

Many successes in building modern and democratic institutions after the fall of communism have proved to be less permanent than expected. On the other hand certain really successful reforms are still not fully examined. This particularly concerns the building of the foundations of a new order, of new relations between the state and citizen through the process of taxation, and in particular personal income tax.

This is why we aim in our project to answer the question how it came about that a country lacking a tradition of individual taxation during the many years after the war, succeeded after 1989 in introducing rather smoothly a system of individual taxation. We seek the answers among two groups of factors: structural and cultural. The structural factors are the dominant role of the state and its institutions, particularly at the beginning of the transformation. Essentially, rather than the citizens themselves, it was institutions that paid tax on their behalf. Later however, as people 'learned' the tax system, citizens became more active, they sought deductions, various means of tax optimization. The sources of legitimation of taxes, the reasons for which citizens felt that they should pay them, also underwent evolution. Initially it was 'borrowed legitimation' arising from general acceptance of the new order, and the hopes connected with it. Later it was already self-dependent legitimacy resulting from formation of the consciousness that taxes are a natural element of modern society.

We will answer the questions posed by our research by analysis of extensive survey data, the issue of taxation occurs there, by analysis of historical documents, by interviews with experts and politicians, and finally by analysis of media reports-all these methods will serve to identify the sources of tax compliance by citizens.

Our research fills a certain gap in the social sciences. On one hand it enriches the study of transformation, strongly dominated by emphasis on formal political institutions, with the perspective of sociology of taxation, since mechanisms for bringing people into the system can have not only a political but also an economic character. On the other hand it enriches studies in the sociology of taxation, conducted mainly in stable democratic countries with market economies, with information about countries undergoing radical systemic change. Our research will also allow us to look differently at the question of trust. Stereotypical assumptions that in post communist countries there is a general and uniformly low capital of trust can undergo revision when we look at the rather successful introduction of individual taxation building a new type of relation between the citizen and the state.