Abstract WP 53

Data from the *Community Participation and Citizenship Survey* are used to explore the factors that influence people to place trust in strangers and impersonal others. We use Putnam's social capital thesis to explore whether civic engagement and associational membership are major factors in the development of generalised or social trust, and whether this kind of trust is generalisable to trust in government institutions, specifically the Australian Taxation Office. There is partial support for Putnam's thesis that civic engagement develops social trust. More important is affective trust which is developed in the family and through familiar others. We find that trust is generalisable, being extended to strangers and to the impersonal others in government institutions. It is trust that builds trust – and government institutions like the Tax Office begin their task with benefits accrued through generalised trust.