female	540	67	20	7	3	1	1
Age	16-29 y.o.	96	63	21	9	2	2	3
	30-44 y.o.	296	69	18	8	4	1	1
	45-59 y.o.	302	68	21	5	3	2	1
	Over 60 y.o.	317	62	21	9	5	1	2
Area	Urban	448	67	19	8	3	1	2
	Rural	563	65	21	7	4	1	1
Region	North	279	63	20	12	1	2	1
	Centre	282	64	20	6	8	1	0
	Chisinau	241	64	22	7	2	0	3
	South	209	72	16	4	4	1	2
Chisinau sectors	Centre	50	70	10	12	4	0	4
	Riscani	48	48	46	4	0	0	2
	Ciocana	28	79	7	4	0	4	7
	Botanica	47	85	4	4	2	0	4
	Buiucani	46	52	26	13	7	0	2
Occupation	Public servant	58	69	21	2	2	0	7
	Director/ Manager	39	82	10	3	5	0	0
	Qualified specialist	190	75	16	4	1	1	3
	Qualified worker	185	61	23	10	6	1	0
	Unqualified worker	93	60	24	11	3	2	0
	Farmer in private household	39	62	36	3	0	0	0
	Entrepreneur	17*	71	6	24	0	0	0
	Student	11*	36	18	36	9	0	0
	Maternity leave	39	67	13	13	5	3	0
	Retired	229	62	20	8	6	2	3
Unemployed/ Jobless	107	64	22	6	5	2	1	
Studies	Primary school	150	57	21	13	5	3	1
	General school / lyceum	146	69	22	6	1	0	1
	Secondary vocational	270	59	25	7	6	2	1
	Specialty college	139	71	17	7	4	1	1
	Higher education	306	71	15	6	4	1	3
Income	We can afford to buy a house/apartment/car	50	64	12	10	8	2	4
	We can afford a vacation	105	72	14	10	1	1	1
	We can afford to buy household technique	171	67	24	5	3	0	1
	We can afford to buy clothes	174	71	22	4	1	1	2
	We can afford to buy enough food	205	74	15	6	2	1	1
	We can hardly afford food	300	53	24	11	8	2	2

Annex 2.9: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subjects: Employees; Convenience; Tax consciousness", **part 2**

%, row		N	The STS employees I interacted with were courteous and eager to help					
			5 -strongly agree	4	3	2	1 - strongly disagree	DK
<b>Total</b>		<b>1011</b>	<b>43</b>	<b>35</b>	<b>15</b>	<b>3</b>	<b>2</b>	<b>2</b>
Gender	Male	471	36	39	16	4	2	3
	Female	540	48	30	15	3	2	2
Age	16-29 y.o.	96	50	30	13	1	3	3
	30-44 y.o.	296	39	38	16	3	1	3
	45-59 y.o.	302	44	33	16	3	2	2
	Over 60 y.o.	317	42	34	15	4	1	3
Area	Urban	448	41	38	14	2	2	3
	Rural	563	44	32	16	4	2	2
Region	North	279	41	34	19	3	2	1
	Centre	282	41	37	15	5	1	0
	Chisinau	241	34	45	12	2	2	5
	South	209	56	20	15	3	2	4
Chisinau sectors	Centre	50	30	46	12	6	2	4
	Riscani	48	31	54	13	0	0	2
	Ciocana	28*	39	50	4	0	0	7
	Botanica	47	45	36	9	0	2	9
	Buiucani	46	35	33	20	0	9	4
Occupation	Public servant	58	41	45	3	0	2	9
	Director/ Manager	39	49	33	13	5	0	0
	Qualified specialist	190	44	36	12	2	1	5
	Qualified worker	185	43	35	18	3	1	1
	Unqualified worker	93	40	35	17	3	4	0
	Farmer in private household	39	36	49	10	3	3	0
	Entrepreneur	17*	47	29	24	0	0	0
	Student	11*	45	27	9	18	0	0
	Maternity leave	39	56	21	21	0	3	0
	Retired	229	41	32	17	4	1	3
Unemployed/ Jobless	107	38	35	18	3	5	2	
Studies	Primary school	150	37	35	16	8	2	2
	General school / lyceum	146	48	29	17	2	1	3
	Secondary vocational	270	44	31	19	4	1	1
	Specialty college	139	40	44	12	1	2	2
	Higher education	306	43	36	13	2	2	4
Income	We can afford to buy a house/apartment/car	50	36	34	14	6	4	6
	We can afford a vacation	105	40	33	18	7	1	1
	We can afford to buy household technique	171	41	42	12	2	1	2
	We can afford to buy clothes	174	55	32	9	1	1	2
	We can afford to buy enough food	205	44	38	12	1	2	2
	We can hardly afford food	300	36	31	23	4	3	3

Annex 2.9: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subjects: Employees; Convenience; Tax consciousness", **part 3**

% , row		N	STS employees are knowledgeable and often know how to answer my questions					
			5 -strongly agree	4	3	2	1 - strongly disagree	DK
<b>Total</b>		<b>1011</b>	<b>38</b>	<b>37</b>	<b>17</b>	<b>4</b>	<b>2</b>	<b>2</b>
Gender	Male	471	33	39	20	4	3	2
	Female	540	43	36	15	3	1	2
Age	16-29 y.o.	96	45	39	13	1	1	2
	30-44 y.o.	296	33	39	21	5	1	2
	45-59 y.o.	302	38	37	18	2	2	2
	Over 60 y.o.	317	40	35	15	5	3	2
Area	Urban	448	33	40	19	4	1	3
	Rural	563	42	34	16	3	3	1
Region	North	279	37	39	18	3	2	1
	Centre	282	39	35	17	6	4	0
	Chisinau	241	26	45	22	2	1	4
	South	209	53	28	11	3	1	3
Chisinau sectors	Centre	50	20	38	32	6	0	4
	Riscani	48	23	65	10	0	0	2
	Ciocana	28*	32	46	14	0	0	7
	Botanica	47	45	30	15	0	2	9
	Buiucani	46	20	37	33	4	4	2
Occupation	Public servant	58	36	45	12	0	2	5
	Director/ Manager	39	41	31	26	0	3	0
	Qualified specialist	190	36	40	17	3	1	4
	Qualified worker	185	35	40	19	4	1	1
	Unqualified worker	93	37	37	17	5	3	1
	Farmer in private household	39	38	36	18	3	5	0
	Entrepreneur	17*	41	24	35	0	0	0
	Student	11*	36	27	18	18	0	0
	Maternity leave	39	49	23	21	5	0	3
	Retired	229	41	34	15	5	3	3
Unemployed/ Jobless	107	36	41	15	2	5	1	
Studies	Primary school	150	37	33	19	4	6	1
	General school / lyceum	146	45	37	12	3	1	2
	Secondary vocational	270	38	35	19	6	2	1
	Specialty college	139	39	40	15	3	2	1
	Higher education	306	35	40	19	2	1	4
Income	We can afford to buy a house/apartment/car	50	30	32	24	6	4	4
	We can afford a vacation	105	29	33	29	6	3	1
	We can afford to buy household technique	171	35	43	16	4	1	1
	We can afford to buy clothes	174	49	37	10	1	1	2
	We can afford to buy enough food	205	44	38	13	2	1	2
	We can hardly afford food	300	33	35	20	5	4	3

Annex 2.9: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subjects: Employees; Convenience; Tax consciousness", **part 4**

%, row		N	When I have a question, I know where to go					
			5 - strongly agree	4	3	2	1 - strongly disagree	DK
<b>Total</b>		<b>1011</b>	<b>34</b>	<b>37</b>	<b>19</b>	<b>6</b>	<b>3</b>	<b>1</b>
Gender	Male	471	32	38	19	7	2	1
	Female	540	36	35	19	5	3	1
Age	16-29 y.o.	96	30	41	22	7	0	0
	30-44 y.o.	296	35	35	22	4	2	2
	45-59 y.o.	302	36	38	17	5	3	1
	Over 60 y.o.	317	32	37	19	8	4	2
Area	Urban	448	35	41	16	4	2	1
	Rural	563	33	33	22	7	3	2
Region	North	279	29	36	25	6	3	1
	Centre	282	32	37	21	8	2	0
	Chisinau	241	32	48	15	4	1	0
	South	209	47	25	14	4	5	4
Chisinau sectors	Centre	50	28	46	22	4	0	0
	Riscani	48	17	54	27	2	0	0
	Ciocana	28*	46	50	4	0	0	0
	Botanica	47	49	40	6	4	0	0
	Buiuani	46	33	41	15	4	4	2
Occupation	Public servant	58	41	40	14	2	0	3
	Director/ Manager	39	56	31	8	0	5	0
	Qualified specialist	190	36	44	16	3	1	0
	Qualified worker	185	24	43	24	4	3	1
	Unqualified worker	93	29	30	29	6	5	0
	Farmer in private household	39	28	38	28	5	0	0
	Entrepreneur	17*	65	24	6	0	6	0
	Student	11*	18	45	18	18	0	0
	Maternity leave	39	56	15	18	8	0	3
	Retired	229	31	36	18	8	3	3
Unemployed/ Jobless	107	36	31	18	9	4	3	
Studies	Primary school	150	35	28	21	10	4	1
	General school / lyceum	146	28	37	21	6	4	3
	Secondary vocational	270	36	33	22	5	3	1
	Specialty college	139	27	43	21	4	4	2
	Higher education	306	38	42	15	5	1	0
Income	We can afford to buy a house/apartment/car	50	40	32	8	12	6	2
	We can afford a vacation	105	33	42	19	5	1	0
	We can afford to buy household technique	171	33	45	16	4	1	1
	We can afford to buy clothes	174	42	34	17	3	3	1
	We can afford to buy enough food	205	35	35	23	4	1	1
	We can hardly afford food	300	29	33	22	8	5	3

Annex 2.9: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subjects: Employees; Convenience; Tax consciousness", **part 5**

%, row		N	If we paid higher taxes and duties, we would live in a more developed country					
			5 - strongly agree	4	3	2	1 - strongly disagree	DK
<b>Total</b>		<b>1011</b>	<b>14</b>	<b>16</b>	<b>22</b>	<b>15</b>	<b>30</b>	<b>3</b>
Gender	Male	471	13	17	23	13	31	3
	Female	540	14	15	22	16	29	4
Age	16-29 y.o.	96	20	16	17	15	30	3
	30-44 y.o.	296	11	17	26	16	28	2
	45-59 y.o.	302	11	15	22	14	35	3
	Over 60 y.o.	317	16	16	20	15	27	5
Area	Urban	448	14	18	27	13	27	2
	Rural	563	13	15	18	17	33	4
Region	North	279	14	15	21	14	33	4
	Centre	282	15	15	23	19	24	4
	Chisinau	241	12	24	30	13	18	2
	South	209	12	9	13	13	48	4
Chisinau sectors	Centre	50	14	34	34	6	12	0
	Riscani	48	2	13	15	23	46	2
	Ciocana	28*	18	11	54	11	7	0
	Botanica	47	17	26	28	6	15	9
	Buiucani	46	13	35	30	13	7	2
Occupation	Public servant	58	9	26	12	21	31	2
	Director/ Manager	39	26	21	23	5	26	0
	Qualified specialist	190	13	16	34	12	24	1
	Qualified worker	185	12	15	28	18	25	2
	Unqualified worker	93	15	15	16	15	32	6
	Farmer in private household	39	8	3	31	15	38	5
	Entrepreneur	17*	41	24	18	0	18	0
	Student	11*	9	18	27	9	36	0
	Maternity leave	39	28	10	15	10	28	8
	Retired	229	14	16	18	17	30	6
Unemployed/ Jobless	107	7	18	10	15	47	4	
Studies	Primary school	150	11	11	17	27	25	8
	General school / lyceum	146	12	15	18	12	37	5
	Secondary vocational	270	14	14	20	15	34	2
	Specialty college	139	12	18	24	13	32	1
	Higher education	306	15	19	28	11	24	2
Income	We can afford to buy a house/apartment/car	50	22	12	28	16	18	4
	We can afford a vacation	105	23	19	37	9	11	1
	We can afford to buy household technique	171	15	19	21	14	29	1
	We can afford to buy clothes	174	11	18	24	13	29	5
	We can afford to buy enough food	205	15	11	19	15	38	3
	We can hardly afford food	300	8	16	17	19	34	5

Annex 2.9: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subjects: Employees; Convenience; Tax consciousness", **part 6**

% , row		N	Giving income returns is the usual duty of the citizen, as it is also received in developed countries					DK
			5 -strongly agree	4	3	2	1 - strongly disagree	
<b>Total</b>		<b>1011</b>	<b>46</b>	<b>27</b>	<b>15</b>	<b>5</b>	<b>3</b>	<b>3</b>
Gender	Male	471	43	28	15	6	5	3
	Female	540	49	26	16	4	2	3
Age	16-29 y.o.	96	48	27	16	5	2	2
	30-44 y.o.	296	43	30	19	4	3	1
	45-59 y.o.	302	53	27	9	3	4	4
	Over 60 y.o.	317	43	26	17	6	3	5
Area	Urban	448	46	28	15	4	3	3
	Rural	563	47	26	15	5	3	3
Region	North	279	45	28	16	5	4	2
	Centre	282	43	29	17	6	2	2
	Chisinau	241	43	33	13	4	3	4
	South	209	57	17	13	3	4	6
Chisinau sectors	Centre	50	42	44	8	4	2	0
	Riscani	48	15	35	19	8	6	17
	Ciocana	28*	64	25	7	0	0	4
	Botanica	47	55	30	13	0	2	0
	Buiucani	46	52	17	20	7	4	0
Occupation	Public servant	58	45	24	17	5	3	5
	Director/ Manager	39	62	28	8	3	0	0
	Qualified specialist	190	52	33	11	1	3	0
	Qualified worker	185	47	26	19	4	2	1
	Unqualified worker	93	47	28	11	6	4	3
	Farmer in private household	39	33	31	21	8	8	0
	Entrepreneur	17*	59	24	12	0	6	0
	Student	11*	18	36	36	9	0	0
	Maternity leave	39	59	21	15	5	0	0
	Retired	229	38	24	18	6	4	10
Studies	Unemployed/ Jobless	107	50	28	10	7	4	1
	Primary school	150	37	27	22	8	3	3
	General school / lyceum	146	45	27	12	3	3	10
	Secondary vocational	270	48	27	15	4	3	2
	Specialty college	139	41	32	16	4	6	2
Income	Higher education	306	53	26	13	4	2	2
	We can afford to buy a house/apartment/car	50	60	14	12	10	4	0
	We can afford a vacation	105	50	27	16	4	1	2
	We can afford to buy household technique	171	58	26	11	2	2	1
	We can afford to buy clothes	174	52	29	11	2	3	3
	We can afford to buy enough food	205	50	26	13	4	2	4
We can hardly afford food	300	30	30	22	7	5	5	



Annex 2.10: "Q29. How convenient would it be for you to find out about tax provisions that affect citizens (one answer per row)", **part 1**

% , row		N	From the One Call Centre				STS information service through electronic notifications				STS information service through SMS notifications			
			Very comfortable	Rather comfortable	Rather, it's not comfortable	Not comfortable at all	Very comfortable	Rather comfortable	Rather, it's not comfortable	Not comfortable at all	Very comfortable	Rather comfortable	Rather, it's not comfortable	Not comfortable at all
<b>Total</b>		<b>1011</b>	<b>34</b>	<b>38</b>	<b>16</b>	<b>12</b>	<b>16</b>	<b>28</b>	<b>22</b>	<b>34</b>	<b>15</b>	<b>32</b>	<b>21</b>	<b>32</b>
Gender	Male	471	32	40	15	12	17	28	22	33	17	32	20	31
	Female	540	36	36	16	12	14	28	22	35	14	32	22	32
Age	16-29 y.o.	96	29	45	15	11	20	48	14	19	24	39	20	18
	30-44 y.o.	296	29	44	15	13	21	33	23	23	18	34	21	27
	45-59 y.o.	302	37	34	18	11	16	29	23	32	15	38	19	29
	Over 60 y.o.	317	38	34	15	13	9	16	24	50	11	22	24	43
Area	Urban	448	33	40	18	9	21	35	20	24	18	35	22	25
	Rural	563	35	36	14	15	11	23	24	42	14	29	20	37
Region	North	279	39	36	14	11	10	29	30	31	12	34	26	28
	Centre	282	34	41	13	13	12	23	22	43	16	33	17	35
	Chisinau	241	25	46	21	8	28	41	18	13	22	39	22	17
	South	209	40	28	14	18	14	19	17	50	12	20	18	49
Chisinau sectors	Centre	50	24	38	36	2	26	50	14	10	30	40	22	8
	Riscani	48	40	35	25	0	10	38	44	8	6	50	31	13
	Ciocana	28*	18	54	21	7	39	36	7	18	29	32	18	21
	Botanica	47	26	47	4	23	38	30	11	21	23	36	6	34
	Buiuani	46	22	50	20	9	39	48	2	11	24	37	24	15
Occupation	Public servant	58	31	45	21	3	38	43	12	7	21	40	22	17
	Director/ Manager	39	31	31	21	18	33	36	13	18	26	36	21	18
	Qualified specialist	190	33	43	17	7	26	35	20	19	23	38	21	19
	Qualified worker	185	26	44	16	15	13	37	22	28	18	38	18	25
	Unqualified worker	93	42	35	14	9	9	18	23	51	11	32	19	38
	Farmer in private household	39	49	28	18	5	8	33	21	38	18	41	15	26
	Entrepreneur	17*	24	47	18	12	35	35	24	6	18	35	29	18
	Student	11*	27	73	0	0	0	45	36	18	18	45	27	9
	Maternity leave	39	41	31	10	18	15	33	18	33	8	31	15	46
	Retired	229	39	31	15	15	5	14	27	54	6	20	25	49
Unemployed/ Jobless	107	34	37	11	18	11	21	27	40	15	28	21	36	
Studies	Primary school	150	35	39	14	11	10	24	27	39	13	31	23	33
	General school / lyceum	146	37	33	16	14	5	19	22	54	5	30	18	46
	Secondary vocational	270	33	36	15	16	12	27	23	39	14	28	23	35
	Specialty college	139	42	33	14	10	16	33	23	28	20	37	18	24
	Higher education	306	30	43	17	10	26	33	20	20	20	35	21	24
Income	We can afford to buy a house/apartment/car	50	28	48	14	10	34	26	16	24	20	38	16	26
	We can afford a vacation	105	21	46	20	13	26	41	13	20	15	36	23	26
	We can afford to buy household technique	171	34	43	13	10	21	33	17	29	22	30	19	29
	We can afford to buy clothes	174	42	41	11	6	16	35	20	30	17	40	15	28
	We can afford to buy enough food	205	42	31	14	14	12	21	21	45	19	32	16	34
	We can hardly afford food	300	30	34	20	16	8	21	32	39	9	25	29	37

Annex 2.10: "Q29. How convenient would it be for you to find out about tax provisions that affect citizens (one answer per row)", **part 2**

% , row		N	From the generalized basis of fiscal practice				From specialized magazines			
			Very comfortable	Rather comfortable	Rather, it's not comfortable	Not comfortable at all	Very comfortable	Rather comfortable	Rather, it's not comfortable	Not comfortable at all
<b>Total</b>		<b>1011</b>	<b>9</b>	<b>31</b>	<b>29</b>	<b>31</b>	<b>8</b>	<b>22</b>	<b>31</b>	<b>39</b>
Gender	Male	471	10	32	31	28	8	24	30	38
	Female	540	8	30	28	34	9	20	31	41
Age	16-29 y.o.	96	11	44	24	21	8	45	22	25
	30-44 y.o.	296	11	33	31	24	6	23	33	39
	45-59 y.o.	302	8	30	33	28	11	19	31	39
	Over 60 y.o.	317	5	26	26	43	9	16	30	45
Area	Urban	448	10	37	33	21	8	22	33	37
	Rural	563	8	26	27	39	9	21	29	41
Region	North	279	9	34	29	28	8	27	33	32
	Centre	282	9	25	25	42	12	23	24	40
	Chisinau	241	7	40	43	10	2	18	43	37
	South	209	11	25	21	44	11	17	21	51
Chisinau sectors	Centre	50	2	34	52	12	4	22	38	36
	Riscani	48	6	40	54	0	0	27	69	4
	Ciocana	28*	7	25	54	14	0	0	29	71
	Botanica	47	11	49	21	19	4	9	32	55
	Buiucani	46	11	57	26	7	4	26	35	35
Occupation	Public servant	58	12	48	31	9	5	29	45	21
	Director/ Manager	39	15	44	31	10	8	15	28	49
	Qualified specialist	190	8	38	31	22	8	19	38	34
	Qualified worker	185	11	32	29	28	10	24	31	36
	Unqualified worker	93	9	28	27	37	11	27	19	43
	Farmer in private household	39	8	28	36	28	10	23	36	31
	Entrepreneur	17*	18	35	35	12	0	24	24	53
	Student	11*	18	55	18	9	9	45	18	27
	Maternity leave	39	10	28	23	38	5	26	21	49
Retired	229	4	21	28	47	8	17	28	47	
Unemployed/ Jobless	107	7	26	31	36	10	21	29	40	
Studies	Primary school	150	11	25	27	37	11	21	33	35
	General school / lyceum	146	5	23	27	45	6	23	23	47
	Secondary vocational	270	6	29	29	37	7	23	28	42
	Specialty college	139	12	34	27	27	6	24	30	40
	Higher education	306	10	39	33	18	10	19	35	36
Income	We can afford to buy a house/apartment/car	50	16	44	26	14	8	36	18	38
	We can afford a vacation	105	10	47	29	14	10	28	29	34
	We can afford to buy household technique	171	11	36	25	27	9	24	28	39
	We can afford to buy clothes	174	7	32	28	33	7	23	37	33
	We can afford to buy enough food	205	5	22	28	44	8	18	26	49
	We can hardly afford food	300	8	26	33	32	8	18	35	40

Annex 2.12: "Q31. When you visited the STS office, to what extent were you satisfied with the ambience and layout of the premises? (one answer per row)"

% , row		N	Very satisfied	Rather satisfied	Neither nor	Rather unsatisfied	Not satisfied at all
<b>Total</b>		<b>846</b>	<b>17</b>	<b>54</b>	<b>26</b>	<b>3</b>	<b>1</b>
Gender	Male	389	13	53	29	3	1
	Female	457	19	54	23	3	1
Age	16-29 y.o.	69	19	55	26	0	0
	30-44 y.o.	235	14	55	26	4	1
	45-59 y.o.	257	16	53	26	4	1
	Over 60 y.o.	285	19	53	25	2	1
Area	Urban	344	11	53	29	6	1
	Rural	502	20	55	24	1	1
Region	North	249	17	52	31	0	0
	Centre	243	20	59	18	2	1
	Chisinau	170	7	42	39	11	1
	South	184	20	60	17	1	1
Chisinau sectors	Centre	36	8	47	22	22	0
	Riscani	41	2	27	68	2	0
	Ciocana	19*	5	21	53	21	0
	Botanica	26*	15	46	15	15	8
	Buiuani	29*	7	59	31	3	0
Occupation	Public servant	42	14	45	36	0	5
	Director/ Manager	30	7	43	27	20	3
	Qualified specialist	145	15	58	22	4	1
	Qualified worker	146	14	59	25	3	0
	Unqualified worker	83	16	53	29	2	0
	Farmer in private household	35	11	60	26	0	3
	Entrepreneur	11*	27	36	27	9	0
	Student	8*	13	75	13	0	0
	Maternity leave	30	17	63	20	0	0
	Retired	214	19	50	29	2	1
Unemployed/ Jobless	99	23	53	23	1	0	
Studies	Primary school	132	23	55	21	0	1
	General school / lyceum	131	19	53	26	2	0
	Secondary vocational	237	17	54	25	3	0
	Specialty college	119	12	50	32	3	3
	Higher education	227	13	54	26	6	1
Income	We can afford to buy a house/apartment/car	32	13	66	22	0	0
	We can afford a vacation	72	13	49	26	11	1
	We can afford to buy household technique	138	16	61	22	1	0
	We can afford to buy clothes	142	24	46	25	3	1
	We can afford to buy enough food	184	15	49	30	5	1
	We can hardly afford food	273	16	57	25	1	1

## Annex 3.1: "Q8A. How satisfied are you with the services provided by the State Tax Service? (one answer)"

% , row		N	Very satisfied	Satisfied	Neither nor	Unsatisfied	Very unsatisfied	DK/DA
<b>Total</b>		<b>1011</b>	<b>13</b>	<b>58</b>	<b>23</b>	<b>3</b>	<b>2</b>	<b>0</b>
Gender	Male	471	11	58	25	3	2	0
	Female	540	15	58	22	4	1	0
Age	16-29 y.o.	96	11	67	18	3	1	0
	30-44 y.o.	296	11	55	29	3	2	0
	45-59 y.o.	302	14	57	24	4	2	0
	Over 60 y.o.	317	16	59	20	3	2	1
Area	Urban	448	11	57	26	3	2	0
	Rural	563	15	59	21	3	2	0
Region	North	279	11	57	26	4	1	0
	Centre	282	15	61	20	2	3	0
	Chisinau	241	10	59	27	3	1	0
	South	209	19	55	20	3	2	1
Chisinau sectors	Centre	50	6	46	38	8	2	0
	Riscani	48	13	56	27	2	2	0
	Ciocana	28*	11	68	18	4	0	0
	Botanica	47	9	62	30	0	0	0
	Buiucani	46	15	65	17	0	0	2
Occupation	Public servant	58	10	66	22	0	0	2
	Director/ Manager	39	10	51	33	3	3	0
	Qualified specialist	190	13	62	22	3	1	0
	Qualified worker	185	11	64	21	2	2	0
	Unqualified worker	93	12	59	24	3	2	0
	Farmer in private household	39	13	49	28	5	5	0
	Entrepreneur	17*	18	47	29	6	0	0
	Student	11*	9	45	45	0	0	0
	Maternity leave	39	21	46	26	8	0	0
	Retired	229	15	54	22	4	4	1
Unemployed/ Jobless	107	12	60	25	2	1	0	
Studies	Primary school	150	15	56	25	1	3	0
	General school / lyceum	146	12	61	25	2	0	1
	Secondary vocational	270	13	56	23	5	3	0
	Specialty college	139	16	55	24	2	3	1
	Higher education	306	12	61	23	3	1	0
Income	We can afford to buy a house/apartment/car	50	14	60	16	6	2	2
	We can afford a vacation	105	11	61	24	4	0	0
	We can afford to buy household technique	171	12	65	20	2	1	0
	We can afford to buy clothes	174	14	59	22	3	1	0
	We can afford to buy enough food	205	16	56	24	2	2	0
	We can hardly afford food	300	13	54	26	3	4	0

Annex 3.3: "Q9. Have you heard about such electronic services offered by STS, such as: (one answer per row)"

% , row		N	Electronic return	Tax liability verification	"Quick return"	Online taxpayer current account	Access information about the taxpayer	Online real estate file	Tax calendar, which sends email notifications
<b>Total</b>		<b>1011</b>	<b>57</b>	<b>28</b>	<b>27</b>	<b>27</b>	<b>25</b>	<b>24</b>	<b>20</b>
Gender	Male	471	57	30	28	28	27	24	19
	Female	540	57	27	27	25	23	24	20
Age	16-29 y.o.	96	67	47	32	36	30	30	27
	30-44 y.o.	296	68	32	33	32	31	26	23
	45-59 y.o.	302	58	28	27	27	26	26	21
	Over 60 y.o.	317	43	21	21	18	16	18	13
Area	Urban	448	72	38	32	36	33	29	28
	Rural	563	45	21	24	19	18	19	13
Region	North	279	58	27	27	24	24	24	22
	Centre	282	45	23	25	21	16	15	14
	Chisinau	241	79	38	30	39	34	29	23
	South	209	47	27	28	23	26	29	20
Chisinau sectors	Centre	50	80	42	30	46	36	34	28
	Riscani	48	65	40	29	23	29	19	8
	Ciocana	28*	96	21	21	46	39	29	25
	Botanica	47	91	47	40	45	45	32	36
	Buiucani	46	74	37	35	39	35	33	26
Occupation	Public servant	58	83	60	50	55	47	38	36
	Director/ Manager	39	90	49	49	64	56	31	41
	Qualified specialist	190	81	40	37	40	35	34	31
	Qualified worker	185	60	22	30	22	18	19	15
	Unqualified worker	93	43	19	16	17	16	16	14
	Farmer in private household	39	46	28	21	28	23	28	15
	Entrepreneur	17*	88	41	35	53	59	47	53
	Student	11*	73	45	36	9	36	36	36
	Maternity leave	39	62	38	31	28	26	38	26
	Retired	229	34	19	17	14	16	15	10
Unemployed/ Jobless	107	43	18	16	15	16	16	8	
Studies	Primary school	150	31	19	17	13	11	14	10
	General school / lyceum	146	43	18	18	12	21	23	12
	Secondary vocational	270	44	19	21	20	16	17	15
	Specialty college	139	71	37	32	27	26	24	19
	Higher education	306	82	43	40	46	41	34	32
Income	We can afford to buy a house/apartment/car	50	76	54	48	52	42	40	40
	We can afford a vacation	105	75	38	39	43	46	30	35
	We can afford to buy household technique	171	73	37	35	34	27	27	25
	We can afford to buy clothes	174	55	28	24	26	23	21	19
	We can afford to buy enough food	205	49	23	22	20	20	22	16
We can hardly afford food	300	44	19	20	17	17	18	10	

Annex 3.5: "Q10. Have you used this service? (one answer per row)", **part 1**

% , row		Electronic return					Online taxpayer current account						
		N	I regularly use	I have used it a few times	Used once but no longer use	Have not used	DK	N	I regularly use	I have used it a few times	Used once but no longer use	Have not used	DK
<b>Total</b>		<b>577</b>	<b>13</b>	<b>16</b>	<b>8</b>	<b>62</b>	<b>1</b>	<b>269</b>	<b>10</b>	<b>17</b>	<b>4</b>	<b>68</b>	<b>1</b>
Gender	Male	268	15	16	6	61	1	134	6	17	3	73	1
	Female	309	12	16	9	63	0	135	13	17	6	63	1
Age	16-29 y.o.	64	6	22	19	53	0	35	11	17	14	57	0
	30-44 y.o.	201	19	21	7	52	0	95	12	21	6	61	0
	45-59 y.o.	175	13	14	6	66	1	82	9	17	1	72	1
	Over 60 y.o.	137	9	9	5	77	1	57	7	11	0	81	2
Area	Urban	321	16	21	6	56	0	160	9	26	3	62	1
	Rural	256	10	10	10	69	2	109	11	5	6	77	1
Region	North	161	9	11	6	73	1	66	11	17	6	65	2
	Centre	128	10	16	16	59	0	60	12	8	8	70	2
	Chisinau	190	18	24	6	51	1	94	9	28	3	61	0
	South	98	15	10	3	70	1	49	8	8	0	84	0
Chisinau sectors	Centre	40	23	23	5	50	0	23	17	35	0	48	0
	Riscani	31	6	6	16	71	0	11	9	18	9	64	0
	Ciocana	27	15	52	0	33	0	13	0	23	0	77	0
	Botanica	43	28	28	2	42	0	21	5	19	5	71	0
	Buiuani	34	24	24	9	44	0	18	11	44	6	39	0
Occupation	Public servant	48	33	23	4	40	0	32	19	13	3	66	0
	Director/ Manager	35	31	17	6	46	0	25	16	24	4	56	0
	Qualified specialist	153	17	29	7	47	0	76	11	28	3	59	0
	Qualified worker	111	10	10	9	70	1	40	3	15	8	73	3
	Unqualified worker	40	5	8	5	83	0	16	6	13	0	81	0
	Farmer in private household	18	6	17	6	72	0	11	0	9	0	82	9
	Entrepreneur	15	20	40	13	27	0	9	33	22	11	33	0
	Student	8	13	25	38	25	0	1	0	100	0	0	0
	Maternity leave	24	13	4	21	63	0	11	18	0	18	64	0
	Retired	77	0	6	6	84	3	32	3	6	3	88	0
Unemployed/ Jobless	46	7	4	2	87	0	16	0	6	6	88	0	
Studies	Primary school	46	2	15	7	76	0	19	5	11	16	68	0
	General school / lyceum	63	0	8	8	81	3	18	6	6	0	89	0
	Secondary vocational	118	5	6	8	81	1	54	4	13	6	76	2
	Specialty college	99	13	16	11	59	1	37	8	16	11	65	0
	Higher education	251	23	24	6	47	0	141	13	21	1	63	1
Income	We can afford to buy a house/apartment/car	38	16	37	5	42	0	26	12	27	0	62	0
	We can afford a vacation	79	23	27	9	42	0	45	18	29	2	49	2
	We can afford to buy household technique	124	18	20	15	48	0	58	9	19	9	62	2
	We can afford to buy clothes	96	14	11	4	71	0	46	9	15	2	74	0
	We can afford to buy enough food	101	11	12	4	72	1	41	5	10	0	85	0
We can hardly afford food	133	5	8	7	79	2	50	8	8	10	74	0	

Annex 3.5: "Q10. Have you used this service? (one answer per row)", part 2

% , row		Tax liability verification					"Quick return"						
		N	I regularly use	I have used it a few times	Used once but no longer use	Have not used	DK	N	I regularly use	I have used it a few times	Used once but no longer use	Have not used	DK
<b>Total</b>		<b>288</b>	<b>9</b>	<b>17</b>	<b>6</b>	<b>67</b>	<b>1</b>	<b>276</b>	<b>6</b>	<b>11</b>	<b>8</b>	<b>75</b>	<b>0</b>
Gender	Male	143	7	17	6	69	1	130	6	12	8	73	1
	Female	145	11	17	6	66	1	146	6	10	8	76	0
Age	16-29 y.o.	45	7	16	11	64	2	31	3	16	19	61	0
	30-44 y.o.	94	14	19	5	60	2	97	9	12	8	70	0
	45-59 y.o.	84	6	14	6	74	0	82	7	9	5	78	1
	Over 60 y.o.	65	8	17	3	71	2	66	2	11	5	83	0
Area	Urban	171	9	25	5	61	1	142	7	16	6	70	0
	Rural	117	9	5	7	76	3	134	5	6	9	79	1
Region	North	76	13	13	3	71	0	75	5	15	8	72	0
	Centre	64	9	11	16	61	3	70	6	6	16	73	0
	Chisinau	91	4	27	5	62	1	73	8	11	5	75	0
	South	57	11	11	0	77	2	58	5	14	0	79	2
Chisinau sectors	Centre	21	5	52	0	43	0	15	13	7	0	80	0
	Riscani	19	0	26	5	68	0	14	7	0	14	79	0
	Ciocana	6	0	0	0	100	0	6	0	0	0	100	0
	Botanica	22	9	18	0	73	0	19	16	11	0	74	0
	Buiucani	17	6	29	24	35	6	16	0	25	13	63	0
Occupation	Public servant	35	20	11	6	63	0	29	7	3	3	86	0
	Director/ Manager	19	11	42	5	42	0	19	16	16	0	68	0
	Qualified specialist	76	8	22	5	63	1	71	7	15	10	68	0
	Qualified worker	40	13	13	8	68	0	55	2	13	13	73	0
	Unqualified worker	18	6	11	0	78	6	15	7	13	0	80	0
	Farmer in private household	11	0	0	18	82	0	8	0	0	13	88	0
	Entrepreneur	7	43	29	14	14	0	6	17	67	0	17	0
	Student	5	0	40	0	40	20	4	0	25	50	25	0
	Maternity leave	15	13	7	13	60	7	12	8	0	8	83	0
	Retired	43	0	16	5	79	0	39	3	5	5	85	3
Unemployed/ Jobless	19	0	0	0	100	0	17	12	0	0	88	0	
Studies	Primary school	28	0	11	7	82	0	25	4	16	8	72	0
	General school / lyceum	27	4	4	4	81	7	27	4	7	0	89	0
	Secondary vocational	51	0	14	10	76	0	57	4	9	11	77	0
	Specialty college	51	10	10	12	67	2	44	5	14	16	64	2
	Higher education	131	15	24	2	57	1	123	9	11	5	75	0
Income	We can afford to buy a house/apartment/car	27	19	15	11	52	4	24	4	21	8	67	0
	We can afford a vacation	40	15	38	3	45	0	41	7	17	2	73	0
	We can afford to buy household technique	63	10	14	10	65	2	59	8	15	14	63	0
	We can afford to buy clothes	49	6	14	2	78	0	41	10	10	5	76	0
	We can afford to buy enough food	47	6	13	6	70	4	46	7	4	11	78	0
	We can hardly afford food	58	3	10	5	81	0	61	2	7	5	85	2

Annex 3.5: "Q10. Have you used this service? (one answer per row)", part 3

% , row		Tax calendar, which sends email notifications						Online real estate file					
		N	I regularly use	I have used it a few times	Used once but no longer use	Have not used	DK	N	I regularly use	I have used it a few times	Used once but no longer use	Have not used	DK
<b>Total</b>		<b>198</b>	<b>6</b>	<b>22</b>	<b>7</b>	<b>65</b>	<b>1</b>	<b>239</b>	<b>5</b>	<b>13</b>	<b>9</b>	<b>70</b>	<b>2</b>
Gender	Male	88	5	18	6	72	0	112	7	13	9	69	2
	Female	110	7	25	7	59	1	127	3	13	9	72	2
Age	16-29 y.o.	26	0	38	15	46	0	29	3	28	7	59	3
	30-44 y.o.	68	9	24	6	62	0	76	9	17	12	61	1
	45-59 y.o.	62	3	18	8	71	0	78	3	6	10	78	3
	Over 60 y.o.	42	10	17	0	71	2	56	4	11	5	79	2
Area	Urban	124	5	27	7	60	1	132	5	18	12	63	2
	Rural	74	8	15	5	72	0	107	5	7	6	79	3
Region	North	62	5	23	8	65	0	66	9	15	12	64	0
	Centre	39	3	26	13	59	0	42	2	17	7	71	2
	Chisinau	56	4	29	4	63	2	70	1	16	13	67	3
	South	41	15	10	2	73	0	61	7	7	3	80	3
Chisinau sectors	Centre	14	0	43	0	57	0	17	0	29	12	53	6
	Riscani	4	0	25	0	50	25	9	0	22	11	67	0
	Ciocana	7	0	14	0	86	0	8	0	0	0	100	0
	Botanica	17	6	29	0	65	0	15	7	0	7	87	0
	Buiuani	12	8	25	17	50	0	15	0	27	33	33	7
Occupation	Public servant	21	10	19	0	71	0	22	9	14	9	68	0
	Director/ Manager	16	6	25	0	69	0	12	8	0	8	75	8
	Qualified specialist	59	3	27	5	64	0	65	2	23	8	66	2
	Qualified worker	28	7	14	11	68	0	36	3	17	8	67	6
	Unqualified worker	13	8	23	23	46	0	15	7	13	13	67	0
	Farmer in private household	6	0	17	17	67	0	11	0	9	0	91	0
	Entrepreneur	9	33	33	0	33	0	8	38	13	0	50	0
	Student	4	0	25	25	50	0	4	0	25	50	25	0
	Maternity leave	10	10	40	10	40	0	15	7	0	20	73	0
	Retired	22	0	14	5	77	5	34	0	6	9	82	3
Unemployed/ Jobless	9	0	0	0	100	0	17	12	6	6	76	0	
Studies	Primary school	15	7	13	7	73	0	21	5	14	10	71	0
	General school / lyceum	17	12	12	6	71	0	33	9	6	3	76	6
	Secondary vocational	41	0	24	12	63	0	47	0	9	13	79	0
	Specialty college	27	4	22	22	48	4	34	6	6	21	65	3
	Higher education	98	8	24	0	67	0	104	6	20	6	66	2
Income	We can afford to buy a house/apartment/car	20	20	30	5	45	0	20	5	20	5	70	0
	We can afford a vacation	37	8	32	8	51	0	31	6	23	23	45	3
	We can afford to buy household technique	42	2	26	12	60	0	47	4	21	13	60	2
	We can afford to buy clothes	33	3	15	9	73	0	37	5	8	8	76	3
	We can afford to buy enough food	33	6	18	0	76	0	45	7	11	4	78	0
	We can hardly afford food	30	3	13	3	77	3	55	4	5	5	82	4



Annex 3.5: "Q10. Have you used this service? (one answer per row)", **part 4**

%, row		Accessing information about the taxpayer					
		N	I regularly use	I have used it a few times	Used once but no longer use	Have not used	DK
<b>Total</b>		<b>250</b>	<b>5</b>	<b>22</b>	<b>6</b>	<b>65</b>	<b>2</b>
Gender	Male	128	5	22	7	66	0
	Female	122	5	23	6	63	3
Age	16-29 y.o.	29	0	31	7	59	3
	30-44 y.o.	93	9	23	10	58	1
	45-59 y.o.	78	1	21	5	72	1
	Over 60 y.o.	50	6	20	2	70	2
Area	Urban	146	6	28	9	56	1
	Rural	104	3	14	3	77	3
Region	North	68	6	24	7	63	0
	Centre	44	2	23	11	61	2
	Chisinau	83	4	30	6	59	1
	South	55	7	9	2	78	4
Chisinau sectors	Centre	18	0	50	0	50	0
	Riscani	14	0	21	7	64	7
	Ciocana	11	9	18	0	73	0
	Botanica	21	10	29	5	57	0
	Buiucani	16	0	31	19	50	0
Occupation	Public servant	27	7	22	7	63	0
	Director/ Manager	22	5	36	5	55	0
	Qualified specialist	66	3	30	3	64	0
	Qualified worker	33	6	18	12	61	3
	Unqualified worker	15	0	27	7	67	0
	Farmer in private household	9	0	0	11	89	0
	Entrepreneur	10	20	30	20	30	0
	Student	4	0	50	0	50	0
	Maternity leave	10	10	10	10	50	20
	Retired	36	0	14	6	78	3
Unemployed/ Jobless	17	6	6	0	88	0	
Studies	Primary school	16	6	19	6	69	0
	General school / lyceum	30	3	7	0	80	10
	Secondary vocational	43	2	14	7	77	0
	Specialty college	36	0	22	17	61	0
	Higher education	125	7	30	5	58	1
Income	We can afford to buy a house/apartment/car	21	5	38	5	52	0
	We can afford a vacation	48	13	35	13	40	0
	We can afford to buy household technique	46	2	17	11	67	2
	We can afford to buy clothes	40	5	18	5	73	0
	We can afford to buy enough food	40	3	23	0	73	3
	We can hardly afford food	52	2	13	4	77	4

Annex 3.7: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subject: Convenience", **part 1**

% , row		N	When I went to STS, I had to wait in line for a long time					
			5 -strongly agree	4	3	2	1 -strongly disagree	DK
<b>Total</b>		<b>1011</b>	<b>12</b>	<b>21</b>	<b>22</b>	<b>16</b>	<b>27</b>	<b>1</b>
Gender	Male	471	12	20	24	17	25	2
	Female	540	12	22	21	15	29	1
Age	16-29 y.o.	96	4	25	20	22	29	0
	30-44 y.o.	296	11	20	29	17	21	2
	45-59 y.o.	302	13	24	19	12	31	1
	Over 60 y.o.	317	14	19	19	18	28	2
Area	Urban	448	13	26	23	13	24	1
	Rural	563	12	18	22	18	30	1
Region	North	279	9	18	24	19	29	1
	Centre	282	11	18	25	21	26	0
	Chisinau	241	13	33	24	12	17	1
	South	209	17	19	15	9	37	3
Chisinau sectors	Centre	50	19	36	31	0	14	0
	Riscani	48	2	24	27	22	24	0
	Ciocana	28*	11	32	26	5	26	0
	Botanica	47	23	35	12	8	23	0
	Buiucani	46	21	52	14	3	7	3
Occupation	Public servant	58	24	21	19	5	31	0
	Director/ Manager	39	23	17	27	7	27	0
	Qualified specialist	190	10	29	21	15	23	1
	Qualified worker	185	6	21	24	20	27	2
	Unqualified worker	93	12	22	20	18	28	0
	Farmer in private household	39	9	20	29	11	31	0
	Entrepreneur	17*	9	27	27	0	36	0
	Student	11*	13	38	25	13	13	0
	Maternity leave	39	17	17	27	10	30	0
	Retired	229	13	17	21	17	29	3
Unemployed/ Jobless	107	14	17	20	22	26	0	
Studies	Primary school	150	11	18	32	17	20	2
	General school / lyceum	146	10	18	15	16	41	0
	Secondary vocational	270	14	18	22	17	27	2
	Specialty college	139	7	19	25	19	28	2
	Higher education	306	14	28	20	13	23	1
Income	We can afford to buy a house/apartment/car	50	6	22	13	19	41	0
	We can afford a vacation	105	10	35	26	11	18	0
	We can afford to buy household technique	171	9	28	17	15	30	1
	We can afford to buy clothes	174	16	17	18	18	28	4
	We can afford to buy enough food	205	17	18	22	16	26	1
	We can hardly afford food	300	10	18	27	17	27	1

Annex 3.7: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree (one answer per row) Subject: Convenience", **part 2**

% , row		N	There are still services that could be moved online so that you don't have to go to the office to file the documents					
			5 -strongly agree	4	3	2	1 -strongly disagree	DK
<b>Total</b>		<b>1011</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>9</b>	<b>10</b>	<b>23</b>
Gender	Male	471	19	20	21	8	9	23
	Female	540	19	19	17	11	11	24
Age	16-29 y.o.	96	21	23	18	8	9	21
	30-44 y.o.	296	22	23	22	7	9	17
	45-59 y.o.	302	20	19	17	8	10	26
	Over 60 y.o.	317	15	15	19	14	10	27
Area	Urban	448	23	21	17	6	9	22
	Rural	563	16	18	20	12	10	24
Region	North	279	22	19	20	8	10	20
	Centre	282	13	21	19	13	9	26
	Chisinau	241	19	24	19	7	4	27
	South	209	23	12	16	9	19	21
Chisinau sectors	Centre	50	24	18	20	10	0	28
	Riscani	48	17	38	10	13	6	17
	Ciocana	28*	21	18	14	4	0	43
	Botanica	47	21	19	15	2	11	32
	Buiucani	46	17	33	30	0	4	15
Occupation	Public servant	58	36	29	14	2	2	17
	Director/ Manager	39	36	10	18	5	3	28
	Qualified specialist	190	24	29	17	3	7	19
	Qualified worker	185	12	23	24	6	9	25
	Unqualified worker	93	15	15	17	13	17	23
	Farmer in private household	39	21	10	21	26	8	15
	Entrepreneur	17*	41	12	18	0	6	24
	Student	11*	18	27	18	9	18	9
	Maternity leave	39	28	15	23	13	13	8
	Retired	229	11	13	16	15	13	31
Studies	Unemployed/ Jobless	107	18	16	21	10	12	23
	Primary school	150	15	15	23	16	12	20
	General school / lyceum	146	10	14	16	12	14	33
	Secondary vocational	270	19	20	19	10	10	22
	Specialty college	139	14	24	22	8	10	22
Higher education	306	28	22	17	5	7	22	
Income	We can afford to buy a house/apartment/car	50	30	10	18	8	16	18
	We can afford a vacation	105	20	28	18	4	7	24
	We can afford to buy household technique	171	21	30	16	6	5	22
	We can afford to buy clothes	174	26	17	17	5	9	26
	We can afford to buy enough food	205	20	18	20	7	12	22
We can hardly afford food	300	10	15	22	18	13	23	

Annex 3.8: "Q13. In 2022, did you file your income tax return? (multiple answers possible)"

% , row		N	Yes, on paper	Yes, online	Yes, I came to the STS office and there an employee directed me to submit the income return	No
<b>Total</b>		<b>1011</b>	<b>38</b>	<b>17</b>	<b>5</b>	<b>41</b>
Gender	Male	471	32	18	6	45
	Female	540	43	16	5	38
Age	16-29 y.o.	96	33	19	4	45
	30-44 y.o.	296	38	29	6	28
	45-59 y.o.	302	42	16	7	36
	Over 60 y.o.	317	34	6	4	57
Area	Urban	448	33	28	4	36
	Rural	563	41	8	7	45
Region	North	279	51	11	5	35
	Centre	282	32	10	7	51
	Chisinau	241	32	36	5	28
	South	209	34	11	3	52
Chisinau sectors	Centre	50	38	32	2	28
	Riscani	48	29	13	4	56
	Ciocana	28*	32	57	4	11
	Botanica	47	28	49	6	19
	Buiucani	46	28	52	0	20
Occupation	Public servant	58	14	48	2	36
	Director/ Manager	39	31	54	3	15
	Qualified specialist	190	46	34	7	14
	Qualified worker	185	51	15	6	29
	Unqualified worker	93	44	5	9	44
	Farmer in private household	39	56	3	10	33
	Entrepreneur	17*	35	35	12	18
	Student	11*	36	18	0	45
	Maternity leave	39	26	18	5	51
	Retired	229	27	2	2	70
Unemployed/ Jobless	107	29	3	5	64	
Studies	Primary school	150	40	3	8	51
	General school / lyceum	146	40	2	4	54
	Secondary vocational	270	42	7	4	47
	Specialty college	139	32	20	6	42
	Higher education	306	33	38	5	25
Income	We can afford to buy a house/apartment/car	50	18	48	2	34
	We can afford a vacation	105	38	40	5	20
	We can afford to buy household technique	171	37	27	8	30
	We can afford to buy clothes	174	41	15	6	40
	We can afford to buy enough food	205	39	8	6	47
	We can hardly afford food	300	38	5	4	53

## Annex 3.10: "Q15. How easy was it for you to fill in your paper income tax return? (one answer)"

% , row		N	Very easy	Rather easy	Rather complicated	Very complicated
<b>Total</b>		<b>380</b>	<b>32</b>	<b>58</b>	<b>9</b>	<b>1</b>
Gender	Male	150	34	54	11	1
	Female	230	31	60	7	1
Age	16-29 y.o.	32	38	53	6	3
	30-44 y.o.	112	32	59	8	1
	45-59 y.o.	128	31	63	5	1
	Over 60 y.o.	108	31	53	14	2
Area	Urban	147	33	54	11	2
	Rural	233	31	61	7	1
Region	North	141	24	65	10	1
	Centre	90	39	59	2	0
	Chisinau	78	28	58	13	1
	South	71	44	44	10	3
Chisinau sectors	Centre	19*	32	58	5	5
	Riscani	14*	7	71	21	0
	Ciocana	9*	44	44	11	0
	Botanica	13*	62	38	0	0
	Buiucani	13*	23	54	23	0
Occupation	Public servant	8*	50	38	13	0
	Director/ Manager	12*	42	42	17	0
	Qualified specialist	87	33	56	9	1
	Qualified worker	94	32	63	5	0
	Unqualified worker	41	32	51	15	2
	Farmer in private household	22*	23	68	9	0
	Entrepreneur	6*	33	67	0	0
	Student	4*	0	75	0	25
	Maternity leave	10*	40	60	0	0
	Retired	61	31	54	11	3
Unemployed/ Jobless	31	32	65	3	0	
Studies	Primary school	60	35	48	13	3
	General school / lyceum	59	27	59	14	0
	Secondary vocational	114	31	68	2	0
	Specialty college	45	24	64	9	2
	Higher education	102	38	49	11	2
Income	We can afford to buy a house/apartment/car	9*	33	56	11	0
	We can afford a vacation	40	38	50	13	0
	We can afford to buy household technique	63	27	63	10	0
	We can afford to buy clothes	71	44	52	4	0
	We can afford to buy enough food	80	33	55	9	4
	We can hardly afford food	114	25	63	10	2

## Annex 3.12: "Q16. Did anyone help you fill in your paper income tax return? (one answer)"

% , row		N	Yes, a personal acquaintance	Yes, I called STS	No
<b>Total</b>		<b>380</b>	<b>34</b>	<b>28</b>	<b>37</b>
Gender	Male	150	29	27	44
	Female	230	37	30	33
Age	16-29 y.o.	32	22	22	56
	30-44 y.o.	112	28	33	39
	45-59 y.o.	128	32	28	40
	Over 60 y.o.	108	47	26	27
Area	Urban	147	33	37	30
	Rural	233	35	23	42
Region	North	141	31	30	38
	Centre	90	34	16	50
	Chisinau	78	33	47	19
	South	71	41	20	39
Chisinau sectors	Centre	19*	26	58	16
	Riscani	14*	43	36	21
	Ciocana	9*	33	56	11
	Botanica	13*	8	62	31
	Buiucani	13*	62	15	23
Occupation	Public servant	8*	38	38	25
	Director/ Manager	12*	42	33	25
	Qualified specialist	87	30	36	34
	Qualified worker	94	31	30	39
	Unqualified worker	41	37	17	46
	Farmer in private household	22*	23	32	45
	Entrepreneur	6*	33	17	50
	Student	4*	25	75	0
	Maternity leave	10*	50	10	40
	Retired	61	52	21	26
	Unemployed/ Jobless	31	13	32	55
Studies	Primary school	60	43	25	32
	General school / lyceum	59	39	25	36
	Secondary vocational	114	33	25	42
	Specialty college	45	29	33	38
	Higher education	102	29	34	36
Income	We can afford to buy a house/apartment/car	9*	44	44	11
	We can afford a vacation	40	35	20	45
	We can afford to buy household technique	63	29	17	54
	We can afford to buy clothes	71	32	32	35
	We can afford to buy enough food	80	36	38	26
	We can hardly afford food	114	37	27	36

Annex 3.14: "Q17. How do you rate the whole process of filing a paper return at the STS office?" (one answer)"

% , row		N	Very easy	Rather easy	Rather complicated	Very complicated
<b>Total</b>		<b>380</b>	<b>28</b>	<b>63</b>	<b>9</b>	<b>1</b>
Gender	Male	150	27	61	11	1
	Female	230	28	63	7	1
Age	16-29 y.o.	32	34	59	6	0
	30-44 y.o.	112	28	62	10	1
	45-59 y.o.	128	23	68	7	2
	Over 60 y.o.	108	31	58	11	0
Area	Urban	147	27	64	9	0
	Rural	233	28	62	9	1
Region	North	141	23	67	9	1
	Centre	90	29	67	4	0
	Chisinau	78	21	68	12	0
	South	71	44	44	11	1
Chisinau sectors	Centre	19*	21	68	11	0
	Riscani	14*	0	93	7	0
	Ciocana	9*	44	56	0	0
	Botanica	13*	54	46	0	0
	Buiucani	13*	8	69	23	0
Occupation	Public servant	8*	50	50	0	0
	Director/ Manager	12*	33	50	17	0
	Qualified specialist	87	31	61	6	2
	Qualified worker	94	23	71	5	0
	Unqualified worker	41	22	59	17	2
	Farmer in private household	22*	23	64	14	0
	Entrepreneur	6*	33	67	0	0
	Student	4*	0	100	0	0
	Maternity leave	10*	60	40	0	0
	Retired	61	31	51	18	0
Unemployed/ Jobless	31	19	77	3	0	
Studies	Primary school	60	38	42	17	3
	General school / lyceum	59	24	64	12	0
	Secondary vocational	114	27	66	7	0
	Specialty college	45	27	69	4	0
	Higher education	102	25	68	7	1
Income	We can afford to buy a house/apartment/car	9*	22	78	0	0
	We can afford a vacation	40	28	65	8	0
	We can afford to buy household technique	63	30	65	3	2
	We can afford to buy clothes	71	30	62	8	0
	We can afford to buy enough food	80	30	58	11	1
	We can hardly afford food	114	25	62	12	1

## Annex 3.16: "Q18. How easy was it for you to fill in your tax return electronically? (one answer)"

% , row		N	Very easy	Rather easy	Rather complicated	Very complicated
<b>Total</b>		<b>170</b>	<b>39</b>	<b>53</b>	<b>8</b>	<b>1</b>
Gender	Male	85	36	56	6	1
	Female	85	41	49	9	0
Age	16-29 y.o.	18*	44	50	6	0
	30-44 y.o.	85	35	58	6	1
	45-59 y.o.	48	38	50	13	0
	Over 60 y.o.	19*	53	42	5	0
Area	Urban	127	39	51	9	1
	Rural	43	40	58	2	0
Region	North	32	31	59	9	0
	Centre	29*	41	59	0	0
	Chisinau	87	41	49	8	1
	South	22*	36	50	14	0
Chisinau sectors	Centre	16*	75	25	0	0
	Riscani	6*	17	83	0	0
	Ciocana	16*	19	50	31	0
	Botanica	23*	52	35	9	4
	Buiucani	24*	33	67	0	0
Occupation	Public servant	28*	50	46	4	0
	Director/ Manager	21*	48	43	10	0
	Qualified specialist	65	37	55	8	0
	Qualified worker	28*	29	57	11	4
	Unqualified worker	5*	60	40	0	0
	Farmer in private household	1*	0	100	0	0
	Entrepreneur	6*	17	83	0	0
	Student	2*	50	50	0	0
	Maternity leave	7*	57	29	14	0
	Retired	4*	0	100	0	0
Unemployed/ Jobless	3*	33	33	33	0	
Studies	Primary school	4*	50	50	0	0
	General school / lyceum	3*	33	67	0	0
	Secondary vocational	19*	16	79	5	0
	Specialty college	28*	18	64	18	0
	Higher education	116	47	46	6	1
Income	We can afford to buy a house/apartment/car	24*	46	42	8	4
	We can afford a vacation	42	40	57	2	0
	We can afford to buy household technique	46	37	57	7	0
	We can afford to buy clothes	26*	50	46	4	0
	We can afford to buy enough food	17*	24	59	18	0
	We can hardly afford food	14*	21	57	21	0



Annex 3.18: "Q20. Have you ever been in a situation where, after filling in the statement, it appeared that the state owed you a certain amount? (one answer)"

% , row		N	Yes, I was	I was not	I don't remember
<b>Total</b>		<b>1011</b>	<b>18</b>	<b>79</b>	<b>3</b>
Gender	Male	471	18	79	3
	Female	540	18	78	4
Age	16-29 y.o.	96	15	77	8
	30-44 y.o.	296	24	74	2
	45-59 y.o.	302	19	78	3
	Over 60 y.o.	317	13	83	3
Area	Urban	448	26	71	3
	Rural	563	12	85	3
Region	North	279	19	75	7
	Centre	282	10	89	1
	Chisinau	241	31	66	4
	South	209	14	85	1
Chisinau sectors	Centre	50	36	60	4
	Riscani	48	21	71	8
	Ciocana	28*	39	61	0
	Botanica	47	32	66	2
	Buiuani	46	35	61	4
Occupation	Public servant	58	40	53	7
	Director/ Manager	39	44	56	0
	Qualified specialist	190	29	69	2
	Qualified worker	185	22	77	2
	Unqualified worker	93	11	86	3
	Farmer in private household	39	8	90	3
	Entrepreneur	17*	12	88	0
	Student	11*	27	55	18
	Maternity leave	39	13	87	0
	Retired	229	7	88	4
Unemployed/ Jobless	107	6	89	6	
Studies	Primary school	150	11	84	5
	General school / lyceum	146	12	84	4
	Secondary vocational	270	9	89	2
	Specialty college	139	18	76	6
	Higher education	306	33	65	2
Income	We can afford to buy a house/apartment/car	50	12	86	2
	We can afford a vacation	105	32	67	1
	We can afford to buy household technique	171	25	74	1
	We can afford to buy clothes	174	24	72	4
	We can afford to buy enough food	205	13	84	3
	We can hardly afford food	300	11	84	5

## Annex 3.20: "Q21. Have you tried to recover this money? (one answer)"

		% , row	N	Yes, I tried	No, I didn't try, even though I knew I could get them back	No, I didn't try because I didn't know I could get them back
<b>Total</b>			<b>184</b>	<b>73</b>	<b>13</b>	<b>14</b>
Gender	Male		<b>85</b>	<b>74</b>	12	14
	Female		<b>99</b>	<b>73</b>	13	14
Age	16-29 y.o.		<b>14</b>	<b>86</b>	14	0
	30-44 y.o.		<b>71</b>	<b>70</b>	13	17
	45-59 y.o.		<b>57</b>	<b>81</b>	9	11
	Over 60 y.o.		<b>42</b>	<b>64</b>	17	19
Area	Urban		<b>118</b>	<b>71</b>	13	16
	Rural		<b>66</b>	<b>77</b>	12	11
Region	North		<b>52</b>	<b>81</b>	13	6
	Centre		<b>29</b>	<b>76</b>	14	10
	Chisinau		<b>74</b>	<b>73</b>	9	18
	South		<b>29</b>	<b>59</b>	17	24
Chisinau sectors	Centre		<b>18</b>	<b>67</b>	6	28
	Riscani		<b>10</b>	<b>80</b>	20	0
	Ciocana		<b>11</b>	<b>73</b>	9	18
	Botanica		<b>15</b>	<b>87</b>	0	13
	Buiucani		<b>16</b>	<b>63</b>	19	19
Occupation	Public servant		<b>23</b>	<b>74</b>	4	22
	Director/ Manager		<b>17</b>	<b>76</b>	0	24
	Qualified specialist		<b>56</b>	<b>79</b>	9	13
	Qualified worker		<b>40</b>	<b>70</b>	18	13
	Unqualified worker		<b>10</b>	<b>70</b>	30	0
	Farmer in private household		<b>3</b>	<b>67</b>	0	33
	Entrepreneur		<b>2</b>	<b>50</b>	50	0
	Student		<b>3</b>	<b>100</b>	0	0
	Maternity leave		<b>5</b>	<b>80</b>	0	20
	Retired		<b>17</b>	<b>65</b>	18	18
Unemployed/ Jobless		<b>6</b>	<b>67</b>	33	0	
Studies	Primary school		<b>17</b>	<b>71</b>	24	6
	General school / lyceum		<b>17</b>	<b>76</b>	12	12
	Secondary vocational		<b>25</b>	<b>68</b>	16	16
	Specialty college		<b>25</b>	<b>80</b>	12	8
	Higher education		<b>100</b>	<b>73</b>	10	17
Income	We can afford to buy a house/apartment/car		<b>6</b>	<b>83</b>	0	17
	We can afford a vacation		<b>34</b>	<b>76</b>	6	18
	We can afford to buy household technique		<b>43</b>	<b>74</b>	14	12
	We can afford to buy clothes		<b>41</b>	<b>76</b>	10	15
	We can afford to buy enough food		<b>27</b>	<b>67</b>	22	11
We can hardly afford food		<b>32</b>	<b>69</b>	16	16	

Annex 3.22: "Q22. How easy was it to recover this money? (one answer)"

% , row		N	Very easy	Rather easy	Rather complicated	Very complicated
<b>Total</b>		<b>135</b>	<b>25</b>	<b>44</b>	<b>21</b>	<b>10</b>
Gender	Male	63	17	46	19	17
	Female	72	32	42	22	4
Age	16-29 y.o.	12*	42	42	0	17
	30-44 y.o.	50	22	48	20	10
	45-59 y.o.	46	17	41	33	9
	Over 60 y.o.	27*	37	41	11	11
Area	Urban	84	23	42	25	11
	Rural	51	29	47	14	10
Region	North	42	14	57	19	10
	Centre	22*	27	45	14	14
	Chisinau	54	26	41	26	7
	South	17*	47	18	18	18
Chisinau sectors	Centre	12*	25	33	42	0
	Riscani	8*	13	63	25	0
	Ciocana	8*	38	0	38	25
	Botanica	13*	15	54	15	15
	Buiucani	10*	40	40	20	0
Occupation	Public servant	17*	29	35	29	6
	Director/ Manager	13*	8	46	23	23
	Qualified specialist	44	25	50	20	5
	Qualified worker	28*	29	50	18	4
	Unqualified worker	7*	29	43	29	0
	Farmer in private household	2*	0	0	0	100
	Entrepreneur	1*	0	0	0	100
	Student	3*	33	67	0	0
	Maternity leave	4*	75	25	0	0
	Retired	11*	27	27	27	18
Unemployed/ Jobless	4*	0	50	25	25	
Studies	Primary school	12*	50	42	8	0
	General school / lyceum	13*	23	31	38	8
	Secondary vocational	17*	6	59	18	18
	Specialty college	20*	25	50	15	10
	Higher education	73	26	41	22	11
Income	We can afford to buy a house/apartment/car	5*	40	40	0	20
	We can afford a vacation	26*	31	42	15	12
	We can afford to buy household technique	32	19	47	25	9
	We can afford to buy clothes	31	29	48	23	0
	We can afford to buy enough food	18*	28	44	11	17
	We can hardly afford food	22*	18	36	27	18

Annex 3.24: "Q23. Did you access the STS website (sfs.md) when you had to file your income tax return or for other purposes? (multiple answers)"

% , row		N	Yes, to inform myself	Yes, to submit the return online	Yes, to download the return form for completion	Yes, to view STS office locations and contact numbers	No
<b>Total</b>		<b>1011</b>	<b>25</b>	<b>15</b>	<b>3</b>	<b>3</b>	<b>66</b>
Gender	Male	471	26	16	3	3	66
	Female	540	24	15	4	3	67
Age	16-29 y.o.	96	41	15	7	5	48
	30-44 y.o.	296	37	26	4	4	52
	45-59 y.o.	302	24	15	3	4	67
	Over 60 y.o.	317	10	7	1	1	85
Area	Urban	448	40	25	6	6	48
	Rural	563	13	8	1	1	81
Region	North	279	19	10	3	1	72
	Centre	282	17	10	2	1	76
	Chisinau	241	52	35	7	8	34
	South	209	12	8	2	1	84
Chisinau sectors	Centre	50	62	32	10	4	32
	Riscani	48	44	10	0	4	52
	Ciocana	28*	61	61	7	7	14
	Botanica	47	49	51	15	28	23
	Buiuani	46	65	43	4	0	17
Occupation	Public servant	58	55	43	3	3	24
	Director/ Manager	39	46	44	10	8	28
	Qualified specialist	190	48	30	5	4	40
	Qualified worker	185	24	17	4	4	63
	Unqualified worker	93	11	3	0	2	84
	Farmer in private household	39	10	3	0	0	90
	Entrepreneur	17*	59	24	18	12	29
	Student	11*	55	9	9	0	36
	Maternity leave	39	26	18	10	13	67
	Retired	229	7	3	1	0	90
Unemployed/ Jobless	107	7	3	0	0	92	
Studies	Primary school	150	11	4	2	1	85
	General school / lyceum	146	9	1	1	0	90
	Secondary vocational	270	14	6	0	1	81
	Specialty college	139	30	16	6	4	56
	Higher education	306	47	36	7	6	38
Income	We can afford to buy a house/apartment/car	50	54	38	10	10	20
	We can afford a vacation	105	50	37	9	8	34
	We can afford to buy household technique	171	37	22	4	4	51
	We can afford to buy clothes	174	28	13	2	3	66
	We can afford to buy enough food	205	13	10	3	1	79
	We can hardly afford food	300	11	5	1	1	87

Annex 3.26: "Q24. How satisfied are you with the STS website (sfs.md) on a scale of 1 to 5, where 1 - very dissatisfied and 5 - very satisfied? (one answer)"

% , row		N	Very satisfied	Satisfied	Neither nor	Unsatisfied	Very unsatisfied
<b>Total</b>		<b>339</b>	<b>12</b>	<b>59</b>	<b>24</b>	<b>4</b>	<b>1</b>
Gender	Male	162	11	57	28	3	1
	Female	177	13	60	21	4	1
Age	16-29 y.o.	50	16	60	18	4	2
	30-44 y.o.	142	9	59	27	4	1
	45-59 y.o.	101	10	56	29	4	1
	Over 60 y.o.	46	22	63	13	2	0
Area	Urban	234	10	56	28	4	1
	Rural	105	17	65	16	2	0
Region	North	79	19	51	25	4	1
	Centre	68	13	71	16	0	0
	Chisinau	159	7	57	30	5	1
	South	33	18	67	12	3	0
Chisinau sectors	Centre	34	0	44	50	3	3
	Riscani	23*	9	65	17	9	0
	Ciocana	24*	0	58	29	13	0
	Botanica	36	17	44	33	3	3
	Buiuani	38	8	74	16	3	0
Occupation	Public servant	44	9	59	25	5	2
	Director/ Manager	28*	18	61	14	4	4
	Qualified specialist	114	8	60	26	5	1
	Qualified worker	68	16	57	26	0	0
	Unqualified worker	15*	13	53	33	0	0
	Farmer in private household	4*	0	75	0	25	0
	Entrepreneur	12*	17	33	33	17	0
	Student	7*	0	71	29	0	0
	Maternity leave	13*	23	62	15	0	0
	Retired	22*	23	68	9	0	0
Unemployed/ Jobless	9*	0	67	33	0	0	
Studies	Primary school	23*	17	61	22	0	0
	General school / lyceum	15*	13	60	27	0	0
	Secondary vocational	50	12	58	28	2	0
	Specialty college	61	21	51	26	2	0
	Higher education	190	8	62	23	5	2
Income	We can afford to buy a house/apartment/car	40	10	68	18	3	3
	We can afford a vacation	69	10	61	28	1	0
	We can afford to buy household technique	84	6	69	19	4	2
	We can afford to buy clothes	59	19	49	29	3	0
	We can afford to buy enough food	44	18	50	27	5	0
	We can hardly afford food	40	15	53	28	5	0

## Annex 3.28: " Q25. What do you think needs to be improved on the STS website? (open-ended)", part 1

% , row		N	Clearer language should be used	More information	Everything is OK	Website Speed/ Stability	To provide faster responses	Simplified login access
<b>Total</b>		<b>339</b>	<b>22</b>	<b>13</b>	<b>7</b>	<b>6</b>	<b>2</b>	<b>2</b>
Gender	Male	162	22	15	6	7	2	3
	Female	177	23	11	7	5	3	1
Age	16-29 y.o.	50	22	14	8	12	2	0
	30-44 y.o.	142	26	13	5	5	1	1
	45-59 y.o.	101	23	12	7	6	4	4
	Over 60 y.o.	46	11	15	11	4	2	2
Area	Urban	234	24	14	8	8	3	2
	Rural	105	20	11	5	3	0	2
Region	North	79	18	15	5	3	0	1
	Centre	68	22	4	4	4	0	1
	Chisinau	159	28	16	8	9	4	3
	South	33	9	15	9	3	6	3
Chisinau sectors	Centre	34	44	12	0	15	6	6
	Riscani	23*	0	43	30	22	9	0
	Ciocana	24*	38	13	0	0	0	4
	Botanica	36	33	6	17	11	3	0
	Buiucani	38	16	11	0	3	3	3
Occupation	Public servant	44	18	20	18	11	0	0
	Director/ Manager	28*	14	18	0	7	4	7
	Qualified specialist	114	28	11	4	9	4	2
	Qualified worker	68	24	10	4	3	0	3
	Unqualified worker	15*	13	0	7	0	0	0
	Farmer in private household	4*	0	25	0	0	0	0
	Entrepreneur	12*	25	8	0	0	8	8
	Student	7*	29	14	0	0	14	0
	Maternity leave	13*	31	8	15	8	0	0
Retired	22*	18	23	18	5	0	0	
Unemployed/ Jobless	9*	11	22	0	0	0	0	
Studies	Primary school	23*	9	13	9	4	0	0
	General school / lyceum	15*	7	27	0	7	13	0
	Secondary vocational	50	16	18	4	6	0	2
	Specialty college	61	23	10	10	5	2	2
	Higher education	190	27	12	7	7	3	3
Income	We can afford to buy a house/apartment/car	40	10	23	3	10	5	0
	We can afford a vacation	69	25	16	1	9	1	1
	We can afford to buy household technique	84	24	10	8	4	6	2
	We can afford to buy clothes	59	22	15	12	10	0	3
	We can afford to buy enough food	44	34	2	5	2	0	0
	We can hardly afford food	40	13	18	13	3	0	5

## Annex 3.28: " Q25. What do you think needs to be improved on the STS website? (open-ended)", part 2

% , row		N	Presentation of information in graphic format, with examples	Modernization of the site design	To improve server performance/ increase server base	Improving the mobile version of the site	Presentation of information in several languages	Communicate with taxpayers/ online tax calculator
<b>Total</b>		<b>339</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Gender	Male	162	1	1	1	0	1	1
	Female	177	2	2	1	2	1	1
Age	16-29 y.o.	50	2	0	0	2	2	0
	30-44 y.o.	142	2	3	2	1	1	2
	45-59 y.o.	101	2	1	0	0	0	0
	Over 60 y.o.	46	0	0	0	0	0	0
Area	Urban	234	2	1	1	0	1	1
	Rural	105	1	2	1	2	1	0
Region	North	79	1	1	0	0	1	0
	Centre	68	1	1	1	3	1	0
	Chisinau	159	3	2	1	1	1	1
	South	33	0	0	0	0	0	3
Chisinau sectors	Centre	34	3	0	0	0	3	0
	Riscani	23*	0	0	0	0	0	0
	Ciocana	24*	0	0	0	0	0	0
	Botanica	36	8	3	3	3	0	6
	Buiucani	38	0	5	3	0	0	0
Occupation	Public servant	44	0	5	0	0	2	0
	Director/ Manager	28*	4	0	0	0	0	0
	Qualified specialist	114	3	2	1	2	0	2
	Qualified worker	68	1	1	1	0	1	0
	Unqualified worker	15*	0	0	0	7	0	0
	Farmer in private household	4*	0	0	0	0	0	0
	Entrepreneur	12*	0	0	8	0	0	8
	Student	7*	0	0	0	0	0	0
	Maternity leave	13*	8	0	0	0	8	0
	Retired	22*	0	0	0	0	0	0
Unemployed/ Jobless	9*	0	0	0	0	0	0	
Studies	Primary school	23*	0	0	0	0	0	0
	General school / lyceum	15*	0	0	0	7	0	0
	Secondary vocational	50	0	0	0	0	2	0
	Specialty college	61	0	2	0	0	0	0
	Higher education	190	3	2	2	1	1	2
Income	We can afford to buy a house/apartment/car	40	5	5	0	0	0	0
	We can afford a vacation	69	1	3	1	3	1	3
	We can afford to buy household technique	84	2	0	2	1	1	0
	We can afford to buy clothes	59	0	0	0	0	2	0
	We can afford to buy enough food	44	0	2	0	0	0	0
We can hardly afford food	40	3	0	0	0	0	3	

## Annex 3.28: " Q25. What do you think needs to be improved on the STS website? (open-ended)", part 3

% , row		N	More services moved in online	Creation of non-stop information platforms	Splitting information for IP and LP/ into separate topics and sites	Operative processing of reports/notifications for paying taxes	Other	DK/DA
<b>Total</b>		<b>339</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>10</b>	<b>74</b>
Gender	Male	162	1	1	1	1	6	76
	Female	177	1	1	0	1	14	73
Age	16-29 y.o.	50	0	0	0	2	10	66
	30-44 y.o.	142	0	1	1	0	6	74
	45-59 y.o.	101	2	1	0	0	15	73
	Over 60 y.o.	46	0	0	0	2	13	87
Area	Urban	234	0	1	1	0	9	72
	Rural	105	1	0	0	1	11	79
Region	North	79	0	0	0	0	10	80
	Centre	68	1	0	0	1	12	82
	Chisinau	159	1	1	1	1	8	67
	South	33	0	0	0	0	15	79
Chisinau sectors	Centre	34	0	0	0	3	15	91
	Riscani	23*	4	0	0	0	9	4
	Ciocana	24*	0	0	0	0	8	92
	Botanica	36	0	6	6	0	6	44
	Buiucani	38	0	0	0	0	5	95
Occupation	Public servant	44	2	0	0	2	5	59
	Director/ Manager	28*	0	4	4	0	14	86
	Qualified specialist	114	0	1	1	1	12	71
	Qualified worker	68	1	0	0	0	12	81
	Unqualified worker	15*	0	0	0	0	13	80
	Farmer in private household	4*	0	0	0	0	0	100
	Entrepreneur	12*	0	0	0	0	0	83
	Student	7*	0	0	0	0	0	71
	Maternity leave	13*	0	0	0	0	0	54
	Retired	22*	0	0	0	0	14	77
Unemployed/ Jobless	9*	0	0	0	0	0	89	
Studies	Primary school	23*	0	0	0	0	13	83
	General school / lyceum	15*	0	0	0	0	13	80
	Secondary vocational	50	0	0	0	0	4	78
	Specialty college	61	0	0	0	0	5	70
	Higher education	190	1	1	1	1	13	73
Income	We can afford to buy a house/apartment/car	40	0	0	0	0	13	85
	We can afford a vacation	69	1	3	0	3	16	78
	We can afford to buy household technique	84	1	0	0	0	10	70
	We can afford to buy clothes	59	0	0	2	0	3	68
	We can afford to buy enough food	44	0	0	0	0	5	80
	We can hardly afford food	40	0	0	3	0	15	68



Annex 3.29: "Q30. How do you rate the quality of services provided by the STS compared to other state institutions? (one answer)"

% , row		N	Much better	Better	The same	Worse	Much worse
<b>Total</b>		<b>1011</b>	<b>3</b>	<b>27</b>	<b>64</b>	<b>4</b>	<b>1</b>
Gender	Male	471	2	25	67	5	1
	Female	540	4	29	62	4	1
Age	16-29 y.o.	96	1	40	56	2	1
	30-44 y.o.	296	2	24	68	5	1
	45-59 y.o.	302	3	25	66	5	2
	Over 60 y.o.	317	3	29	62	4	1
Area	Urban	448	3	28	64	4	1
	Rural	563	3	27	65	4	1
Region	North	279	3	25	67	4	1
	Centre	282	3	35	56	4	2
	Chisinau	241	3	27	64	5	0
	South	209	2	22	72	4	0
Chisinau sectors	Centre	50	2	28	54	16	0
	Riscani	48	2	10	85	2	0
	Ciocana	28*	0	21	75	4	0
	Botanica	47	0	28	68	2	2
	Buiucani	46	11	46	41	2	0
Occupation	Public servant	58	5	28	66	0	2
	Director/ Manager	39	5	23	64	5	3
	Qualified specialist	190	3	25	68	3	1
	Qualified worker	185	2	32	62	4	1
	Unqualified worker	93	2	28	60	9	1
	Farmer in private household	39	10	10	74	5	0
	Entrepreneur	17*	0	47	47	6	0
	Student	11*	9	45	45	0	0
	Maternity leave	39	0	46	54	0	0
	Retired	229	3	26	64	6	1
Unemployed/ Jobless	107	1	23	70	4	2	
Studies	Primary school	150	1	31	61	5	1
	General school / lyceum	146	1	20	77	1	1
	Secondary vocational	270	3	29	63	4	1
	Specialty college	139	5	24	60	8	2
	Higher education	306	3	29	62	4	1
Income	We can afford to buy a house/apartment/car	50	6	42	46	4	2
	We can afford a vacation	105	3	36	53	8	0
	We can afford to buy household technique	171	3	30	63	4	1
	We can afford to buy clothes	174	3	26	67	3	1
	We can afford to buy enough food	205	3	18	76	2	1
	We can hardly afford food	300	1	28	63	6	2

Annex 4.1: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree? (one answer per row) Subject: Corruption", **part 1**

% , row		N	STS employees are generally honest and work correctly, without the need for gifts or bribes					
			5 -strongly agree	4	3	2	1 -strongly disagree	DK
<b>Total</b>		<b>1011</b>	<b>26</b>	<b>25</b>	<b>22</b>	<b>8</b>	<b>9</b>	<b>10</b>
Gender	Male	471	22	27	23	8	11	10
	Female	540	30	23	21	8	7	11
Age	16-29 y.o.	96	30	22	19	9	8	11
	30-44 y.o.	296	28	25	21	8	8	9
	45-59 y.o.	302	25	26	24	5	8	12
	Over 60 y.o.	317	26	23	22	9	11	9
Area	Urban	448	25	24	21	8	8	15
	Rural	563	28	25	23	8	9	7
Region	North	279	24	20	25	10	13	9
	Centre	282	24	31	23	8	9	6
	Chisinau	241	22	27	20	5	7	20
	South	209	38	20	20	9	7	7
Chisinau sectors	Centre	50	18	36	28	6	8	4
	Riscani	48	15	23	8	8	8	38
	Ciocana	28*	25	11	25	0	4	36
	Botanica	47	32	23	13	2	6	23
	Buiucani	46	26	37	22	2	2	11
Occupation	Public servant	58	26	17	17	3	10	26
	Director/ Manager	39	36	21	23	8	8	5
	Qualified specialist	190	26	24	23	6	8	13
	Qualified worker	185	23	32	22	9	5	9
	Unqualified worker	93	25	29	25	10	5	6
	Farmer in private household	39	23	28	31	5	8	5
	Entrepreneur	17*	41	18	35	0	0	6
	Student	11*	45	9	36	9	0	0
	Maternity leave	39	38	18	13	10	10	10
	Retired	229	24	21	22	8	13	12
Unemployed/ Jobless	107	29	26	15	10	14	6	
Studies	Primary school	150	29	23	23	11	8	7
	General school / lyceum	146	34	22	20	8	4	12
	Secondary vocational	270	24	29	23	8	12	4
	Specialty college	139	22	23	26	6	6	16
	Higher education	306	25	24	20	7	10	14
Income	We can afford to buy a house/apartment/car	50	12	16	38	12	14	8
	We can afford a vacation	105	22	32	27	10	3	7
	We can afford to buy household technique	171	26	33	15	9	8	10
	We can afford to buy clothes	174	28	22	20	4	13	14
	We can afford to buy enough food	205	30	21	20	7	10	11
	We can hardly afford food	300	27	22	24	9	8	10

Annex 4.1: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree? (one answer per row) Subject: Corruption", **part 2**

% , row		N	It happened to me that the STS employee hinted to me to pay him for any service					
			5 -strongly agree	4	3	2	1 -strongly disagree	DK
<b>Total</b>		<b>1011</b>	<b>4</b>	<b>7</b>	<b>11</b>	<b>14</b>	<b>64</b>	<b>1</b>
Gender	Male	471	3	8	11	14	62	2
	Female	540	4	6	10	14	65	1
Age	16-29 y.o.	96	5	7	6	10	68	3
	30-44 y.o.	296	4	7	9	14	65	1
	45-59 y.o.	302	4	8	10	14	64	1
	Over 60 y.o.	317	3	6	13	15	61	1
Area	Urban	448	5	8	10	12	62	2
	Rural	563	2	6	11	15	64	1
Region	North	279	4	8	12	16	58	1
	Centre	282	3	9	12	12	63	0
	Chisinau	241	5	7	8	17	61	2
	South	209	3	3	9	9	73	2
Chisinau sectors	Centre	50	4	4	16	18	58	0
	Riscani	48	2	6	0	29	52	10
	Ciocana	28*	4	4	7	7	79	0
	Botanica	47	6	11	2	2	77	2
	Buiuani	46	9	11	20	11	50	0
Occupation	Public servant	58	2	10	2	7	76	3
	Director/ Manager	39	5	5	13	10	67	0
	Qualified specialist	190	3	7	10	11	68	0
	Qualified worker	185	1	9	15	12	63	1
	Unqualified worker	93	6	5	4	16	67	1
	Farmer in private household	39	3	13	8	26	51	0
	Entrepreneur	17*	12	6	18	24	35	6
	Student	11*	9	18	0	36	36	0
	Maternity leave	39	13	3	5	15	64	0
	Retired	229	4	5	13	14	61	3
Unemployed/ Jobless	107	3	7	10	16	63	1	
Studies	Primary school	150	2	9	15	16	57	1
	General school / lyceum	146	3	6	5	19	65	1
	Secondary vocational	270	4	7	11	15	62	0
	Specialty college	139	3	9	11	10	63	4
	Higher education	306	5	6	10	11	68	1
Income	We can afford to buy a house/apartment/car	50	6	16	12	4	62	0
	We can afford a vacation	105	6	10	8	13	63	1
	We can afford to buy household technique	171	1	8	11	9	71	0
	We can afford to buy clothes	174	5	5	6	10	71	3
	We can afford to buy enough food	205	3	6	9	9	73	0
	We can hardly afford food	300	4	7	15	25	48	2

Annex 4.1: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree? (one answer per row) Subject: Corruption", **part 3**

% , row		N	If there was a problem with STS, I would look for acquaintances to solve the problem					
			5 -strongly agree	4	3	2	1 -strongly disagree	DK
<b>Total</b>		<b>1011</b>	<b>13</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>39</b>	<b>3</b>
Gender	Male	471	11	16	15	15	39	3
	Female	540	14	16	15	15	38	2
Age	16-29 y.o.	96	11	20	18	10	35	5
	30-44 y.o.	296	13	15	16	16	39	2
	45-59 y.o.	302	12	15	14	15	42	2
	Over 60 y.o.	317	14	17	14	15	36	4
Area	Urban	448	12	12	16	14	44	3
	Rural	563	14	19	14	16	34	3
Region	North	279	12	18	22	15	32	0
	Centre	282	18	23	14	17	26	3
	Chisinau	241	7	9	12	17	51	3
	South	209	13	11	9	10	51	6
Chisinau sectors	Centre	50	8	10	14	22	46	0
	Riscani	48	0	6	2	23	60	8
	Ciocana	28*	7	4	7	11	71	0
	Botanica	47	19	4	15	4	53	4
	Buiucani	46	4	9	17	22	43	4
Occupation	Public servant	58	7	10	5	7	69	2
	Director/ Manager	39	15	8	15	10	51	0
	Qualified specialist	190	9	17	16	13	44	1
	Qualified worker	185	11	19	18	18	32	2
	Unqualified worker	93	13	14	16	18	34	4
	Farmer in private household	39	15	26	13	21	23	3
	Entrepreneur	17*	12	18	12	18	41	0
	Student	11*	18	9	18	27	9	18
	Maternity leave	39	28	18	3	15	33	3
	Retired	229	15	15	14	14	37	6
	Unemployed/ Jobless	107	13	14	16	17	38	2
Studies	Primary school	150	17	19	23	17	21	3
	General school / lyceum	146	12	16	10	15	40	6
	Secondary vocational	270	13	19	13	17	37	1
	Specialty college	139	13	16	17	11	39	5
	Higher education	306	11	12	14	14	47	2
Income	We can afford to buy a house/apartment/car	50	14	14	18	20	32	2
	We can afford a vacation	105	13	19	21	11	34	1
	We can afford to buy household technique	171	13	23	12	10	39	2
	We can afford to buy clothes	174	11	14	11	10	51	2
	We can afford to buy enough food	205	14	13	14	10	47	2
	We can hardly afford food	300	13	14	17	25	28	4

Annex 4.1: "Q12. To what extent do you agree with the following statements on a scale of 1 to 5, where 1=strongly disagree and 5=strongly agree? (one answer per row) Subject: Corruption", **part 4**

%, row		N	There were situations when I offered gifts to solve my problem					
			5 -strongly agree	4	3	2	1 -strongly disagree	DK
<b>Total</b>		<b>1011</b>	<b>3</b>	<b>7</b>	<b>8</b>	<b>12</b>	<b>70</b>	<b>1</b>
Gender	Male	471	3	6	8	12	69	1
	Female	540	3	7	8	12	71	0
Age	16-29 y.o.	96	4	6	4	11	73	1
	30-44 y.o.	296	3	7	6	10	73	1
	45-59 y.o.	302	3	6	7	11	73	1
	Over 60 y.o.	317	3	6	12	15	63	1
Area	Urban	448	3	8	6	12	71	1
	Rural	563	3	6	10	12	69	1
Region	North	279	3	6	9	11	70	1
	Centre	282	4	7	10	13	65	0
	Chisinau	241	2	7	4	14	71	2
	South	209	2	5	8	9	75	1
Chisinau sectors	Centre	50	6	12	8	6	68	0
	Riscani	48	0	2	0	31	60	6
	Ciocana	28*	7	0	0	0	93	0
	Botanica	47	0	4	0	2	91	2
	Buiucani	46	0	11	11	15	61	2
Occupation	Public servant	58	0	9	2	2	83	5
	Director/ Manager	39	3	8	10	5	74	0
	Qualified specialist	190	2	4	5	14	76	0
	Qualified worker	185	1	7	11	10	70	1
	Unqualified worker	93	1	4	5	11	77	1
	Farmer in private household	39	10	10	8	21	51	0
	Entrepreneur	17*	18	12	0	12	59	0
	Student	11*	9	0	18	27	45	0
	Maternity leave	39	5	10	8	8	69	0
	Retired	229	4	6	11	14	62	2
Unemployed/ Jobless	107	2	8	4	14	72	0	
Studies	Primary school	150	4	5	15	17	59	1
	General school / lyceum	146	1	8	4	16	71	1
	Secondary vocational	270	4	7	9	10	70	0
	Specialty college	139	4	6	9	9	71	3
	Higher education	306	3	7	5	11	74	1
Income	We can afford to buy a house/apartment/car	50	12	4	12	12	58	2
	We can afford a vacation	105	5	8	8	7	73	0
	We can afford to buy household technique	171	2	7	8	6	76	1
	We can afford to buy clothes	174	2	5	5	9	78	1
	We can afford to buy enough food	205	2	7	6	8	76	0
We can hardly afford food	300	2	7	10	22	57	1	

Annex 4.2: "Q14. What were the barriers to you filing on paper but not online? (multiple answers)", **part 1**

% , row		N	I didn't know I could fill it online	I think it's safer to fill it on paper, that's what I've always done	I don't have an electronic signature	I don't have a computer / I don't have internet at home / at the office
<b>Total</b>		<b>380</b>	<b>39</b>	<b>38</b>	<b>29</b>	<b>9</b>
Gender	Male	150	47	31	27	9
	Female	230	34	43	30	10
Age	16-29 y.o.	32	38	31	28	22
	30-44 y.o.	112	38	33	37	9
	45-59 y.o.	128	40	47	30	5
	Over 60 y.o.	108	40	36	20	10
Area	Urban	147	33	47	33	9
	Rural	233	43	33	26	9
Region	North	141	38	28	26	13
	Centre	90	47	46	23	8
	Chisinau	78	18	55	38	5
	South	71	56	31	32	8
Chisinau sectors	Centre	19*	21	32	68	11
	Riscani	14*	0	93	14	7
	Ciocana	9*	0	89	33	11
	Botanica	13*	54	38	38	0
	Buiuani	13*	23	15	38	0
Occupation	Public servant	8*	25	38	63	0
	Director/ Manager	12*	50	25	50	0
	Qualified specialist	87	26	36	40	14
	Qualified worker	94	39	39	20	12
	Unqualified worker	41	49	37	24	7
	Farmer in private household	22*	36	41	23	9
	Entrepreneur	6*	17	67	17	17
	Student	4*	25	50	25	25
	Maternity leave	10*	40	30	40	0
	Retired	61	48	41	23	5
Unemployed/ Jobless	31	58	42	26	6	
Studies	Primary school	60	43	45	30	13
	General school / lyceum	59	34	41	29	3
	Secondary vocational	114	44	38	24	6
	Specialty college	45	42	29	24	16
	Higher education	102	33	38	36	11
Income	We can afford to buy a house/apartment/car	9*	33	44	22	0
	We can afford a vacation	40	33	43	30	25
	We can afford to buy household technique	63	40	38	33	8
	We can afford to buy clothes	71	46	34	23	6
	We can afford to buy enough food	80	39	31	33	8
	We can hardly afford food	114	38	45	28	8

Annex 4.2: "Q14. What were the barriers to you filing on paper but not online? (multiple answers)", **part 2**

% , row		N	I think the returns might not get to the STS on time	I didn't understand how to fill it out online, even though I have an electronic signature	The online system was giving me an error	Other
<b>Total</b>		<b>380</b>	<b>8</b>	<b>5</b>	<b>1</b>	<b>1</b>
Gender	Male	150	8	3	1	1
	Female	230	9	6	0	0
Age	16-29 y.o.	32	6	3	0	0
	30-44 y.o.	112	4	3	1	1
	45-59 y.o.	128	9	8	0	1
	Over 60 y.o.	108	13	5	1	0
Area	Urban	147	6	6	1	1
	Rural	233	10	4	0	0
Region	North	141	6	2	0	1
	Centre	90	8	8	1	0
	Chisinau	78	3	8	0	1
	South	71	20	4	1	0
Chisinau sectors	Centre	19*	0	11	0	0
	Riscani	14*	7	0	0	0
	Ciocana	9*	0	0	0	0
	Botanica	13*	0	0	0	0
	Buiucani	13*	8	31	0	8
Occupation	Public servant	8*	0	0	0	0
	Director/ Manager	12*	8	17	0	0
	Qualified specialist	87	3	7	0	0
	Qualified worker	94	5	3	1	1
	Unqualified worker	41	15	2	2	2
	Farmer in private household	22*	18	5	0	0
	Entrepreneur	6*	17	0	0	0
	Student	4*	0	0	0	0
	Maternity leave	10*	0	0	0	0
	Retired	61	16	7	0	0
	Unemployed/ Jobless	31	6	3	0	0
Studies	Primary school	60	12	8	0	2
	General school / lyceum	59	15	3	2	0
	Secondary vocational	114	6	4	0	1
	Specialty college	45	16	7	0	0
	Higher education	102	2	4	1	0
Income	We can afford to buy a house/apartment/car	9*	0	0	0	0
	We can afford a vacation	40	5	5	0	0
	We can afford to buy household technique	63	0	6	2	0
	We can afford to buy clothes	71	6	3	1	1
	We can afford to buy enough food	80	14	6	0	1
	We can hardly afford food	114	13	4	0	0

Annex 4.4: "Q19. Have you or have you not encountered the following difficulties with the electronic platform? (one answer per row)"

% , row		N	Message: "Maintenance work is in progress, please come back later"	The returns was loading very slowly on the day of the deadline	Sometimes you can't log in to the platform to access online services	The return did not load on the day of the deadline	The platform is complicated to use
<b>Total</b>		<b>170</b>	<b>32</b>	<b>32</b>	<b>31</b>	<b>28</b>	<b>25</b>
Gender	Male	85	25	31	24	24	19
	Female	85	40	33	38	32	31
Age	16-29 y.o.	18*	44	33	39	28	33
	30-44 y.o.	85	29	32	25	27	19
	45-59 y.o.	48	31	33	40	23	35
	Over 60 y.o.	19*	37	26	26	42	16
Area	Urban	127	33	32	35	28	26
	Rural	43	30	30	19	28	21
Region	North	32	56	59	56	47	41
	Centre	29*	21	10	14	21	24
	Chisinau	87	25	24	30	18	18
	South	22*	41	50	18	45	27
Chisinau sectors	Centre	16*	25	31	25	6	13
	Riscani	6*	33	17	50	17	0
	Ciocana	16*	13	13	38	6	38
	Botanica	23*	26	22	22	17	13
	Buiucani	24*	29	29	29	33	17
Occupation	Public servant	28*	25	25	14	21	21
	Director/ Manager	21*	14	29	29	19	14
	Qualified specialist	65	26	31	35	28	20
	Qualified worker	28*	43	39	32	29	36
	Unqualified worker	5*	60	20	40	60	20
	Farmer in private household	1*	0	0	0	0	0
	Entrepreneur	6*	50	33	17	33	17
	Student	2*	100	100	100	0	100
	Maternity leave	7*	57	29	14	29	43
	Retired	4*	50	25	50	50	50
Unemployed/ Jobless	3*	67	67	67	67	33	
Studies	Primary school	4*	50	75	25	50	75
	General school / lyceum	3*	67	33	0	67	0
	Secondary vocational	19*	42	42	32	32	47
	Specialty college	28*	29	32	29	32	36
	Higher education	116	30	28	32	24	17
Income	We can afford to buy a house/apartment/car	24*	38	29	46	29	29
	We can afford a vacation	42	40	33	26	29	24
	We can afford to buy household technique	46	26	28	26	22	17
	We can afford to buy clothes	26*	23	23	27	27	15
	We can afford to buy enough food	17*	35	29	29	12	29
We can hardly afford food	14*	36	64	43	64	57	



Annex 4.6: "Q26. Have you ever had to pay a fine/penalty to the STS? (one answer per row)"

% , row		N	Yes	No
<b>Total</b>		<b>1011</b>	<b>16</b>	<b>84</b>
Gender	Male	471	18	82
	Female	540	13	87
Age	16-29 y.o.	96	16	84
	30-44 y.o.	296	20	80
	45-59 y.o.	302	17	83
	Over 60 y.o.	317	10	90
Area	Urban	448	21	79
	Rural	563	11	89
Region	North	279	19	81
	Centre	282	12	88
	Chisinau	241	20	80
	South	209	11	89
Chisinau sectors	Centre	50	26	74
	Riscani	48	6	94
	Ciocana	28*	18	82
	Botanica	47	28	72
	Buiucani	46	26	74
Occupation	Public servant	58	16	84
	Director/ Manager	39	33	67
	Qualified specialist	190	23	77
	Qualified worker	185	16	84
	Unqualified worker	93	11	89
	Farmer in private household	39	18	82
	Entrepreneur	17*	35	65
	Student	11*	36	64
	Maternity leave	39	13	87
	Retired	229	7	93
Unemployed/ Jobless	107	11	89	
Studies	Primary school	150	11	89
	General school / lyceum	146	5	95
	Secondary vocational	270	14	86
	Specialty college	139	17	83
	Higher education	306	24	76
Income	We can afford to buy a house/apartment/car	50	30	70
	We can afford a vacation	105	33	67
	We can afford to buy household technique	171	16	84
	We can afford to buy clothes	174	14	86
	We can afford to buy enough food	205	13	87
We can hardly afford food	300	10	90	

Annex 4.8: "Q27. This fine was more likely the result..."

% , row		N	Of the fact that you didn't even know you had to pay certain taxes	Of the fact that you knew you had to pay taxes but didn't	Other reasons
<b>Total</b>		<b>159</b>	<b>54</b>	<b>40</b>	<b>6</b>
Gender	Male	87	63	33	3
	Female	72	43	47	10
Age	16-29 y.o.	15*	60	40	0
	30-44 y.o.	60	53	40	7
	45-59 y.o.	51	57	41	2
	Over 60 y.o.	33	48	36	15
Area	Urban	96	55	39	6
	Rural	63	52	41	6
Region	North	52	48	48	4
	Centre	35	57	34	9
	Chisinau	48	65	25	10
	South	24*	42	58	0
Chisinau sectors	Centre	13*	62	23	15
	Riscani	3*	67	33	0
	Ciocana	5*	100	0	0
	Botanica	13*	54	31	15
	Buiuani	12*	58	33	8
Occupation	Public servant	9*	56	22	22
	Director/ Manager	13*	46	46	8
	Qualified specialist	44	64	32	5
	Qualified worker	30	60	37	3
	Unqualified worker	10*	50	40	10
	Farmer in private household	7*	57	43	0
	Entrepreneur	6*	67	33	0
	Student	4*	50	50	0
	Maternity leave	5*	40	60	0
	Retired	17*	41	47	12
	Unemployed/ Jobless	12*	42	50	8
Studies	Primary school	16*	56	44	0
	General school / lyceum	7*	57	29	14
	Secondary vocational	39	41	54	5
	Specialty college	23*	61	35	4
	Higher education	74	58	34	8
Income	We can afford to buy a house/apartment/car	15*	67	33	0
	We can afford a vacation	35	57	37	6
	We can afford to buy household technique	27*	44	52	4
	We can afford to buy clothes	25*	48	40	12
	We can afford to buy enough food	27*	63	30	7
	We can hardly afford food	29*	48	45	7

Annex 4.10: "Q28. To what extent are you aware of the tax laws that are applicable to you as a citizen? (one answer)"

% row		N	I know everything I need, I rarely have questions	I know enough, although there are some doubts	I know something, neither more nor less	I know a little	I don't know at all
<b>Total</b>		<b>1011</b>	<b>3</b>	<b>18</b>	<b>28</b>	<b>34</b>	<b>17</b>
Gender	Male	471	4	17	29	35	15
	Female	540	3	18	27	33	19
Age	16-29 y.o.	96	4	20	30	34	11
	30-44 y.o.	296	3	23	33	30	11
	45-59 y.o.	302	5	16	28	35	16
	Over 60 y.o.	317	2	13	22	37	26
Area	Urban	448	4	22	33	31	10
	Rural	563	3	14	24	37	23
Region	North	279	4	21	28	35	13
	Centre	282	2	13	19	38	28
	Chisinau	241	5	21	39	31	5
	South	209	4	14	27	31	23
Chisinau sectors	Centre	50	4	24	36	30	6
	Riscani	48	2	15	31	50	2
	Ciocana	28*	4	18	36	32	11
	Botanica	47	6	21	43	28	2
	Buiucani	46	9	35	39	13	4
Occupation	Public servant	58	7	33	41	17	2
	Director/ Manager	39	3	33	41	23	0
	Qualified specialist	190	3	29	37	29	2
	Qualified worker	185	3	16	24	43	14
	Unqualified worker	93	2	10	18	43	27
	Farmer in private household	39	8	8	28	46	10
	Entrepreneur	17*	6	24	53	18	0
	Student	11*	0	18	64	18	0
	Maternity leave	39	8	28	23	26	15
	Retired	229	2	8	21	34	35
Unemployed/ Jobless	107	4	12	22	36	25	
Studies	Primary school	150	3	17	19	29	33
	General school / lyceum	146	4	5	27	36	28
	Secondary vocational	270	2	11	21	46	20
	Specialty college	139	3	17	37	32	10
	Higher education	306	5	29	34	26	5
Income	We can afford to buy a house/apartment/car	50	10	32	24	32	2
	We can afford a vacation	105	3	35	30	27	5
	We can afford to buy household technique	171	3	21	36	30	10
	We can afford to buy clothes	174	3	17	28	36	16
	We can afford to buy enough food	205	2	13	27	36	22
	We can hardly afford food	300	4	11	23	37	26