A USER'S GUIDE TO 'THE AUSTRALIAN TAX SYSTEM SURVEY OF TAX SCHEME INVESTORS'

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The Australian National University
Australian Taxation Office

Centre for Tax System Integrity

WORKING PAPER No 39

December 2002

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THE CENTRE FOR TAX SYSTEM INTEGRITY
WORKING PAPERS

The Centre for Tax System Integrity (CTSI) is a specialised research unit set up as a partnership between the Australian National University (ANU) and the Australian Taxation Office (Tax Office) to extend our understanding of how and why cooperation and contestation occur within the tax system.

This series of working papers is designed to bring the research of the Centre for Tax System Integrity to as wide an audience as possible and to promote discussion among researchers, academics and practitioners both nationally and internationally on taxation compliance.

The working papers are selected with three criteria in mind: (1) to share knowledge, experience and preliminary findings from research projects; (2) to provide an outlet for policy focused research and discussion papers; and (3) to give ready access to previews of papers destined for publication in academic journals, edited collections, or research monographs.

ACKNOWLEDGMENT OF ASSISTANCE

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Abstract

Between January and July 2002, researchers at the Centre for Tax System Integrity conducted a national survey of 6000 Australian taxpayers involved in tax planning schemes. According to the Australian Taxation Office (Tax Office) scheme investments were largely funded through tax deductions and relatively little private capital was at risk. The Tax Office therefore believed that these schemes exploited loopholes in the tax law and were designed in such a way to avoid tax. The anti-avoidance provisions of Part IVA of the *Income Tax Assessment Act* were applied to scheme related investments and action was first taken against investors in 1998 to recover the tax owing. Approximately 57 000 investors were issued with amended assessments telling them that they had to pay back taxes, interest and appropriate penalties.

Specific issues of interest to the survey researchers were scheme investors' views of the Tax Office, the Australian tax system and how they believed the Tax Office dealt with the schemes issue. The survey was also designed to identify the possible reasons why taxpayers invested in tax minimisation schemes, why there was such widespread taxpayer resistance against the Tax Office's debt recovery procedures, and perhaps more importantly, whether the aggressive tax planning market in Australia is supply or demand driven. This report provides the reader with a guide to using and analysing the survey findings. More specifically, it discusses the methodology of the survey process and presents the scales used to measure various constructs. Also presented at the back of the report is a codebook that details the frequencies, means and standard deviations to each question of the survey.

A User's Guide to 'The Australian Tax System Survey of Tax Scheme Investors'

Kristina Murphy and Karen Byng

INTRODUCTION

During the 1990s, tens of thousands of ordinary Australian taxpayers chose to invest in mass-marketed tax effective schemes[1]. According to the Australian Taxation Office (Tax Office) many participants' investments were largely funded through tax deductions with relatively little private capital at risk. The Tax Office therefore believed that these schemes exploited loopholes in the tax law and were designed in such a way to avoid tax. The anti-avoidance provisions of Part IVA of the Income Tax Assessment Act were applied to scheme related investments[2] and action was first taken against investors in 1998 to recover the tax owing. Approximately 57 000[3] investors were issued with amended assessments telling them that they had to pay back taxes, interest and appropriate penalties[4].

A large proportion of investors have expressed outrage at the way the Tax Office handled the issue. The majority claim that the schemes they invested in had been sold to them, sometimes by their accountants, as a way that they could legally minimise the tax they were required to pay while still being involved in a viable long-term investment (see Murphy, 2002a). Many investors therefore believed that they had done nothing wrong by investing in these schemes and they claim that paying back the tax would be a false

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[1] A tax scheme is an arrangement, whether legally enforceable or not, that is entered into by a taxpayer in order to obtain a tax benefit (Deutsch, Fullerton, Gibson, Hanley, Plummer & Snape, 2001).

[2] Part IVA of the Income Tax Assessment Act 1936 empowers the Tax Office to deny or 'cancel' an investor's tax benefit where a reasonable person would conclude that the sole or dominant purpose for entering a scheme was to obtain a tax benefit. There are a number of elements that must be satisfied before Part IVA will apply: (a) there must be a scheme; (b) a tax benefit must be obtained in connection with that scheme; and (c) the scheme must have been entered into after 27 May 1981.

[3] Only about 42 000 taxpayers actually invested in these tax schemes. Given that some of them made multiple investments in a number of schemes, the Tax Office issued approximately 57 000 amended assessments.

[4] Before coming to the conclusion that Part IVA of the Tax Act applies, the Tax Office undertakes intelligence work to identify and audit schemes they believe to be suspicious. This process can take anything up to two years to complete for any one scheme (see Williams, 2001). If then the Tax Office determines that Part IVA applies to a scheme, this will be communicated to the promoter and investors in the form of a position paper. It is only after this process that the Tax Office then issues amended assessments to the investors.

admission of guilt. The majority of scheme investors therefore initially defied the Tax Office and refused to pay their scheme related debts.[5]

The Survey

While the Tax Office has the ability to audit and prosecute taxpayers who have 'aggressively' minimised their taxes, they say they want to balance this approach by finding ways to build mutual trust between themselves and taxpayers. By doing this they can encourage taxpayers to voluntarily pay their fair share of taxes in the future. To date there has been little research done in Australia on the attitudes and beliefs of taxpayers involved in tax planning schemes. *The Australian Tax System Survey of Tax Scheme Investors* (Murphy, 2002b) was therefore developed to obtain a snapshot of beliefs, attitudes, and motivations held by a national sample of scheme investors. Specific issues of interest were investors' views of the Tax Office, the Australian tax system and how they believed the Tax Office dealt with the schemes issue. The survey was also designed to identify the possible reasons why taxpayers invested in tax minimisation schemes, why there was such widespread taxpayer resistance against the Tax Office's debt recovery procedures, and perhaps more importantly, whether the aggressive tax planning market in Australia is supply or demand driven.

The survey therefore served two purposes. First, it gave a large number of scheme investors the opportunity to express their grievances directly to policy makers in the Tax Office. Second, the findings from the survey will be able to be used by the Tax Office to: (1) understand why such widespread investor resistance was met; (2) know how they can go about better managing their relationship with this group of taxpayer in the future; and (3) find out whether the aggressive tax planning market in Australia is driven by supply or demand.

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[5] At 31 May 2002, only 46% of scheme investors had entered into settlement arrangements with the Tax Office (Source: Tax Office correspondence). This has since changed with the outcome of various court cases ruling in favour of the Tax Office and as of 21 June 2002, 87% of investors have been reported to have settled.

This report is divided into three parts. Part 1 sets out to describe the methodology used to undertake the *Investors' Survey*; specifically, the method of sampling, follow-up processes, response rates, sample representativeness, data processing, missing data, and possible confounding factors that may affect the data. Part 2 then describes the *Investors' Survey* by providing details of the measures incorporated in the survey. Finally, Part 3 of the report presents the breakdown of responses to each question in the survey. Readers interested in the preliminary findings of the survey are directed to Murphy and Byng (2002).

PART 1: SURVEY METHODOLOGY

The *Investors' Survey* was managed by Datacol Research Pty. Ltd. on behalf of researchers at the Centre for Tax System Integrity, The Australian National University. Survey data were collected over a six-month period from January to July 2002. Surveys were posted to home addresses and non-respondents were followed up using a number of subsequent mailings between January and April. Completed and returned surveys were also by post using a reply-paid envelope. No incentives for completion were offered.

Sampling Method

The *Investors' Survey* was posted to a random sample of 6000 people who had had their tax returns amended by the Tax Office as a result of a disallowed scheme deduction. A total of 32 493 names and addresses were available for selection from a Tax Office database of tax scheme participants, and the sample was drawn using probability proportional to size sampling with each state and territory. For example, as can be seen in Table 1, 42.3% of all the people on the database reside in Western Australia. A total of 2549 West Australian investors were therefore drawn at random for the purposes of the present study. The same method was used for all other states. Ten records were found to have incomplete information and were therefore replaced by a randomly selected record from the appropriate state.

Table 1: State distribution of tax scheme investors and how the sample was drawn

	Population		Sampled	
State	**N**	**%**	**N**	**%**
ACT	559	1.7	103	1.7
NSW	7423	22.8	1378	23.0
NT	364	1.1	67	1.1
QLD	4365	13.4	783	13.1
SA	1817	5.6	339	5.7
TAS	192	0.6	35	0.6
VIC	4032	12.4	746	12.4
WA	13741	42.3	2549	42.5
Total	**32493**	**100.0**	**6000**	**100.0**

Distribution and follow-up of non-response

The survey process was modelled on the Dillman Total Design Method (Dillman, 1978), which involved following up non-respondents over a period of time (that is, sending out reminder letters). This method has been used by a number of major academic mail surveys conducted in Australia in recent times (for example, Bean, Gow & McAllister, 1998; Kelley & Evans, 1998).

The initial survey package was posted to each taxpayer in the sample on 7 January 2002 and comprised a covering letter, the questionnaire and a reply-paid envelope. The covering letter explained the intent of the study, specifically that the researchers were interested in hearing from taxpayers whose tax assessments had been amended by the Tax Office. The letter also guaranteed participants strict confidentiality of responses, and referred potential respondents to a 1800 freecall number should they have any questions. In order to protect investors' privacy, the Tax Office was responsible for all mailings of the survey and reminder letters. No date was nominated for the return of questionnaires and investors who agreed to participate were asked to return their completed questionnaires in a reply-paid envelope to the Australian National University for analysis. This procedure ensured that researchers at the Australian National University did not have access to the names or addresses of sampled investors. It also ensured that the Tax Office did not have access to any individual taxpayers' survey responses.

The follow-up of non-respondents after the first mailing was accomplished using an ID number attached to each survey booklet, which was in turn linked to the sample name at the Tax Office. As each survey booklet was returned, the ID number was marked off by staff at Datacol Research Pty Ltd. A list of marked off ID numbers was then given to an officer at the Tax Office so that no further mailing was made to that sample point. At the time of the next mailing any sample point not marked off was sent another survey reminder[6].

Following an interval of 11 days from the initial mail-out (that is, 18 January 2002), all 6000 taxpayers were sent a reminder card encouraging them to have their say and to respond as soon as possible. On the 4 February 2002 a second reminder letter was posted to the remaining 4436 non-respondents. A second questionnaire was then posted to 3855 non-respondents on 1 March 2002. This mailing package again comprised a cover letter, a copy of the questionnaire and a reply-paid envelope. Twenty-five days later (26 March 2002) another reminder letter was sent to 3356 non-respondents and a final reminder letter was sent to 2992 non-respondents on 24 April 2002. Given that the length of time to complete the survey was estimated to be 1.5 hours, this process aimed to ensure a reasonable response rate for such a long survey. By 19 July 2002, a total of 2301 completed surveys had been received. Throughout the survey administration period, respondents who had telephoned the 1800 free call number indicating that they had lost or misplaced their questionnaire were sent another one.

Response rates

As noted by Mearns and Braithwaite (2001, p. 5), 'response rate is typically related to the size of the questionnaire and to the mode of delivery'. Given the size of the *Investors' Survey*, a mail out survey was therefore considered the best option. After six mailings, the 27-page *Investors' Survey*, containing 271 variables, achieved an unadjusted response rate

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[6] Forty-six respondents had removed the ID label from their completed survey booklets and therefore would have received all reminder letters.

of 38.3%[7]. When adjusted for out-of-scope taxpayers who had died or had moved address, a response rate of 43.2% was obtained.

As can be seen in Table 2, approximately 11% of the taxpayers sampled did not reside at the address the survey was sent to. This finding is somewhat surprising given the sample was drawn from an active Tax Office database, which one would assume would be up-to-date.

Table 2: Number and percentage of responses to the Investors' Survey, classified by type

Class of response	Number	Unadjusted percentage	Percentage in scope
Drawn sample	6000	100.0	
Out-of-scope (return to sender, deceased, incapable)	677	11.3	
In-scope	5323	88.7	100.0
Explicit refusals	213	3.6	4.0
Completed surveys	2301	38.3	43.2

Calls received on the 1800 free call number were monitored by staff at Datacol Research. Some reasons cited over the phone for refusing to participate included: 'not being interested', 'not having time', 'it was no-one else's business', or 'the Tax Office would use the information against them'. In addition to these, a number of phone calls were received expressing concern over privacy issues. While the privacy, sampling and mailing issues were explained to survey participants in the covering letter that accompanied the survey, many investors were still concerned that the Tax Office had given researchers at the Australian National University their personal details. Investors were assured that this was not the case and were referred to an officer at the Privacy Commission if they still had concerns.

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[7] Such response rates are not unusual in the tax context, with some arguing that tax surveys cannot be expected to yield higher than a 30% to 40% response rate (for example, Wallschutzky, 1984; 1996).

Sample representativeness

Usually, the collection of socio-demographic data can be used to provide an indication of the extent to which the sample is representative of the population under study (in this case the population of tax scheme investors). However, the limited amount of demographic data available on the Tax Office database of scheme investors made it difficult to make any real comparison between the sample and the Investor population.[8] Of the information that was available, only sex and state of residence comparisons could be made.[9]

Table 3: Distribution of males and females in the Investors' Survey and the Tax Office database of scheme investors

Sample group	Sample proportion	Investor population proportion
Male	82.1	77.4
Female	17.5	18.6
Missing	0.4	4.0
Total	**100.0**	**100.0**

When comparing the sex distributions of the sample and population (see Table 3), it was found that the sample did not differ significantly from the distribution of males, $\chi^2(1)<1$ or females $\chi^2(1)<1$ in the Investor population. When comparing the state distribution of returned surveys (that is, the sample) with the population figures, it was also found that they did not differ significantly from each other (see Table 4).

Thus, from the available data it can be seen that the sample of scheme investors appears to be representative of the overall scheme investor population.

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[8] Note that the population information was provided (in an excel spreadsheet) in de-identified form only.
[9] Of the available information on investors' gender, only titles were provided on the Tax Office database (for example, Miss, Mr, Ms) and approximately 1300 of the 32 493 titles were gender neutral (Dr, Captain).

Table 4: Comparison between State distribution in the population and sample

State	Population		Sample		Significantly different#
	N	%	N	%	
ACT	559	1.7	42	1.8	No
NSW	7423	22.8	495	21.5	No
NT	364	1.1	19	0.8	No
QLD	4365	13.4	285	12.4	No
SA	1817	5.6	140	6.1	No
TAS	192	0.6	16	0.7	No
VIC	4032	12.4	243	10.6	No
WA	13741	42.3	1014	44.1	No
Missing			47	2.0	
Total	32493	100.0	2301	100.0	

Note: The returns total excludes 47 cases for which the ID had been removed and for which state is unknown. #Yes if Chi square (df = 1) > 3.841, $p < 0.05$.

Data processing and coding

Questionnaires that were more than half-completed were sent for data entry. Data entry was done manually by data processing operators at Datacol Research Pty Ltd and the data set was single-punched.

There are a few questions in the survey where the respondent was asked for a written answer (for example, What kind of work do you do?). Data in some of these qualitative fields were coded numerically so that they could be used in quantitative analyses. Standard coding frames developed by the Australian Bureau of Statistics were used where possible (for example, Australian Standard Classification of Occupations 2nd edition, Standard Australian Classification of Countries). Responses in the remaining qualitative fields were not coded, but were recorded in a word file and passed on to researchers at the Centre for Tax System Integrity for use in qualitative analyses.

Following data entry and coding, the quantitative data were examined closely by Datacol Research Pty Ltd to ensure there were no out-of range values and that all variables and values were labelled. This cleaned data file was then passed on to researchers at the Centre for Tax System Integrity for analysis.

Item non-response

Item non-response or missing data in the *Investors' Survey* has been quite low. For example, the missing data on the age and sex variables were 1.2% and 0.4% respectively. Typically, percent missing on the attitudinal variables throughout the survey have been between 1% and 10%, with the vast majority being under 5%.

Possible confounding factors

Strategic answering

Given the number of websites that have been set up over the years for tax scheme investors, a concern was whether investors may have engaged in strategic answering of their surveys (that is, collusion). Luckily, this was found not to be the case. Of the 2301 completed surveys received, only 16 surveys (<1%) appeared to have any form of strategic answering. Upon closer examination of these 16 surveys it was found that 10 of the surveys had been completed by five husband/wife pairs. Of the remaining six surveys, two of the respondents were accountants who had also completed their client's surveys for them. In order to deal with this minor problem, nine of the 16 surveys were chosen for deletion. For each of the husband/wife combinations, only one survey in each pair was randomly selected for deletion. Given that the two accountants who completed their client's surveys were scheme investors themselves, only their surveys were kept for future analysis. Thus, a total of 2292 surveys were able to be used for statistical analysis. The codebook presented in Part 3 of this report does <u>not</u> include data from the nine deleted surveys.

Response time

From the time that respondents first received their surveys to the time that the final completed survey was returned to researchers at the Australian National University, a period of six months had elapsed. The question of whether early responders are different from late responders is therefore an interesting methodological question. If there are differences any future analysis of the data needs to take these differences into account. In order to explore this question, a regression analysis was performed using the month in

which respondents returned their completed surveys as the variable of interest. Several demographic background variables, in addition to several variables measuring respondents' attitudes towards tax, were used to predict month of return. As can be seen in Table 5, the only significant predictor of 'month of return' was the age of the respondent (β = -0.097); younger respondents were more likely to return their surveys at a later date. Other than 'age of respondent', no other variables in the regression analysis predicted month of return, indicating that there were no substantial differences between early and late responders.

Table 5. Regression analysis to predict the month of return of completed survey

Predictor	Regression coefficient (metric)	Standard error of coefficient	Standardised coefficient (β)	T	Sig T@
Sex	-0.012	0.066	-0.004	-0.183	0.855
Age	-0.011	0.003	-0.097	-4.263	0.000
Level of education	-0.020	0.015	-0.032	-1.365	0.172
Work status	0.002	0.026	-0.002	-0.085	0.932
Family income	0.001	0.001	0.063	1.691	0.091
Personal income	-0.002	0.001	-0.074	-1.943	0.052
How often respondents agree with Tax Office decisions	0.032	0.024	0.034	1.308	0.191
How often Tax Office decisions are favourable to respondent	0.008	0.024	0.009	0.332	0.740
Satisfaction with government spending	-0.017	0.023	-0.017	-0.742	0.458
(Constant)	2.44	0.174		13.978	0.000
R		0.112			
R^2		0.013			
Adjusted R^2		0.008			
Standard error of estimate		1.06			
df		9, 2076			

@ Significant if figure less than 0.05

PART 2: OVERVIEW OF THE SURVEY'S STRUCTURE

The *Investors' Survey* consisted of a number of items designed to measure attributes of interest such as trust, perceived fairness, shame acknowledgment, shame displacement, procedural justice and distributive justice. It also included a wide range of questions measuring interaction between the tax system and the respondent, respondents' attitudes towards the Tax Office and the tax system, respondents' likely response to a number of hypothetical scenarios, and a selection of demographic and background variables. In total, the 27-page self-completion questionnaire contained approximately 271 questions (see Part 3 of the report for specific questions).

While the *Investors' Survey* contained 11 different sections, the general model that was used to guide the development of the survey is presented in Figure 1 over the page. As can be seen in the model, six concepts were of interest. For example, survey respondents were asked a number of questions designed to evaluate the Australian tax system. The way in which taxpayers evaluate the tax system is expected to influence the way they position themselves in the tax system, affect how they view their experiences with the Tax Office, and influence whether or not they will comply with Tax Office decisions. Tax system evaluations are in turn affected by the experiences that taxpayers have had with the Tax Office and whether they have previously been compliant or not.

Each of the six concepts in the model is described individually in the sections that follow, with reference being given to the items and scales in the survey which represent that concept.[10] Also identified are the location of items in the questionnaire and the section of the survey to which they belong.

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[10] Scales were constructed using principle components analysis of the data. Principle components analysis is a statistical technique applied to a set of variables for the purpose of discovering which variables in the set form coherent subsets. Variables that are correlated with one another but are largely independent of other sets of variables can be combined to form scales (Tabachnick & Fidell, 1989).
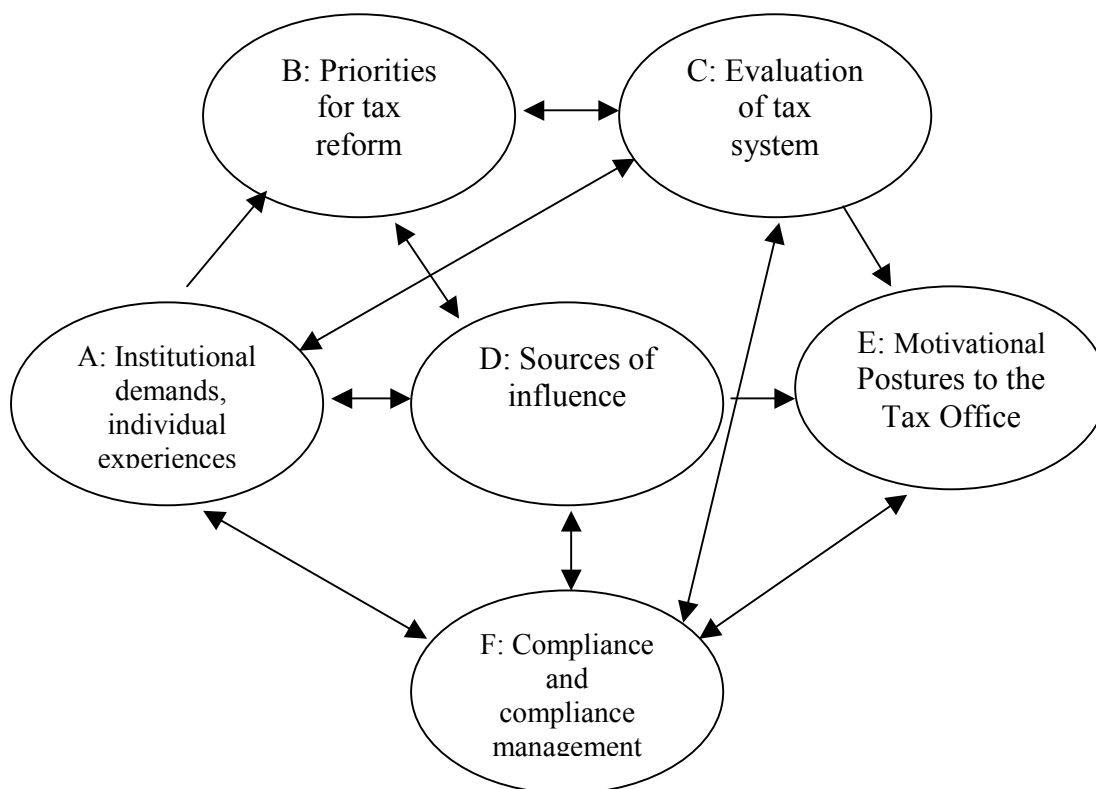
Figure 1: Model guiding survey development

A: INSTITUTIONAL DEMANDS AND INDIVIDUAL EXPERIENCES
(actual and anticipated)

This construct was designed to measure investors' experiences with the Tax Office and tax system, whether or not they have ever received favourable tax outcomes, and the likely costs to them for non-compliance.

Contact with the Tax Office (section 3)

Whether taxpayers had ever had contact with the Tax Office (beyond just receiving their tax returns) was measured through a two-item scale asking if the respondent had ever requested information from the Tax Office (p. 6, q. 3.1, parts 4, 5).

Cronbach's alpha = 0.65[11]

Have you ever …
- requested information about your tax situation
- requested general information about the tax system

Favourable outcomes for respondents (section 3, section 8)

Some people believe that taxpayers will only comply with their tax obligations when outcomes are favourable to them. Whether respondents had ever received favourable outcomes from the Tax Office was therefore measured through a two-item scale taken from Tom Tyler's (1997) instrumental judgment index (p. 6, q. 3.3, q. 3.4).

Cronbach's alpha = 0.70

- How often do you agree with the decisions made by the Tax Office?
- How often are the decisions of the Tax Office favourable to you?

Favourable outcomes for respondents was also measured through a three-item scale adapted from Trevor Sutton's (1997) index of material loss (p. 19, q. 8.1, parts 1, 2, 3).

Cronbach's alpha = 0.63

To what extent do you agree or disagree with the following statements given your current situation:
- I would be better off if I worked less given the rate at which I am taxed
- Paying tax removes the incentive to earn more income
- Paying tax means I just can't get ahead

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[11] Cronbach's alpha is a measure of the reliability of the scale (range 0-1). The larger the number the more reliable the scale.

Enforcement action by the Tax Office (section 3)

Conflict between the respondent and the Tax Office was measured through a three-item scale asking if the respondent has ever been audited, fined, or has ever contested an assessment made by the Tax Office (p. 6, q. 3.1, parts 1, 2, 3).

Cronbach's alpha = 0.63

Have you ever …
- Been penalised or fined by the Tax Office
- Had an audit or other investigation by the Tax Office
- Contested an assessment given by the Tax Office

Likely costs of non-compliance (section 1, section 6)

Many different factors have been argued to explain why taxpayers do not comply with their tax obligations. Some of these factors were measured in the Investors' Survey.

Constructed scales are:

(a) Probability of getting caught.

Measured through giving a scenario and asking respondents what they thought the probability of getting caught would be for making false deductions (p. 14, q. 6.1);

Imagine yourself in this situation. You have claimed $5000 as work deductions when the expenses have nothing to do with work.
- What do you think the chances are that you will get caught?

(b) Probability of receiving various punishments.

Measured through the same scenario and asking respondents about what they thought the probability of receiving various punishments would be if caught (p. 14, q. 6.2, parts 1, 2, 3, 4).

Cronbach's alpha = 0.73

If you did get caught, what are the chances that you would have to face the following legal consequences?
- Taken to court + pay a substantial fine + pay the tax you owe with interest
- Taken to court + pay the tax you owe with interest
- Pay a substantial fine + pay the tax you owe with interest
- Pay the tax you owe with interest

(c) How serious a problem are these punishments.

Measured through asking respondents to rate the seriousness of the problem posed by different types of punishment (p. 14, q. 6.3, parts 1, 2, 3, 4).

Cronbach's alpha = 0.83

Look at the consequences again. How much of a problem would they be for you?
- Taken to court + pay a substantial fine + pay the tax you owe with interest
- Taken to court + pay the tax you owe with interest
- Pay a substantial fine + pay the tax you owe with interest
- Pay the tax you owe with interest

(d) Shame management in the light of specific punishment.

According to Ahmed (1999), compliance is an unlikely outcome unless punishment results in reactions of shame acknowledgment (feeling guilty and embarrassed, wanting to put things right). Ahmed also argues that those who do not feel shame for wrong-doing are likely to displace their shame. Shame displacement undermines compliance as it leaves people feeling angry and resentful towards the authority imposing the punishment. Shame acknowledgment and shame displacement were measured in the *Investors' Survey* through 13 emotional reactions based on the work of Eliza Ahmed (1999) (p. 15, q. 6.4, parts 1-13.)

i) shame acknowledgment (p. 15, q. 6.4, parts 1, 2, 3, 4, 5, 6, 7, 8, 10)

Cronbach's alpha = 0.92

Assume that you had to pay a substantial fine or penalty. How likely is it that the following would occur?
- Feel that you had let down your family
- Feel ashamed of yourself
- Feel angry with yourself for what you did
- Feel concerned to put matters right and put it behind you
- Feel that what you had done was wrong
- Feel bad about the harm and trouble you'd caused
- Feel humiliated
- Feel embarrassed
- Feel guilty

ii)   shame displacement (p. 15, q. 6.4, parts 9, 11, 12, 13).

Cronbach's alpha = 0.71

Assume that you had to pay a substantial fine or penalty. How likely is it that the following would occur?
- Feel unable to decide, in your own mind, whether or not you had done the wrong thing
- Feel angry with the Tax Office
- Feel bothered by thoughts that you were being unfairly treated
- Feel you wanted to get even with the Tax Office

(e) Shame management in light of scheme involvement.

Shame management with respect to respondents' scheme involvement was measured through 3-items developed by John Braithwaite and Kristina Murphy (pp. 3-4, q. 1.15, parts 4, 5, 10).

Cronbach's alpha = 0.79

Below are some statements that may describe how you are feeling in relation to your amended tax return.
- The situation surrounding my amended tax return has caused me a lot of embarrassment among my family
- The situation surrounding my amended tax return has caused me a lot of embarrassment among my friends and acquaintances
- The amendment of my tax return left me feeling a little shaken up about who I am

(f) Regret for scheme involvement.

Whether respondents regretted becoming involved in tax schemes was measured through 6-items developed by John Braithwaite and Kristina Murphy (pp. 3-4, q. 1.15, parts 2, 7, 8, 9, 11, 12).

Cronbach's alpha = 0.73

Below are some statements that may describe how you are feeling in relation to your amended tax return.
- I accept that I have done something wrong in relation to the issues surrounding my amended tax return, but it was not intentional
- I regret the mistakes I made that led to the amendment of my tax return
- Getting involved in the issues surrounding my amended tax return went against my moral standards
- I can't believe I got involved in the issues surrounding my amended tax return
- I simply want to put things right by paying what is due on my amended tax return
- I would never get involved again in the kind of thing that resulted in the amendment of my tax return

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Anticipated experiences (section 1)

Measured through asking respondents whether, as a result of their amended tax return, they were more or less worried about future enforcement action being taken against them (p. 3, q. 1.13).

> As a result of your amended tax return, are you more or less worried that the Tax Office may take future enforcement action against you?

Understanding of self-assessment (section 7)

Respondents' understanding of the self-assessment system of taxation was also measured using two individual items developed by Kristina Murphy (p. 18, q. 7.10, parts 1, 2)

- Assume you submit a tax return where you have claimed a deduction. You then receive a refund from the Tax Office for this deduction. Does this signal to you that the Tax Office has approved your deduction?
- Did you know that the Tax Office can come back to you up to 6 years after you have lodged a tax return to disallow a deduction?

B: PRIORITIES FOR TAX REFORM

This construct was designed to measure how much importance taxpayers attach to particular issues in the design of a new tax system. Their priorities for tax reform were measured through 14 items (*section 8*) developed by Valerie Braithwaite, Jenny Job and Rob Williams (p. 19, q. 8.3).

Constructed scales are:

(a) building a cooperative taxpaying culture (pp. 19-20, q. 8.3, parts 1, 6, 7, 11, 12)

Cronbach's alpha = 0.64

When policy makers design a new tax system, how much importance do you think they should attach to the following issues?
- Broadening the tax base so that everyone makes some contribution
- Giving corporations incentives to serve the community
- Getting rid of the grey areas of tax law
- Improving the competitiveness of Australian business
- Making sure that the government has a secure source of revenue to provide public goods

(b) making the rich pay (pp. 19-20, q. 8.3, parts 2, 3, 8)

Cronbach's alpha = 0.64

When policy makers design a new tax system, how much importance do you think they should attach to the following issues?
- Ensuring that people who are wealthier pay more tax
- Ensuring that large corporations pay their fair share
- Making the amount of tax paid by all large corporations publicly available

(c) cutting tax and administration (pp. 19-20, q. 8.3, parts 4, 13, 14)

Cronbach's alpha = 0.72

When policy makers design a new tax system, how much importance do you think they should attach to the following issues?
- Keeping the costs of administering the tax system down
- Keeping taxes as low as possible
- Minimising the regulations and the paperwork for taxpayers

(d) simplifying the tax system (pp. 19-20, q. 8.3, parts 5, 9, 10).

Cronbach's alpha = 0.58

When policy makers design a new tax system, how much importance do you think they should attach to the following issues?
- Making the whole tax system simpler through getting rid of as many exceptions as possible
- Getting rid of as many deductions as possible
- Looking at a flat rate of tax

C: EVALUATION OF THE TAX SYSTEM

This construct was designed to measure how investors' view the way the Tax Office conducts its dealings with taxpayers, its power and legitimacy.

Performance (section 2)

The *Taxpayers' Charter* is a document that sets standards for the way the Tax Office conducts its dealings with taxpayers. Respondents were asked whether they thought the Tax Office acts in accordance with the standards set out in the Charter.

Measured through 12 items taken directly from the *Taxpayers' Charter*.

Constructed Scales are:

(a) Exchange obligations (p. 5, q. 2.1, parts 4, 7, 8, 9, 10, 11, 12). Exchange standards focus on the information to which taxpayers are entitled and the services they can expect in their dealings with Tax Office staff.

Cronbach's alpha = 0.83

Do you think that the Tax Office acts in accordance with the standards set out below?
- Offering you professional service and assistance to help you understand and meet your tax obligations
- Giving you access to information they hold about you, in accordance with the law
- Explaining to you the decisions they make about your tax affairs
- Giving you advice and information that you can rely on
- Helping you minimise your costs in complying with the tax laws
- Giving you the right to an independent review form outside the Tax Office
- Accepting that you have the right to be represented by and get advice from a person of your choice regarding your tax affairs

(b) Communal obligations (p. 5, q. 2.1, parts 1, 2, 3, 5, 6). Communal standards refer to the manner in which Tax Office staff treat taxpayers in their dealings with them.

Cronbach's alpha = 0.81

Do you think that the Tax Office acts in accordance with the standards set out below?
- Being accountable for what they do
- Treating you fairly and reasonably
- Treating you as honest in your tax affairs unless you act otherwise
- Respecting your privacy
- Keeping the information they hold about you, in accordance with the law

Fairness of the tax system (section5)

Fairness was measured through six questions adapted from Kinsey and Grasmick (1993) (p. 12, q. 5.3); and through 12 questions that represent an extension of Kinsey and Grasmick with different occupational groups, adapted from the International Social Science Survey (Braithwaite, 1997) (p. 13, q. 5.4). Respondents indicated whether they thought different occupational groups were paying more or less than their fair share of tax. Given that the occupational groups represent high, middle and low socio-economic status, it is possible to develop a measure of vertical inequality, the degree to which there is perceived to be a large discrepancy between the fairness of the contribution of the rich and the poor.

Constructed scales are:

(a) the 'top of town' fairness scale (pp. 12-13, q. 5.3, part 4; q. 5.4, parts 1, 2, 7, 8, 10, 12)

Cronbach's alpha = 0.84

In your opinion, do the following groups pay their fair share of tax?
- Families earning more than $100,000 a year
- Owner-managers of large companies
- Senior judges and barristers
- Doctors in general practice (GPs)
- Chief executives of large national corporations
- Tax agents and advisers
- surgeons

(b) the 'workers' fairness scale (pp. 12-13, q. 5.3, parts 1, 3; q. 5.4, parts 3, 4, 5, 11)

Cronbach's alpha = 0.79

In your opinion, do the following groups pay their fair share of tax?
- Workers whose primary income is wage and salaries
- Families earning less than $20,000 a year
- Unskilled factory workers
- Trades people
- Farm labourers
- waitresses

(c) the 'small business' fairness scale (p. 13, q. 5.4, parts 6, 9)

Cronbach's alpha = 0.53

In your opinion, do the following groups pay their fair share of tax?
- Farm owners
- Small business owners

(d) the 'self' fairness scale (p. 12, q. 5.3, parts 5, 6).

Cronbach's alpha = 0.71

In your opinion, do the following groups pay their fair share of tax?
- You, yourself
- Your industry/occupation group

Comparative fairness was also measured through a number of miscellaneous questions (p. 12, q. 5.1, p. 12, q. 5.2).

Procedural fairness (section 4)

Procedural justice concerns the perceived fairness of the procedures involved in decision-making and the perceived treatment one receives from a decision maker. Whether the Tax Office acts in a procedurally fair way was measured through five multi-item scales – three adapted from Tom Tyler (1997) (scales a-c below) and two from John Braithwaite and Toni Makkai (1994) and Valerie Braithwaite (scales d-e below).

Constructed scales are:

(a) neutrality (pp. 7-10, q. 4.1, parts 4, 37, 49)

Cronbach's alpha = 0.60

Below are statements that describe the ways people see the Tax Office
- The Tax Office gives equal consideration to the views of all Australians
- The Tax Office gets the kind of information it needs to make informed decisions
- The Tax Office is generally honest in the way it deals with people

(b) Tax Office is fair (pp. 7-10, q. 4.1, parts 31, 33, 42)

Cronbach's alpha = 0.80

Below are statements that describe the ways people see the Tax Office
- The Tax Office considers the concerns of average citizens when making decisions
- The Tax Office cares about the position of taxpayers
- The Tax Office tries to be fair when making their decisions

(c) respect (pp. 7-10, q. 4.1, parts 2, 19)

Cronbach's alpha = 0.71

Below are statements that describe the ways people see the Tax Office
- The Tax Office respects the individual's rights as a citizen
- The Tax office is concerned about protecting the average citizen's rights

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(d) trustworthy treatment from the Tax Office (pp. 7-10, q. 4.1, parts, 1, 46*)[12]

Cronbach's alpha = 0.59

Below are statements that describe the ways people see the Tax Office
- The Tax Office treats people as if they can be trusted to do the right thing
- The Tax Office treats people as if they will only do the right thing when forced to*

(e) consultation undertaken by the Tax Office (pp. 7-10, q. 4.1, parts 8*, 12*, 16, 44).

Cronbach's alpha = 0.64

Below are statements that describe the ways people see the Tax Office
- The Tax Office listens to powerful interest groups, not to ordinary Australians*
- The Tax Office is more concerned about making their own job easier than making it easier for taxpayers*
- The Tax Office consults widely about how they might change things to make it easier for taxpayers to meet their obligations
- The Tax Office goes to great lengths to consult with the community over changes to their system

Legitimacy (section 4)

The feeling of obligation to defer and accept is typically labelled legitimacy (French & Raven, 1959). If an organisation is perceived to be legitimate then people are generally more likely to follow and accept their decisions.

Legitimacy of the Tax Office was measured through a multi-item favourability scale based on the work of Tom Tyler (1997) (pp. 7-9, q. 4.1, parts 11*, 36*, 38).

Cronbach's alpha = 0.45

Below are statements that describe ways people see the Tax Office
- The Tax Office has too much power*
- The Tax Office's decisions are too influenced by political pressures*
- The Tax Office does its job well

Legitimacy was also measured through a multi-item scale labelled obligation to accept Tax Office decisions, based on the work of Tom Tyler (1997) (pp. 7-9, q. 4.1, parts 7, 30).

Cronbach's alpha = 0.64

Below are statements that describe ways people see the Tax Office
- People should follow the decisions of the Tax Office even if they go against what they think is right
- I should accept decisions made by the Tax Office even when I disagree with them

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[12] Items denoted with a * indicate the item has been reverse scored for the purpose of forming a scale (that is, if a participant responded 1 to item 46, it was reverse scored to reflect a response of 5).

Trust in organisations (section 4)

Taxpayers' trust in the Tax Office was measured through an eight-item scale developed by Valerie Braithwaite (1997) (p. 11, q. 4.2)

Cronbach's alpha = 0.84

Think of the Tax Office and what it has been doing over the past few years. To what extent do you agree or disagree with the following statements
- Has misled the Australian people*
- Acted in the interests of all Australians
- Turned its back on its responsibility to Australians*
- Caved in to pressure from special interest groups*
- Is trusted by you to administer the tax system fairly
- Takes advantage of people who are vulnerable*
- Meets its obligations to Australians
- Is open and honest in its dealings with citizens

Perceived power (section 4)

Measured through two multi-item scales developed by John Braithwaite and Valerie Braithwaite to represent the concept of the 'benign big gun' (based on the Nursing Home Regulation in Action Project, Braithwaite, Makkai, Braithwaite & Gibson, 1993). The 'benign big gun' concept describes a style of regulation that involves initially speaking softly to taxpayers while still having the capability to pull out the big guns if necessary. The two benign big gun scales measure the extent to which individuals believe the Tax Office has the capability or power to regulate others who defy them.

Constructed scales are:

(a) power with small business, wage and salary earners, and self-employed individuals (p. 11, q. 4.3, parts 2*, 4*, 5*);

Cronbach's alpha = 0.73

The following questions relate to the power that you perceive the Tax Office as having. To what extent do you disagree or agree with the following?
- The Tax Office can't do much if a small business decides to defy it*
- The Tax Office can't do much if an ordinary wage and salary earner decides to defy it*
- The Tax Office can't do much if a self-employed taxpayer decides to defy it*

(b) power with large business and high wealth individuals (p. 11, q. 4.3, parts 1*, 3*).

Cronbach's alpha = 0.87

The following questions relate to the power that you perceive the Tax Office as having. To what extent do you disagree or agree with the following?
- The Tax Office can't do much if a large company decides to defy it*
- The Tax Office can't do much if a wealthy individual decides to defy it*

D: SOURCES OF INFLUENCE

This construct was designed to measure investors' attitudes towards tax avoidance and evasion, as well as whether they seek out professional advice on tax matters.

Definition of the self (section 10)

Measured through a four-item scale labelled 'personal ethical norm of honesty in taxpaying', developed by Michael Wenzel (p. 24, q. 10.6, parts 1, 2*, 5*, 6)

Cronbach's alpha = 0.67

This question asks what YOU think
- Do you think you should honestly declare cash earnings on your tax return
- Do you think it is acceptable to overstate tax deductions on your tax return*
- Do you think working for cash-in-hand payments without paying tax is a trivial matter*
- Do you think the government should actively discourage participation in the cash economy

Definition of others (section 10)

Measured through a four-item scale labelled 'social ethical norm of honesty in taxpaying', developed by Michael Wenzel (pp. 24-25, q. 10.7, parts 1, 2*, 5*, 6).

Cronbach's alpha = 0.61

We would like to know what you think MOST PEOPLE think.
- Do most people think they should honestly declare cash earnings on their tax return
- Do most people think it is acceptable to overstate deductions on their tax return*
- Do most people think working for cash-in-hand payments without paying tax is a trivial offence*
- Do most people think the government actively discourage participation in the cash economy

Views towards the cash economy (section 10)

Respondents' views of the cash economy were measured through a two-item scale labelled willingness to criticise cash economy activity publicly, designed by Friedrich Schneider (p. 24, q. 10.5, parts 4, 5).

Cronbach's alpha = 0.65

If you found out that an acquaintance was working for cash-in-hand payments how likely is it that you would respond in the following ways?
- I'd let them know I disapproved
- I'd report them to the Tax Office

Also measured through a multi-item scale labelled admiration of cash economy tax evasion, designed by Friedrich Schneider (p. 24, q. 10.5, parts 1, 2, 3*).

> *Cronbach's alpha = 0.57*
>
> If you found out that an acquaintance was working for cash-in-hand payments how likely is it that you would respond in the following ways?
> - I'd think they were clever
> - I would not care
> - I'd think it was wrong*

What type of tax agent do taxpayers value (section 8)

A significant number of Australian taxpayers now use a tax agent to help them prepare their tax returns. Knowing the role that tax agents play in taxpayer compliance is therefore important.

Where do ideas come from (section 1)

Measured through a miscellaneous set of questions asking survey respondents where they got the idea for the tax claim that had caused them to amend their tax return (p. 1, q. 1.4).

Propensity to accept bad tax advice (section 9)

Respondents' propensity to accept advice from a tax agent (whether legal or not) was also measured using two independent questions developed by Hite and McGill (1992) (p. 22, q. 9.1, q. 9.3).

- Assume your tax agent is unsure about whether one of your expenses is deductible on your tax return, as the law relating to this expense is ambiguous. Your tax agent tells you that if you claim the deduction there is a low probability that your tax return will be audited, and that if you are audited, the taxpayer penalty would be mild. After thinking about the situation, your agent advises you not to claim the deduction on your return. Would you agree with the advice your tax agent has given you?
- Think of the scenario presented above. Now assume that your tax agent does advise you to claim the ambiguous deduction on your return. Would you agree with the advice your tax agent has given you?

Knowing what type of tax agent taxpayers value is also important. Measured through asking respondents how much of a priority they would place on each of seven qualities when looking for a tax agent (Sakurai & Braithwaite, 2001) (p. 21, q. 8.10, parts 1, 2, 3, 4, 5, 6, 7).

Constructed scales are:

(a) low risk with no fuss style (p. 21, q. 8.10, parts 6, 7)

Cronbach's alpha = 0.71

What priority would you place on the following qualities if you were to choose a tax agent or adviser?
- Someone who will do it honestly and with minimum fuss
- Someone who does not take risks and only claims for things that are clearly legitimate

(b) cautious minimising with conflict avoidance style (p. 21, q. 8.10, parts 1, 2)

Cronbach's alpha = 0.54

What priority would you place on the following qualities if you were to choose a tax agent or adviser?
- Someone who knows their way around the system to minimise the tax I have to pay
- Someone who will take advantage of grey areas of the law on my behalf

(c) creative accounting, aggressive tax planning style (p. 21, q. 8.10, parts 3, 4, 5).

Cronbach's alpha = 0.68

What priority would you place on the following qualities if you were to choose a tax agent or adviser?
- Someone who is well networked and knows what the Tax Office is checking on at any particular time
- A creative accountant
- Someone who can deliver on aggressive tax planning

Also measured through asking respondents who used a tax agent how much they agreed or disagreed with statements about their current tax agent.

Constructed scale is:

aggressive tax planning scale (p. 21, q. 8.9, parts 1, 3, 4).

Cronbach's alpha = 0.41

How well do the following statements describe your tax agent's approach to taxation matters?
- I have a tax agent who is clever in the way she/he arranges my affairs to minimise tax
- My tax agent helps me interpret ambiguous or grey areas of the tax law in my favour
- My tax agent suggested complicated schemes I could get into to avoid tax

E: MOTIVATIONAL POSTURES

Motivational postures represent the ways in which individuals position themselves in relation to a regulatory authority, and are predispositions to compliant or non-compliant conduct (Braithwaite, 1995). Measured using five multi-item scales developed by Valerie Braithwaite (Braithwaite, Reinhart, Mearns & Graham; 2001) Taxpayers who adopt a committed or captured posture are generally compliant, while those who are resistant or disengaged are more likely to be non-compliant. Game players tend to like finding loopholes in tax law so are also more likely to be non-compliant; they comply with the letter of the law, but not its spirit.

Commitment or accommodation (*section 4*)

If a taxpayer adopts a commitment posture towards the tax system, it means that they feel a sense of moral obligation to pay their taxes and pay their taxes with good will because they believe paying tax ultimately advantages everyone (pp. 7-10, q. 4.1, parts 9, 10, 23*, 24, 28, 35, 50, 51).

Cronbach's alpha = 0.70

Below are statements that describe ways people see the Tax Office
- I feel a moral obligation to pay my tax
- Overall, I pay my tax with good will
- I resent paying tax*
- I accept responsibility for paying my fair share of tax
- I think of taxpaying as helping the government do worthwhile things
- Paying tax is the right thing to do
- Paying tax is the responsibility that should be willingly accepted by all Australians
- Paying my tax ultimately advantages everyone

Capitulation or capture (*section 4*)

The posture of capitulation means that a taxpayer may not be happy with the Tax Office or tax system, but they acknowledge that it is a part of life and that they must accept that taxes need to be paid. Capitulation signals an intention to be cooperative with the Tax Office (pp. 7-10, q. 4.1, parts 6, 27, 41, 47, 48).

Cronbach's alpha = 0.65

Below are statements that describe ways people see the Tax Office
- The Tax Office is encouraging to those who have difficulty meeting their obligations through no fault of their own
- If you cooperate with the Tax Office, they are likely to be cooperative with you
- Even if the Tax Office finds that I am doing something wrong, they will respect me in the long run as long as I admit my mistakes
- The tax system may not be perfect, but it works well enough for most of us
- No matter how cooperative or uncooperative the Tax Office is, the best policy is to always be cooperative with them

Resistance (*section 4*)

Taxpayers who adopt a resistance posture are likely to view the Tax Office with antagonism because they feel the Tax Office pushes them around. Further, these taxpayers believe that people should take a stand against the Tax Office (pp. 7-10, q. 4.1, parts 15, 22, 25, 40, 43, 45).

Cronbach's alpha = 0.67

Below are statements that describe ways people see the Tax Office
- It's impossible to satisfy the requirements of the Tax Office completely
- The Tax Office is more interested in catching you for doing the wrong thing, than helping you do the right thing
- It's impossible not to let the Tax Office push you around
- If you don't cooperate with the Tax Office, they will get tough with you
- Once the Tax Office has you branded as a non-compliant taxpayer, they will never change their mind
- As a society we need more people wiling to take a stand against the Tax Office

Disengagement (*section 4*)

Taxpayers who are disengaged from the tax system are those who do not care that they are not doing the right thing by the Tax Office and they believe that the Tax Office cannot do anything to them if they choose not to pay their taxes (pp. 7-10, q. 4.1, parts 18, 26, 29, 32).

Cronbach's alpha = 0.54

Below are statements that describe ways people see the Tax Office
- I don't care if I am not doing the right thing by the tax Office
- I personally don't think that there is much the Tax Office can do to me to make me pay tax if I don't want to
- I don't really know what the Tax office expects of me and I'm not about to ask
- If I find out that I'm not doing what the Tax Office wants, I'm not going to lose any sleep over it

Game playing (*section 4*)

Taxpayers who adopt a game-playing posture enjoy the game of finding the grey areas of tax law and the challenge of minimising tax. In fact, they believe the Tax Office respects them for being creative in their tax affairs (pp. 7-10, q. 4.1, parts 3, 5, 14, 17, 39).

Cronbach's alpha = 0.61

Below are statements that describe ways people see the Tax Office
- I like the game of finding the grey area of tax law
- The Tax Office respects taxpayers who can give them a run for their money
- I enjoy spending time working out how changes in the tax system will affect me
- I enjoy talking to friends about loopholes in the tax system
- I enjoy the challenge of minimising the tax I have to pay

F: COMPLIANCE AND COMPLIANCE MANAGEMENT

The questions measuring this construct were based on the work of Nathan Harris, John Braithwaite, Rob Williams and Kristina Murphy in developing a multidimensional and comprehensive instrument to assess actions taken to manage, avoid or evade obligations for tax compliance.

Having a tax debt (section 3)

Whether respondents had an outstanding tax debt with the Tax Office was measured through one item (p. 6, q. 3.2).

> Do you have an outstanding debt with the tax office?

Lodging a tax return (section 7)

Measured through asking one question about which financial year respondents' last income tax return was lodged (p. 16, q. 7.1).

> Think about the last income tax return that you filed or has been filed on your behalf. What financial year was it for?

Over claiming deductions (section 7)

Over claiming deductions is another measure of taxpayer non-compliance. Measured through two items inquiring about the degree to which over claiming may have occurred in respondents' most recent tax return (p. 16, q. 7.2, q. 7.3).

Cronbach's alpha = 0.32

- As far as you know, did you exaggerate the amount of deductions or rebates in your most recent income tax return?
- Think of the deductions and rebates you claimed in your most recent tax return. Would you say you were absolutely confident that they were all legitimate/a bit unsure about some of them/pretty unsure about quite a lot/haven't a clue, someone else did it

Involvement in the cash economy (section 10)

Measured through one item developed by Friedrich Schneider asking whether or not cash-in-hand payments had been received in the past 12 months (p. 23, q. 10.1).

> Have you worked for cash-in-hand payment in the last 12 months?

Also measured through one item developed by Friedrich Schneider asking whether or not cash-in-hand payments had been given in the past 12 months (p. 23, q. 10.3).

> Have you paid anyone cash-in-hand payments in the last 12 months for work or services they provided you?

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Strategising on tax minimisation (section 7)

Measured through eight items representing different strategies that respondents may have used to minimise their tax in their most recent tax return (p. 17, q. 7.7, parts 1, 2, 3, 4, 5, 6, 7, 8).

Constructed scales are:

(a) low risk tax minimisation strategies (p. 17, q. 7.7, parts 1, 2, 3, 4)

Cronbach's alpha = 0.44

In preparing for your most recent income tax return, were you able to minimise your tax through
- negative gearing
- employee share arrangements
- salary packaging
- superannuation planning

(b) higher risk tax minimisation strategies (p. 17, q. 7.7, parts 5, 6, 7, 8).

Cronbach's alpha = 0.54

In preparing for your most recent income tax return, were you able to minimise your tax through
- warrants or leveraged investments
- schemes to convert income into capital gains
- tax shelters
- off-shore tax havens or other international tax planning

Also measured through a two-item scale representing the effort that respondents are prepared to put into tax minimisation (p. 16, q. 7.4*, q. 7.5*).

Cronbach's alpha = 0.64

- Some people put in a lot of effort to plan their financial affairs in order to legally pay as little tax as possible. How much effort did you or your family devote to this objective in preparing for your most recent income tax return?
- In preparing for your most recent income tax return, did you look at several different ways of arranging your finances to minimise your tax?

Risk taking behaviour in relation to tax schemes (section 7)

Measured through a three-item scale relating to the risk taxpayers are prepared to take when investing in future tax minimisation schemes (p. 17, q. 7.8, parts 2, 3, 4).

Cronbach's alpha = 0.58

Below are some statements that relate to tax effective schemes
- I would not touch any tax scheme or shelter like an agricultural scheme that did not have a Product Ruling from the Tax Office to say it was OK
- I would not touch any tax scheme or shelter like an agricultural scheme that did not have a credible lawyer's opinion to say it was OK
- I would not touch any tax scheme or shelter like an agricultural scheme unless I believed it to be completely legitimate

G: SOCIO-ECONOMIC INDICATORS (section 11)

In addition to the clusters of variables outlined in the model, it was important to measure social and demographic characteristics of the sample so that it was possible to work out whether the data came from a representative sample or not. Measures of key social demographic indicators were taken in Section 11 of the questionnaire.

These questions were based on two well-established surveys run out of the Research School of Social Sciences – the Australian Election Survey (Kelley & Evans, 1998) and the International Social Science Survey (Bean, Gow & McAllister, 1998).

PART 3: BASIC DESCRIPTIVE FINDINGS

Part 3 of this report is presented after the reference section and presents the basic descriptive statistics for the *Investors' Survey* (for a more detailed analysis of the data see Murphy & Byng, 2002). Frequencies and percentages for each response category are recorded along with means and standard deviations where appropriate. Some of the answers to open ended questions, such as those concerning occupation and identity, have been coded. Frequencies and percentages for each coded category are recorded in the appendices.

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You have been sent this questionnaire because you have been asked by the Tax Office to amend your tax return. We would like to find out how you feel about this and how you feel you have been treated by the Tax Office. This is part of our job in evaluating whether the Tax Office is doing its job in complying with its obligations under the *Taxpayers' Charter*. (We will be asking you specifically about the Tax Office's performance in relation to the Charter later on).

1. YOUR SITUATION

1.1 **{P1Q11}** Do you believe the Tax Office's request for you to amend your tax return has been reasonable?

Yes...1		**87**	**3.9**
Partly..2		**248**	**11.0**
No 3		**1919**	**85.1**
	Total Valid	**[2254]**	**[100.0]**
	Missing Data	**(38)**	**(1.7)**

1.2 **{P1Q12}** If not, why not?

_____

_____

_____

Comment provided	**1964**	**85.7**
Comment not provided	**328**	**14.3**
Total	**[2292]**	**[100.0]**

1.3 **{P1Q13}** Can you tell me why the Tax Office has asked you to amend your tax return?

_____

_____

_____

Comment provided	**2177**	**95.0**
Comment not provided	**115**	**5.0**
Total	**[2292]**	**[100.0]**

1.4 For the next set of questions, if your return was amended more than once or for more than one reason, please answer in terms of the <u>main instance</u> or the <u>main reason</u>.

How did you get the idea for the tax claim that has caused you to amend your tax return? You can circle as many as you like.

		Yes	**Partly**	**No**	Total Valid	Missing Data
1. **{P1Q141}** From a financial adviser		**1**	**2**	**3**		
	n	**1585**	**173**	**144**	**[1902]**	**(390)**
	%	**83.3**	**9.1**	**7.6**	**[100.0]**	**(17.0)**
2. **{P1Q142}** From my tax agent...............................		**1**	**2**	**3**		
	n	**774**	**214**	**404**	**[1392]**	**(900)**
	%	**55.6**	**15.4**	**29.0**	**[100.0]**	**(39.3)**
3. **{P1Q143}** From another tax adviser (e.g. lawyer)		**1**	**2**	**3**		
	n	**192**	**92**	**652**	**[936]**	**(1356)**
	%	**20.5**	**9.8**	**69.7**	**[100.0]**	**(59.2)**
4. **{P1Q144}** From a member of my family.........................		**1**	**2**	**3**		
	n	**81**	**58**	**725**	**[864]**	**(1428)**
	%	**9.4**	**6.7**	**83.9**	**[100.0]**	**(62.3)**
5. **{P1Q145}** From someone at work		**1**	**2**	**3**		
	n	**227**	**169**	**610**	**[1006]**	**(1286)**
	%	**22.6**	**16.8**	**60.6**	**[100.0]**	**(56.1)**
6. **{P1Q146}** From a business contact............................		**1**	**2**	**3**		
	n	**135**	**87**	**682**	**[904]**	**(1388)**
	%	**14.9**	**9.6**	**75.4**	**[100.0]**	**(60.6)**
7. **{P1Q147}** From a friend.......................................		**1**	**2**	**3**		
	n	**191**	**115**	**634**	**[940]**	**(1352)**
	%	**20.3**	**12.2**	**67.4**	**[100.0]**	**(59.0)**
8. **{P1Q148}** I read an advertisement............................		**1**	**2**	**3**		
	n	**146**	**92**	**682**	**[920]**	**(1372)**
	%	**15.9**	**10.0**	**74.1**	**[100.0]**	**(59.9)**

		Yes	Partly	No		
9. **{P2Q149}** From a financial magazine or newsletter		**1**	**2**	**3**	Total Valid	Missing Data
	n	**80**	**83**	**723**	**[886]**	**(1406)**
	%	**9.0**	**9.4**	**81.6**	**[100.0]**	**(61.3)**
10. **{P2Q1410}** I received literature on the idea in the mail........................		**1**	**2**	**3**	Total Valid	Missing Data
	n	**81**	**49**	**750**	**[880]**	**(1412)**
	%	**9.2**	**5.6**	**85.2**	**[100.0]**	**(61.6)**
11. **{P2Q1411}** I received an email on the idea		**1**	**2**	**3**	Total Valid	Missing Data
	n	**7**	**7**	**812**	**[826]**	**(1466)**
	%	**0.8**	**0.8**	**98.3**	**[100.0]**	**(64.0)**
12. **{P2Q1412}** I attended a seminar/lecture on the idea where it was promoted to me..		**1**	**2**	**3**	Total Valid	Missing Data
	n	**345**	**103**	**620**	**[1068]**	**(1224)**
	%	**32.3**	**9.6**	**58.1**	**[100.0]**	**(53.4)**

1.5 **{P2Q15}** Did a tax expert come to you with the idea that caused your tax return to be amended?

Yes...	1	**881**	**39.4**
Partly...	2	**313**	**14.0**
No	3	**1042**	**46.6**
	Total Valid	**[2236]**	**[100.0]**
	Missing Data	**(56)**	**(2.4)**

1.6 **{P2Q16}** Did you go to a tax adviser with the idea that caused your tax return to be amended and ask them for help to put the idea into practice?

Yes...	1	**355**	**16.0**
Partly...	2	**265**	**12.0**
No	3	**1592**	**72.0**
	Total Valid	**[2212]**	**[100.0]**
	Missing Data	**(80)**	**(3.5)**

1.7 **{P2Q17}** Can you describe whether you took any measures to ensure that the deductions you made were legitimate (e.g., did you seek advice from a third party (tax agent, lawyer, ATO)?)

_____	Comment provided	**2191**	**95.6**
	Comment not provided	**101**	**4.4**
_____	Total	**[2292]**	**[100.0]**

1.8 **{P2Q18}** What is your best guess of how much your tax situation has cost you and will cost you in extra tax, interest and penalties?

$ _____   **See Appendix One**

1.9 **{P2Q19}** How much anxiety has it caused you to receive the amended return?

No anxiety..	1	**28**	**1.2**
A little anxiety	2	**107**	**4.7**
A fair bit of anxiety..	3	**328**	**14.5**
A great deal of anxiety...	4	**794**	**35.0**
Extreme anxiety	5	**1011**	**44.6**
Mean **4.17**	Total Valid	**[2268]**	**[100.0]**
Std Dev **0.93**	Missing Data	**(24)**	**(1.0)**

1.10 **{P2Q110}** In a few words how would you say the experience has affected your well-being?

_____	Comment provided	**2170**	**94.7**
	Comment not provided	**122**	**5.3**
_____	Total	**[2292]**	**[100.0]**

1.11 **{P3Q111}** As a result of your amended tax return, do you have more or less respect for the Tax Office?

			A lot less respect	Less respect	No change	More respect	A lot more respect		
			1	2	3	4	5	Total Valid	Missing Data
Mean	1.42	**n**	1574	479	203	11	7	[2274]	(18)
Std Dev	0.70	**%**	69.2	21.1	8.9	0.5	0.3	[100.0]	(0.8)

1.12 **{P3Q112}** As a result of your amended tax return, do you have more or less trust in the Tax Office?

			A lot less trust	Less trust	No change	More trust	A lot more trust		
			1	2	3	4	5	Total Valid	Missing Data
Mean	1.43	**n**	1529	526	200	13	4	[2272]	(20)
Std Dev	0.69	**%**	67.3	23.2	8.8	0.6	0.2	[100.0]	(0.9)

1.13 **{P3Q113}** As a result of your amended tax return, are you more or less worried that the Tax Office may take future enforcement action against you?

			A lot less worried	Less worried	No change	More worried	A lot more worried		
			1	2	3	4	5	Total Valid	Missing Data
Mean	4.09	**n**	44	51	472	779	921	[2267]	(25)
Std Dev	0.93	**%**	1.9	2.2	20.8	34.4	40.6	[100.0]	(1.1)

1.14 **{P3Q114}** How fair was the amendment the Tax Office sought for your tax return?

			Completely Unfair	Partly unfair	Neither unfair or fair	Partly fair	Completely fair		
			1	2	3	4	5	Total Valid	Missing Data
Mean	1.37	**n**	1724	359	89	59	31	[2262]	(30)
Std Dev	0.80	**%**	76.2	15.9	3.9	2.6	1.4	[100.0]	(1.3)

1.15 Below are some statements that may describe how you are feeling in relation to your amended tax return. Circle the number closest to your view.

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		

1. **{P3Q1151}** I have done nothing wrong in relation to the issues surrounding my amended tax return ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	4.65	**n**	48	29	59	383	1736	[2255]	(37)
Std Dev	0.78	**%**	2.1	1.3	2.6	17.0	77.0	[100.0]	(1.6)

2. **{P3Q1152}** I accept that I have done something wrong in relation to the issues surrounding my amended tax return, but it was not intentional...

			1	2	3	4	5	Total Valid	Missing Data
Mean	1.92	**n**	1276	394	124	186	204	[2184]	(108)
Std Dev	1.35	**%**	58.4	18.0	5.7	8.5	9.3	[100.0]	(4.7)

3. **{P3Q1153}** I accept that I have intentionally done something wrong in relation to the issues surrounding my amended tax return ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	1.17	**n**	1971	129	17	12	45	[2174]	(118)
Std Dev	0.66	**%**	90.7	5.9	0.8	0.6	2.1	[100.0]	(5.1)

4. **{P3Q1154}** The situation surrounding my amended tax return has caused me a lot of embarrassment among my family.....

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.30	**n**	305	232	632	554	474	[2197]	(95)
Std Dev	1.30	**%**	13.9	10.6	28.8	25.2	21.6	[100.0]	(4.1)

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		

5. **{P4Q1155}** The situation surrounding my amended tax return has caused me a lot of embarrassment among my friends and acquaintances ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.19	n	292	273	704	548	366	[2183]	(109)
Std Dev	1.24	%	13.4	12.5	32.2	25.1	16.8	[100.0]	(4.8)

6. **{P4Q1156}** I would like to put behind me the issues surrounding my amended tax return. ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	4.18	n	135	117	142	613	1182	[2189]	(103)
Std Dev	1.16	%	6.2	5.3	6.5	28.0	54.0	[100.0]	(4.5)

7. **{P4Q1157}** I regret the mistakes I made that led to the amendment of my tax return...

			1	2	3	4	5	Total Valid	Missing Data
Mean	2.39	n	896	347	361	266	284	[2154]	(138)
Std Dev	1.45	%	41.6	16.1	16.8	12.3	13.2	[100.0]	(6.0)

8. **{P4Q1158}** Getting involved in the issues surrounding my amended tax return went against my moral standards....................

			1	2	3	4	5	Total Valid	Missing Data
Mean	2.22	n	919	428	397	213	193	[2150]	(142)
Std Dev	1.33	%	42.7	19.9	18.5	9.9	9.0	[100.0]	(6.2)

9. **{P4Q1159}** I can't believe I got involved in the issues surrounding my amended tax return ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	2.76	n	597	390	419	383	349	[2138]	(154)
Std Dev	1.44	%	27.9	18.2	19.6	17.9	16.3	[100.0]	(6.7)

10. **{P4Q11510}** The amendment of my tax return left me feeling a little shaken up about who I am......................................

			1	2	3	4	5	Total Valid	Missing Data
Mean	2.98	n	441	334	531	531	324	[2161]	(131)
Std Dev	1.35	%	20.4	15.5	24.6	24.6	15.0	[100.0]	(5.7)

11. **{P4Q11511}** I simply want to put things right by paying what is due on my amended tax return.................................

			1	2	3	4	5	Total Valid	Missing Data
Mean	2.14	n	1026	395	297	292	148	[2158]	(134)
Std Dev	1.32	%	47.5	18.3	13.8	13.5	6.90	[100.0]	(5.8)

12. **{P4Q11512}** I would never get involved again in the kind of thing that resulted in the amendment of my tax return................

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.89	n	177	204	300	512	1000	[2193]	(99)
Std Dev	1.30	%	8.1	9.3	13.7	23.3	45.6	[100.0]	(4.3)

1.16 How much blame do you place on the following people for the situation surrounding your amended tax return?

			None	Some	A lot	Completely to blame		

1. **{P4Q1161}** Yourself...

			1	2	3	4	Total Valid	Missing Data
Mean	1.65	n	933	987	138	35	[2093]	(199)
Std Dev	0.68	%	44.6	47.2	6.6	1.7	[100.0]	(8.7)

2. **{P4Q1162}** Your tax agent ....

			1	2	3	4	Total Valid	Missing Data
Mean	1.98	n	865	526	373	230	[1994]	(298)
Std Dev	1.04	%	43.4	26.4	18.7	11.5	[100.0]	(13.0)

3. **{P4Q1163}** Another professional who advised you ....

			1	2	3	4	Total Valid	Missing Data
Mean	2.60	n	492	389	535	572	[1988]	(304)
Std Dev	1.15	%	24.7	19.6	26.9	28.8	[100.0]	(13.3)

4. **{P4Q1164}** The Tax Office ....

			1	2	3	4	Total Valid	Missing Data
Mean	3.43	n	54	166	753	1224	[2197]	(95)
Std Dev	0.74	%	2.5	7.6	34.3	55.7	[100.0]	(4.1)

2. THE TAX OFFICE'S GOALS

2.1 The *Taxpayers' Charter* is a document that sets standards for the way the Tax Office conducts its dealings with you.

We would like you to answer some questions about the standards set out in the *Taxpayers' Charter*. Please circle the response that best represents your opinion.

Do you think that the Tax Office acts in accordance with the standards set out below?

```
1 = Almost never
2 = Occasionally
3 = Sometimes yes, sometimes no
4 = Most times
5 = Almost always
```
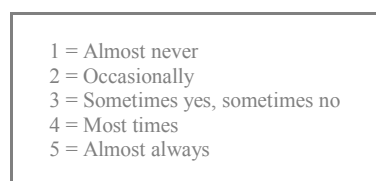
			Almost never				Almost always		
1. {P5Q211} Being accountable for what they do			1	2	3	4	5	Total Valid	Missing Data
Mean	2.08	n	901	577	520	190	57	[2245]	(47)
Std Dev	1.09	%	40.1	25.7	23.2	8.5	2.5	[100.0]	(2.1)
2. {P5Q212} Treating you fairly and reasonably			1	2	3	4	5	Total Valid	Missing Data
Mean	2.18	n	738	673	574	228	35	[2248]	(44)
Std Dev	1.05	%	32.8	29.9	25.5	10.1	1.6	[100.0]	(1.9)
3. {P5Q213} Treating you as honest in your tax affairs unless you act otherwise			1	2	3	4	5	Total Valid	Missing Data
Mean	2.37	n	772	481	473	408	100	[2234]	(58)
Std Dev	1.25	%	34.6	21.5	21.2	18.3	4.5	[100.0]	(2.5)
4. {P5Q214} Offering you professional service and assistance to help you understand and meet your tax obligations			1	2	3	4	5	Total Valid	Missing Data
Mean	2.08	n	916	568	463	231	59	[2237]	(55)
Std Dev	1.12	%	40.9	25.4	20.7	10.3	2.6	[100.0]	(2.4)
5. {P5Q215} Respecting your privacy			1	2	3	4	5	Total Valid	Missing Data
Mean	3.31	n	316	242	553	629	461	[2201]	(91)
Std Dev	1.31	%	14.4	11.0	25.1	28.6	20.9	[100.0]	(4.0)
6. {P5Q216} Keeping the information they hold about you confidential, in accordance with the law			1	2	3	4	5	Total Valid	Missing Data
Mean	3.80	n	114	147	455	743	661	[2120]	(172)
Std Dev	1.12	%	5.4	6.9	21.5	35.0	31.2	[100.0]	(7.5)
7. {P5Q217} Giving you access to information they hold about you, in accordance with the law			1	2	3	4	5	Total Valid	Missing Data
Mean	3.03	n	365	257	649	499	276	[2046]	(246)
Std Dev	1.27	%	17.8	12.6	31.7	24.4	13.5	[100.0]	(10.7)
8. {P5Q218} Explaining to you the decisions they make about your tax affairs			1	2	3	4	5	Total Valid	Missing Data
Mean	2.38	n	753	515	465	359	137	[2229]	(63)
Std Dev	1.27	%	33.8	23.1	20.9	16.1	6.1	[100.0]	(2.7)
9. {P5Q219} Giving you advice and information that you can rely on			1	2	3	4	5	Total Valid	Missing Data
Mean	1.93	n	1000	623	426	137	46	[2232]	(60)
Std Dev	1.03	%	44.8	27.9	19.1	6.1	2.1	[100.0]	(2.6)
10. {P5Q2110} Helping you to minimize your costs in complying with the tax laws			1	2	3	4	5	Total Valid	Missing Data
Mean	1.78	n	1191	484	383	123	28	[2209]	(83)
Std Dev	1.00	%	53.9	21.9	17.3	5.6	1.3	[100.0]	(3.6)
11. {P5Q2111} Giving you the right to an independent review from outside the Tax Office			1	2	3	4	5	Total Valid	Missing Data
Mean	2.17	n	901	380	503	245	93	[2122]	(170)
Std Dev	1.22	%	42.5	17.9	23.7	11.5	4.4	[100.0]	(7.4)
12. {P5Q2112} Accepting that you have the right to be represented by and get advice from a person of your choice regarding your tax affairs			1	2	3	4	5	Total Valid	Missing Data
Mean	3.16	n	352	282	574	568	378	[2154]	(138)
Std Dev	1.31	%	16.3	13.1	26.6	26.4	17.5	[100.0]	(6.0)

3. EXPERIENCES WITH THE TAX OFFICE

The next set of questions asks about personal dealings with the Tax Office in relation to income tax returns. By personal, we mean phone calls or correspondence above and beyond filing an income tax return and receiving tax assessments or refunds.

3.1 Have you ever …

		Never	Once	More than once		
1. **{P6Q311}** Been penalized or fined by the Tax Office		**1**	**2**	**3**	Total Valid	Missing Data
	n	**976**	**947**	**344**	**[2276]**	**(25)**
	%	**43.1**	**41.8**	**15.2**	**[100.0]**	**(1.1)**
2. **{P6Q312}** Had an audit or other investigation by the Tax Office		**1**	**2**	**3**	Total Valid	Missing Data
	n	**1556**	**551**	**155**	**[2262]**	**(30)**
	%	**68.8**	**24.4**	**6.9**	**[100.0]**	**(1.3)**
3. **{P6Q313}** Contested an assessment given by the Tax Office		**1**	**2**	**3**	Total Valid	Missing Data
	n	**1121**	**860**	**286**	**[2267]**	**(25)**
	%	**49.4**	**37.9**	**12.6**	**[100.0]**	**(1.1)**
4. **{P6Q314}** Requested information about your tax situation		**1**	**2**	**3**	Total Valid	Missing Data
	n	**1181**	**575**	**508**	**[2264]**	**(28)**
	%	**52.2**	**25.4**	**22.4**	**[100.0]**	**(1.2)**
5. **{P6Q315}** Requested general information about the tax system		**1**	**2**	**3**	Total Valid	Missing Data
	n	**1094**	**442**	**724**	**[2260]**	**(32)**
	%	**48.4**	**19.6**	**32.0**	**[100.0]**	**(1.4)**

3.2 **{P6Q32}** Do you have an outstanding debt with the Tax Office?

Yes	1	1338	58.8
No	2	932	40.9
<u>Yes & No</u>	3	6	0.3
	Total Valid	**[2276]**	**[100.0]**
[Owing to significant multiple responses the underlined category was added during processing]	Missing Data	**(16)**	**(0.7)**

3.3 **{P6Q33}** How often do you agree with the decisions made by the Tax Office?

			Almost never	On occasion	Sometimes	Mostly	Almost always	Total Valid	Missing Data
			1	**2**	**3**	**4**	**5**		
Mean	**2.90**	**n**	**334**	**489**	**657**	**632**	**148**	**[2260]**	**(32)**
Std Dev	**1.16**	**%**	**14.8**	**21.6**	**29.1**	**28.0**	**6.5**	**[100.0]**	**(1.4)**

3.4 **{P6Q34}** How often are the decisions of the Tax Office favourable to you?

			Almost never	On occasion	Sometimes	Mostly	Almost always	Total Valid	Missing Data
			1	**2**	**3**	**4**	**5**		
Mean	**2.25**	**n**	**844**	**413**	**599**	**308**	**59**	**[2223]**	**(69)**
Std Dev	**1.18**	**%**	**38.0**	**18.6**	**26.9**	**13.9**	**2.7**	**[100.0]**	**(3.0)**

4. YOUR VIEWS ON THE TAX OFFICE

4.1 Below are statements that describe ways people see the Tax Office. Circle the number closest to your view.

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		
1. {P7Q411} The Tax Office treats people as if they can be trusted to do the right thing			1	2	3	4	5	Total Valid	Missing Data
Mean	2.38	n	625	713	408	478	44	[2268]	(24)
Std Dev	1.15	%	27.6	31.4	18.0	21.1	1.9	[100.0]	(1.0)
2. {P7Q412} The Tax Office respects the individual's rights as a citizen			1	2	3	4	5	Total Valid	Missing Data
Mean	2.54	n	509	635	543	521	50	[2267]	(34)
Std Dev	1.14	%	22.5	28.1	24.0	23.1	2.2	[100.0]	(1.5)
3. {P7Q413} I like the game of finding the grey area of tax law			1	2	3	4	5	Total Valid	Missing Data
Mean	1.89	n	1020	683	392	73	80	[2248]	(44)
Std Dev	1.03	%	45.4	30.4	17.4	3.2	3.6	[100.0]	(1.9)
4. {P7Q414} The Tax Office gives equal consideration to the views of all Australians			1	2	3	4	5	Total Valid	Missing Data
Mean	1.99	n	881	768	407	171	33	[2260]	(32)
Std Dev	1.00	%	39.0	34.0	18.0	7.6	1.5	[100.0]	(1.4)
5. {P7Q415} The Tax Office respects taxpayers who can give them a run for their money			1	2	3	4	5	Total Valid	Missing Data
Mean	2.10	n	826	668	534	141	82	[2251]	(41)
Std Dev	1.08	%	36.7	29.7	23.7	6.3	3.6	[100.0]	(1.8)
6. {P7Q416} The Tax Office is encouraging to those who have difficulty meeting their obligations through no fault of their own			1	2	3	4	5	Total Valid	Missing Data
Mean	2.26	n	668	685	579	293	26	[2251]	(41)
Std Dev	1.06	%	29.7	30.4	25.7	13.0	1.2	[100.0]	(1.8)
7. {P7Q417} People should follow the decisions of the Tax Office even if they go against what they think is right			1	2	3	4	5	Total Valid	Missing Data
Mean	1.99	n	885	840	268	208	57	[2258]	(34)
Std Dev	1.05	%	39.2	37.2	11.9	9.2	2.5	[100.0]	(1.5)
8. {P7Q418} The Tax Office listens to powerful interest groups, not to ordinary Australians			1	2	3	4	5	Total Valid	Missing Data
Mean	4.06	n	81	112	312	834	925	[2264]	(28)
Std Dev	1.03	%	3.6	4.9	13.8	36.8	40.9	[100.0]	(1.2)
9. {P7Q419} I feel a moral obligation to pay my tax			1	2	3	4	5	Total Valid	Missing Data
Mean	4.00	n	114	100	173	1158	726	[2271]	(21)
Std Dev	1.01	%	5.0	4.4	7.6	51.0	32.0	[100.0]	(0.9)
10. {P7Q4110} Overall, I pay my tax with good will			1	2	3	4	5	Total Valid	Missing Data
Mean	4.26	n	33	69	115	1119	945	[2281]	(11)
Std Dev	0.81	%	1.4	3.0	5.0	49.1	41.4	[100.0]	(0.5)
11. {P7Q4111} The Tax Office has too much power			1	2	3	4	5	Total Valid	Missing Data
Mean	4.25	n	46	87	316	617	1207	[2273]	(19)
Std Dev	0.97	%	2.0	3.8	13.9	27.1	53.1	[100.0]	(0.8)
12. {P7Q4112} The Tax Office is more concerned about making their own job easier than making it easier for taxpayers			1	2	3	4	5	Total Valid	Missing Data
Mean	4.11	n	43	110	416	682	1018	[2269]	(23)
Std Dev	0.99	%	1.9	4.8	18.3	30.1	44.9	[100.0]	(1.0)

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		
			1	2	3	4	5	Total Valid	Missing Data

13. **{P8Q4113}** The Tax Office respects people who can take advantage of tax minimization schemes...

			1	2	3	4	5	Total Valid	Missing Data
Mean	1.77	n	1081	753	327	59	41	[2261]	(31)
Std Dev	0.92	%	47.8	33.3.	14.5	2.6	1.8	[100.0]	(1.4)

14. **{P8Q4114}** I enjoy spending time working out how changes in the tax system will affect me..

			1	2	3	4	5	Total Valid	Missing Data
Mean	1.86	n	1008	752	373	103	36	[2272]	(20)
Std Dev	0.96	%	44.4	33.1	16.4	4.5	1.6	[100.0]	(0.9)

15. **{P8Q4115}** It's impossible to satisfy the requirements of the Tax Office completely ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.58	n	64	300	620	832	452	[2268]	(24)
Std Dev	1.04	%	2.8	13.2	27.3	36.7	19.9	[100.0]	(1.0)

16. **{P8Q4116}** The Tax Office consults widely about how they might change things to make it easier for taxpayers to meet their obligations..

			1	2	3	4	5	Total Valid	Missing Data
Mean	2.13	n	653	861	571	146	25	[2256]	(36)
Std Dev	0.94	%	28.9	38.2	25.3	6.5	1.1	[100.0]	(1.6)

17. **{P8Q4117}** I enjoy talking to friends about loopholes in the tax system ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	1.89	n	894	857	430	62	27	[2270]	(22)
Std Dev	0.89	%	39.4	37.8	18.9	2.7	1.2	[100.0]	(1.0)

18. **{P8Q4118}** I don't care if I am not doing the right thing by the Tax Office..

			1	2	3	4	5	Total Valid	Missing Data
Mean	1.74	n	1039	916	237	42	40	[2274]	(18)
Std Dev	0.85	%	45.7	40.3	10.4	1.8	1.8	[100.0]	(0.8)

19. **{P8Q4119}** The Tax Office is concerned about protecting the average citizen's rights...

			1	2	3	4	5	Total Valid	Missing Data
Mean	2.28	n	628	757	538	319	27	[2269]	(23)
Std Dev	1.05	%	27.7	33.4	23.7	14.1	1.2	[100.0]	(1.0)

20. **{P8Q4120}** If the Tax Office gets tough with me, I will become uncooperative with them ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	2.27	n	516	971	519	189	74	[2269]	(23)
Std Dev	1.01	%	22.7	42.8	22.9	8.3	3.3	[100.0]	(1.0)

21. **{P8Q4121}** I am willing to exercise my right to legally minimize the tax I pay ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	4.06	n	52	87	200	1257	675	[2271]	(21)
Std Dev	0.86	%	2.3	3.8	8.8	55.4	29.7	[100.0]	(0.9)

22. **{P8Q4122}** The Tax Office is more interested in catching you for doing the wrong thing, than helping you do the right thing...

			1	2	3	4	5	Total Valid	Missing Data
Mean	4.04	n	31	130	351	971	788	[2271]	(21)
Std Dev	0.92	%	1.4	5.7	15.5	42.8	34.7	[100.0]	(0.9)

23. **{P8Q4123}** I resent paying tax ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	2.13	n	612	1027	431	154	53	[2277]	(15)
Std Dev	0.96	%	26.9	45.1	18.9	6.8	2.3	[100.0]	(0.7)

24. **{P8Q4124}** I accept responsibility for paying my fair share of tax..

			1	2	3	4	5	Total Valid	Missing Data
Mean	4.12	n	89	82	78	1245	785	[2279]	(13)
Std Dev	0.93	%	3.9	3.6	3.4	54.6	34.4	[100.0]	(0.6)

25. **{P8Q4125}** It's important not to let the Tax Office push you around...

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.65	n	46	127	771	957	369	[2270]	(22)
Std Dev	0.89	%	2.0	5.6	34.0	42.2	16.3	[100.0]	(1.0)

26. **{P8Q4126}** I personally don't think that there is much the Tax Office can do to me to make me pay tax if I don't want to ......

			1	2	3	4	5	Total Valid	Missing Data
Mean	1.61	n	1126	974	131	15	23	[2269]	(23)
Std Dev	0.72	%	49.6	42.9	5.8	0.7	1.0	[100.0]	(1.0)

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		
27. **{P9Q4127}** If you cooperate with the Tax Office, they are likely to be cooperative with you..			1	2	3	4	5	Total Valid	Missing Data
Mean	2.90	n	238	619	598	761	53	[2269]	(23)
Std Dev	1.05	%	10.5	27.3	26.4	33.5	2.3	[100.0]	(1.0)
28. **{P9Q4128}** I think of taxpaying as helping the government do worthwhile things			1	2	3	4	5	Total Valid	Missing Data
Mean	3.68	n	60	222	417	1264	308	[2271]	(21)
Std Dev	0.92	%	2.6	9.8	18.4	55.7	13.6	[100.0]	(0.9)
29. **{P9Q4129}** I don't really know what the Tax Office expects of me and I'm not about to ask..			1	2	3	4	5	Total Valid	Missing Data
Mean	2.78	n	128	767	906	398	61	[2260]	(32)
Std Dev	0.89	%	5.7	33.9	40.1	17.6	2.7	[100.0]	(1.4)
30. **{P9Q4130}** I should accept decisions made by the Tax Office even when I disagree with them..			1	2	3	4	5	Total Valid	Missing Data
Mean	2.00	n	662	1182	227	163	35	[2269]	(23)
Std Dev	0.90	%	29.2	52.1	10.0	7.2	1.5	[100.0]	(1.0)
31. **{P9Q4131}** The Tax Office considers the concerns of average citizens when making decisions..			1	2	3	4	5	Total Valid	Missing Data
Mean	2.05	n	665	1035	383	169	18	[2270]	(22)
Std Dev	0.91	%	29.3	45.6	16.9	7.4	0.8	[100.0]	(1.0)
32. **{P9Q4132}** If I find out that I am not doing what the Tax Office wants, I'm not going to lose any sleep over it......................			1	2	3	4	5	Total Valid	Missing Data
Mean	2.19	n	419	1210	450	160	29	[2268]	(24)
Std Dev	0.86	%	18.5	53.4	19.8	7.1	1.3	[100.0]	(1.0)
33. **{P9Q4133}** The Tax Office cares about the position of taxpayers..			1	2	3	4	5	Total Valid	Missing Data
Mean	2.08	n	641	995	469	152	15	[2272]	(20)
Std Dev	0.90	%	28.2	43.8	20.6	6.7	0.7	[100.0]	(0.9)
34. **{P9Q4134}** I pay the tax that I am legally required to pay, but not a cent more			1	2	3	4	5	Total Valid	Missing Data
Mean	3.96	n	14	146	250	1375	491	[2276]	(16)
Std Dev	0.80	%	0.6	6.4	11.0	60.4	21.6	[100.0]	(0.7)
35. **{P9Q4135}** Paying tax is the right thing to do			1	2	3	4	5	Total Valid	Missing Data
Mean	4.14	n	8	29	166	1506	560	[2269]	(23)
Std Dev	0.62	%	0.4	1.3	7.3	66.4	24.7	[100.0]	(1.0)
36. **{P9Q4136}** The Tax Office's decisions are too influenced by political pressures			1	2	3	4	5	Total Valid	Missing Data
Mean	3.81	n	72	206	489	817	692	[2276]	(16)
Std Dev	1.06	%	3.2	9.1	21.5	35.9	30.4	[100.0]	(0.7)
37. **{P9Q4137}** The Tax Office gets the kind of information it needs to make informed decisions			1	2	3	4	5	Total Valid	Missing Data
Mean	2.65	n	285	690	869	359	58	[2261]	(31)
Std Dev	0.98	%	12.6	30.5	38.4	15.9	2.6	[100.0]	(1.4)
38. **{P9Q4138}** The Tax Office does its job well..........................			1	2	3	4	5	Total Valid	Missing Data
Mean	2.16	n	672	774	613	194	11	[2264]	(28)
Std Dev	0.96	%	29.7	34.2	27.1	8.6	0.5	[100.0]	(1.2)
39. **{P9Q4139}** I enjoy the challenge of minimizing the tax I have to pay...			1	2	3	4	5	Total Valid	Missing Data
Mean	2.31	n	472	908	637	220	32	[2269]	(23)
Std Dev	0.95	%	20.8	40.0	28.1	9.7	1.4	[100.0]	(1.0)
40. **{P9Q4140}** If you don't cooperate with the Tax Office, they will get tough with you			1	2	3	4	5	Total Valid	Missing Data
Mean	4.05	n	23	73	315	1213	645	[2269]	(23)
Std Dev	0.80	%	1.0	3.2	13.9	53.5	28.4	[100.0]	(1.0)

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		

41. **{P10Q4141}** Even if the Tax Office finds that I am doing something wrong, they will respect me in the long run as long as I admit my mistakes ....

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		
			1	2	3	4	5	Total Valid	Missing Data
Mean	2.28	n	510	881	610	247	14	[2262]	(30)
Std Dev	0.95	%	22.5	38.9	27.0	10.9	0.6	[100.0]	(1.3)

42. **{P10Q4142}** The Tax Office tries to be fair when making their decisions..

			1	2	3	4	5	Total Valid	Missing Data
Mean	2.31	n	479	919	567	300	8	[2273]	(19)
Std Dev	0.96	%	21.1	40.4	24.9	13.2	0.4	[100.0]	(0.8)

43. **{P10Q4143}** Once the Tax Office has you branded as a non-compliant taxpayer, they will never change their mind ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.49	n	44	233	855	840	289	[2261]	(31)
Std Dev	0.91	%	1.9	10.3	37.8	37.2	12.8	[100.0]	(1.4)

44. **{P10Q4144}** The Tax Office goes to great lengths to consult with the community over changes to their system ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	1.98	n	711	1041	385	121	16	[2274]	(18)
Std Dev	0.87	%	31.3	45.8	16.9	5.3	0.7	[100.0]	(0.8)

45. **{P10Q4145}** As a society we need more people willing to take a stand against the Tax Office ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.56	n	49	297	688	814	423	[2271]	(21)
Std Dev	1.01	%	2.2	13.1	30.3	35.8	18.6	[100.0]	(0.9)

46. **{P10Q4146}** The Tax Office treats people as if they will only do the right thing when forced to..............................

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.64	n	28	273	553	1041	370	[2265]	(27)
Std Dev	0.93	%	1.2	12.1	24.4	46.0	16.3	[100.0]	(1.2)

47. **{P10Q4147}** The tax system may not be perfect, but it works well enough for most of us..............................

			1	2	3	4	5	Total Valid	Missing Data
Mean	2.94	n	210	643	513	883	25	[2274]	(18)
Std Dev	1.04	%	9.2	28.3	22.6	38.8	1.1	[100.0]	(0.8)

48. **{P10Q4148}** No matter how cooperative or uncooperative the Tax Office is, the best policy is to always be cooperative with them..............................

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.50	n	63	323	478	1231	177	[2272]	(20)
Std Dev	0.93	%	2.8	14.2	21.0	54.2	7.8	[100.0]	(0.9)

49. **{P10Q4149}** The Tax Office is generally honest in the way it deals with people ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	2.82	n	278	597	679	689	24	[2267]	(25)
Std Dev	1.03	%	12.3	26.3	30.0	30.4	1.1	[100.0]	(1.1)

50. **{P10Q4150}** Paying tax is a responsibility that should be willingly accepted by all Australians ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	4.21	n	14	36	129	1388	711	[2278]	(14)
Std Dev	0.67	%	0.6	1.6	5.7	60.9	31.2	[100.0]	(0.6)

51. **{P10Q4151}** Paying my tax ultimately advantages everyone ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.96	n	25	148	248	1316	535	[2272]	(20)
Std Dev	0.84	%	1.1	6.5	10.9	57.9	23.5	[100.0]	(0.9)

52. **{P10Q4152}** No matter how cooperative or uncooperative the Tax Office is, the best policy is to give them only as much cooperation as the law requires..............................

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.18	n	56	540	727	829	116	[2268]	(24)
Std Dev	0.94	%	2.5	23.8	32.1	36.6	5.1	[100.0]	(1.0)

4.2 Think of the Tax Office and what it has been doing over the past few years. To what extent do you agree or disagree with the following statements.

The Tax Office …		Strongly disagree	Disagree	Neither	Agree	Strongly agree		
1. {P11Q421} Has misled the Australian people		1	2	3	4	5	Total Valid	Missing Data
Mean 3.82	n	47	197	483	937	605	[2269]	(23)
Std Dev 0.99	%	2.1	8.7	21.3	41.3	26.7	[100.0]	(1.0)
2. {P11Q422} Acted in the interests of all Australians		1	2	3	4	5	Total Valid	Missing Data
Mean 2.21	n	492	1092	434	234	25	[2277]	(15)
Std Dev 0.93	%	21.6	48.0	19.1	10.3	1.1	[100.0]	(0.7)
3. {P11Q423} Turned its back on its responsibility to Australians		1	2	3	4	5	Total Valid	Missing Data
Mean 3.40	n	60	390	727	768	326	[2271]	(21)
Std Dev 1.01	%	2.6	17.2	32.0	33.8	14.4	[100.0]	(0.9)
4. {P11Q424} Caved in to pressure from special interest groups		1	2	3	4	5	Total Valid	Missing Data
Mean 3.48	n	65	316	724	806	365	[2276]	(16)
Std Dev 1.01	%	2.9	13.9	31.8	35.4	16.0	[100.0]	(0.7)
5. {P11Q425} Is trusted by you to administer the tax system fairly		1	2	3	4	5	Total Valid	Missing Data
Mean 2.55	n	419	823	444	531	58	[2275]	(17)
Std Dev 1.11	%	18.4	36.2	19.5	23.3	2.5	[100.0]	(0.7)
6. {P11Q426} Takes advantage of people who are vulnerable		1	2	3	4	5	Total Valid	Missing Data
Mean 3.57	n	61	356	554	835	469	[2275]	(17)
Std Dev 1.06	%	2.7	15.6	24.4	36.7	20.6	[100.0]	(0.7)
7. {P11Q427} Meets its obligations to Australians		1	2	3	4	5	Total Valid	Missing Data
Mean 2.60	n	288	735	846	386	14	[2269]	(23)
Std Dev 0.93	%	12.7	32.4	37.3	17.0	0.6	[100.0]	(1.0)
8. {P11Q428} Is open and honest in its dealings with citizens		1	2	3	4	5	Total Valid	Missing Data
Mean 2.23	n	535	943	553	224	19	[2274]	(18)
Std Dev 0.95	%	23.5	41.5	24.3	9.9	0.8	[100.0]	(0.8)

4.3 The following questions relate to the power that you perceive the Tax Office as having. To what extent do you disagree or agree with the following:

		Strongly disagree	Disagree	Neither	Agree	Strongly agree		
1. {P11Q431} The Tax Office can't do much if a large company decides to defy it		1	2	3	4	5	Total Valid	Missing Data
Mean 3.11	n	213	753	213	766	331	[2276]	(16)
Std Dev 1.27	%	9.4	33.1	9.4	33.7	14.5	[100.0]	(0.7)
2. {P11Q432} The Tax Office can't do much if a small business decides to defy it		1	2	3	4	5	Total Valid	Missing Data
Mean 1.79	n	760	1330	112	58	15	[2275]	(17)
Std Dev 0.71	%	33.4	58.5	4.9	2.5	0.7	[100.0]	(0.7)
3. {P11Q433} The Tax Office can't do much if a wealthy individual decides to defy it		1	2	3	4	5	Total Valid	Missing Data
Mean 3.19	n	221	702	203	725	428	[2279]	(13)
Std Dev 1.32	%	9.7	30.8	8.9	31.8	18.8	[100.0]	(0.6)
4. {P11Q434} The Tax Office can't do much if an ordinary wage and salary earner decides to defy it		1	2	3	4	5	Total Valid	Missing Data
Mean 1.49	n	1279	927	41	14	18	[2279]	(13)
Std Dev 0.65	%	56.1	40.7	1.8	0.6	0.8	[100.0]	(0.6)
5. {P11Q435} The Tax Office can't do much if a self-employed taxpayer decides to defy it		1	2	3	4	5	Total Valid	Missing Data
Mean 1.67	n	1071	1013	99	76	20	[2279]	(13)
Std Dev 0.78	%	47.0	44.4	4.3	3.3	0.9	[100.0]	(0.6)

5.1 **{P12Q51}** Think about people who are in the same boat as you when it comes to paying tax. In your opinion, do they pay ...

Much more than their fair share 1	**463**	**20.8**
A bit more than their fair share 2	**482**	**21.6**
About their fair share 3	**1101**	**49.4**
A bit less than their fair share 4	**131**	**5.9**
Much less than their fair share 5	**51**	**2.3**

Mean **2.47** Total Valid **[2228]** **[100.0]**
Std Dev **0.96** Missing Data **(64)** **(2.8)**

5.2 **{P12Q52}** Think of people in Australia who earn about the same as you. Would you say that you pay ...

Much more tax than they do......1	**232**	**10.4**
A bit more tax than they do......2	**426**	**19.2**
About the same amount of tax as they do......3	**1441**	**64.9**
A bit less tax than they do......4	**102**	**4.6**
Much less tax than they do......5	**21**	**0.9**

Mean **2.66** Total Valid **[2222]** **[100.0]**
Std Dev **0.76** Missing Data **(70)** **(3.1)**

5.3 In your opinion, do the following groups pay their fair share of tax?

Much more!	=	Pay much more than their fair share
A bit more	=	Pay a bit more than their fair share
OK	=	Pay about their fair share
A bit less	=	Pay a bit less than their fair share
Much less!	=	Pay much less than their fair share

1. **{P12Q531}** Workers whose primary income is wage and salaries........

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	**2.05**	**n**	**720**	**720**	**785**	**18**	**7**	**[2250]**	**(42)**
Std Dev	**0.85**	**%**	**32.0**	**32.0**	**34.9**	**0.8**	**0.3**	**[100.0]**	**(1.8)**

2. **{P12Q532}** People who make a lot of their money from investments........

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	**3.19**	**n**	**185**	**416**	**707**	**615**	**295**	**[2218]**	**(74)**
Std Dev	**1.14**	**%**	**8.3**	**18.8**	**31.9**	**27.7**	**13.3**	**[100.0]**	**(3.2)**

3. **{P12Q533}** Families earning less than $20,000 a year ....

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	**2.76**	**n**	**308**	**400**	**1204**	**191**	**139**	**[2242]**	**(50)**
Std Dev	**1.00**	**%**	**13.7**	**17.8**	**53.7**	**8.5**	**6.2**	**[100.0]**	**(2.2)**

4. **{P12Q534}** Families earning more than $100,000 a year ....

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	**2.62**	**n**	**481**	**651**	**525**	**395**	**184**	**[2236]**	**(56)**
Std Dev	**1.23**	**%**	**21.5**	**29.1**	**23.5**	**17.7**	**8.2**	**[100.0]**	**(2.4)**

5. **{P12Q535}** You, yourself........

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	**2.16**	**n**	**506**	**926**	**776**	**39**	**5**	**[2252]**	**(40)**
Std Dev	**0.80**	**%**	**22.5**	**41.1**	**34.5**	**1.7**	**0.2**	**[100.0]**	**(1.7)**

6. **{P12Q536}** Your industry/occupation group ....

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	**2.36**	**n**	**434**	**819**	**796**	**120**	**64**	**[2233]**	**(59)**
Std Dev	**0.95**	**%**	**19.4**	**36.7**	**35.6**	**5.4**	**2.9**	**[100.0]**	**(2.6)**

5.4 Now think of the following groups. Do they pay their fair share of tax in your view?

Much more!	=	Pay much more than their fair share
A bit more	=	Pay a bit more than their fair share
OK	=	Pay about their fair share
A bit less	=	Pay a bit less than their fair share
Much less!	=	Pay much less than their fair share

1. {P13Q541} Owner-managers of large companies. Do they pay their fair share of tax?

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	4.14	n	66	128	284	675	1058	[2211]	(81)
Std Dev	1.04	%	3.0	5.8	12.8	30.5	47.9	[100.0]	(3.5)

2. {P13Q542} Senior judges and barristers

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	4.01	n	67	154	425	572	963	[2181]	(111)
Std Dev	1.09	%	3.1	7.1	19.5	26.2	44.2	[100.0]	(4.8)

3. {P13Q543} Unskilled factory workers

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	2.40	n	333	777	1008	82	15	[2215]	(77)
Std Dev	0.81	%	15.0	35.1	45.5	3.7	0.7	[100.0]	(3.4)

4. {P13Q544} Trades people

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	2.92	n	197	582	791	479	164	[2213]	(79)
Std Dev	1.06	%	8.9	26.3	35.7	21.6	7.4	[100.0]	(3.4)

5. {P13Q545} Farm labourers

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	2.59	n	248	640	1123	159	37	[2207]	(85)
Std Dev	0.84	%	11.2	29.0	50.9	7.2	1.7	[100.0]	(3.7)

6. {P13Q546} Farm owners. How much of their fair share do they pay?

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	3.33	n	113	308	826	619	314	[2180]	(112)
Std Dev	1.05	%	5.2	14.1	37.9	28.4	14.4	[100.0]	(4.9)

7. {P13Q547} Doctors in general practice (GPs)

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	3.45	n	94	283	733	687	389	[2186]	(106)
Std Dev	1.06	%	4.3	12.9	33.5	31.4	17.8	[100.0]	(4.6)

8. {P13Q548} Chief executives of large national corporations

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	4.15	n	103	139	257	525	1175	[2199]	(93)
Std Dev	1.14	%	4.7	6.3	11.7	23.9	53.4	[100.0]	(4.1)

9. {P13Q549} Small business owners

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	2.84	n	233	640	713	496	124	[2206]	(86)
Std Dev	1.07	%	10.6	29.0	32.3	22.5	5.6	[100.0]	(3.8)

10. {P13Q5410} Tax agents and advisers

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	3.65	n	38	143	795	772	438	[2186]	(106)
Std Dev	0.93	%	1.7	6.5	36.4	35.3	20.0	[100.0]	(4.6)

11. {P13Q5411} Waitresses

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	2.70	n	207	535	1206	227	31	[2206]	(86)
Std Dev	0.83	%	9.4	24.3	54.7	10.3	1.4	[100.0]	(3.8)

12. {P13Q5412} Surgeons

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
Mean	3.57	n	123	257	589	694	531	[2194]	(98)
Std Dev	1.14	%	5.6	11.7	26.8	31.6	24.2	[100.0]	(4.3)

6. WHAT IF?

Imagine yourself in this situation. You have been paid $5000 in cash for work that you have done outside your regular job. You don't declare it on your income tax return.

6.1 **{P14Q61}** What do you think the chances are that you will get caught?

			About zero (0%)	About 25%	50/50	About 75%	Almost certain (100%)		
			1	2	3	4	5	Total Valid	Missing Data
Mean	4.01	n	23	187	473	636	935	[2254]	(38)
Std Dev	1.02	%	1.0	8.3	21.0	28.2	41.5	[100.0]	(1.7)

6.2 If you did get caught, what are the chances that you would have to face the following legal consequences?

1. **{P14Q621}** Taken to court + pay a substantial fine + pay the tax you owe with interest

			About zero (0%)	About 25%	50/50	About 75%	Almost certain (100%)		
			1	2	3	4	5	Total Valid	Missing Data
Mean	3.47	n	359	331	331	280	900	[2201]	(91)
Std Dev	1.53	%	16.3	15.0	15.0	12.7	40.9	[100.0]	(4.0)

2. **{P14Q622}** Taken to court + pay the tax you owe with interest

			About zero (0%)	About 25%	50/50	About 75%	Almost certain (100%)		
			1	2	3	4	5	Total Valid	Missing Data
Mean	3.36	n	381	348	331	295	800	[2155]	(137)
Std Dev	1.54	%	17.7	16.1	15.4	13.7	37.1	[100.0]	(6.0)

3. **{P14Q623}** Pay a substantial fine + pay the tax you owe with interest

			About zero (0%)	About 25%	50/50	About 75%	Almost certain (100%)		
			1	2	3	4	5	Total Valid	Missing Data
Mean	4.32	n	54	110	261	424	1340	[2189]	(103)
Std Dev	1.03	%	2.5	5.0	11.9	19.4	61.2	[100.0]	(4.5)

4. **{P14Q624}** Pay the tax you owe with interest

			About zero (0%)	About 25%	50/50	About 75%	Almost certain (100%)		
			1	2	3	4	5	Total Valid	Missing Data
Mean	4.06	n	231	153	190	268	1329	[2171]	(121)
Std Dev	1.39	%	10.6	7.0	8.8	12.3	61.2	[100.0]	(5.3)

6.3 Look at these legal consequences again. How much of a problem would they be for you?

No	=	No problem
Small	=	A small problem
Medium	=	A medium problem
Large	=	A large problem

1. **{P14Q631}** Taken to court + pay a substantial fine + pay the tax you owe with interest..

			No	Small	Medium	Large	Total Valid	Missing Data
Mean	3.83	n	32	35	221	1946	[2234]	(58)
Std Dev	0.51	%	1.4	1.6	9.9	87.1	[100.0]	(2.5)

2. **{P14Q632}** Taken to court + pay the tax you owe with interest ....

			No	Small	Medium	Large	Total Valid	Missing Data
Mean	3.73	n	34	63	381	1739	[2217]	(75)
Std Dev	0.59	%	1.5	2.8	17.2	78.4	[100.0]	(3.3)

3. **{P14Q633}** Pay a substantial fine + pay the tax you owe with interest...

			No	Small	Medium	Large	Total Valid	Missing Data
Mean	3.60	n	37	79	630	1477	[2223]	(69)
Std Dev	0.64	%	1.7	3.6	28.3	66.4	[100.0]	(3.0)

4. **{P14Q634}** Pay the tax you owe with interest ....

			No	Small	Medium	Large	Total Valid	Missing Data
Mean	3.16	n	100	374	831	922	[2227]	(65)
Std Dev	0.86	%	4.5	16.8	37.3	41.4	[100.0]	(2.8)

6.4 Assume that you had to pay a substantial fine or penalty. How likely is it that the following would occur?

			Not Likely	May happen	Likely	Almost Certain	Total Valid	Missing Data
1. {P15Q641} Feel that you had let down your family			1	2	3	4	Total Valid	Missing Data
Mean	2.94	n	386	301	611	949	[2247]	(45)
Std Dev	1.11	%	17.2	13.4	27.2	42.2	[100.0]	(2.0)
2. {P15Q642} Feel ashamed of yourself................................			1	2	3	4	Total Valid	Missing Data
Mean	2.76	n	460	410	581	798	[2249]	(43)
Std Dev	1.14	%	20.5	18.2	25.8	35.5	[100.0]	(1.9)
3. {P15Q643} Feel angry with yourself for what you did..........			1	2	3	4	Total Valid	Missing Data
Mean	2.96	n	300	381	674	889	[2244]	(48)
Std Dev	1.05	%	13.4	17.0	30.0	39.6	[100.0]	(2.1)
4. {P15Q644} Feel concerned to put matters right and put it behind you			1	2	3	4	Total Valid	Missing Data
Mean	3.25	n	121	222	872	1029	[2244]	(48)
Std Dev	0.84	%	5.4	9.9	38.9	45.9	[100.0]	(2.1)
5. {P15Q645} Feel that what you had done was wrong...............			1	2	3	4	Total Valid	Missing Data
Mean	2.54	n	603	425	597	612	[2237]	(55)
Std Dev	1.16	%	27.0	19.0	26.7	27.4	[100.0]	(2.4)
6. {P15Q646} Feel bad about the harm and trouble you'd caused			1	2	3	4	Total Valid	Missing Data
Mean	2.52	n	567	476	636	550	[2229]	(63)
Std Dev	1.12	%	25.4	21.4	28.5	24.7	[100.0]	(2.7)
7. {P15Q647} Feel humiliated..			1	2	3	4	Total Valid	Missing Data
Mean	2.61	n	535	448	612	644	[2239]	(53)
Std Dev	1.14	%	23.9	20.0	27.3	28.8	[100.0]	(2.3)
8. {P15Q648} Feel embarrassed			1	2	3	4	Total Valid	Missing Data
Mean	2.69	n	459	446	668	664	[2237]	(55)
Std Dev	1.10	%	20.5	19.9	29.9	29.7	[100.0]	(2.4)
9. {P15Q649} Feel unable to decide, in your own mind, whether or not you had done the wrong thing............................			1	2	3	4	Total Valid	Missing Data
Mean	1.94	n	1057	481	468	227	[2233]	(59)
Std Dev	1.04	%	47.3	21.5	21.0	10.2	[100.0]	(2.6)
10. {P15Q6410} Feel guilty...			1	2	3	4	Total Valid	Missing Data
Mean	2.40	n	679	476	586	490	[2231]	(61)
Std Dev	1.13	%	30.4	21.3	26.3	22.0	[100.0]	(2.7)
11. {P15Q6411} Feel angry with the Tax Office			1	2	3	4	Total Valid	Missing Data
Mean	2.84	n	358	499	528	855	[2240]	(52)
Std Dev	1.10	%	16.0	22.3	23.6	38.2	[100.0]	(2.3)
12. {P15Q6412} Feel bothered by thoughts that you were being unfairly treated..			1	2	3	4	Total Valid	Missing Data
Mean	2.69	n	446	517	566	714	[2243]	(49)
Std Dev	1.12	%	19.9	23.0	25.2	31.8	[100.0]	(2.1)
13. {P15Q6413} Feel that you wanted to get even with the Tax Office...			1	2	3	4	Total Valid	Missing Data
Mean	1.63	n	1400	446	202	185	[2233]	(59)
Std Dev	0.95	%	62.7	20.0	9.0	8.3	[100.0]	(2.6)
14. {P15Q6414} Pretend that nothing was happening			1	2	3	4	Total Valid	Missing Data
Mean	1.31	n	1705	389	115	27	[2236]	(56)
Std Dev	0.62	%	76.3	17.4	5.1	1.2	[100.0]	(2.4)
15. {P15Q6415} Make a joke of it...			1	2	3	4	Total Valid	Missing Data
Mean	1.31	n	1731	350	129	26	[2236]	(56)
Std Dev	0.63	%	77.4	15.7	5.8	1.2	[100.0]	(2.4)
16. {P15Q6416} Rise above it			1	2	3	4	Total Valid	Missing Data
Mean	2.88	n	190	498	940	604	[2232]	(60)
Std Dev	0.91	%	8.5	22.3	42.1	27.1	[100.0]	(2.6)

You have completed half of the questionnaire! Why not have a coffee break before commencing the next section.

7. TAXPAYING BEHAVIOUR

7.1 **{P16Q71}** Think about the last income tax return that you filed or has been filed on your behalf. What financial year was it for?

	n	%
2000/2001 Financial Year 1	1720	75.5
1999/2000 Financial Year 2	510	22.4
1998/1999 Financial Year 3	37	1.6
1997/1998 Financial Year 4	9	0.4
Have not filed a tax return in the last 5 years 5	3	0.1
Total Valid	[2279]	[100.0]
Missing Data	(13)	(0.6)

7.2 **{P16Q72}** As far as you know, did you exaggerate the amount of deductions or rebates in your most recent income tax return?

	n	%
A lot 1	3	0.1
Quite a bit 2	1	0.0
Somewhat 3	7	0.3
A little 4	101	4.4
Not at all 5	2171	95.1
Total Valid	[2283]	[100.0]
Missing Data	(9)	(0.4)

Mean 4.94
Std Dev 0.28

7.3 **{P16Q73}** Think of the deductions and rebates you claimed in your most recent income tax return. Would you say you were ... (*Circle the answer that best describes you*)

	n	%
Absolutely confident that they were all legitimate 1	2071	90.7
A bit unsure about some of them.....2	170	7.4
Pretty unsure about quite a lot.....3	2	0.1
Haven't a clue, someone else did it.....4	40	1.8
Total Valid	[2283]	[100.0]
Missing Data	(9)	(0.4)

Mean 1.13
Std Dev 0.47

7.4 **{P16Q74}** Some people put in a lot of effort to plan their financial affairs in order to legally pay as little tax as possible. How much effort did you or your family devote to this objective in preparing for your most recent income tax return?

	n	%
A lot.....1	123	5.4
Quite a bit.....2	262	11.5
Some.....3	551	24.2
A little.....4	541	23.7
None.....5	802	35.2
Total Valid	[2279]	[100.0]
Missing Data	(13)	(0.6)

Mean 3.72
Std Dev 1.21

7.5 **{P16Q75}** In preparing for your most recent income tax return, did you look at several different ways of arranging your finances to minimize your tax?

	n	%
Yes.....1	556	24.4
No 2	1720	75.6
Total Valid	[2276]	[100.0]
Missing Data	(16)	(0.7)

7.6 **{P16Q76}** When you were preparing for the lodgement of your most recent income tax return, how well did you understand what the Tax Office expected of you? Would you say your understanding was ...

	n	%
Extremely good.....1	258	11.3
Good.....2	625	27.5
Reasonable.....3	933	41.0
Partial.....4	275	12.1
Poor.....5	185	8.1
Total Valid	[2276]	[100.0]
Missing Data	(16)	(0.7)

Mean 2.78
Std Dev 1.06

7.7 Below is a list of investment strategies that may provide for tax minimization. In preparing for your most recent income tax return, were you able to minimize your tax through ...

Yes	=	Yes
No	=	No
DK	=	Don't know what that is

			Yes	No	DK	Total Valid	Missing Data
1. **{P17Q771}** Negative gearing (property/shares)		**n**	**1028**	**1214**	**13**	**[2255]**	**(37)**
		%	**45.6**	**53.8**	**0.6**	**[100.0]**	**(1.6)**
2. **{P17Q772}** Employee share arrangements		**n**	**108**	**2006**	**113**	**[2227]**	**(65)**
		%	**4.8**	**90.1**	**5.1**	**[100.0]**	**(2.8)**
3. **{P17Q773}** Salary packaging		**n**	**460**	**1714**	**66**	**[2240]**	**(52)**
		%	**20.5**	**76.5**	**2.9**	**[100.0]**	**(2.3)**
4. **{P17Q774}** Superannuation planning		**n**	**845**	**1368**	**35**	**[2248]**	**(44)**
		%	**37.6**	**60.9**	**1.6**	**[100.0]**	**(1.9)**
5. **{P17Q775}** Warrants or leveraged investments		**n**	**99**	**1842**	**283**	**[2224]**	**(68)**
		%	**4.5**	**82.8**	**12.7**	**[100.0]**	**(3.0)**
6. **{P17Q776}** Schemes to convert income into capital gains		**n**	**41**	**1989**	**197**	**[2227]**	**(65)**
		%	**1.8**	**89.3**	**8.8**	**[100.0]**	**(2.8)**
7. **{P17Q777}** Tax shelters (eg film schemes, agricultural schemes)		**n**	**418**	**1785**	**44**	**[2247]**	**(45)**
		%	**18.6**	**79.4**	**2.0**	**[100.0]**	**(2.0)**
8. **{P17Q778}** Off-shore tax havens or other international tax planning		**n**	**14**	**2137**	**80**	**[2231]**	**(61)**
		%	**0.6**	**95.8**	**3.6**	**[100.0]**	**(2.7)**

7.8. Below are some statements that relate to tax effective schemes. How much do you agree with the following statements?

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		
1. **{P17Q781}** You can lose a lot of money in tax schemes and shelters like agricultural schemes			**1**	**2**	**3**	**4**	**5**	Total Valid	Missing Data
Mean	**4.07**	**n**	**54**	**128**	**303**	**910**	**869**	**[2264]**	**(28)**
Std Dev	**0.98**	**%**	**2.4**	**5.7**	**13.4**	**40.2**	**38.4**	**[100.0]**	**(1.2)**
2. **{P17Q782}** I would not touch any tax scheme or shelter like an agricultural scheme that did not have a Product Ruling from the Tax Office to say it was OK			**1**	**2**	**3**	**4**	**5**	Total Valid	Missing Data
Mean	**4.58**	**n**	**26**	**28**	**74**	**626**	**1513**	**[2267]**	**(25)**
Std Dev	**0.72**	**%**	**1.1**	**1.2**	**3.3**	**27.6**	**66.7**	**[100.0]**	**(1.1)**
3. **{P17Q783}** I would not touch any tax scheme or shelter like an agricultural scheme that did not have a credible lawyer's opinion to say it was OK			**1**	**2**	**3**	**4**	**5**	Total Valid	Missing Data
Mean	**3.99**	**n**	**129**	**164**	**301**	**666**	**1000**	**[2260]**	**(32)**
Std Dev	**1.17**	**%**	**5.7**	**7.3**	**13.3**	**29.5**	**44.2**	**[100.0]**	**(1.4)**
4. **{P17Q784}** I would not touch any tax scheme or shelter like an agricultural scheme unless I believed it to be completely legitimate			**1**	**2**	**3**	**4**	**5**	Total Valid	Missing Data
Mean	**4.52**	**n**	**56**	**38**	**81**	**582**	**1512**	**[2269]**	**(23)**
Std Dev	**0.85**	**%**	**2.5**	**1.7**	**3.6**	**25.7**	**66.6**	**[100.0]**	**(1.0)**

7.9 **{P18Q79}** Compared with five years ago do you think people are more prepared or less prepared to go in for tax schemes that rely for their success on loopholes in the law?

		n	%
Much more prepared	1	250	11.0
A little more prepared	2	233	10.3
About the same	3	309	13.6
A little less prepared	4	175	7.7
Much less prepared	5	990	43.6
Don't know	6	312	13.8
Mean	**4.04**	Total Valid	**[2269]**	**[100.0]**
Std Dev	**1.59**	Missing Data	**(23)**	**(1.0)**

7.10 In 1986, the Tax Office introduced a self-assessment system to taxation. The following three questions are designed to explore your understanding of this system.

1. **{P18Q7101}** Assume you submit a tax return where you have claimed a deduction. You then receive a refund from the Tax Office for this deduction. Does this signal to you that the Tax Office has approved your deduction?

		n	%
Yes	1	1316	57.8
No	2	897	39.4
Don't Know	3	65	2.9
	Total Valid	**[2278]**	**[100.0]**
	Missing Data	**(14)**	**(0.6)**

2. **{P18Q7102}** Did you know that the Tax Office can come back to you up to 6 years after you have lodged a tax return to disallow a deduction? (This is not the same as an audit)

		n	%
Yes	1	1465	64.3
No	2	712	31.2
Don't Know	3	103	4.5
	Total Valid	**[2280]**	**[100.0]**
	Missing Data	**(12)**	**(0.5)**

3. **{P18Q7103}** Do you think the Tax Office acts retrospectively in many of its decisions to disallow deductions?

		n	%
Yes	1	1740	76.4
No	2	235	10.3
Don't Know	3	301	13.2
	Total Valid	**[2276]**	**[100.0]**
	Missing Data	**(16)**	**(0.7)**

8. SOME OTHER ISSUES

8.1 To what extent do you agree or disagree with the following statements given your current situation:

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		

1. **{P19Q811}** I would be better off if I worked less given the rate at which I am taxed ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.15	**n**	225	614	415	630	389	[2273]	(19)
Std Dev	1.27	**%**	9.9	27.0	18.3	27.7	17.1	[100.0]	(0.8)

2. **{P19Q812}** Paying tax removes the incentive to earn more income ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.57	**n**	124	491	231	839	595	[2280]	(12)
Std Dev	1.24	**%**	5.4	21.5	10.1	36.8	26.1	[100.0]	(0.5)

3. **{P19Q813}** Paying tax means I just can't get ahead ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	2.97	**n**	159	793	558	485	280	[2275]	(17)
Std Dev	1.15	**%**	7.0	34.9	24.5	21.3	12.3	[100.0]	(0.7)

8.2 **{P19Q82}** Overall, how dissatisfied or satisfied are you with the way the government spends taxpayers' money? (*Please circle a number*)

			Dissatisfied				Satisfied		
			1	2	3	4	5	Total Valid	Missing Data
Mean	2.42	**n**	478	761	643	354	30	[2266]	(26)
Std Dev	1.03	**%**	21.1	33.6	28.4	15.6	1.3	[100.0]	(1.1)

8.3 When policy makers design a new tax system, how much importance do you think they should attach to the following issues:

> 1 = Not important
> 2 = Somewhat important
> 3 = Important
> 4 = Very important
> 5 = Of the utmost importance

1. **{P19Q831}** Broadening the tax base so that everyone makes some contribution ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	4.03	**n**	81	150	413	612	1020	[2276]	(16)
Std Dev	1.10	**%**	3.6	6.6	18.1	26.9	44.8	[100.0]	(0.7)

2. **{P19Q832}** Ensuring that people who are wealthier pay more tax ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.27	**n**	280	359	627	500	516	[2282]	(10)
Std Dev	1.30	**%**	12.3	15.7	27.5	21.9	22.6	[100.0]	(0.4)

3. **{P19Q833}** Ensuring that large corporations pay their fair share ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	4.38	**n**	40	60	243	580	1363	[2286]	(6)
Std Dev	0.90	**%**	1.7	2.6	10.6	25.4	59.6	[100.0]	(0.3)

4. **{P19Q834}** Keeping the costs of administering the tax system down ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	4.08	**n**	58	125	427	633	1042	[2285]	(7)
Std Dev	1.04	**%**	2.5	5.5	18.7	27.7	45.6	[100.0]	(0.3)

5. **{P19Q835}** Making the whole tax system simpler through getting rid of as many exemptions as possible ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.58	**n**	195	276	543	521	733	[2268]	(24)
Std Dev	1.28	**%**	8.6	12.2	23.9	23.0	32.3	[100.0]	(1.0)

6. **{P19Q836}** Giving corporations incentives to serve the community (e.g. create jobs, contribute to public goods, support sport and the arts)..

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.81	**n**	110	178	511	725	755	[2279]	(13)
Std Dev	1.12	**%**	4.8	7.8	22.4	31.8	33.1	[100.0]	(0.6)

7. **{P19Q837}** Getting rid of the grey areas of tax law.................

			1	2	3	4	5	Total Valid	Missing Data
Mean	4.41	**n**	42	52	227	579	1382	[2282]	(10)
Std Dev	0.89	**%**	1.8	2.3	9.9	25.4	60.6	[100.0]	(0.4)

8. **{P19Q838}** Making the amount of tax paid by all large corporations publicly available ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	3.63	**n**	306	211	387	492	881	[2277]	(15)
Std Dev	1.41	**%**	13.4	9.3	17.0	21.6	38.7	[100.0]	(0.7)

9. **{P20Q839}** Getting rid of as many deductions as possible..

			1	2	3	4	5	Total Valid	Missing Data
Mean	**2.36**	**n**	759	554	523	220	200	[2256]	(36)
Std Dev	**1.28**	**%**	33.6	24.6	23.2	9.8	8.9	[100.0]	(1.6)

10. **{P20Q8310}** Looking into a flat rate of tax ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	**3.31**	**n**	402	262	473	482	646	[2265]	(27)
Std Dev	**1.44**	**%**	17.7	11.6	20.9	21.3	28.5	[100.0]	(1.2)

11. **{P20Q8311}** Improving the competitiveness of Australian business..

			1	2	3	4	5	Total Valid	Missing Data
Mean	**3.99**	**n**	70	123	453	725	893	[2264]	(28)
Std Dev	**1.04**	**%**	3.1	5.4	20.0	32.0	39.4	[100.0]	(1.2)

12. **{P20Q8312}** Making sure that the government has a secure source of revenue to provide public goods.........................

			1	2	3	4	5	Total Valid	Missing Data
Mean	**3.85**	**n**	31	104	679	808	649	[2271]	(21)
Std Dev	**0.93**	**%**	1.4	4.6	29.9	35.6	28.6	[100.0]	(0.9)

13. **{P20Q8313}** Keeping taxes as low as possible ....

			1	2	3	4	5	Total Valid	Missing Data
Mean	**3.88**	**n**	92	173	538	592	882	[2277]	(15)
Std Dev	**1.13**	**%**	4.0	7.6	23.6	26.0	38.7	[100.0]	(0.7)

14. **{P20Q8314}** Minimising the regulations and the paper work for taxpayers...

			1	2	3	4	5	Total Valid	Missing Data
Mean	**4.20**	**n**	51	100	344	637	1142	[2274]	(18)
Std Dev	**1.00**	**%**	2.2	4.4	15.1	28.0	50.2	[100.0]	(0.8)

8.4 **{P20Q84}** Did you seek advice from a tax agent before getting involved in the situation that has caused you to amend your tax return?

		n	%
Yes...1		1675	74.0
No 2		589	26.0
	Total Valid	[2264]	[100.0]
	Missing Data	(28)	(1.2)

8.5 **{P20Q85}** If you answered yes to the question above, tell us what your tax agent advised you to do.

		n	%
_____	Comment provided	1616	70.5
	Comment not provided	676	29.5
_____	Total	[2292]	[100.0]

8.6 **{P20Q86}** Did you rely on a tax agent or adviser (tax accountant or lawyer) in preparing your most recent income tax return?

		n	%
Yes...1		2110	93.0
No ....2 *-- skip to 8.10* ❖❖		160	7.0
	Total Valid	[2270]	[100.0]
	Missing Data	(22)	(1.0)

8.7 **{P20Q87A} {P20Q87B} {P20Q87C} {P20Q87D} {P20Q87E}** If you did use a tax agent, why did you decide to use that particular tax agent? You can circle more than one if it applies to you.

		n	%
They are a family friend...1		202	10.0
They were recommended to me by friends/colleagues................................2		894	44.5
Their office is in the area I live/work 3		406	20.2
They work for a reputable firm 4		946	47.1
I know they will aggressively minimize the tax I pay 5		64	3.2
	Total Valid	[2010]	[125.0]
	Missing Data	(282)	(14.0)

[Respondents may give more than one answer. Percentages use total valid cases not answers, as the base. Missing cases are respondents who did not circle any answer.]

8.8 **{P20Q88}** What was your primary reason for using a tax agent?

		n	%
Fear of making a mistake...1		966	47.5
Insufficient time to prepare my own return 2		477	23.4
To legitimately minimize the tax I had to pay...3		560	27.5
To avoid paying tax 4		4	0.2
Too complex/Don't have skills 5		25	1.2
Don't need to talk to ATO 6		1	0.0
I am a Tax agent..7		2	0.1
	Total Valid	[2035]	[100.0]
[Owing to significant additional responses the underlined categories were added during processing]	Missing Data	(257)	(11.2)

8.9 How well do the following statements describe your tax agent's approach to taxation matters?

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		
1. **{P21Q891}** I have a tax agent who is clever in the way she/he arranges my affairs to minimize tax			1	2	3	4	5	Total Valid	Missing Data
Mean	2.82	**n**	204	471	890	410	48	[2023]	(269)
Std Dev	0.95	**%**	10.1	23.3	44.0	20.3	2.4	[100.0]	(11.7)
2. **{P21Q892}** My tax agent is a very honest person			1	2	3	4	5	Total Valid	Missing Data
Mean	4.32	**n**	15	16	145	999	875	[2050]	(242)
Std Dev	0.7	**%**	0.7	0.8	7.1	48.7	42.7	[100.0]	(10.6)
3. **{P21Q893}** My tax agent helps me interpret ambiguous or grey areas of the tax law in my favour			1	2	3	4	5	Total Valid	Missing Data
Mean	3.18	**n**	93	395	775	617	162	[2042]	(250)
Std Dev	0.98	**%**	4.6	19.3	38.0	30.2	7.9	[100.0]	(10.9)
4. **{P21Q894}** My tax agent has suggested complicated schemes I could get into to avoid tax			1	2	3	4	5	Total Valid	Missing Data
Mean	1.88	**n**	888	748	206	165	36	[2043]	(249)
Std Dev	1.00	**%**	43.5	36.6	10.1	8.1	1.8	[100.0]	(10.9)
5. **{P21Q895}** My tax agent has warned me against getting involved in tax planning schemes			1	2	3	4	5	Total Valid	Missing Data
Mean	3.24	**n**	111	368	739	571	254	[2043]	(249)
Std Dev	1.06	**%**	5.4	18.0	36.2	27.9	12.4	[100.0]	(10.9)

8.10 What priority would you place on the following qualities if you were to choose a tax agent or adviser?

			Priority					
1. **{P21Q8101}** Someone who knows their way around the system to minimize the tax I have to pay			Low	Medium	High	Top	Total Valid	Missing Data
Mean	2.44	**n**	399	729	819	287	[2234]	(58)
Std Dev	0.93	**%**	17.9	32.6	36.7	12.8	[100.0]	(2.5)
2. **{P21Q8102}** Someone who will take advantage of grey areas of the law on my behalf			Low	Medium	High	Top	Total Valid	Missing Data
Mean	1.55	**n**	1344	617	211	59	[2231]	(61)
Std Dev	0.77	**%**	60.2	27.7	9.5	2.6	[100.0]	(2.7)
3. **{P21Q8103}** Someone who is well networked and knows what the Tax Office is checking on at any particular time			Low	Medium	High	Top	Total Valid	Missing Data
Mean	1.84	**n**	1026	659	413	132	[2230]	(62)
Std Dev	0.93	**%**	46.0	29.6	18.5	5.9	[100.0]	(2.7)
4. **{P21Q8104}** A creative accountant			Low	Medium	High	Top	Total Valid	Missing Data
Mean	1.68	**n**	1183	654	296	89	[2222]	(70)
Std Dev	0.85	**%**	53.2	29.4	13.3	4.0	[100.0]	(3.1)
5. **{P21Q8105}** Someone who can deliver on aggressive tax planning			Low	Medium	High	Top	Total Valid	Missing Data
Mean	1.66	**n**	1160	738	249	81	[2228]	(64)
Std Dev	0.82	**%**	52.1	33.1	11.2	3.6	[100.0]	(2.8)
6. **{P21Q8106}** Someone who will do it honestly and with minimum fuss			Low	Medium	High	Top	Total Valid	Missing Data
Mean	3.46	**n**	8	95	997	1152	[2252]	(40)
Std Dev	0.60	**%**	0.4	4.2	44.3	51.2	[100.0]	(1.7)
7. **{P21Q8107}** Someone who does not take risks and only claims for things that are clearly legitimate			Low	Medium	High	Top	Total Valid	Missing Data
Mean	3.28	**n**	41	250	1014	953	[2258]	(34)
Std Dev	0.73	**%**	1.8	11.1	44.9	42.2	[100.0]	(1.5)

9. ANOTHER WHAT IF?

Assume your tax agent is unsure about whether one of your expenses is deductible on your tax return, as the tax law relating to this expense is ambiguous. Your tax agent tells you that if you claim the deduction there is a low probability that your tax return will be audited, and that if you are audited, the taxpayer penalty would be mild. After thinking about the situation, your agent advises you NOT TO CLAIM the deduction on your return.

9.1. **{P22Q91}** Would you agree with the advice your tax agent has given you?

			Definitely Yes	Probably Yes	Neutral	Probably No	Definitely No		
			1	2	3	4	5	Total Valid	Missing Data
Mean	1.51	n	1372	749	61	60	28	[2270]	(22)
Std Dev	0.78	%	60.4	33.0	2.7	2.6	1.2	[100.0]	(1.0)

9.2. **{P22Q92}** Based on your tax agent's advice NOT TO CLAIM the ambiguous deduction, would you continue to use this preparer?

			Definitely Yes	Probably Yes	Neutral	Probably No	Definitely No		
			1	2	3	4	5	Total Valid	Missing Data
Mean	1.52	n	1363	758	52	50	43	[2266]	(26)
Std Dev	0.81	%	60.2	33.5	2.3	2.2	1.9	[100.0]	(1.1)

Think of the scenario presented above. Now assume that your tax agent does advise you to CLAIM the ambiguous deduction on your return.

9.3. **{P22Q93}** Would you agree with the advice your tax agent has given you?

			Definitely Yes	Probably Yes	Neutral	Probably No	Definitely No		
			1	2	3	4	5	Total Valid	Missing Data
Mean	2.84	n	230	963	240	594	236	[2263]	(29)
Std Dev	1.22	%	10.2	42.6	10.6	26.2	10.4	[100.0]	(1.3)

9.4. **{P22Q94}** Based on your tax agent's advice to CLAIM the ambiguous deduction, would you continue to use this preparer?

			Definitely Yes	Probably Yes	Neutral	Probably No	Definitely No		
			1	2	3	4	5	Total Valid	Missing Data
Mean	2.52	n	342	1067	327	385	141	[2262]	(30)
Std Dev	1.13	%	15.1	47.2	14.5	17.0	6.2	[100.0]	(1.3)

10. CASH TRANSACTION BEHAVIOUR

10.1 **{P23Q101}** Have you worked for cash-in-hand payments in the last 12 months? By cash-in-hand we mean cash money that tax is not paid on.

		n	%
Yes..1		79	3.5
No ....2 *-- skip to 10.3* ✳		2197	96.5
	Total Valid	[2276]	[100.0]
	Missing Data	(16)	(0.7)

10.2.1 **{JOBIN1} {JOBIN2}** <u>If yes</u>, what were you employed as and what kind of work did you do?

_____   **See Appendix Two**

_____

10.2.2 **{P23Q1022}** How much did you earn in this way in the last 12 months?   **See Appendix Three**

$ _____

10.2.3 **{P23Q1023}** On average, how much did you earn per hour for this work?   **See Appendix Three**

$ _____

✳ 10.3 **{P23Q103}** Have you paid anyone cash-in-hand payments in the last 12 months for work or services they provided to you? By cash-in-hand we mean cash money that tax is not paid on.

		n	%
Yes..1		477	21.1
No ....2 *-- skip to 10.5* ⌘		1777	78.7
<u>Yes, but not sure if tax paid</u> 3		4	0.2
	Total Valid	[2258]	[100.0]
[Owing to significant additional responses the underlined category was added during processing]	Missing Data	(34)	(1.5)

10.4.1 **{JOBOUT1} {JOBOUT2} {JOBOUT3} {JOBOUT4} {JOBOUT5} {JOBOUT6} {JOBOUT7}** <u>If yes</u>, what were they employed as and what kind of work did they do? If they did different things please list the jobs from the largest to the smallest.

See Appendix Four

(a) **Job 1** :- _____

_____

(b) **Job 2** :- _____

_____

(c) **Job 3** :- _____

_____

10.4.2 **{P23Q1042A} {P23Q1042B} {P23Q1042C}** How much did you pay for this work in the last 12 months?   **See Appendix Five**

(a) **Job 1** :- $ _____

(b) **Job 2** :- $ _____

(c) **Job 3** :- $ _____

10.5 If you found out that an acquaintance was working for cash-in-hand payments how likely is it that you would respond in the following ways? By cash-in-hand we mean cash money that tax is not paid on.

			Highly unlikely 1	Unlikely 2	Unsure 3	Likely 4	Highly likely 5	Total Valid	Missing Data
1. {P24Q1051} I'd think they were clever			578	1013	406	188	46	[2231]	(61)
Mean	2.15	n	578	1013	406	188	46	[2231]	(61)
Std Dev	0.97	%	25.9	45.4	18.2	8.4	2.1	[100.0]	(2.7)
2. {P24Q1052} I would not care			1	2	3	4	5	Total Valid	Missing Data
Mean	3.01	n	215	613	507	760	156	[2251]	(41)
Std Dev	1.13	%	9.6	27.2	22.5	33.8	6.9	[100.0]	(1.8)
3. {P24Q1053} I'd think it was wrong			1	2	3	4	5	Total Valid	Missing Data
Mean	3.69	n	80	310	315	1058	487	[2250]	(42)
Std Dev	1.07	%	3.6	13.8	14.0	47.0	21.6	[100.0]	(1.8)
4. {P24Q1054} I'd let them know I disapproved			1	2	3	4	5	Total Valid	Missing Data
Mean	2.75	n	246	809	615	431	149	[2250]	(42)
Std Dev	1.09	%	10.9	36.0	27.3	19.2	6.6	[100.0]	(1.8)
5. {P24Q1055} I'd report them to the Tax Office			1	2	3	4	5	Total Valid	Missing Data
Mean	1.71	n	1160	704	306	44	37	[2251]	(41)
Std Dev	0.89	%	51.5	31.3	13.6	2.0	1.6	[100.0]	(1.8)

10.6 This question is asking what YOU think.

			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
1. {P24Q1061} Do YOU think you should honestly declare cash earnings on your tax return?									
Mean	3.77	n	109	233	224	1201	497	[2264]	(28)
Std Dev	1.05	%	4.8	10.3	9.9	53.0	22.0	[100.0]	(1.2)
2. {P24Q1062} Do YOU think it is acceptable to overstate tax deductions on your tax return?			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean	1.85	n	705	1334	113	89	24	[2265]	(27)
Std Dev	0.77	%	31.1	58.9	5.0	3.9	1.1	[100.0]	(1.2)
3. {P24Q1063} Do YOU think that the tax you pay is fair given the goods and services you get from the government?			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean	2.45	n	513	904	267	507	82	[2273]	(19)
Std Dev	1.17	%	22.6	39.8	11.7	22.3	3.6	[100.0]	(0.8)
4. {P24Q1064} Would YOU prefer to pay less tax even if it means receiving a more restricted range of goods and services?			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean	3.26	n	123	646	293	933	276	[2271]	(21)
Std Dev	1.15	%	5.4	28.4	12.9	41.1	12.2	[100.0]	(0.9)
5. {P24Q1065} Do YOU think working for cash-in-hand payments without paying tax is a trivial offence?			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean	2.49	n	385	1006	307	501	64	[2263]	(29)
Std Dev	1.10	%	17.0	44.5	13.6	22.1	2.8	[100.0]	(1.3)
6. {P24Q1066} Do YOU think the government should actively discourage participation in the cash economy?			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean	3.71	n	74	320	276	1097	492	[2259]	(33)
Std Dev	1.06	%	3.3	14.2	12.2	48.6	21.8	[100.0]	(1.4)

10.7 Now we would like to know what you think MOST PEOPLE think.

			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
1. {P24Q1071} Do MOST PEOPLE think they should honestly declare cash earnings on their tax return?			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean	2.44	n	375	1075	280	486	40	[2256]	(36)
Std Dev	1.06	%	16.6	47.7	12.4	21.5	1.8	[100.0]	(1.6)
2. {P24Q1072} Do MOST PEOPLE think it is acceptable to overstate deductions on their tax return?			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean	3.24	n	65	612	455	960	163	[2255]	(37)
Std Dev	1.02	%	2.9	27.1	20.2	42.6	7.2	[100.0]	(1.6)
3. {P24Q1073} Do MOST PEOPLE think that the tax they pay is fair given the goods and services they get from the government?			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean	2.22	n	404	1265	299	266	23	[2257]	(35)
Std Dev	0.91	%	17.9	56.0	13.2	11.8	1.0	[100.0]	(1.5)
4. {P24Q1074} Would MOST PEOPLE prefer to pay less tax even if it means receiving a more restricted range of goods and services?			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean	3.29	n	73	516	522	965	179	[2255]	(37)
Std Dev	1.01	%	3.2	22.9	23.1	42.8	7.9	[100.0]	(1.6)

5. {P25Q1075} Do MOST PEOPLE think working for cash-in-hand payments without paying tax is a trivial offence?..

		No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean	3.49	n	68	381	368	1255	182	[2254]	(38)
Std Dev	0.96	%	3.0	16.9	16.3	55.7	8.1	[100.0]	(1.7)

6. {P25Q1076} Do MOST PEOPLE think the government should actively discourage participation in the cash economy?...

		No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean	3.05	n	140	640	538	822	108	[2248]	(44)
Std Dev	1.04	%	6.2	28.5	23.9	36.6	4.8	[100.0]	(1.9)

11. BACKGROUND INFORMATION

The final section asks questions about yourself and your family background. These characteristics are very important to our research on how different people in different circumstances feel about tax issues.

11.1 {P25Q111} Firstly, what is your sex?

		n	%
Male..1		1882	82.5
Female 2		400	17.5
Total Valid		[2282]	[100.0]
Missing Data		(10)	(0.4)

11.2 {P25Q112} What is your age in years?   _____ *Years*   **See Appendix Six**

11.3 {P25Q113} In what country were you born?   _____ **See Appendix Seven**

11.4 {P25Q114} Are you from a non-English speaking background?

		n	%
Yes..1		304	13.4
No 2		1971	86.6
Total Valid		[2275]	[100.0]
Missing Data		(17)	(0.7)

11.5 {P25Q115} If yes, from which country did your family come?   _____ **See Appendix Seven**

11.6 {P25Q116} What was the highest level of education you completed?

		n	%
Did not have any or much formal schooling 1		5	0.2
Primary School 2		13	0.6
Junior/Intermediate/Form 4/Year 10 3		254	11.1
Secondary/Leaving/Form 6 Year 12 4		315	13.8
Trade certificate/Nursing Diploma...5		382	16.8
Diploma Course 6		322	14.1
University/Tertiary Degree 7		617	27.1
Post-graduate Degree 8		372	16.3
Total Valid		[2280]	[100.0]
Missing Data		(12)	(0.5)

11.7 {P25Q117} What is your current marital status?

		n	%
Never married 1		139	6.1
Now married (including de facto relationships) 2		1875	82.2
Widowed..3		25	1.1
Divorced or separated 4		243	10.6
Total Valid		[2282]	[100.0]
Missing Data		(10)	(0.4)

11.8 **{P26Q118}** Now some questions about the work that you are doing. Last week were you ...

		n	%
Working full time for pay 1		1832	80.9
Working part-time for pay 2		191	8.4
Unemployed...3		64	2.8
Retired from paid work 4		137	6.0
Full-time student..5	*skip to 11.10*	5	0.2
Keeping house...6		36	1.6
	Total Valid	[2265]	[100.0]
	Missing Data	(27)	(1.2)

11.9 **{P26Q119}** What kind of work do you do? Please give your full job title and as much detail as you can. If you are retired or unemployed, please describe your last regular paid job.

1. Job title   **See Appendix Eight**

_____

2. Main tasks that you do

_____

_____

3. Kind of business or industry

_____

4. **{P26Q1194}** Is (was) that job for …

		n	%
A private company or business 1		1266	58.0
Non-profit organisation eg university 2		52	2.4
Commonwealth, state or local government 3		385	17.7
Self-employed; in partnership; own business 4		478	21.9
	Total Valid	[2181]	[100.0]
	Missing Data	(111)	(4.8)

11.10 **{P26Q1110}** All in all, what was your *family's* income last year – about how many *thousand* dollars? (*Please circle a number*)   **See Appendix Nine**

| None | 5 | 10 | 15 | 20 | 25 | 30 | 35 | 40 | 45 | 50 | 60 | 75 | 100 | 250+ |
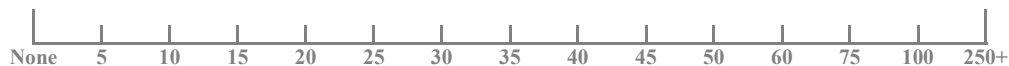
11.11 **{P26Q1111}** And your own personal income – about how many thousand dollars? (*Please circle a number*)   **See Appendix Nine**

| None | 5 | 10 | 15 | 20 | 25 | 30 | 35 | 40 | 45 | 50 | 60 | 75 | 100 | 250+ |
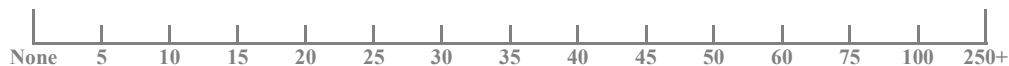
11.12 We would very much like to contact you in the future to conduct a follow-up study. If you are interested in participating we would appreciate it if you could give us your name and address below. This way we can contact you directly without having to ask the Tax Office to post you a survey.

Name	

Number & Street	

Town	

State: **NSW**   **Qld**   **SA**   **Tas**   **Vic**   **WA**   **ACT**   **NT**

Postcode: ☐ ☐ ☐ ☐

THANK YOU VERY MUCH FOR FILLING OUT THE QUESTIONNAIRE!!

We know that it was a long questionnaire and that there have been some hard questions. But they were important and we really appreciate your dedication in seeing it through to the end.

Please put it in the return envelope and mail it back to us at the Australian National University. Your co-operation has been a great help. Thanks again!

If you have any comments which you would like to add, please write them below.

{P2Q18} Q18 $ Amount tax situation has cost you

Value Label	Value	Frequency	Valid %
	0	16	0.7
	25	1	0.0
	30	1	0.0
	65	1	0.0
	85	1	0.0
In Court/Under litig	95	3	0.1
Bankrupt/Life Saving	96	3	0.1
Lots/Heaps/Thousands	97	5	0.2
Don't Know	98	25	1.2
	100	2	0.1
	130	1	0.0
	300	1	0.0
	400	1	0.0
	450	1	0.0
	500	2	0.1
	517	1	0.0
	600	1	0.0
	800	1	0.0
	850	1	0.0
	1000	4	0.2
	1400	1	0.0
	1500	1	0.0
	1685	1	0.0
	2000	8	0.4
	2500	4	0.2
	2750	1	0.0
	2800	1	0.0
	2914	1	0.0
	3000	15	0.7
	3500	2	0.1
	3600	1	0.0
	4000	4	0.2
	4500	1	0.0
	5000	34	1.6
	5301	1	0.0
	5500	1	0.0
	5979	1	0.0
	6000	14	0.6
	6500	5	0.2
	7000	15	0.7
	7500	3	0.1
	8000	30	1.4
	8107	1	0.0
	8200	1	0.0
	8500	7	0.3
	8750	1	0.0
	9000	16	0.7
	9200	1	0.0
	9500	2	0.1
	10000	93	4.3
	10381	1	0.0
	10500	2	0.1
	11000	17	0.8
	11500	2	0.1
	11600	1	0.0
	12000	43	2.0
	12500	16	0.7
	13000	16	0.7
	13500	3	0.1
	14000	30	1.4
	14100	1	0.0
	14500	3	0.1
	15000	86	4.0
	15500	2	0.1
	16000	27	1.2
	16500	2	0.1
	17000	11	0.5
	17182	1	0.0
	17500	9	0.4
	18000	36	1.7
	18600	1	0.0
	18756	1	0.0
	19000	10	0.5
	19500	2	0.1
	20000	175	8.1
	20500	1	0.0
	21000	10	0.5
	21500	1	0.0
	22000	15	0.7
	22500	5	0.2
	23000	10	0.5
	23600	1	0.0
	24000	14	0.6
	25000	113	5.2
	26000	15	0.7
	27000	11	0.5
	27500	10	0.5
	28000	15	0.7
	28025	1	0.0
	29000	1	0.0
	30000	136	6.3
	31000	3	0.1
	31500	1	0.0
	32000	15	0.7
	32332	1	0.0
	32500	1	0.0
	33000	6	0.3
	34000	5	0.2
	34500	1	0.0
	35000	48	2.2
	36000	12	0.6
	37000	2	0.1
	37500	1	0.0
	38000	8	0.4
	38548	1	0.0
	40000	107	4.9
	41000	2	0.1
	42000	7	0.3
	42500	2	0.1
	43000	3	0.1
	44000	3	0.1
	45000	45	2.1
	47000	2	0.1
	47500	4	0.2
	48000	4	0.2
	49740	1	0.0
	50000	134	6.2

51000	1	0.0		225000	1	0.0
52000	4	0.2		230000	1	0.0
53000	4	0.2		250000	10	0.5
54000	2	0.1		275000	1	0.0
55000	16	0.7		280000	1	0.0
56000	3	0.1		300000	13	0.6
57000	3	0.1		320000	1	0.0
57500	1	0.0		350000	2	0.1
58000	1	0.0		360000	1	0.0
60000	66	3.0		375000	1	0.0
61100	1	0.0		400000	2	0.1
64000	1	0.0		450000	1	0.0
65000	20	0.9		453992	1	0.0
67500	1	0.0		500000	7	0.3
68000	3	0.1		502000	1	0.0
70000	50	2.3		600000	2	0.1
71000	2	0.1		700000	1	0.0
72000	1	0.0		800000	1	0.0
75000	18	0.8		1000000	1	0.0
78000	2	0.1		1100000	1	0.0
80000	47	2.2		2100000	1	0.0
83000	1	0.0	Total		[2166]	[100.0]
85000	6	0.3	Missing		(126)	(5.5)
86000	1	0.0				
87500	1	0.0	Mean		49477.49	
88000	3	0.1	Std Dev		83288.87	
89000	1	0.0	Median		30000.00	
90000	24	1.1				
92000	1	0.0				
95000	2	0.1				
100000	87	4.0				
102000	1	0.0				
103000	1	0.0				
105000	2	0.1				
107066	1	0.0				
107427	1	0.0				
108000	1	0.0				
110000	6	0.3				
115000	1	0.0				
120000	21	1.0				
125000	2	0.1				
128673	1	0.0				
130000	10	0.5				
135000	1	0.0				
137080	1	0.0				
140000	10	0.5				
142000	1	0.0				
145898	1	0.0				
148000	1	0.0				
149000	1	0.0				
150000	24	1.1				
160000	5	0.2				
165000	1	0.0				
170000	2	0.1				
180000	2	0.1				
183000	1	0.0				
184000	1	0.0				
190000	1	0.0				
198000	1	0.0				
200000	21	1.0				
210000	2	0.1				
216000	1	0.0				

{JOBIN1} Q1021-1 Job 1 where you were paid cash

Value Label	Value	Frequency	Valid %
Builder / Home renovations	**106**	**1**	**0.0**
Welder	**109**	**1**	**0.0**
Construction	**115**	**2**	**0.1**
Tradesperson NFD	**120**	**2**	**0.1**
Handyman	**131**	**1**	**0.0**
Labourer	**132**	**1**	**0.0**
Odd jobs around the house / home maintenance	**154**	**2**	**0.1**
Small jobs	**162**	**1**	**0.0**
Electrical work	**167**	**2**	**0.1**
Outside labouring	**204**	**1**	**0.0**
Lawn mowing	**205**	**5**	**0.2**
Gardening / Garden services	**207**	**1**	**0.0**
Brick Paving/Paving	**221**	**2**	**0.1**
Reticulation	**233**	**1**	**0.0**
Cleaner / Cleaning	**301**	**1**	**0.0**
Carpet cleaning	**310**	**1**	**0.0**
Private tuition / Tutoring	**402**	**1**	**0.0**
Haircuts for family	**441**	**1**	**0.0**
Child minding	**461**	**1**	**0.0**
Babysitters	**462**	**1**	**0.0**
Mechanic	**502**	**3**	**0.1**
Car detailing/cleaning	**507**	**1**	**0.0**
Equipment repair/maintenance	**550**	**1**	**0.0**
Computer technician / repairer	**554**	**1**	**0.0**
Taxi	**601**	**1**	**0.0**
Goods NFD / Services	**720**	**1**	**0.0**
Self employed	**802**	**5**	**0.2**
Artist	**812**	**1**	**0.0**
Chef	**814**	**1**	**0.0**
Waiters	**826**	**1**	**0.0**
Manual	**837**	**1**	**0.0**
Shop assistant/keeper	**839**	**1**	**0.0**
Shops	**840**	**1**	**0.0**
Dental surgery/dental work	**845**	**2**	**0.1**
Photographer	**847**	**1**	**0.0**
Pilot	**848**	**1**	**0.0**
Selling goods	**849**	**2**	**0.1**
Clerical	**860**	**1**	**0.0**
MYOB	**878**	**1**	**0.0**
Financial advice / planning	**880**	**2**	**0.1**
Property valuer	**881**	**1**	**0.0**
Musician	**901**	**1**	**0.0**
Consultant	**921**	**2**	**0.1**
Total		**[62]**	**[100.0]**
Non-responsive	**997**	**2**	**0.1**
Uncodable	**998**	**3**	**0.1**
No Answer	**999**	**2225**	**97.1**
Total Missing		**(2230)**	**(97.3)**

{JOBIN2} Q1021-2 Job 2 where you were paid cash

Value Label	Value	Frequency	Valid %
Builder / Home renovations	**106**	**1**	**0.0**
Gardening / Garden services	**207**	**2**	**0.1**
Computer work	**829**	**1**	**0.0**
Total		**[4]**	**[100.0]**
No Answer	**999**	**2288**	**99.8**
Total Missing		**(2288)**	**(99.8)**

{JOBIN1} Q1021-1 Job 1 where you were paid cash

{JOBIN2} Q1021-2 Job 2 where you were paid cash

{P23Q1022} Q1022 How much did you earn in last 12 months

Value Label	Value	Frequency	Valid %
	0	10	11.9
	100	1	1.2
	115	1	1.2
	150	3	3.6
	200	6	7.1
	300	3	3.6
	330	1	1.2
	396	1	1.2
	400	4	4.8
	500	6	7.1
	600	1	1.2
	700	1	1.2
	800	2	2.4
	1000	11	13.1
	1500	4	4.8
	1750	2	2.4
	1995	1	1.2
	2000	3	3.6
	3000	2	2.4
	4000	2	2.4
	5000	4	4.8
	6000	1	1.2
	8000	3	3.6
	10000	2	2.4
	17000	1	1.2
	18000	1	1.2
	35000	1	1.2
	51000	1	1.2
	54000	1	1.2
	55000	1	1.2
	62000	1	1.2
	82000	1	1.2
	140000	1	1.2
Total		[84]	[100.0]
Missing		(2208)	(96.3)
Mean		7589.12	
Std Dev		20923.06	
Median		1000.00	

{P23Q1023} Q1023 On average, how much per hour for this work

Value Label	Value	Frequency	Valid %
	0	10	13.0
	3	2	2.6
	5	2	2.6
	8	1	1.3
	10	10	13.0
	12	2	2.6
	13	1	1.3
	14	1	1.3
	15	6	7.8
	17	1	1.3
	20	8	10.4
	22	2	2.6
	23	1	1.3
	25	4	5.2
	27	1	1.3
	29	1	1.3
	30	3	3.9
	33	1	1.3
	35	2	2.6
	40	5	6.5
	50	5	6.5
	60	1	1.3
	80	1	1.3
	100	2	2.6
	140	1	1.3
	150	1	1.3
	200	2	2.6
Total		[77]	[100.0]
Missing		(2215)	(96.6)
Mean		30.36	
Std Dev		39.74	
Median		20.00	

{P23Q1022} Q1022 How much did you earn in last 12 months

{P23Q1023} Q1023 On average, how much per hour for this work

{JOBOUT1} Q1041-1 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Building Tradespeople	100	1	0.0
Electrician	101	13	0.6
Plumber	102	18	0.8
Tiler	103	14	0.6
Carpenter/Joiner	104	9	0.4
Builder / Home renovations	106	14	0.6
Painter	108	14	0.6
Welder	109	1	0.0
Gasfitter	110	1	0.0
Bricklaying/Brickie	111	4	0.2
Concretor / Cementing	112	6	0.3
Glazier	113	2	0.1
Plasterer	114	4	0.2
Construction	115	11	0.5
Drainage	116	1	0.0
Cabinet maker	117	2	0.1
Metal work	118	1	0.0
Tradesperson NFD	120	15	0.7
Trade	121	1	0.0
Handyman	131	3	0.1
Labourer	132	15	0.7
Pest exterminator	153	1	0.0
Odd jobs around the house	154	11	0.5
Floor repairs / Carpet laying	156	6	0.3
Fixing remote control door	159	1	0.0
Air conditioner repair / installation	160	5	0.2
Small jobs	162	3	0.1
Electrical work	167	7	0.3
Bobcat operator	172	2	0.1
Picture hanging	174	1	0.0
Tree lopping	201	8	0.3
Garden cleaning	202	1	0.0
Tree removal	203	1	0.0
Lawn mowing	205	28	1.2
Gardening / Garden service	207	35	1.5
Rubbish removal	210	2	0.1
Driveway pebbling	220	1	0.0
Brick Paving/Paving	221	13	0.6
Ditch digging / Earth moving	223	2	0.1
Fencing	227	1	0.0
Landscaping	228	4	0.2
Yard cleaning/maintenance	229	2	0.1
Grass slasher	232	1	0.0
Reticulation	233	1	0.0
Cleaner / Cleaning	301	21	0.9
Maid	302	1	0.0
House cleaning	303	30	1.3
Ironing	304	4	0.2
Window washer/cleaner	305	3	0.1
Housework	306	1	0.0
Carpet cleaning	310	1	0.0
Swimming pool cleaner	311	1	0.0
Domestic help	312	1	0.0
Housekeeping	313	3	0.1
Window tinting/treatment	316	2	0.1
Lessons	401	1	0.0
Private tuition / Tutoring	402	2	0.1
Professional training / talks	404	1	0.0
Personal trainer	407	1	0.0
Tennis coach	408	1	0.0
Haircuts for family	441	3	0.1
Care of pets / Dog washer	442	3	0.1
Child minding	461	2	0.1
Babysitters	462	15	0.7
Childcare	465	1	0.0
Nanny	466	1	0.0
Farrier	488	1	0.0
Agriculture work	489	2	0.1
Granary work	490	1	0.0
Vehicle Work	500	1	0.0
Mechanic	502	7	0.3
Repairer - Motor car	503	4	0.2
Panel Beater	504	3	0.1
Car detailing/cleaning	507	4	0.2
Truck repair	511	1	0.0
Spray painting	512	1	0.0
Equipment repair/maintenance	550	6	0.3
Boat Repair	553	1	0.0
Bicycle maintenance	557	1	0.0
Repair NFD	570	1	0.0
Taxi	601	1	0.0
Delivery driver	602	1	0.0
Furniture removalist	605	2	0.1
Courier driver	608	1	0.0
Driver/chauffeur	610	1	0.0
Truck driver	611	1	0.0
Wood delivery and supply	704	1	0.0
Horticultural by-products	706	1	0.0
Computer parts	711	2	0.1
Furniture	713	1	0.0
Rent	714	1	0.0
Goods NFD / Services	720	1	0.0
Casual NFD	808	1	0.0
Security	819	1	0.0
Computer work	829	1	0.0
Shoemaker	831	1	0.0
Manual	837	1	0.0
Shops	840	3	0.1
Restaurant work	841	1	0.0
Dental surgery/dental work	845	1	0.0
Caterer	853	1	0.0
Video filming	854	1	0.0
Typing	861	1	0.0
Folding letters/envelope stuffing	864	2	0.1
Architect	871	1	0.0
MYOB	878	1	0.0
DJ	879	1	0.0
Other	920	2	0.1
Music lessons	926	1	0.0
Total		[452]	[100.0]
Non-responsive	997	5	0.2
Uncodable	998	2	0.1
No Answer	999	1830	79.8
Total Missing		(1837)	(80.1)

{JOBOUT2} Q1041-2 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Electrician	101	8	0.3
Plumber	102	11	0.5
Tiler	103	6	0.3
Carpenter/Joiner	104	3	0.1
Builder / Home renovator	106	1	0.0
Painter	108	14	0.6
Welder	109	1	0.0
Bricklaying/Brickie	111	2	0.1
Concretor / Cementing	112	4	0.2
Plasterer	114	4	0.2
Construction	115	1	0.0
Drainage	116	1	0.0
Cabinet maker	117	3	0.1
Metal work	118	1	0.0
Tradesperson NFD	120	5	0.2
Trade	121	3	0.1
Handyman	131	5	0.2
Labourer	132	4	0.2
Well drilling	133	1	0.0
House Building / Maintenance	150	2	0.1
Pest exterminator	153	1	0.0
Odd jobs around the	154	4	0.2
Floor repairs / Carpet laying	156	3	0.1
Air conditioner repair/ installation	160	2	0.1
Electrical work	167	3	0.1
Bobcat operator	172	1	0.0
Tree lopping	201	1	0.0
Lawn mowing	205	12	0.5
Gardening / Garden services	207	24	1.0
Rubbish removal	210	2	0.1
Driveway pebbling	220	1	0.0
Brick Paving/Paving	221	1	0.0
Ditch digging / Earth moving	223	1	0.0
Fencing	227	4	0.2
Landscaping	228	2	0.1
Yard cleaning/maintenance	229	1	0.0
Cleaners	300	1	0.0
Cleaner / Cleaning	301	10	0.4
House cleaning	303	9	0.4
Ironing	304	5	0.2
Window washer/cleaner	305	4	0.2
Swimming pool cleaner	311	1	0.0
Housekeeping	313	2	0.1
Window tinting/treatment	316	1	0.0
Haircuts for family	441	4	0.2
Care of pets / Dog washer	442	5	0.2
Child minding	461	1	0.0
Babysitters	462	3	0.1
Childcare	465	3	0.1
Farm Work	480	1	0.0
Mechanic	502	7	0.3
Panel Beater	504	1	0.0
Car detailing/cleaning	507	1	0.0
Wrecker	513	1	0.0
Equipment repair/maintenance	550	2	0.1
Boat Repair	553	1	0.0
Repair NFD	570	2	0.1
Transport	600	1	0.0
Furniture removalist	605	1	0.0
Purchased Goods	700	1	0.0
Firewood	703	1	0.0
Wood delivery and supply	704	1	0.0
Horticultural by-products	706	1	0.0
Building supplies	710	1	0.0
Furniture	713	1	0.0
Goods NFD / Services	720	4	0.2
Self employed	802	1	0.0
Office machinery servicing	804	1	0.0
Artist	812	1	0.0
Waiters	826	2	0.1
Computer work	829	1	0.0
Shops	840	1	0.0
Restaurant work	841	2	0.1
Milkbar / Coffee shop	842	2	0.1
Dental surgery/dental work	845	1	0.0
Photographer	847	1	0.0
Caterer	853	1	0.0
Clerical	860	1	0.0
Architect	871	1	0.0
Upholsterer	882	2	0.1
Entertainers	900	1	0.0
Other	920	1	0.0
Total		[240]	[100.0]
Non-responsive	997	1	0.0
Uncodable	998	2	0.1
No Answer	999	2049	89.4
Total Missing		(2052)	(89.5)

{JOBOUT3} Q1041-3 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Electrician	101	3	0.1
Plumber	102	6	0.3
Tiler	103	2	0.1
Carpenter/Joiner	104	2	0.1
Roofer	107	1	0.0
Painter	108	6	0.3
Bricklaying/Brickie	111	3	0.1
Concretor / Cementing	112	2	0.1
Tradesperson NFD	120	2	0.1
Trade	121	1	0.0
Handyman	131	2	0.1
Odd jobs around the house	154	3	0.1
Floor repairs / Carpet laying	156	1	0.0
Electrical work	167	4	0.2
Tree lopping	201	1	0.0
Outside labouring	204	1	0.0
Lawn mowing	205	3	0.1
Gardening / Garden services	207	5	0.2
Rubbish removal	210	2	0.1
Brick Paving/Paving	221	2	0.1
Landscaping	228	1	0.0
Cleaners	300	1	0.0
Cleaner / Cleaning	301	5	0.2
House cleaning	303	2	0.1
Ironing	304	2	0.1
Window washer/cleaner	305	1	0.0
Housework	306	1	0.0
Haircuts for family	441	1	0.0
House minding	453	1	0.0
Child minding	461	2	0.1

Value Label	Value	Frequency	Valid %
Babysitters	462	1	0.0
Shearing sheep	484	1	0.0
Mechanic	502	3	0.1
Wrecker	513	1	0.0
Equipment repair/maintenance	550	2	0.1
Computer technician/	554	1	0.0
Repair NFD	570	2	0.1
Delivery driver	602	1	0.0
Purchased Goods	700	2	0.1
Horticultural by-products	706	1	0.0
Electrical parts	712	1	0.0
Goods NFD / Services	720	1	0.0
Artist	812	1	0.0
House numbering	823	1	0.0
Restaurant work	841	1	0.0
Carpet retailer	852	1	0.0
Sales at markets	876	1	0.0
Music lessons	926	1	0.0
Total		[92]	[100.0]
Non-responsive	997	1	0.0
No Answer	999	2199	5.9
Total Missing		(2200)	(96.0)

{JOBOUT4} Q1041-4 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Electrician	101	1	0.0
Carpenter/Joiner	104	1	0.0
Builder / Home renovator	106	1	0.0
Painter	108	2	0.1
Odd jobs around the house	154	1	0.0
Lawn mowing	205	1	0.0
Gardening / Garden services	207	1	0.0
Yard cleaning/maintenance	229	1	0.0
Dress making	315	1	0.0
Haircuts for family	441	1	0.0
Care of pets / Dog washer	442	1	0.0
Babysitters	462	2	0.1
Repairer - Motor car	503	2	0.1
Shops	840	1	0.0
Total		[17]	[100.0]
No Answer	999	2275	99.3
Total Missing		(2275)	(99.3)

{JOBOUT5} Q1041-5 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Floor repairs / Carp	156	1	0.0
Landscaping	228	1	0.0
House cleaning / Hom	303	1	0.0
Shops	840	1	0.0
Total		[4]	[100.0]
No Answer	999	2288	99.8
Total Missing		(2288)	(99.8)

{JOBOUT6} Q1041-6 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Plumber	102	1	0.0
Total		[1]	[100.0]
No Answer	999	2291	100.0
Total Missing		(2291)	(100.0)

{JOBOUT7} Q1041-7 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Tiler	103	1	0.0
Total		[1]	[100.0]
No Answer	999	2291	100.0
Total Missing		(2291)	(100.0)

{P23Q1042A} Q1042-1 Job 1 - How much pay for this work

Value Label	Value	Frequency	Valid %
	10	1	0.2
	12	1	0.2
	15	1	0.2
	20	5	1.1
	25	1	0.2
	30	4	0.9
	40	3	0.7
	50	12	2.7
	60	5	1.1
	70	1	0.2
	75	1	0.2
	80	7	1.6
	90	3	0.7
	95	2	0.4
	100	14	3.1
	110	2	0.4
	120	3	0.7
	125	1	0.2
	140	2	0.4
	150	15	3.3
	160	1	0.2
	180	2	0.4
	200	32	7.1
	220	1	0.2
	240	2	0.4
	250	10	2.2
	270	1	0.2
	275	1	0.2
	280	1	0.2
	295	1	0.2
	300	25	5.5
	330	1	0.2
	350	3	0.7
	360	1	0.2
	400	20	4.4
	425	1	0.2
	480	2	0.4
	500	39	8.6
	550	3	0.7
	600	15	3.3
	650	4	0.9
	700	6	1.3
	720	2	0.4
	750	3	0.7
	800	12	2.7
	850	1	0.2
	900	4	0.9
	920	1	0.2
	950	1	0.2
	1000	39	8.6
	1040	1	0.2
	1100	4	0.9
	1200	9	2.0
	1350	1	0.2
	1400	1	0.2
	1450	1	0.2
	1500	9	2.0
	1560	1	0.2
	1600	2	0.4
	1750	2	0.4
	1800	3	0.7
	1820	2	0.4
	2000	26	5.8
	2200	1	0.2
	2300	1	0.2
	2500	10	2.2
	2750	2	0.4
	2800	1	0.2
	3000	15	3.3
	3400	1	0.2
	3500	2	0.4
	3880	1	0.2
	4000	11	2.4
	4500	1	0.2
	4800	1	0.2
	5000	6	1.3
	6000	1	0.2
	7000	2	0.4
	7100	1	0.2
	7500	1	0.2
	8000	3	0.7
	10000	1	0.2
	12000	2	0.4
	17500	1	0.2
	20000	2	0.4
	25000	1	0.2
	30000	1	0.2
	35000	1	0.2
Total		[451]	[100.0]
Missing		(1841)	(80.3)

Mean   1455.09
Std Dev   3210.32
Median   500.00

{P23Q1042B} Q1042-2 Job 2 - How much pay for this work

Value Label	Value	Frequency	Valid %
	10	2	0.9
	15	1	0.4
	20	1	0.4
	30	1	0.4
	40	4	1.7
	45	1	0.4
	50	5	2.2
	60	1	0.4
	65	1	0.4
	70	1	0.4
	75	1	0.4
	80	2	0.9
	85	1	0.4
	87	1	0.4
	100	9	3.9
	110	2	0.9
	120	2	0.9
	130	1	0.4
	140	1	0.4

Value	Frequency	Valid %		Value	Frequency	Valid %
150	5	2.2		150	5	6.0
160	1	0.4		200	2	2.4
170	1	0.4		250	1	1.2
200	13	5.7		260	1	1.2
240	2	0.9		280	1	1.2
250	10	4.3		300	4	4.8
280	1	0.4		340	1	1.2
295	1	0.4		350	1	1.2
300	16	7.0		400	4	4.8
320	1	0.4		450	2	2.4
350	1	0.4		465	1	1.2
360	1	0.4		500	7	8.4
386	1	0.4		600	6	7.2
400	7	3.0		750	2	2.4
450	1	0.4		800	1	1.2
500	24	10.4		900	1	1.2
600	10	4.3		1000	5	6.0
650	3	1.3		1300	1	1.2
700	3	1.3		1400	1	1.2
750	2	0.9		1500	2	2.4
800	9	3.9		1800	2	2.4
850	1	0.4		2000	1	1.2
900	1	0.4		2300	1	1.2
1000	17	7.4		2400	1	1.2
1040	1	0.4		2500	4	4.8
1100	1	0.4		3000	4	4.8
1200	3	1.3		3500	1	1.2
1300	1	0.4		5000	2	2.4
1400	1	0.4	Total		[83]	[100.0]
1500	8	3.5	Missing		(2209)	(96.4)
1560	1	0.4				
1600	2	0.9	Mean		903.83	
1800	3	1.3	Std Dev		1098.75	
2000	11	4.8	Median		500.00	
2500	7	3.0				
2600	1	0.4				
3000	6	2.6				
3100	1	0.4				
3200	1	0.4				
4000	1	0.4				
4800	1	0.4				
5000	6	2.6				
7000	2	0.9				
9000	1	0.4				
10000	1	0.4				

Total		[230]	[100.0]
Missing		(2062)	(90.0)

Mean		1033.80
Std Dev		1446.25
Median		500.00

{P23Q1042C} Q1042-3 Job 3 - How much pay for this work

Value Label	Value	Frequency	Valid %
	25	1	1.2
	50	4	4.8
	60	1	1.2
	63	1	1.2
	80	1	1.2
	95	1	1.2
	100	9	10.8

{P25Q112} Q112 Age

| | | | | Mean | 46.45 |
| | | | | Std Dev | 9.28 |
Value Label	Value	Frequency	Valid %	Median	46.00
	24	1	0.0		
	25	3	0.1		
	27	8	0.4		
	28	18	0.8		
	29	21	0.9		
	30	31	1.4		
	31	34	1.5		
	32	38	1.7		
	33	38	1.7		
	34	48	2.1		
	35	48	2.1		
	36	70	3.1		
	37	50	2.2		
	38	73	3.2		
	39	75	3.3		
	40	103	4.5		
	41	65	2.9		
	42	78	3.4		
	43	84	3.7		
	44	83	3.6		
	45	94	4.1		
	46	78	3.4		
	47	94	4.1		
	48	104	4.6		
	49	74	3.3		
	50	117	5.1		
	51	78	3.4		
	52	64	2.8		
	53	71	3.1		
	54	64	2.8		
	55	81	3.6		
	56	60	2.6		
	57	47	2.1		
	58	52	2.3		
	59	39	1.7		
	60	43	1.9		
	61	27	1.2		
	62	26	1.1		
	63	17	0.7		
	64	9	0.4		
	65	20	0.9		
	66	4	0.2		
	67	6	0.3		
	68	10	0.4		
	69	6	0.3		
	70	3	0.1		
	71	4	0.2		
	72	6	0.3		
	73	3	0.1		
	74	1	0.0		
	76	1	0.0		
	80	1	0.0		
	81	1	0.0		
Total		[2274]	[100.0]		
Missing		(18)	(0.8)		

{P25Q113} Q113 Country of birth ABS SACC 1998 (Cat 1269.0)

Value Label	Value	Frequency	Valid %
Africa NFD	918	2	0.1
Australia (includes external territories)	1100	2	0.1
Australia	1101	1638	72.4
New Zealand	1201	94	4.2
Papua New Guinea	1302	2	0.1
Fiji	1502	3	0.1
United Kingdom	2100	89	3.9
England	2102	144	6.4
Northern Ireland	2104	2	0.1
Scotland	2105	31	1.4
Wales	2106	5	0.2
Ireland	2201	10	0.4
Austria	2301	2	0.1
Belgium	2302	1	0.0
France	2303	1	0.0
Germany	2304	17	0.8
Netherlands	2308	13	0.6
Denmark	2401	2	0.1
Norway	2406	1	0.0
Sweden	2407	1	0.0
Andorra	3101	1	0.0
Italy	3104	14	0.6
Malta	3105	2	0.1
Portugal	3106	1	0.0
Spain	3108	1	0.0
Bosnia and Herzegovina	3202	1	0.0
Croatia	3204	4	0.2
Former Yugoslav Republic	3206	3	0.1
Greece	3207	7	0.3
Romania	3211	1	0.0
Yugoslavia, Federal	3213	4	0.2
Czech Republic	3302	2	0.1
Hungary	3304	4	0.2
Latvia	3305	1	0.0
Poland	3307	6	0.3
Egypt	4102	4	0.2
Lebanon	4208	3	0.1
Turkey	4215	1	0.0
Burma (Myanmar)	5101	1	0.0
Cambodia	5102	1	0.0
Laos	5103	2	0.1
Thailand	5104	1	0.0
Vietnam	5105	8	0.4
Indonesia	5202	2	0.1
Malaysia	5203	22	1.0
Philippines	5204	9	0.4
Singapore	5205	2	0.1
China (excludes SARs and Taiwan)	6101	3	0.1
Hong Kong (SAR of China)	6102	9	0.4
Taiwan (Province of China)	6105	1	0.0
Japan	6201	1	0.0
Korea, Republic of	6203	1	0.0
India	7103	12	0.5
Sri Lanka	7107	5	0.2
Canada	8102	11	0.5
United States of America	8104	8	0.4
Chile	8204	1	0.0
Suriname	8214	1	0.0
Uruguay	8215	1	0.0
Trinidad & Tobago	8425	1	0.0
Ethiopia	9207	1	0.0
Kenya	9208	3	0.1
Mauritius	9214	5	0.2
South Africa	9225	20	0.9
Tanzania	9227	1	0.0
Uganda	9228	2	0.1
Zambia	9231	1	0.0
Zimbabwe	9232	5	0.2
Total		[2261]	[100.0]
Missing		(31)	(1.4)

{P25Q115} Q115 Country family came from ABS SACC 1998 (Cat 1269.0)

Value Label	Value	Frequency	Valid %
Europe NFD	**911**	**4**	**1.4**
Asia NFD	**917**	**1**	**0.3**
Australia	**1101**	**23**	**7.8**
New Zealand	**1201**	**8**	**2.7**
Fiji	**1502**	**1**	**0.3**
United Kingdom	**2100**	**14**	**4.7**
England	**2102**	**17**	**5.8**
Scotland	**2105**	**2**	**0.7**
Wales	**2106**	**2**	**0.7**
Ireland	**2201**	**3**	**1.0**
Austria	**2301**	**3**	**1.0**
Belgium	**2302**	**1**	**0.3**
France	**2303**	**1**	**0.3**
Germany	**2304**	**11**	**3.7**
Netherlands	**2308**	**16**	**5.4**
Denmark	**2401**	**1**	**0.3**
Norway	**2406**	**2**	**0.7**
Sweden	**2407**	**3**	**1.0**
Italy	**3104**	**44**	**14.9**
Malta	**3105**	**4**	**1.4**
Portugal	**3106**	**1**	**0.3**
Spain	**3108**	**1**	**0.3**
Bosnia and Herzegovina	**3202**	**1**	**0.3**
Croatia	**3204**	**7**	**2.4**
Former Yugoslav Republic	**3206**	**5**	**1.7**
Greece	**3207**	**11**	**3.7**
Romania	**3211**	**1**	**0.3**
Slovenia	**3212**	**2**	**0.7**
Yugoslavia, Federal Republic	**3213**	**4**	**1.4**
Belarus	**3301**	**1**	**0.3**
Czech Republic	**3302**	**2**	**0.7**
Estonia	**3303**	**2**	**0.7**
Hungary	**3304**	**5**	**1.7**
Latvia	**3305**	**2**	**0.7**
Poland	**3307**	**13**	**4.4**
Ukraine	**3312**	**5**	**1.7**
Egypt	**4102**	**3**	**1.0**
Lebanon	**4208**	**4**	**1.4**
Turkey	**4215**	**1**	**0.3**
Burma (Myanmar)	**5101**	**1**	**0.3**
Laos	**5103**	**2**	**0.7**
Thailand	**5104**	**1**	**0.3**
Vietnam	**5105**	**7**	**2.4**
Indonesia	**5202**	**2**	**0.7**
Malaysia	**5203**	**7**	**2.4**
Philippines	**5204**	**5**	**1.7**
Singapore	**5205**	**1**	**0.3**
China (excludes SARs and Taiwan province)	**6101**	**5**	**1.7**
Hong Kong (SAR of China)	**6102**	**6**	**2.0**
Taiwan (Province of China)	**6105**	**1**	**0.3**
Japan	**6201**	**3**	**1.0**
Korea, Republic of	**6203**	**1**	**0.3**
Southern Asia NFD	**7100**	**1**	**0.3**
India	**7103**	**6**	**2.0**
Sri Lanka	**7107**	**2**	**0.7**
Chile	**8204**	**2**	**0.7**
Uruguay	**8215**	**1**	**0.3**
Ethiopia	**9207**	**1**	**0.3**
Mauritius	**9214**	**2**	**0.7**
South Africa	**9225**	**5**	**1.7**
Zimbabwe	**9232**	**1**	**0.3**
Total		[295]	[100.0]
Missing		(1997)	(87.1)

{P26Q119} Q119 Own Occupation coded to ABS ASCO2 (Cat 1220.0)

Value Label	Value	Frequency	Valid %
MANAGERS AND ADMINISTRATORS	1000	35	1.6
Legislators and Government appointed	1111	2	0.1
General Managers	1112	103	4.8
Building and Construction managers	1191	18	0.8
Importers, Exporters	1192	4	0.2
Manufacturers	1193	3	0.1
SPECIALIST MANAGERS	1200	8	0.4
RESOURCE MANAGERS	1210	2	0.1
Finance Managers	1211	35	1.6
Company Secretaries	1212	6	0.3
Human Resource Managers	1213	17	0.8
ENGINEERING, DISTRIBUTION AND PROCESS MANAGERS	1220	3	0.1
Engineering Managers	1221	17	0.8
Production Managers	1222	34	1.6
Supply and Distribution	1223	16	0.7
Information Technology	1224	36	1.7
Sales and Marketing	1231	68	3.2
Policy and Planning	1291	19	0.9
Health Services Managers	1292	4	0.2
Education Managers	1293	25	1.2
Commissioned Officers	1294	5	0.2
Other Specialist Managers	1299	15	0.7
FARMERS AND FARM MAN	1310	4	0.2
Mixed Crop and Livestock	1311	1	0.0
Livestock Farmers	1312	6	0.3
Crop Farmers	1313	9	0.4
Aquaculture Farmers	1314	2	0.1
PROFESSIONALS	2000	3	0.1
NATURAL AND PHYSICAL SCIENCE PROFESSIONALS	2110	2	0.1
Chemists	2111	4	0.2
Geologists and Geophysicists	2112	11	0.5
Environmental and Agricultural science	2114	5	0.2
Medical Scientists	2115	4	0.2
Other Natural and Physical science professionals	2119	4	0.2
BUILDING AND ENGINEERING PROFESSIONALS	2120	17	0.8
Architects and Landscape architects	2121	6	0.3
Quantity Surveyors	2122	2	0.1
Cartographers and Surveyors	2123	5	0.2
Civil Engineers	2124	7	0.3
Electrical and Electronics	2125	11	0.5
Mechanical, Production and plant	2126	11	0.5
Mining and Materials	2127	9	0.4
Engineering Technologists	2128	1	0.0
Other Building and Engineering professionals	2129	2	0.1
BUSINESS AND INFORMATION PROFESSIONALS	2200	2	0.1
Accountants	2211	68	3.2
Auditors	2212	3	0.1
Corporate Treasurers	2213	1	0.0
Marketing and Advertising	2221	10	0.5
Technical Sales Representatives	2222	13	0.6
Computing Professionals	2231	59	2.8
Human Resource Professionals	2291	17	0.8
Librarians	2292	3	0.1
Mathematicians, Statisticians	2293	1	0.0
Business and Organisation analysts	2294	30	1.4
Property Professionals	2295	1	0.0
Other Business and Information professionals	2299	5	0.2
HEALTH PROFESSIONALS	2300	1	0.0
MEDICAL PRACTITIONERS	2310	2	0.1
Generalist Medical Practitioner	2311	41	2.0
Specialist Medical Practitioner	2312	28	1.3
NURSING PROFESSIONALS	2320	1	0.0
Nurse Managers	2321	3	0.1
Registered Nurses	2323	25	1.2
Registered Midwives	2324	4	0.2
MISCELLANEOUS HEALTH PROFESSIONALS	2380	1	0.0
Dental Practitioners	2381	23	1.1
Pharmacists	2382	15	0.7
Optometrists	2384	3	0.1
Physiotherapists	2385	5	0.2
Chiropractors and Osteopaths	2387	6	0.3
Medical Imaging Professionals	2391	1	0.0
Veterinarians	2392	2	0.1
EDUCATION PROFESSIONS	2400	1	0.0
SCHOOL TEACHERS	2410	27	1.3
Primary School Teachers	2412	11	0.5
Secondary School Teachers	2413	15	0.7
Special Education Teachers	2414	1	0.0
UNIVERSITY AND VOCATIONAL EDUCATION TEACHERS	2420	1	0.0
University Lecturers	2421	6	0.3
Vocational Education	2422	4	0.2
Extra-Systemic Teachers	2491	3	0.1
English as a Second language	2492	2	0.1
Education Officers	2493	2	0.1
Social Workers	2511	1	0.0
Welfare and Community worker	2512	5	0.2
Counsellors	2513	2	0.1
Psychologists	2514	6	0.3
Legal Professionals	2521	31	1.5
Economists	2522	2	0.1
Urban and Regional Planners	2523	2	0.1
Visual Arts and Crafts	2531	1	0.0
Photographers	2532	2	0.1
Designers and Illustrators	2533	3	0.1
Journalists	2534	4	0.2
Authors	2535	1	0.0
Musicians	2537	2	0.1
Air Transport Professionals	2541	41	1.9
Sea Transport Professionals	2542	15	0.7
Occupational and Environmental health professional	2543	1	0.0
Other Professionals	2549	3	0.1
ASSOCIATE PROFESSIONALS	3000	1	0.0
SCIENCE, ENGINEERING PROFESSIONALS	3100	4	0.2

Medical Technical Of	3111	1	0.0	Electronic and Office equipment	4315	2	0.1
Science Technical Of	3112	6	0.3	Communications	4316	7	0.3
BUILDING AND ENGINEERING	3120	4	0.2	CONSTRUCTION TRADESPERSONS	4400	2	0.1
Building, Architecture	3121	17	0.9	Carpentry and Joiner	4411	7	0.3
Electrical Engineering	3123	11	0.5	Fibrous Plasterers	4412	2	0.1
Electronic Engineering	3124	5	0.2	Bricklayers	4414	2	0.1
Mechanical Engineering	3125	3	0.1	Painters and Decorators	4421	2	0.1
Other Building and Engineering	3129	18	0.8	Plumbers	4431	6	0.3
BUSINESS AND ADMINISTRATION PROFESSIONALS	3200	1	0.0	Cooks	4513	3	0.1
FINANCE ASSOCIATES	3210	2	0.1	Other Food Tradespersons	4519	1	0.0
Branch Accountants and manages	3211	2	0.1	Greenkeepers	4622	1	0.0
Financial Dealers and brokers	3212	24	1.1	Gardeners	4623	3	0.1
Financial Investment	3213	42	2.0	Printing Machinists and small offset printers	4912	5	0.2
MISCELLANEOUS BUSINESS AND ADMINISTRAION	3290	3	0.1	Hairdressers	4931	1	0.0
Office Managers	3291	23	1.1	Fire Fighters	4985	5	0.2
Project and Program administrators	3292	42	2.0	Drillers	4986	19	0.9
Real Estate Associates	3293	17	0.8	Chemical, Petroleum and gas plant operators	4987	12	0.6
Computing Support Technician	3294	3	0.1	Power Generation Plant operators	4988	2	0.1
MANAGING SUPERVISORS (SALES)	3300	2	0.1	Performing Arts Support	4992	1	0.0
Shop Managers	3311	23	1.1	Secretaries and Personal assistants	5111	14	0.7
Restaurant and Catering	3321	3	0.1	OTHER ADVANCED CLERICAL AND SERVICE WORKERS	5900	1	0.0
Chefs	3322	3	0.1	Bookkeepers	5911	16	0.7
Hotel and Motel Managers	3323	4	0.2	Credit and Loans Officers	5912	3	0.1
Caravan Park and Camping ground managers	3325	1	0.0	Court and Hansard Reporters	5992	1	0.0
Sport and Recreation	3391	1	0.0	Insurance Agents	5993	6	0.3
Customer Service Managers	3392	21	1.0	Insurance Risk Surveyors, investigators and loss adjusters	5994	3	0.1
Transport Company Managers	3393	1	0.0	Desktop Publishing Operators	5995	1	0.0
Other Managing Supervisors	3399	13	0.7	Travel Attendants	5996	2	0.1
Enrolled Nurses	3411	1	0.0	Other Miscellaneous	5999	1	0.0
Welfare Associate Professionals	3421	2	0.1	INTERMEDIATE CLERICAL WORKERS	6100	1	0.0
Ambulance Officers and paramedics	3491	4	0.2	General Clerks	6111	8	0.4
Police Officers	3911	20	0.9	Keyboard Operators	6121	4	0.2
Safety Inspectors	3992	5	0.2	Receptionists	6131	6	0.3
Sportspersons, Coaches	3993	1	0.0	Accounting Clerks	6141	2	0.1
Senior Non-Commissioned defence force officers	3994	2	0.1	Payroll Clerks	6142	3	0.1
Senior Fire Fighters	3995	1	0.0	Bank Workers	6143	2	0.1
Other Miscellaneous	3999	7	0.3	Production Recording clerks	6151	3	0.1
TRADESPERSONS AND RELATED WORKERS	4000	12	0.6	Transport and Despatching clerks	6152	6	0.3
MECHANICAL AND FABRICATION ENGINEERING TRADES	4100	2	0.1	Stock and Purchasing clerks	6153	7	0.3
General Mechanical Engineer	4111	1	0.0	Inquiry and Admissions clerks	6191	7	0.3
Metal Fitters and Machinists	4112	45	2.1	Intermediate Inspectors and examiners	6194	6	0.3
Toolmakers	4113	1	0.0	Other Intermediate Clerks	6199	2	0.1
Aircraft Maintenance	4114	12	0.6	Sales Representatives	6211	17	0.8
Precision Metal Trade	4115	4	0.2	Motor Vehicle and Related products salesperson	6212	4	0.2
Structural Steel and welding	4122	7	0.3	Retail and Checkout supervisor	6213	1	0.0
Sheetmetal Tradesperson	4124	1	0.0	Education Aides	6311	1	0.0
Motor Mechanics	4211	12	0.6	Special Care Workers	6313	1	0.0
Vehicle Painters	4214	1	0.0	HOSPITALITY WORKERS	6320	2	0.1
ELECTRICAL AND ELECTRONICS	4310	2	0.1	Waiters	6323	1	0.0
Electricians	4311	42	2.0	Prison Officers	6393	12	0.6
Refrigeration and Air conditioning mechanics	4312	6	0.3	Gaming Workers	6394	3	0.1
Electronic Instruments	4314	2	0.1	Personal Care Consultants	6395	1	0.0
				Fitness Instructors	6396	1	0.0
				Travel and Tourism Agents	6397	4	0.2
				Other Intermediate Service workers	6399	1	0.0

INTERMEDIATE PRODUCTION AND TRANSPORT WORKERS	7000	5	0.2		Total Missing	**(165)**	**(72.)**
INTERMEDIATE PLANT OPERATORS	7100	3	0.1				
Mobile Construction plant operator	7111	14	0.7				
Forklift Drivers	7112	2	0.1				
Other Mobile Plant Operators	7119	1	0.0				
Crane, Hoist and Lift operators	7122	5	0.2				
Engineering Production systems workers	7123	7	0.3				
Pulp and Paper Mill operators	7124	1	0.0				
Other Intermediate Stationary plant operators	7129	5	0.2				
INTERMEDIATE MACHINE OPERATORS	7200	12	0.6				
Other Intermediate Machine operators	7299	2	0.1				
Truck Drivers	7311	19	0.9				
Bus and Tram Drivers	7312	5	0.2				
Automobile Drivers	7313	3	0.1				
Delivery Drivers	7314	3	0.1				
Train Drivers and Assistants	7315	9	0.4				
INTERMEDIATE MINING AND CONSTRUCTION WORKERS	7910	1	0.0				
Miners	7911	55	2.6				
Blasting Workers	7912	4	0.2				
Structural Steel Construction workers	7913	1	0.0				
Insulation and Home improvement installers	7914	1	0.0				
Motor Vehicle Parts and accessories fitters	7991	1	0.0				
Product Quality Controllers	7992	2	0.1				
Storepersons	7993	6	0.3				
Seafarers and Fishing hands	7994	5	0.2				
Registry and Filing	8111	1	0.0				
Messengers	8114	2	0.1				
Sales Assistants	8211	6	0.3				
MISCELLANEOUS ELEMENTARY SALES WORKERS	8290	1	0.0				
Ticket Salespersons	8292	1	0.0				
Other Elementary Sales worker	8299	1	0.0				
Guards and Security officers	8311	6	0.3				
Caretakers	8314	1	0.0				
LABOURERS AND RELATED WORKERS	9000	2	0.1				
Cleaners	9111	6	0.3				
Other Process Workers	9219	2	0.1				
Hand Packers	9221	2	0.1				
Packagers and Container fillers	9222	1	0.0				
Mining Support Workers and driller's assistants	9911	2	0.1				
Earthmoving Labourers	9912	1	0.0				
Survey Hands	9914	1	0.0				
Concreters	9917	1	0.0				
Other Mining, Construction and related labourers	9919	1	0.0				
Farm Hands	9921	3	0.1				
Nursery and Garden Labourers	9922	7	0.3				
Freight and Furniture handlers	9992	1	0.0				
Handypersons	9993	4	0.2				
Other Miscellaneous labourers and related work	9999	1	0.0				
	Total	**[2127]**	**[100.0]**				
Uncodable	998	44					
No answer	999	121					

{P26Q1110} Q1110 Family's income last year			
Value Label	Value	Frequency	Valid %
None	**0**	**23**	**1.0**
	3	**1**	**0.0**
	5	**9**	**0.4**
	8	**1**	**0.0**
	10	**9**	**0.4**
	15	**15**	**0.7**
	17	**1**	**0.0**
	20	**23**	**1.0**
	25	**17**	**0.8**
	30	**38**	**1.8**
	33	**1**	**0.0**
	35	**29**	**1.3**
	38	**1**	**0.0**
	40	**54**	**2.5**
	43	**3**	**0.1**
	45	**53**	**2.4**
	48	**1**	**0.0**
	50	**126**	**5.8**
	55	**4**	**0.2**
	60	**237**	**10.8**
	63	**1**	**0.0**
	68	**13**	**0.6**
	70	**1**	**0.0**
	75	**401**	**18.3**
	80	**2**	**0.1**
	85	**1**	**0.0**
	87	**23**	**1.0**
	88	**6**	**0.3**
	90	**2**	**0.1**
	100	**868**	**39.5**
	150	**5**	**0.2**
	175	**42**	**1.9**
	195	**1**	**0.0**
	200	**4**	**0.2**
250+	**250**	**176**	**8.1**
Total		**[2192]**	**[100.0]**
Missing		**(100)**	**(4.4)**
Mean		**92.56**	
Std Dev		**54.70**	
Median		**95.00**	

{P26Q1111} Q1111 Own personal income			
Value Label	Value	Frequency	Valid %
None	**0**	**27**	**1.2**
	1	**2**	**0.1**
	3	**1**	**0.0**
	5	**19**	**0.8**
	7	**1**	**0.0**
	8	**2**	**0.1**
	9	**1**	**0.0**
	10	**29**	**1.3**
	13	**1**	**0.0**
	15	**39**	**1.7**
	18	**1**	**0.0**
	20	**52**	**2.3**
	23	**1**	**0.0**
	25	**50**	**2.3**
	28	**2**	**0.1**
	30	**86**	**3.9**
	33	**2**	**0.1**
	35	**87**	**3.9**
	38	**3**	**0.1**
	40	**99**	**4.4**
	43	**2**	**0.1**
	44	**1**	**0.0**
	45	**91**	**4.1**
	48	**2**	**0.1**
	50	**258**	**11.5**
	55	**13**	**0.6**
	60	**311**	**13.9**
	68	**18**	**0.8**
	72	**1**	**0.0**
	75	**389**	**17.3**
	80	**1**	**0.0**
	85	**1**	**0.0**
	87	**12**	**0.5**
	88	**7**	**0.3**
	90	**2**	**0.1**
	93	**1**	**0.0**
	100	**493**	**21.9**
	170	**1**	**0.0**
	175	**19**	**0.8**
	180	**1**	**0.0**
250+	**250**	**112**	**5.0**
Total		**[2241]**	**[100.0]**
Missing		**(51)**	**(2.2)**
Mean		**72.87**	
Std Dev		**49.76**	
Median		**60.00**	

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