

CENTRE FOR TAX SYSTEM INTEGRITY



Preliminary findings from 'The what's fair
and what's unfair survey about justice
issues in the Australian tax context'

Michael Wenzel, Kristina Murphy, Eliza Ahmed & Malcolm Mearns



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**PRELIMINARY FINDINGS FROM
‘THE WHAT’S FAIR AND WHAT’S
UNFAIR SURVEY ABOUT JUSTICE
ISSUES IN THE AUSTRALIAN
TAX CONTEXT’**

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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.

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Abstract

Between November 2002 and March 2003, researchers at the Centre for Tax System Integrity conducted a national tax survey of 4000 Australian taxpayers. Responses were obtained from a representative sample of 965 taxpayers. Specific issues of interest to the survey researchers were Australian taxpayers' perceptions of fairness and justice in the area of tax, the fairness of penalties and law enforcement processes, the emotions involved in such justice sentiments; and perceptions of tax evaders and alleged rule-breakers such as tax scheme investors. This report discusses the methodology of the survey process, a descriptive analysis of some of the more important findings from the survey, and a codebook that details the frequencies, means and standard deviations to each question of the survey.

Preliminary findings from ‘The what’s fair and what’s unfair survey about justice issues in the Australian tax context’

Michael Wenzel, Kristina Murphy, Eliza Ahmed and Malcolm Mearns¹

INTRODUCTION

The Centre for Tax System Integrity is a research partnership between the Australian National University and the Australian Taxation Office (Tax Office). One of its main objectives is to advance our understanding of tax compliance and the processes involved towards the promotion of integrity in our tax system. The Centre applies various research methods, from in-depth interviews with taxpayers to experimental techniques and standardised surveys.

During 2000, Dr Valerie Braithwaite from the Centre for Tax System Integrity conducted a large-scale survey of the general population (see Braithwaite, Reinhart, Mearns & Graham, 2001). The survey tapped into various tax-related issues and proved highly instructive to how Australian taxpayers viewed the Tax Office and our tax system. One of the major findings showed that justice and fairness are of major concern to Australian taxpayers (Wenzel, 2002; in press). Similarly, in a recent interview and survey project by Dr Kristina Murphy, perceptions of justice and fairness proved critical for people who invested in aggressive tax planning schemes (see Murphy, 2003; Murphy & Byng, 2002a). These previous surveys further indicated that perceptions of injustice were related to certain forms of non-compliance, above and beyond concerns of how unfavourable taxpayers think the tax system is to them personally; that is, justice and fairness were not found to be mere rationalisations for one’s pursuit of self-interest.

The previous research conducted by the Centre for Tax System Integrity, however, studied rather general perceptions of justice and fairness. Justice is in fact a multi-faceted phenomenon and requires much more in-depth and detailed research attention. ‘*The what’s fair and what’s unfair survey about justice issues in the Australian tax context*’ (Wenzel, Ahmed & Murphy, 2002) — also known simply as the *Justice Survey* — was therefore

¹ Datacol Research Pty Ltd.

developed to investigate perceptions of justice in much more detail than what has ever been done before in the area of tax. The study investigated in more detail:

- perceptions of fairness and justice in the area of tax;
- more specifically, the fairness of penalties and law enforcement processes;
- emotions involved in such justice sentiments; and
- perceptions of tax evaders and alleged rule-breakers such as tax scheme investors.

This research will ultimately provide us with insights into the more specific concerns people have about justice and their relative importance for tax morality. This knowledge will also promise to be invaluable for developing measures and strategies to re-gain public support for the tax system and for promoting the integrity of the tax system.

Before proceeding any further, it may be worthwhile to first provide the reader with an outline of the structure this report is going to take. The report will be divided into three parts. Part 1 sets out to describe the methodology used to undertake the *Justice 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 of the report then goes on to summarise some of the main findings from the survey. Finally, Part 3 will present a codebook of the findings which details the breakdown of responses to each question in the survey.

PART 1: SURVEY METHODOLOGY

The *Justice Survey* was managed by Datacol Research Pty. Ltd. on behalf of researchers at the Centre for Tax System Integrity. Survey data were collected over a five month period between November 2002 to March 2003. Surveys were posted to home addresses and non-respondents were followed up using a number of subsequent mailings between December and March. Completed and returned surveys were also sent by post using a reply-paid envelope. No incentives for completion were offered.

Sampling method

The *Commonwealth Electoral Act 1918* specifies that rolls of electors will be kept and that they will be available for public inspection. This provides a convenient sampling frame for conducting surveys of the adult population. The rolls are available to the public in microfiche form. The public microfiche produced on 31 January 2002 was used as the sampling frame for the present research.

The Australian electoral rolls contain all people aged over 18 years who are Australian citizens or who are not Australian citizens but who were British subjects before 1984. The rolls exclude foreign citizens, prisoners serving terms of over five years, persons convicted of treason, Australians living overseas permanently, and persons of unsound mind. The rolls available to the public contain the full name and address of electors and their electorate but do not contain any other demographic information such as age, sex or occupation.

In January 2002, there were approximately 12.8 million enrolled voters on Australian electoral rolls. For the purposes of the present study, a random sample of 4000 electors was drawn using probability proportional to size sampling within each state and territory. For example, as can be seen in Table 1 over the page, 18.5% of all the people on the roll resided in Queensland. A total of 739 Queenslanders were therefore drawn at random for the purposes of the present study. The same method was used for all other states.

To generate the random sample within each state and territory the total enrolled electors were counted, allocated a unique number derived from their position on the microfiche, and then randomly sampled. Each selected position was then found on the microfiche and the name and address were entered into the survey management database.

Table 1: State distribution of voters and how the sample was drawn

State	Population		Sampled	
	N	%	N	%
NSW	4 275 333	33.2	1328	33.2
VIC	3 276 728	25.5	1018	25.5
QLD	2 376 989	18.5	739	18.5
SA	1 052 560	8.2	327	8.2
WA	1 222 031	9.5	380	9.5
TAS	333 433	2.6	104	2.6
ACT	223 177	1.7	69	1.7
NT	112 979	0.8	35	0.8
Total	12 873 230	100.0	4000	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 was used for previous Centre for Tax System Integrity surveys, as well as by a number of other major academic mail surveys conducted recently in Australia (for example, Bean, Gow & McAllister, 1998; Kelly & Evans, 1998).

The survey process first involved sending a pre-letter to each person in the sample on 11 October 2002. The pre-letter explained the intent of the study; specifically that the researchers from the Australian National University were interested in investigating the fairness and equity of the tax system in Australia. The pre-letter also guaranteed participants strict confidentiality of responses, and referred potential respondents to a 1800 free call number should they have any questions about the study. Respondents were also informed that they would be receiving a survey and a reply-paid envelope in the mail in the coming weeks. On the 1st and 4th of November 2002, 3832 potential respondents who had not opted out after receiving the pre-letter were sent the survey package. The survey package comprised a covering letter reminding the participants of the purpose of the study, the questionnaire and a reply-paid envelope. No date was nominated for the return of

questionnaires and survey recipients who agreed to participate were asked to return their completed questionnaires to the Australian National University in the reply-paid envelope².

The follow-up of non-respondents after these first two mailings was accomplished using an ID number that was attached to each survey booklet, which was in turn linked to the sample name at Datacol. As each survey booklet was returned, the ID number was marked off by staff at Datacol. At the time of the next mailing any sample point not marked off was sent another survey reminder³.

For the follow up mail-outs the sample group was divided in half and a randomised trial was conducted to evaluate whether or not there would be an observable difference in the effectiveness of sending reminder letters versus reminder cards. Following an interval of 11 days from the mail-out of the initial survey (15 November 2002), 3407 taxpayers were sent a reminder card (N = 1697) or reminder letter (N = 1710) encouraging them to have their say and to respond as soon as possible.

Following a slow response, on the 4th and 6th of December 2002 a second reminder card or letter was posted to the remaining non-respondents. A second questionnaire was then posted to 2567 non-respondents on 17 December 2002. This mailing package again comprised a cover letter, a copy of the questionnaire and a reply-paid envelope. Two weeks later (30 December 2002), the remaining 2368 non-respondents were posted a final reminder card or letter. Given the length of time to complete the survey was estimated to be 1.5 hours, this process of following up non-respondents aimed to ensure a reasonable response rate for such a long survey. By 31 March 2003, a total of 965 completed surveys had been received. No difference was observed between the follow up by card or letter.

Throughout the survey administration period, the 1800 number was maintained by Datacol Research Pty Ltd to handle inquiries about the survey and to record the details of people who did not wish to or were incapable of participating. The most common reason for the

² Completed surveys were in fact sent to Datacol Research Pty Ltd for survey management and data entry purposes.

³ Thirty-four respondents had removed the ID label from their completed survey booklets and therefore would have received all reminder letters.

recipient of the survey to call the 1800 number was to explicitly refuse to participate in the survey. Other common reasons for not participating related to the recipient being incapable of completing the survey due to old age, illness or not being able to speak English. Respondents who telephoned the 1800 free call number indicating they had lost or misplaced their questionnaire were also sent another one.

Response rate

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 *Justice Survey*, a mail-out survey was considered the cheapest and most effective option. After six mailings, the 28-page *Justice Survey*, containing 333 variables, achieved an unadjusted response rate of 24.1%. When adjusted for out-of-scope taxpayers who had died, who had moved address, or who were otherwise incapable of completing the questionnaire, a response rate of 29.4% was obtained⁴. As can be seen in Table 2, approximately 17.9% of people sampled were deceased, incapable or did not reside at the address the survey was sent to, and 6.7% informed Datacol that they would not be completing the survey (that is, refusals).

Table 2: Number and percentage of responses to the *Justice Survey*, classified by type

Class of response	Number	Unadjusted percentage	Percentage in scope
Drawn sample	4000	100.0	
Out-of-scope (return to sender, deceased, and so on)	716	17.9	
In-scope	3284	82.1	100.0
Explicit refusals	268	6.7	8.2
Completed survey	965	24.1	29.4

⁴ Such low response rates are not unusual in the tax context, with some arguing that tax surveys of the general population cannot be expected to yield higher than a 30% to 40% response rate (for example, Wallschutzky, 1984; 1996). For the Centre for Tax System Integrity’s earlier tax survey of the general population, Braithwaite et al. (2001) achieved a response rate of 29%. A more recent Centre for Tax System Integrity survey of the general population also only obtained a 32% response rate (Braithwaite, 2002).

Data processing

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-punched⁵. Following data entry, the quantitative data were examined closely by Datacol to ensure that 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 in May 2003 for rechecking and analysis.

Item non-response

Item non-response or missing data in the *Justice Survey* has been quite low. For example, the missing data on the age and sex variables were 4.7% and 2.1% respectively. Typically, the percent missing on the attitudinal variables throughout the survey have been between 1% and 10%, with the vast majority being under 3%. As expected, the amount of missing data was higher in the tax behaviour questions. This has been the same finding in previous surveys conducted by the Centre for Tax System Integrity. Further, it should also be noted that 84.5% of respondents said they had never been fined or penalised by the Tax Office. Thus, they could not answer a subset of questions about the perceived fairness of the penalties they received.

Possible confounding factor – 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 five 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. To explore this question, a regression analysis was performed using the date in which respondents returned their completed surveys as the variable of interest. In order to determine whether late respondents were different demographically from early responders,

⁵ Meaning it was done by only one operator.

several demographic variables were used to predict date of return; they were sex, age, level of education, work status, family income, personal income and marital status.

Table 3: Regression analysis to predict the date of return of completed survey

Predictor	Regression coefficient (metric)	Standard error of coefficient	Standardised coefficient (β)	T	Sig T [@]
Sex	0.298	1.586	0.007	0.188	0.851
Age	-0.184	0.058	-0.126	-3.158	0.002
Level of education	-0.461	0.437	-0.039	-1.055	0.292
Marital status	0.937	1.070	0.032	0.876	0.381
Work status	-0.947	0.511	-0.074	-1.853	0.064
Family income	0.036	0.023	0.075	1.551	0.121
Personal income	-0.048	0.029	-0.084	-1.668	0.096
(Constant)	37.513	4.740		7.914	0.000
R		0.172			
R ²		0.030			
Adjusted R ²		0.021			
Standard error of estimate		20.601			
df		7, 842			

[@] Significant if figure less than 0.05

As can be seen in Table 3, the only significant predictor of ‘date of return’ was the age of the respondent. Like in the other surveys conducted by the Centre for Tax System Integrity (Mearns & Braithwaite, 2001; Murphy & Byng, 2002b), younger respondents were more likely to return their surveys at a later date. Other than ‘age of respondent’, no additional variables in the regression analysis were significantly related to ‘date of return’, indicating that there were no substantial differences between early and late responders.

Sample representativeness

One way of judging how representative a survey is of the general population is to compare the survey’s demographic variables answered by respondents with population data. A set

of tables from the 2001 Australian Census — that included only persons aged 18 years and over — were obtained from the Australian Bureau of Statistics for this purpose. While it is acknowledged that some of the people who completed the 2001 Census may not have been registered to vote, their effect on distributions of variables of interest such as age, sex, education and state of residence were expected to be minimal and were therefore not of concern.

As can be seen in Table 4, the sample of taxpayers who responded to the *Justice Survey* differed significantly from the distribution of males and females in the Australian population. It was found that male respondents were over-represented and female respondents were under-represented in the *Justice Survey*.

Table 4: Distribution of males and females in the *Justice Survey* and 2001 Census

<i>Sample group</i>	Sample proportion	Census proportion	Significantly different¹	Absolute Difference
Male	54.2	48.7	Yes	5.5
Female	45.8	51.3	Yes	-5.5
Total	100.0	100.0		

1. Yes if Chi square (df = 1) > 3.841, p < 0.05

When comparing the state distribution of returned surveys (that is, the sample) with the population figures, it was found that in general they did not differ significantly from each other (see Table 5). The exception was for NSW, where people from this state were under-represented. All other states were represented appropriately.

Table 5: State distribution in the *Justice Survey* and 2001 Census

Sample group	Sample number	Sample proportion	Census proportion	Significantly different ¹	Absolute Difference
NSW	280	30.1	33.6	Yes	-3.5
VIC	252	27.1	24.7	No	2.4
QLD	164	17.6	19.0	No	-1.4
SA	87	9.3	7.9	No	1.4
WA	97	10.4	9.6	No	0.8
TAS	26	2.8	2.5	No	0.3
NT	5	0.6	1.1	No	-0.5
ACT	20	2.1	1.6	No	0.5
Total	931	100.0	100.0		

Note: The returns total excludes 34 cases for which the ID number had been removed and for which state of residence is unknown.

1. Yes if Chi square (df = 1) > 3.841, $p < 0.05$.

When examining the age distribution of respondents, it can be seen in Table 6 that the *Justice Survey* tends to under-represent people younger than 40 years of age, tends to over-represent those between the age of 40 and 65, and tends to under-represents those over the age of 65. These trends are not unexpected, however, as they are usually found in many Australian surveys (for example, see Mearns & Braithwaite, 2001).

Table 6: Distribution of age groups in the *Justice Survey* and 2001 Census

<i>Sample group</i>	Sample proportion	Census proportion	Significantly different¹	Absolute Difference
18-24	6.1	12.5	Yes	-6.4
25-29	4.8	9.4	Yes	-4.6
30-34	7.7	10.0	Yes	-2.3
35-39	7.3	10.1	Yes	-2.8
40-44	13.6	10.2	Yes	3.4
45-49	14.1	9.4	Yes	4.7
50-54	11.9	8.9	Yes	3.0
55-59	11.7	6.9	Yes	4.8
60-64	8.4	5.6	Yes	2.8
Over 65	14.4	17.0	Yes	-2.6
Total	100.0	100.0		

1. Yes if Chi square (df = 1) > 3.841, p < 0.05

On inspection of 2001 Census data (see Table 7), it can be seen that the proportion of people living in Australia who have completed some form of post-secondary education is 42.8%. The *Justice Survey* has therefore tended to over-represent this figure, with 52.5% of survey respondents indicating they have a post-secondary (that is, greater than Year 12) qualification. This finding is again consistent with the finding of many other Australian surveys and lends support to the view that mail surveys are more likely to be completed by those with greater levels of education.

Table 7: Distribution of educational level in the *Justice Survey* and 2001 Census

Sample group	Sample proportion	Census proportion	Significantly different¹	Absolute Difference
No post-secondary education	47.5	57.2	Yes	-9.7
Post-secondary education	52.5	42.8	Yes	9.7
Total	100.0	100.0		

1. Yes if Chi square (df = 1) > 3.841, p < 0.05

In terms of the employment status of *Justice Survey* respondents, it can be seen in Table 8 that the survey tends to over-represent those in full-time employment and tends to under-represent those in part-time employment. Those who were unemployed were correctly represented.

Table 8: Distribution of employment status in the *Justice Survey* and 2001 Census

Sample group	Sample proportion	Census proportion	Significantly different ¹	Absolute Difference
Working full-time	67.6	63.1	Yes	4.5
Working part-time	25.8	29.6	Yes	-3.8
Unemployed	6.6	7.3	No	-0.7
Total	100.0	100.0		

1. Yes if Chi square (df = 1) > 3.841, p < 0.05

Finally, Table 9 shows that the *Justice Survey* correctly represented non-indigenous Australians as well as those from an Aboriginal or Torres Strait Islander background.

Table 9: Distribution of indigenous status in the *Justice Survey* and 2001 Census

Sample group	Sample proportion	Census proportion	Significantly different ¹	Absolute Difference
Aboriginal or Torres Strait Islander	1.2	1.6	No	-0.4
Non-indigenous	98.8	98.4	No	0.4
Total	100.0	100.0		

1. Yes if Chi square (df = 1) > 3.841, p < 0.05

So while the figures presented in Tables 4 to 9 above suggest that there are some significant differences between the *Justice Survey* sample and the Australian population, departures from the 2001 Census distributions are relatively small in all cases. For example, the largest departure from Census data can be found in the educational status of *Justice Survey* respondents (an absolute difference of 9.7%). These relatively minor differences are unlikely to do much harm when conducting multivariate statistics and are therefore not considered to be a significant problem. As discussed by Mearns and

Braithwaite (2001, p. 10), if population estimates are required, statistical weighting techniques ‘can be employed to adjust for over- and under- representations of groups’.

PART 2: PRELIMINARY FINDINGS

The *Justice Survey* consisted of ten different sections, each designed to measure different aspects of taxpayers’ attitudes and opinions towards the Tax Office and Australia’s tax system. This section of the report highlights some of the more important findings from each of these sections. It should be noted that the data obtained from the one open-ended question presented at the back of the survey will not be analysed in the present report⁶. It should also be noted that the results presented in this report are preliminary and in descriptive form only and have not taken into account any of the biases between the sample and population data. In-depth analyses of the results will commence in the near future for those who are interested in a more detailed discussion of the findings.

Section 1: A fair share of tax

One of the first questions that comes to people’s mind when they think about the fairness of a tax system concerns the fairness of tax burdens and the relative contributions they and various taxpayer groups are asked to make to the revenue. Here, as with most other questions of fairness in the tax arena, we can distinguish between an individual, group and system level of fairness perception (Wenzel, 2003; in press). In other words, how fair is the perceived tax burden for the individual, for relevant groups and social categories which they are part of, and across the whole system?

Results from Section 1 of the *Justice Survey* show that 61.9% of respondents thought they personally were asked to pay an unfairly high amount of tax (that is, their response was beyond the ‘fair’ midpoint of the scale). This figure dropped to 43.4% and 37.1%, respectively, when they more specifically compared their own tax burden to that of other people of the same income level or of the same occupational group. Thus, there was a somewhat lower level of perceived ‘horizontal unfairness’ (Kinsey, Grasmick & Smith,

1991); that is, unfairness in comparison with others of similar societal groups. In contrast, when asked generally about people of their income level or their occupational group, then the figures were up again to 58.4% and 56.9% who thought the tax burdens of these two groups were unfairly high. There was a strong perception that the tax burden for their societal ingroups overall were rather unfair compared to other groups.

In another set of questions (Section 1.6), it was established which societal groups were considered unfairly burdened by tax and which ones were relatively advantaged. Table 10 shows a clear poor-rich divide; that is, the perception of ‘vertical unfairness’ (Kinsey et al., 1991). CEOs, company managers, judges and barristers, and doctors were perceived to pay less than their fair share, while small business owners, trades people, farm labourers and factory workers were considered to pay more than their fair share of tax.

Table 10: Mean levels of perceived fairness of tax burdens for different groups (1 = much less than fair share, 4 = fair share, 7 = much more than fair share)

Societal group	Valid N	Mean	Std. Deviation
Chief executives of large corporations	952	2.35	1.63
Owners-managers of large companies	951	2.68	1.54
Senior judges and barristers	938	2.73	1.50
Doctors in general practice (GPs)	940	3.53	1.44
Small business owners	949	4.42	1.47
Trades people	945	4.45	1.37
Farm labourers	943	4.89	1.32
Unskilled factory workers	948	4.99	1.25

Consistent with this is the further finding that, while 77.8% of respondents thought that taxes in Australia are generally too high, the tax-free income threshold of \$6000 tended to be considered too low by 58.0% of respondents.

⁶ This open-ended question invited respondents to provide any additional thoughts they may have about the tax system in Australia.

For a further set of questions, respondents were reminded of the marginal tax rates for the (then) four brackets of taxable income (see Table 11); 68.7% of respondents indicated that they considered these tax rates rather unfair (that is, ratings lower than scale midpoint). They were then asked which tax rates they would find fair for the same income brackets. The results show a preference, overall, for lower tax rates, but also for clear progressivity in tax rates. The greatest reduction for tax rates was suggested for the middle-income levels.

Table 11: Suggested tax rates

Tax brackets	Actual rates	Suggested rates	
		Median	Mean
Between \$6000 and \$20 000	17%	10%	10.84%
Between \$20 000 and \$50 000	30%	20%	20.76%
Between \$50 000 and \$60 000	42%	30%	30.20%
Over \$60 000	47%	40%	38.29%

However, it should be noted that respondents seemed to have used easily accessible figures (10, 20, 30, 40%) and it is unclear how much thought they put into their responses. To check for this, the question was basically rephrased in terms of average tax rates. Respondents were given the (then) current average tax rates and the tax payable in dollars for four levels of income; 62.4% of respondents found these tax rates unfair (that is, ratings lower than scale midpoint). They were then asked to suggest what amounts of payable tax would be fair for these four income levels (see Table 12). Again, the suggested tax payable was overall lower than the actual tax payable, but still maintained clear progressivity. Moreover, there seemed to be again a preference for even numbers (when we translate the dollar figures into average tax rates we receive 10, 15, 20 and 25%).

To compare these responses with the earlier question, we can translate the suggested tax payable into marginal tax rates for the earlier tax brackets (see Table 12). This results in 14.3% for income between \$6000 and \$20 000, 20.0% for income between \$20 000 and \$50 000, and 40% for income over \$50 000. For low income levels, the implied tax rate is

thus somewhat higher than the former, explicit suggestion of 10%. The implied tax rates for the middle and high income brackets are fairly consistent with the explicit suggestion, except for the implied highest tax rate being applied at a lower level (that is, the third highest income bracket, beginning with \$50 000).

Table 12: Suggested tax payable at four income levels

Income	Actual tax payable	Suggested rates	
		Median	Mean
\$20 000	\$2380 (12%)	\$2000 (10%)	\$1778
\$40 000	\$8380 (21%)	\$6000 (15%)	\$6260
\$60 000	\$15 580 (26%)	\$12 000 (20%)	\$12 648
\$80 000	\$24 980 (31%)	\$20 000 (25%)	\$21 414

Section 2: Tax-funded benefits

A second issue of fairness in the tax system concerns the perception of whether people get a fair deal for their taxes in terms of tax-funded government services and public goods. Section 2 of the *Justice Survey* was therefore designed to measure respondents' satisfaction with the tax system. For example, in Section 2.7 respondents were asked about where in government spending they would like to see greater or less expenditure. As can be seen in Table 13, it was found that respondents were most likely to want to see greater expenditure in the areas of education (81% said they wanted more spent), healthcare (83.3%), infrastructure (64.3%), policing (62.5%), and industry development (55.5%). Fewer than half the sample wanted to see more money spent on defence (50%), preventing illegal immigration (47.2%), employment (42%), welfare (34.5%) or the arts (11.1%). In fact, it was found that 57.2% of respondents said they wanted less money spent on the arts, and 36.5% said they wanted less spent on welfare.

Table 13: Percentage of respondents who believed more, less or the same amount of tax dollars should be spent in the following areas

Area of Spending	Percentage of Respondents		
	Less should be spent	Keep spending as it is	More should be spent
Education	3.2	15.8	81.0
Defence	19.4	30.7	50.0
Health care	3.9	12.8	83.3
Infrastructure (roads, transport)	5.5	30.1	64.3
Policing	7.7	29.9	62.5
Preventing illegal immigration	22.0	30.8	47.2
Welfare	36.5	29.1	34.5
Employment	19.8	38.1	42.0
The arts (film, music, dance)	57.2	31.7	11.1
Industry development	11.8	32.7	55.5

Survey respondents were also asked relative to the tax they paid, whether the tax-funded benefits they received were beneficial to them personally or to their occupational groups, or whether they were instead more beneficial to other groups. It was found that 75.2% of respondents did not feel they personally benefited from the tax dollars they contributed, and 71.6% believed their occupational groups did not get their tax dollars worth of public services or government benefits (that is, ratings below the scale midpoint). Instead, respondents felt that the tax they and their occupational groups paid, mainly benefited other people and groups (66.6% and 65.5% believed this respectively).

Section 3: Reducing tax

While official tax rates as discussed in Section 1 above say something about tax burdens across groups and social strata of taxpayers, these rates may only exist on paper, as taxpayers have opportunities to reduce their taxable incomes through more or less aggressive strategies of tax minimisation. Differential access to options of tax minimisation may therefore impact on effective tax burdens and raise another issue of tax fairness

(Wenzel, 2003). This issue can be considered again at the three levels of justice, namely the fairness of the position of the individual, fairness for the group to which the respondent belongs, and fairness across various societal groups. Table 14 gives the mean levels of fairness in terms of opportunities to legally reduce tax for a variety of societal groups, the occupation group of the respondent and the respondent personally.

Table 14: Mean levels of perceived fairness of opportunities to legally reduce tax (1 = much too few, 4 = fair, 7 = much too many)

Target	Valid N	Mean	Std. Deviation
Chief executives of large corporations	949	6.13	1.20
Owner-managers of large companies	952	5.78	1.30
Senior judges and barristers	941	5.71	1.26
Doctors in general practice (GPs)	935	4.78	1.33
Small business owners	950	3.88	1.52
Trades people	950	3.61	1.51
Respondent's own occupational group	944	2.90	1.29
Respondent personally	954	2.81	1.35
Farm labourers	945	2.66	1.32
Unskilled factory workers	952	2.45	1.22

Mirroring the results for tax burdens presented in Section 1, the data in Table 14 above show that wealthy people were considered to have too many opportunities to reduce their taxes. However, the self-employed and cash-in-hand taxpayers now appear to clearly constitute a middle group that was perceived to have a fair amount of opportunities to reduce tax, while again ordinary or less educated wage and salary earners were considered disadvantaged in that they had few opportunities to reduce their tax. Respondents tended to count themselves personally, and their occupational group, in that group of the disadvantaged.

Section 4: Your views on the Tax Office

Next to issues of distributive fairness (that is, the material fairness of outcomes) of the previous sections, procedural fairness may also be of importance to taxpayers and their willingness to comply with the tax system (Murphy, 2003; Stalans & Lind, 1997; Wenzel, 2002). Perceptions of procedural fairness of the Tax Office include questions such as:

- whether the tax authority treats taxpayers with respect (*respect*);
- how much say the tax authority gives taxpayers (*voice*); and
- how well the tax authority explains its decisions and decision-making processes to taxpayers (*information*).

Another procedural justice issue concerns the *complexity* of the tax system and how costly the procedures are for taxpayers to comply (thus, there are also distributive implications in terms of compliance costs). In Section 4 of the *Justice Survey*, we attempted to address these issues again systematically from the perspectives of the individual, the respondent's (occupational) group, and taxpayers generally. To simplify the data for this overview, items from section 4.1 were combined (averaged) to form various scales according to a-priori considerations⁷. Table 15 shows the mean endorsement of the various procedural justice aspects from the three perspectives; individual, group and society (all taxpayers). However, these means need to be interpreted with caution, as the concepts were measured by different items that are not strictly comparable.

It appears from this analysis that, generally, the ratings for the Tax Office in terms of its procedural fairness are fairly low. All aspects, except respect toward the individual, are significantly below the scale midpoint (4). Respect, in fact, received the best marks of all the procedural justice aspects, while complexity/costliness got the worst ratings, and voice ratings were in-between. Ratings for informational justice (that is, thorough explanations and justifications for the Tax Office's actions and decisions) vary to the greatest degree between the three targets; they were considered relatively more positive for the respondent's group and more negative for society as a whole. Indeed, another remarkable

⁷ At this first stage of data analysis, we need to put issues of scale reliabilities to the side.

result is that the procedural justice ratings are generally lowest for taxpayers at the societal level, rather than for respondents personally or their own interest groups.

**Table 15: Mean levels of perceived procedural fairness
(1 = strongly disagree, 7 = strongly agree)**

Procedural justice aspect	N	Mean	Std. Deviation
Respect - individual	956	4.07	1.22
Respect - group	942	3.88	1.13
Information - group	948	3.79	1.05
Voice - group	948	3.76	1.09
Respect - society	956	3.71	1.21
Information - individual	951	3.67	1.21
Voice - individual	953	3.62	1.12
Voice - society	959	3.39	1.14
Complexity - group	944	3.34	1.44
Information - society	954	3.34	1.14
Complexity - individual	952	3.33	1.43
Complexity - society	957	2.73	1.27

Another set of questions in Section 4.3 of the *Justice Survey* addressed respondents' personal experiences with the Tax Office more explicitly. They asked respondents to rate their encounters with the Tax Office and the quality of its service on a scale from 1 (very negative) to 7 (very positive). It was found that between 31.4% (correctness of information received) and 73% of respondents (face-to-face contacts with Tax Officers) indicated that they had no experience with the respective service.

Of those who did have relevant personal experience, however, they rated the eight aspects of Tax Office service quality on average as neutral to slightly positive. The exception was for call centre waiting times, which received rather negative marks (see Table 16). The Tax Office website received the most positive ratings (of the 33.7% of respondents who had experience with it). Against much anecdotal wisdom, the correctness of information was

also rated rather positively. Likewise, client service and face-to-face contacts were considered rather positively. Call centre advice and letters from the Tax Office were considered to be rather average.

**Table 16: Mean ratings of personally experienced service quality
(1 = negative, 7 = positive)**

Service aspect	N	Mean	Std. Deviation
Tax Office website	312	4.50***	1.59
Correctness of information received	641	4.45***	1.58
Tax Office client service	467	4.44***	1.68
Face-to-face contacts with Tax Office officers	252	4.35**	1.78
Access to information	584	4.16*	1.60
Call centre advice	505	4.11	1.70
Letters from the Tax Office	589	4.07	1.57
Call centre waiting times	509	3.13***	1.66

Note: Starred means differ significantly from the midpoint of the scale (4) at * $p < 0.05$, ** $p < 0.01$, and *** $p < 0.001$.

Section 5: Penalties and cases of tax evasion

A further category of fairness issue pertains to the use of penalties and other measures against rule violations; their appropriateness, severity and consistency. In Section 5 of the *Justice Survey*, we first asked respondents whether the Tax Office had ever penalised them. Of the 150 participants who responded ‘Yes’, 31.3% said they found the penalty absolutely unfair, and the ratings of 61.3% of respondents fell below the midpoint of the scale (ranging from unfair to fair). The underlying concern for this view is not clear-cut. Perceived severity of the penalty seems to be part of the problem, as 63.7% tended to regard the penalty as too severe (18.8% found the penalty clearly unduly severe); however, 30.9% of respondents found the severity of the penalty fair. Likewise, 29.7% thought the reasons for the penalty were totally clear (and a majority of 57.4% tended to perceive the reasons as clear), but there were also around 34% of respondents who tended to regard the reasons as unclear. Further, 32% of respondents claimed the Tax Office did not attempt to explain in plain English their decision to penalise them; and 25.8% claimed it took the Tax

Office too long to make that decision. A considerable 34.9% said they challenged the Tax Office's decision (even though it is not clear what their challenge involved). Interestingly, the act of challenging the Tax Office's penalty decision was positively correlated with the perceived unfairness of the penalty ($r = 0.30$, $p < 0.000$), however not so with any of the more specific concerns (severity, explanation, delay).

Respondents were also asked to rate the perceived severity of penalties usually imposed on their occupational group and other societal groups (Section 5.3). Interestingly, and different from the earlier discussion of perceived tax burdens, the severity of penalties was considered less unfair for respondents' occupational group as a whole (37.8% tended to regard penalties as too severe). This remains true when we focus only on respondents who had experienced a penalty themselves, of whom 54% tended to regard the group's penalties as too severe (compared to 63.3% for their own personal penalty). Also, the vertical unfairness of penalties is somewhat less clear-cut than for tax burdens, as can be seen in Table 17 (however, note that societal group is here confounded with the tax offence with which it is typically related). Even though large corporations and company directors were perceived to get away with too soft penalties for their profit-shifting or underreporting of bonus payments, penalties for welfare recipients who underdeclare their government payments were also considered too mild.

Table 17: Mean levels of perceived fairness of penalties for different societal groups and offences (1 = unduly mild, 4 = fair, 7 = unduly severe)

Target	N	Mean	Std. Deviation
Large corporation shifting profits abroad	912	2.35	1.59
Company director underreporting bonus payments	908	2.60	1.57
Welfare recipient underdeclaring government payments	910	3.47	1.72
Business owner holding back payment of tax debts	897	3.67	1.40
Academic exaggerating deduction claims	897	3.77	1.22
Tradesperson underreporting cash earnings	903	3.96	1.26
Retiree underdeclaring investment income	907	4.31	1.41
Student part-time worker failing to lodge tax return	909	4.33	1.43

As to the question of how a company director who manipulated the company's books to reduce tax illegally should be punished (Section 5.4), a majority found a monetary fine appropriate (59.6% very appropriate). While recommendations for and against prison sentence were quite evenly spread (22.8% very appropriate, 20.4% not appropriate at all) – and the same was true for a compulsory education program (24% and 24.9%, respectively) – there was some endorsement of community service (30.8% very appropriate). The single most frequently suggested monetary fine (modal response) was \$200 000, which matched the value of the offence (this fine was supposed to be in addition to the back-payment of the tax). The median suggested fine was \$120 000 (about 50% of responses were lower and about 50% were higher). The modal and median suggested prison penalty was six months.

If we compare these findings with the hypothetical case of a tradesperson making deals with customers to be paid in cash (Section 5.6), so as to not declare the profits for tax purposes, there was a similar preference for a monetary fine (44.7% of respondents indicated this would be very appropriate). There was obviously greater opposition to a prison fine (46.8% responding not appropriate at all) than in the previous case, while there was some acceptance of community service and compulsory education programs (24.4% and 24.5%, respectively). Similar to the case of the company director, the modal suggested fine was \$10 000 (equivalent to the value of the offence), while the median suggested fine

was half of that, \$5000. The modal and median suggested prison sentence, if it came to that, was one month.

Views of a tax evader

Section 5.7 of the *Justice Survey* measured taxpayers' psychological reactions to a repeated case of tax evasion; the case where the tradesperson was working for cash payments and was subsequently penalised for their tax evasion (Section 5.6). In particular, 12 items in this section assessed taxpayers' judgments as well as their feelings about the evasion, the evader and the fact that the evader was given a penalty. The items were based on previous works that have been done in Australia (Feather, 1998; 1999) for offences committed by drug smugglers, police and public citizens. It was found that most taxpayers were opposed to the view that the Tax Office was to blame for the evader's receiving the penalty (71%), and that the evader should be excused from the penalty (80%). Not surprisingly, therefore, most survey respondents favoured the penalty imposed upon the evader. For example,

- 59% supported that the evasion was a serious offence;
- 66% approved of the evader receiving the penalty;
- 74% supported that the evader should accept personal responsibility for receiving the penalty;
- 73% viewed that the evader knew the probable consequences of the evasion; and
- 15% did not feel angry about the fact that the evader received the penalty.

Shame management

Section 5.8 of the survey assessed respondents' use of different shame management strategies in the taxation context. Shame management refers to the strategies one uses to deal with shame feelings following a wrong-doing. There are adaptive and maladaptive ways of managing shame. If we acknowledge shame over a wrong-doing through taking responsibility and making amends, it is adaptive. If we fail to acknowledge shame and deny it instead, it is maladaptive. Shame displacement and shame avoidance are both maladaptive strategies to handle shame. These three shame management strategies were measured through 12 questions in Section 5.8 (qq. 1 to 12). The questions were based on

Ahmed's original work (2001) with an extension of the concept of shame avoidance (see Ahmed, in preparation; Ahmed & Braithwaite, forthcoming).

In order to measure these shame management strategies, taxpayers were asked to imagine that they themselves had been caught and heavily penalised for a repeated case of tax evasion. They were then presented with 12 shame-related reactions which they rated in terms of their relevance to them using seven categories from 1 (not likely) to 7 (very likely). Based on previous works, three separate scales were constructed from these questions:

1. Shame acknowledgement: This scale represents adaptive shame management whereby a person acknowledges wrong-doing, takes responsibility for the wrong-doing, and seeks to make amends (six items: qq. 1, 2, 3, 4, 10, 11).
2. Shame displacement: This scale represents a shame management strategy which indicates an inability to manage shame adaptively: without blaming and hitting out at others (four items: qq. 5, 6, 8, 9).
3. Shame avoidance: This scale also represents a maladaptive shame management strategy whereby the wrong-doer expresses rejection of a decision imposed by an authority (two items: qq. 7 and 12).

Table 18 presents the key descriptive findings of these three shame management scales. It is encouraging to know that most people were likely to acknowledge shame and were unlikely to avoid shame after having received a penalty for their tax evasion. It is of note that both shame displacement and shame avoidance were maladaptive strategies but shame avoidance had a lower mean ($M = 2.52$) compared to shame displacement ($M = 3.20$). The explanation lies in the shame management theory itself. According to the theory, shame avoidance is an intense form of maladaptive shame management, which is different from shame displacement in the following way: shame displacement represents projecting blame onto the authority whereas shame avoidance represents a reaction of dismissiveness to the legal breach and to the authority. Therefore, shame avoidance seems to be a more crucial risk factor for dissociation from the tax system. From the result, it is reassuring that taxpayers opt to use the shame avoidance strategy less often than the strategy of shame displacement. Factors that contribute to shame acknowledgement, shame displacement,

and shame avoidance, and the role these shame management strategies play in tax evasion will be discussed in future working papers.

Table 18: Mean ratings of shame management scales

Shame management strategies	N	Mean	SD
Shame Acknowledgement	938	5.20	1.52
Shame Displacement	938	3.20	1.48
Shame Avoidance	934	2.52	1.46

Note: Scores on a 1 (not likely to feel this way) to 7 (very likely to feel this way) scale

Social domination

The next set of questions in Section 5.8 (qq. 13 to 18) was designed to assess taxpayers' social domination strategy (Ahmed & Braithwaite, 2003) in reaction to being penalised for an act of repeated tax evasion. The social domination strategy in this context is understood as an attempt to retrieve one's wounded self following being penalised by the Tax Office. If sanctions from the Tax Office threaten evaders' sense of self, they may perceive others (for example, the Tax Office) antagonistically, and devalue them as a way to achieve their respect and admiration. In this survey, it is hypothesised that when penalised for tax evasion, compliance is an unlikely outcome if people's self is threatened, especially if a maladaptive reaction results from this.

Taxpayers were presented with 6 questions (a sample item: Feel that only you should be in control of your personal finances and taxation), and responses were made on a 7-point scale from 1 (not likely) to 7 (very likely). To construct the measure of social domination, items were averaged. Surprisingly, it was found that the measure had a mean only slightly below the average point on the scale ($M = 3.21$; $SD = 1.35$; $N = 937$), indicating that behaving in accordance with the social domination strategy in the taxation context was not thought to be that socially undesirable.

Section 6: Dealing with tax evasion

The issue of how to deal with tax evasion was then also more broadly conceived in Section 6 of the *Justice Survey*. For example, in Section 6.1, a number of questions were asked that concerned the primary purpose of penalties and other responses to tax evasion. Among potential regulatory goals we tried to capture two possible views about the restitution of justice, namely whether justice was served when the offender was punished, or whether justice required that the offender understood the wrong-doing and endorsed the values of the tax system (each notion was measured by three items and scores were averaged across items). Interestingly, when combining responses to three punitive justice questions (qq. 6, 8 and 11) it was found that punishment per se was apparently not sufficient ($M = 4.65$; scores on a 1 (strongly disagree) to 7 (strongly agree) scale); what respondents rather sought was the offender's acceptance of responsibility, moral learning and endorsement of relevant values ($M = 5.34$), which was measured through combining the responses given to the three respective questions (qq. 2, 4, and 10).

Section 6.2 of the survey was also designed to get information on what kinds of policy interventions taxpayers preferred to control tax evasion. While some items in this section were adapted from the Life at School Survey (Ahmed, 1996; <http://crj.anu.edu.au/school.html>), others were newly developed. Taxpayers were presented with a list of strategies (for example, through education and persuasion, dialogue, incentives, shaming, enforcement) that can be undertaken to deal with tax evasion, and were asked to indicate how strongly they agreed or disagreed with each for dealing with tax evasion.

The percentage of taxpayers who agreed or strongly agreed with each option is given in Table 19. As can be seen, 78% of the taxpayers equally favoured two strategies to control tax evasion. These are: (1) Through discussions first, and then stricter enforcement of rules if the tax evasion problem is not resolved; and (2) Through ensuring that evaders become more competent in dealing with their taxes legally. Among other strategies, they favoured a dialogic approach (through discussions involving Tax Office personnel, taxpayers and tax agents to sort out problems; 71%) over a punitive approach (through enforcing strict

rules and disciplining the guilty; 63%) leaving the incentive approach (providing incentives for paying the correct amount of tax; 68%) in between. Interestingly, 50% of taxpayers favoured shaming through exposing people who cheat the tax system (for example, publishing names of tax evaders in the Tax Office's annual report).

Table 19: Respondents' views on the desirability of strategies to control tax evasion

Strategies to control tax evasion	N	Percentage who agreed
Through discussions first, and then stricter enforcement of rules if the tax evasion problem is not resolved	944	78%
Through ensuring that evaders become more competent in dealing with their taxes legally	939	78%
Through discussions involving Tax Office personnel, taxpayers and tax agents to sort out problems	944	71%
Through providing incentives for paying the correct amount of tax	940	68%
Through informing and encouraging taxpayers to comply voluntarily	941	66%
Through enforcing strict rules and disciplining the guilty	943	63%
Through exposing people who cheat the tax system (for example, publishing names of tax evaders in the annual report)	942	50%
Through increasing connections between the evaders and community members	925	44%

In Section 6.3, six items were posed to measure the degree to which taxpayers prioritised needs and feelings of tax evaders in order to reduce tax evasion. These items differ from those of the previous section in an important way. In Section 6.2, the focus was on the extent to which taxpayers supported dialogic as opposed to punitive approaches to deal with the problem of tax evasion. In Section 6.3, taxpayers were asked to indicate how effective they considered each statement to be for reducing tax evasion. Two of the more important findings from this section revealed that the majority of taxpayers wanted evaders to receive a thorough (66%) and honest (69%) explanation for the Tax Office's decision.

Questions presented in Section 6.4 of the survey were designed to capture taxpayers' perceptions about whether tax evaders' deserve respectful treatment, deserve learning opportunities about tax obligations, deserve to be treated with dignity and so on. It was found that 80% of respondents agreed that tax evaders deserve to be given the opportunity to learn about their tax obligations, 62% supported the idea that tax evaders deserve to have their rights respected, and 53% wanted evaders to be treated with dignity. Less than half of the sample supported the idea that consideration should be given to tax evaders' personal needs and well-being (47%), respectful treatment (43%), or personal feelings (37%).

Finally, Section 6.5 of the *Justice Survey* presented taxpayers with a range of questions designed to assess their more general attitudes toward taxpaying behaviour and tax evasion. It is reassuring to find that 87% of respondents felt disappointed that some people did not pay their correct amount of tax, and that 72% acknowledged the harmful consequences of not paying tax for governing the country. Survey respondents were also asked about their duty as a citizen. It was found that 67% of taxpayers viewed that not paying the correct amount of taxes was a violation of one's duty as a citizen, and 76% favoured the view that they should comply with the tax system because it was the law. Interestingly, 62% believed that tax evaders were to blame for their tax evasion. Findings from other statements confirmed that 23% of the taxpayers blamed the Tax Office for peoples' tax evasion, 12% were not concerned about whether paying tax benefited the country, and only 10% perceived that citizens had the right to choose not to comply with the tax system.

Section 7: Your views on tax schemes

In 1998 action was taken by the Tax Office against tens of thousands of Australian taxpayers who had invested in mass-marketed tax schemes during the 1990s. The Tax Office claims that investors became involved in tax schemes for the dominant purpose of avoiding tax, and because of that the anti-avoidance provisions of Part IVA of the Australian *Income Tax Assessment Act 1936* applied. The Tax Office moved to disallow scheme related tax deductions that had been claimed up to six years earlier. Scheme

investors, however, claim that the schemes they invested in had been sold to them, sometimes by their accountants or financial planners, as a means by which they could legally minimise the tax they were required to pay while still being involved in a viable long-term investment (see Murphy, 2003). Since investors believed they had done nothing wrong, the majority initially defied the Tax Office's demands that they pay back scheme related tax debts.

Section 7 of the *Justice Survey* was designed in order to get the public's view towards the schemes situation; specifically, whether they thought the Tax Office's decision to penalise scheme investors was fair and just. For example, in Section 7.3, it was found that 59.5% of the general population felt the Tax Office's decision to pursue investors up to six years after they invested in schemes was rather unfair (that is, response below the scale midpoint), while 14.9% had no opinion, and 25.6% thought it fair. Further, 67% of respondents felt that the Tax Office should have only penalised investors who got involved in schemes after 1998. In addition, it was found that 72.3% of *Justice Survey* respondents believed that investors should not be punished if they were advised by their tax agents to invest in schemes. Instead, they believed that the tax agents who advised their clients to invest in schemes, as well as the promoters of tax schemes, should be held accountable for getting taxpayers into tax schemes; 64.2% felt tax agents should have been fined and 74% believed the promoters should have been fined.

It was also explained to survey respondents in Section 7.4 that scheme investors had successfully lobbied the government to abolish the penalty and interest component owed on their scheme related tax debts. In February 2002, the Tax Office announced that for investors who had been the victims of aggressive marketing and bad advice, the penalty and interest component of their scheme related tax debt would not have to be paid. However, this was contingent on taxpayers entering into an arrangement with the Tax Office to settle their outstanding scheme-related tax debt. *Justice Survey* respondents were asked their views of the Tax Office's decision to waive penalties in this situation. It was found that the majority of respondents (59.2%) believed that the Tax Office's decision to waive interest and penalties was right, with only 29.4% believing the Tax Office should have stood its ground. Further, only 26.5% believed the decision would make the Tax

Office look weak. It should be noted, however, that the majority of respondents (59.9%) did indicate that the decision would have made them feel angry if they had had a different tax debt for which interest and penalties still had to be paid. They also believed that the Tax Office's decision to waive interest and penalties for scheme related tax debts would make other groups more likely to challenge the Tax Office (62.5% believed this).

Overall, however, the findings from Section 7 of the *Justice Survey* indicate that (a) the general population of Australians were generally supportive of the Tax Office's moves to abolish the interest and penalty component of scheme related tax debts, and (b) they were supportive of promoter penalties being used to hold unscrupulous promoters and tax agents accountable for their bad advice.

Section 8: You and the tax system

In Section 8 of the *Justice Survey*, respondents were asked how they located themselves in relation to the tax system, in terms of their self-definition, their tax ethics, perceptions of legitimacy of the tax system and justifications for tax evasion. One block of questions tried to assess five different social identities that respondents could adopt in the context of taxation (each measured by three identical indicators — Sections 8.1 to 8.3 — which were thus averaged for a summary score per identity). It turned out that taxpayers saw themselves primarily as honest taxpayers ($M = 6.17$; on a scale from 1 = not at all to 7 = very much), only then as individuals ($M = 5.88$) and, third, as members of the Australian community ($M = 5.58$). Levels of identification with less inclusive groups such as their income group and their occupational group were considerably lower ($M_s = 4.33$ and 4.17 , respectively).

Another set of questions (Sections 8.4 and 8.5) explains somewhat why the honest taxpayer identity was so prominent in people's minds. These questions asked about people's personal ethics regarding taxpaying and the perceived ethics of the majority of other people. In line with previous research (for example, Wenzel, 2001; 2002b), respondents regarded themselves as more ethical when it comes to paying tax than most other people. For instance, 51.3% of the respondents thought 'very much' that one should

honestly declare all income on one's tax return, but only 11.7% believed that other people thought the same. Thus, there was a clear self-other discrepancy in terms of perceived tax ethics, which might contribute to respondents' seemingly distinctive identity as honest taxpayers.

Respondents' claim of their own integrity not only contrasts with the lack of integrity that they suspect in other taxpayers, but also with the lack of integrity they attribute to the tax system itself. Namely, a number of questions tapping into the perceived legitimacy of the tax system (Section 8.6) showed that respondents tended to *disagree* with statements such as 'our tax system is fair', 'the Tax Office treats all societal groups equally', or 'the Tax Office is an institution that represents what Australian people believe in' (61.8%, 61.9% and 52.7% of respondents with ratings lower than the scale midpoint, respectively). While respondents think of themselves as honest taxpayers holding tax ethical views, they think other taxpayers are less ethical and they regard the tax system as rather unfair.

In the face of these findings, it would be of interest to identify what justifications would turn respondents — who see themselves largely as honest taxpayers — into tax evaders. A number of statements were provided in Section 8.7 of the survey that constituted possible reasons for tax evasion if respondents 'were to ever evade tax'. The most endorsed justifications selected were perceptions of low tax system integrity such as the wealthy getting away with paying little tax, feeling personally disadvantaged, and the government being seen to waste tax revenue. Financial need and looking after one's interest were also possible excuses. It is somewhat reassuring however that the majority of respondents seemed to be less inclined to evade tax out of mere defiance or game-playing (see Table 20).

Table 20: Mean levels of perceived justifications for evading tax (1=strongly disagree, 7=strongly agree)

Justification	N	Mean	Std. Deviation
Irritated about the rich paying hardly any tax	939	5.27	1.94
Financial need	936	5.20	1.68
Compensation for being unfairly disadvantaged	932	4.55	1.89
Look after my own interests first	928	4.37	1.82
Government wastes my taxes anyway	935	4.31	1.92
It's rational to try and get most out of any situation	929	3.64	1.90
Expressing protest against injustices in tax system	932	3.52	1.98
Bad experience with Tax Office – want to get even	925	2.74	1.72
Defy the powers of the Tax Office	934	2.53	1.65
See it as game against the Tax Office	932	2.29	1.58
Would enjoy tricking the Tax Office	934	2.26	1.53

Finally, we were interested in where taxpayers get their tax information from and what kind of information they get (Sections 8.8 and 8.9). The data showed that respondents received most information from the media (TV, radio, newspaper; $M = 3.59$ on scale from 1 = none to 7 = a lot) and tax practitioners ($M = 3.52$). Interestingly, respondents received relatively little information from family ($M = 2.90$) and friends/neighbours ($M = 2.67$). Most information from their main source was about how to fill in the tax return ($M = 4.33$), while relatively little information was obtained about more suspect issues such as what the Tax Office is not able to detect ($M = 2.17$) or about people outwitting the Tax Office ($M = 2.33$).

Section 9: Taxpaying behaviour

Section 9 of the *Justice Survey* measured the degree to which taxpayers do the right thing or not by using a number of different measures of compliance behaviour.

Lodgment

When questioned about lodgment of tax returns, it was found that 72.6% of respondents had lodged their most recent tax return in the 2001/2002⁸. A further 17.8% had lodged their previous year's tax return (for the 2000/2001 financial year). When asked whether they had lodged their most recent tax return electronically, 58.5% indicated that they had, 27.5% indicated that they had not, and 14% indicated that they did not know.

Tax minimisation

When questioned about their most recently lodged income tax return, 87.9% of the respondents said they had not exaggerated the amount of deductions or rebates claimed. Further, 81.8% said they were absolutely confident that all deductions and rebates claimed were legitimate, 11% said they were unsure about some of them, 0.9% were unsure about a lot of them, and 6.3% said they did not have a clue as someone else prepared their return for them.

Respondents were also asked about their tax minimisation strategies. Approximately 20% of respondents said they had looked at several different ways to minimise tax in preparing for their most recent tax return, and 17.4% reported that they had put 'quite a bit' or 'a lot' of effort into doing so. When examining the types of minimisation strategies respondents said they used in their most recent tax returns (Section 9.12), 24.3% said they had used superannuation planning, 15% had used negative gearing of property or shares, and 10.8% had used salary packaging. All of these strategies have been considered by the Tax Office to be legitimate forms of tax minimisation. When questioned about whether they had been able to minimise tax through more risky ventures in their most recent tax returns, 3% of respondents said they had done so using employee share arrangements, 1.1% had done so using schemes to convert income into capital gains, 1% said they had done so using tax schemes (for example, film schemes, agricultural schemes), fewer than 1% said they had done so with warrants or leveraged investments, and fewer than 1% had minimised their tax through off-shore havens or other international tax planning.

⁸ Unfortunately, for those taxpayers who had not lodged their 2001/2002 tax return, it was unclear whether or not there was a requirement for them to do so.

Cash income

Section 9 of the *Justice Survey* also asked respondents about their cash income behaviour. While 23.1% of respondents indicated that they did get paid income in cash, only 5.5% of these respondents indicated that they got paid more than 50% of their income in cash. For those who did get paid in cash they were asked the following question: ‘How much of your cash income did you declare in your most recent income tax return?’ It was found that only 72.5% of respondents said they declared all of their cash income; 12.4% said they declared none of it.

Tax agents

Finally, Section 9 of the *Justice Survey* asked respondents about their use of tax agents. It was found that 74.5% of survey respondents used a tax agent, and the main reason cited for using one was that the tax system was too complex (51.7% selected this option). A further 19.5% indicated they used a tax agent to legitimately minimise tax, 20% said they feared making a mistake, 7.8% said it was because they had insufficient time to prepare their own return, and fewer than 1% indicated they used a tax agent to avoid tax.

Given our interest in the mass marketed schemes issue presented in Section 7 of this report (especially the claims made by many scheme investors that they invested in schemes because of the advice given to them by their tax agents), Section 9.15 of the *Justice Survey* presented respondents with a hypothetical scenario⁹. The scenario was designed to assess how much taxpayers from the general population are likely to accept their tax agent’s advice even if they know the advice is legally questionable. The scenario asked respondents to imagine that the tax law surrounding one of their deductible expenses was ambiguous. Respondents were then asked to imagine that their tax agent told them if they claimed the deduction there would be a low probability that their tax return would be audited, and that if they were audited, the penalty would be mild.

Using a 5-point scale, respondents were first asked to indicate whether they would agree or disagree with their tax agent’s advice *not to claim* the ambiguous deduction (1 = definitely

no to 5 = definitely yes). They were then asked whether they would agree or disagree with their tax agent's advice to *claim* the ambiguous deduction. The agreement to retain the services of the tax agent based on their advice (not claim vs. claim) was also examined. Table 21 shows respondents' mean responses to each of the four questions as a function of the tax agent's recommendations.

Table 21: Respondents' mean agreement scores with the tax agents' recommendation. Standard deviations are given in brackets.

Tax agent's recommendation	Agreement with advice	Retain agent
Not to claim deduction	4.15 (1.06)	4.13 (1.01)
Claim deduction	3.20 (1.23)	3.39 (1.20)

Note: Scores on a 1 (definitely no) to 5 (definitely yes) scale

When considering whether respondents would agree with their tax agent's advice, it can be seen in Table 21 that both scores ($M = 4.15$ and 3.20 , respectively) fell above the midpoint on the 5-point scale. While respondents were significantly more likely to agree with their agent's advice not to claim ($M = 4.15$) than to claim ($M = 3.20$) the ambiguous deduction, $t = 17.30$, $p < 0.001$, the findings still indicate that respondents generally tend to agree with their tax agent's recommendation, irrespective of whether the recommendation was to claim or not to claim the deduction.

Taxpayers were also asked whether they would retain the services of their tax agent based on the advice they were given. While respondents were significantly more likely to retain the services of the agent if the advice given was not to claim ($M = 4.13$) than to claim ($M = 3.39$), $t = 16.52$, $p < 0.001$, the fact that both mean scores were again above the midpoint on the 5-point scale indicates that they would generally retain their agent irrespective of the advice given.

Taken together with the claims made by many tax scheme investors, that they got the idea to invest in schemes from their tax agent, the findings obtained here have serious

⁹ Scenario was taken from Hite and McGill (1992).

implications, as they suggest that tax agents do have a significant amount of influence over taxpayers' decisions to comply with tax laws. With this in mind, it would be wise for government to consider developing guidelines that place some onus of responsibility on the professionals who assist taxpayers to prepare their tax returns.

Section 10: Background information

The final section of the *Justice Survey* contained socio-demographic questions. These items were used to compare the sample with population estimates made available by the Australian Bureau of Statistics (see Part 1 of this report). The data obtained in this section of the survey will also be used in the future to compare subgroups within the sample to find out whether different socio-demographic background variables affect how one sees, evaluates and behaves towards the Tax Office, the tax system and other taxpayers.

In summary, it was found that 54.2% of the respondents to the survey were male and 45.8% were female. The overall average age of respondents was 48.48 years old. The average age for male respondents was 50.39 years, with male respondents ranging from 20 to 88 years of age, and the average age of female respondents was 46.19 years, with female respondents ranging from 18 to 84 years of age. Most of the respondents were married (73.5%). Another 8.7% had been married but were now divorced or separated, 2.7% were widowed and 15% had never been married. English was the main language spoken by respondents (92.6%), and 1.2% of respondents were found to identify as an Aboriginal or Torres Strait Islander.

Very few respondents had limited schooling, with fewer than 5% indicating they had no schooling or only primary level. A total of 72.2% of respondents had achieved at least a Year 12 certificate and 27.3% indicated they held a bachelor degree or higher qualification (7.3% had attained a postgraduate qualification). When examining labour force status it was found that most respondents were working — 47.6% worked full time and 18.2% worked part time, 19.5% were retired and the remaining 14.8% were either unemployed, keeping house or studying.

Finally, the average personal income was reported to be approximately \$36 000 (Median = \$30 000) and the average family income was reported to be approximately \$58 000 (Median = \$50 000). Not surprisingly, it was also found that female respondents had lower income levels than male respondents. While men averaged about \$46 000 per annum, women earned around \$25 000. This divergence was not as great, however, in family income levels, with family income for male respondents averaging \$61 000 and for female respondents averaging approximately \$54 000.

PART 3: DESCRIPTION OF CODEBOOK

As noted earlier, Part 3 of this report presents a codebook of the findings from the *Justice Survey*. The codebook is presented after the reference section. The codebook presents the reader with all of the questions used in the survey, as well as detailing the breakdown of responses to each of these questions. For example, the number of respondents answering each question is provided, along with the way in which they responded to each question (for example, how many circled the ‘strongly agree’ option, how many circled the ‘strongly disagree’ option, and so on), and the number of respondents who refused to answer a specific question. Also presented are the means and standard deviations for every question presented in the survey. The layout of the questions presented in the codebook are also presented in an identical manner as the surveys that were posted to respondents.

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1. A FAIR SHARE OF TAX

1.1 {P1Q11} Think about yourself personally and the taxes you need to pay. Are you asked to pay ...

			<div> <div>Much less than your fair share</div> <div>Your fair share</div> <div>Much more than your fair share</div> </div>							Total Valid	Missing Data
			1	2	3	4	5	6	7		
Mean	5.02	n	1	4	28	329	284	188	116	[950]	(15)
Std Dev	1.10	%	0.1	0.4	2.9	34.6	29.9	19.8	12.2	[100.0]	(1.6)

1.2 {P1Q12} Compared to people in Australia who earn about the same as you, are you asked to pay ...

			<div> <div>Much less than your fair share</div> <div>Your fair share</div> <div>Much more than your fair share</div> </div>							Total Valid	Missing Data
			1	2	3	4	5	6	7		
Mean	4.64	n	4	6	24	502	235	106	70	[947]	(18)
Std Dev	1.02	%	0.4	0.6	2.5	53.0	24.8	11.2	7.4	[100.0]	(1.9)

1.3 {P1Q13} Compared to other people of your occupational group, are you asked to pay ...

			<div> <div>Much less than your fair share</div> <div>Your fair share</div> <div>Much more than your fair share</div> </div>							Total Valid	Missing Data
			1	2	3	4	5	6	7		
Mean	4.54	n	2	5	17	566	214	81	53	[938]	(27)
Std Dev	0.93	%	0.2	0.5	1.8	60.3	22.8	8.6	5.7	[100.0]	(2.8)

1.4 {P1Q14} People of your income-level, are they asked to pay...

			<div> <div>Much less than their fair share</div> <div>Their fair share</div> <div>Much more than their fair share</div> </div>							Total Valid	Missing Data
			1	2	3	4	5	6	7		
Mean	4.94	n	8	9	33	342	253	181	116	[942]	(23)
Std Dev	1.19	%	0.8	1.0	3.5	36.3	26.9	19.2	12.3	[100.0]	(2.4)

1.5 {P1Q15} People of your occupational group, are they asked to pay...

			<div> <div>Much less than their fair share</div> <div>Their fair share</div> <div>Much more than their fair share</div> </div>							Total Valid	Missing Data
			1	2	3	4	5	6	7		
Mean	4.89	n	4	9	27	360	271	164	93	[928]	(37)
Std Dev	1.11	%	0.4	1.0	2.9	38.8	29.2	17.7	10.0	[100.0]	(3.8)

1.6 Now think of the following groups. Are they asked to pay their fair share of tax in your view?

			<div> <div>Much less</div> <div>Fair share</div> <div>Much more</div> </div>							Total Valid	Missing Data
			1	2	3	4	5	6	7		
1. {P1Q161} Owner-managers of large companies.....		n	261	246	183	136	67	37	21	[951]	(14)
Mean	2.68	%	27.4	25.9	19.2	14.3	7.0	3.9	2.2	[100.0]	(1.5)
Std Dev	1.55										
			<div> <div>Much less</div> <div>Fair share</div> <div>Much more</div> </div>							Total Valid	Missing Data
			1	2	3	4	5	6	7		
2. {P1Q162} Senior judges and barristers		n	241	224	199	169	54	30	21	[938]	(27)
Mean	2.73	%	25.7	23.9	21.2	18.0	5.8	3.2	2.2	[100.0]	(2.8)
Std Dev	1.50										
			<div> <div>Much less</div> <div>Fair share</div> <div>Much more</div> </div>							Total Valid	Missing Data
			1	2	3	4	5	6	7		
3. {P1Q163} Unskilled factory workers		n	10	14	35	316	254	183	136	[948]	(17)
Mean	4.99	%	1.1	1.5	3.7	33.3	26.8	19.3	14.3	[100.0]	(1.8)
Std Dev	1.25										
			<div> <div>Much less</div> <div>Fair share</div> <div>Much more</div> </div>							Total Valid	Missing Data
			1	2	3	4	5	6	7		
4. {P1Q164} Trades people		n	35	38	98	342	242	112	78	[945]	(20)
Mean	4.45	%	3.7	4.0	10.4	36.2	25.6	11.9	8.3	[100.0]	(2.1)
Std Dev	1.37										
			<div> <div>Much less</div> <div>Fair share</div> <div>Much more</div> </div>							Total Valid	Missing Data
			1	2	3	4	5	6	7		
5. {P1Q165} Farm labourers.....		n	14	21	52	321	229	168	138	[943]	(22)
Mean	4.89	%	1.5	2.2	5.5	34.0	24.3	17.8	14.6	[100.0]	(2.3)
Std Dev	1.32										
			<div> <div>Much less</div> <div>Fair share</div> <div>Much more</div> </div>							Total Valid	Missing Data
			1	2	3	4	5	6	7		
6. {P1Q166} Doctors in general practice (GPs)		n	91	129	220	311	108	45	36	[940]	(25)
Mean	3.53	%	9.7	13.7	23.4	33.1	11.5	4.8	3.8	[100.0]	(2.6)
Std Dev	1.44										

		<div> <div>Much less</div> <div>Fair share</div> <div>Much more</div> </div>								
7. {P2Q167}	Chief executives of large corporations	1	2	3	4	5	6	7	Total Valid	Missing Data
Mean	2.35	n	403	217	134	92	41	30	[952]	(13)
Std Dev	1.63	%	42.3	22.8	14.1	9.7	4.3	3.2	[100.0]	(1.3)

		<div> <div>Much less</div> <div>Fair share</div> <div>Much more</div> </div>								
8. {P2Q168}	Small business owners	1	2	3	4	5	6	7	Total Valid	Missing Data
Mean	4.42	n	27	65	136	292	216	112	[949]	(16)
Std Dev	1.47	%	2.8	6.8	14.3	30.8	22.8	11.8	[100.0]	(1.7)

1.7 {P2Q17} Taxes in Australia are generally...

		<div> <div>Much too low</div> <div>Fair</div> <div>Much too high</div> </div>								
		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean	5.49	n	2	5	23	182	264	239	[953]	(12)
Std Dev	1.18	%	0.2	0.5	2.4	19.1	27.7	25.1	[100.0]	(1.2)

1.8 {P2Q18} The tax-free income threshold of \$6,000 is...

		<div> <div>Much too low</div> <div>Fair</div> <div>Much too high</div> </div>								
		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean	3.06	n	215	147	197	265	67	37	[958]	(7)
Std Dev	1.57	%	22.4	15.3	20.6	27.7	7.0	3.9	[100.0]	(0.7)

1.9 Currently, taxpayers in Australia pay:

- 0% on every dollar earned up to \$6,000;
- 17% on every dollar earned between \$6,000 and \$20,000;
- 30% on every dollar earned between \$20,000 and \$50,000;
- 42% on every dollar earned between \$50,000 and \$60,000 and ;
- 47% on every dollar earned beyond \$60,000 per year.

a) {P2Q19A} Overall, these shares of the tax burden are...

		<div> <div>Very unfair</div> <div>Absolutely fair</div> </div>								
		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean	3.03	n	177	160	310	139	91	41	[942]	(23)
Std Dev	1.50	%	18.8	17.0	32.9	14.8	9.7	4.4	[100.0]	(2.4)

b) {P2Q19B} Which tax rates would you consider fair for these four income brackets?

See Appendix One

All income between \$6,000 and \$20,000: _____%

All income between \$20,001 and \$50,000: _____%

All income between \$50,001 and \$60,000: _____%

All income over \$60,000: _____%

1.10 Taking into account the tax-free threshold, a person with a \$20,000 income currently pays \$2,380 tax (or 12% of income), a person with a \$40,000 income pays \$8,380 tax (21%), a person with a \$60,000 income pays \$15,580 tax (26%) and a person with an \$80,000 income pays \$24,980 tax (31%).

a) {P2Q110A} Overall, these shares of the tax burden are...

		<div> <div>Very unfair</div> <div>Absolutely fair</div> </div>								
		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean	3.21	n	122	131	293	183	85	41	[875]	(90)
Std Dev	1.43	%	13.9	15.0	33.5	20.9	9.7	4.7	[100.0]	(9.3)

b) {P2Q110B} What would you consider fair? How much tax (in Dollars) should somebody pay who earns...

See Appendix Two

\$20,000 income: \$_____ tax

\$40,000 income: \$_____ tax

\$60,000 income: \$_____ tax

\$80,000 income: \$_____ tax

2. TAX-FUNDED BENEFITS

2.1 {P3Q21} Relative to the taxes you pay, do you think the tax-funded services from which you personally benefit are

Mean 3.10
Std Dev 1.18

	<div> <div>Much less than fair</div> <div>Fair</div> <div>Much more than fair</div> </div>							Total Valid	Missing Data
	1	2	3	4	5	6	7	[942]	(23)
n	101	169	300	312	33	18	9	[100.0]	(2.4)
%	10.7	17.9	31.8	33.1	3.5	1.9	1.0		

2.2 {P3Q22} Do you think you personally get your tax dollars' worth of public services and government benefits?

Mean 2.77
Std Dev 1.45

	<div> <div>Not at all</div> <div>Absolutely</div> </div>							Total Valid	Missing Data
	1	2	3	4	5	6	7	[954]	(11)
n	202	247	268	126	57	29	25	[100.0]	(1.1)
%	21.2	25.9	28.1	13.2	6.0	3.0	2.6		

2.3 {P3Q23} Do you think the tax you personally pay mainly benefits other people?

Mean 4.98
Std Dev 1.68

	<div> <div>Not at all</div> <div>Absolutely</div> </div>							Total Valid	Missing Data
	1	2	3	4	5	6	7	[950]	(15)
n	49	44	80	144	226	199	208	[100.0]	(1.6)
%	5.2	4.6	8.4	15.2	23.8	20.9	21.9		

2.4 {P3Q24} Relative to the taxes people in your occupational group pay, do you think the tax-funded services from which they benefit are

Mean 3.16
Std Dev 1.13

	<div> <div>Much less than fair</div> <div>Fair</div> <div>Much more than fair</div> </div>							Total Valid	Missing Data
	1	2	3	4	5	6	7	[932]	(33)
n	66	179	340	272	47	21	7	[100.0]	(3.4)
%	7.1	19.2	36.5	29.2	5.0	2.3	0.8		

2.5 {P3Q25} Do you think people in your occupational group get their tax dollars' worth of public services and government benefits?

Mean 2.96
Std Dev 1.38

	<div> <div>Not at all</div> <div>Absolutely</div> </div>							Total Valid	Missing Data
	1	2	3	4	5	6	7	[940]	(25)
n	149	192	332	147	68	35	17	[100.0]	(2.6)
%	15.9	20.4	35.3	15.6	7.2	3.7	1.8		

2.6 {P3Q26} Do you think people in your occupational group pay mainly for other groups' benefits?

Mean 4.90
Std Dev 1.60

	<div> <div>Not at all</div> <div>Absolutely</div> </div>							Total Valid	Missing Data
	1	2	3	4	5	6	7	[939]	(26)
n	38	45	95	146	263	179	173	[100.0]	(2.7)
%	4.0	4.8	10.1	15.5	28.0	19.1	18.4		

2.7 The government spends taxpayers' money in many different areas. For each area listed below, do you think the government should be spending less money, keeping things as they are, or spending more money?

1. {P3Q271} Education.....

Mean 5.55
Std Dev 1.19

	<div> <div>Much less</div> <div>Same</div> <div>Much more</div> </div>							Total Valid	Missing Data
	1	2	3	4	5	6	7	[963]	(2)
n	4	8	19	152	276	244	260	[100.0]	(0.2)
%	0.4	0.8	2.0	15.8	28.7	25.3	27.0		

2. {P3Q272} Defence.....

Mean 4.56
Std Dev 1.49

	<div> <div>Much less</div> <div>Same</div> <div>Much more</div> </div>							Total Valid	Missing Data
	1	2	3	4	5	6	7	[962]	(3)
n	41	41	104	295	237	126	118	[100.0]	(0.3)
%	4.3	4.3	10.8	30.7	24.6	13.1	12.3		

3. {P3Q273} Health care.....

Mean 5.71
Std Dev 1.22

	<div> <div>Much less</div> <div>Same</div> <div>Much more</div> </div>							Total Valid	Missing Data
	1	2	3	4	5	6	7	[964]	(1)
n	5	6	27	123	228	250	325	[100.0]	(0.1)
%	0.5	0.6	2.8	12.8	23.7	25.9	33.7		

4. {P3Q274} Infrastructure (roads, public transport)

Mean 5.05
Std Dev 1.21

	<div> <div>Much less</div> <div>Same</div> <div>Much more</div> </div>							Total Valid	Missing Data
	1	2	3	4	5	6	7	[964]	(1)
n	9	7	38	290	293	183	144	[100.0]	(0.1)
%	0.9	0.7	3.9	30.1	30.4	19.0	14.9		

5. {P3Q275} Policing.....

Mean 4.97
Std Dev 1.26

	<div> <div>Much less</div> <div>Same</div> <div>Much more</div> </div>							Total Valid	Missing Data
	1	2	3	4	5	6	7	[961]	(4)
n	14	13	46	287	291	175	135	[100.0]	(0.4)
%	1.5	1.4	4.8	29.9	30.3	18.2	14.0		

6. {P3Q276} Preventing illegal immigration.....

Mean 4.63
Std Dev 1.70

	<div> <div>Much less</div> <div>Same</div> <div>Much more</div> </div>							Total Valid	Missing Data
	1	2	3	4	5	6	7	[963]	(2)
n	43	64	105	297	134	121	199	[100.0]	(0.2)
%	4.5	6.6	10.9	30.8	13.9	12.6	20.7		

7. {P3Q277} Welfare

Mean 4.03
Std Dev 1.64

	<div> <div>Much less</div> <div>Same</div> <div>Much more</div> </div>							Total Valid	Missing Data
	1	2	3	4	5	6	7	[964]	(1)
n	67	99	185	281	153	74	105	[100.0]	(0.1)
%	7.0	10.3	19.2	29.1	15.9	7.7	10.9		

8. {P4Q278} Employment		<div><div>Much less</div><div>Same</div><div>Much more</div></div>							Total Valid	Missing Data	
Mean	4.46	1	2	3	4	5	6	7	[947]	(18)	
Std Dev	1.38	n	25	31	132	361	207	80	111		
		%	2.6	3.3	13.9	38.1	21.9	8.4	11.7	[100.0]	(1.9)
9. {P4Q279} The arts (film, music, dance).....		<div><div>Much less</div><div>Same</div><div>Much more</div></div>							Total Valid	Missing Data	
Mean	3.12	1	2	3	4	5	6	7	[958]	(7)	
Std Dev	1.40	n	149	170	229	304	59	25	22		
		%	15.6	17.7	23.9	31.7	6.2	2.6	2.3	[100.0]	(0.7)
10. {P4Q2710} Industry development.....		<div><div>Much less</div><div>Same</div><div>Much more</div></div>							Total Valid	Missing Data	
Mean	4.77	1	2	3	4	5	6	7	[956]	(9)	
Std Dev	1.32	n	16	26	71	313	274	132	124		
		%	1.7	2.7	7.4	32.7	28.7	13.8	13.0	[100.0]	(0.9)
2.8 {P4Q28} Do you think tax revenue in Australia is used effectively?.....		<div><div>Not at all</div><div>Absolutely</div></div>							Total Valid	Missing Data	
Mean	2.81	1	2	3	4	5	6	7	[952]	(13)	
Std Dev	1.23	n	169	188	350	173	52	14	6		
		%	17.8	19.7	36.8	18.2	5.5	1.5	0.6	[100.0]	(1.3)
2.9 {P4Q29} Do you think the government spends taxpayers' money unfairly, benefiting some people in Australia more than others?.....		<div><div>Not at all</div><div>Absolutely</div></div>							Total Valid	Missing Data	
Mean	5.50	1	2	3	4	5	6	7	[950]	(15)	
Std Dev	1.41	n	13	20	70	80	243	238	286		
		%	1.4	2.1	7.4	8.4	25.6	25.1	30.1	[100.0]	(1.6)
2.10 {P4Q210} Do you think government spending should be generally lower, remain as it is, or be higher?.....		<div><div>Much lower</div><div>Same</div><div>Much higher</div></div>							Total Valid	Missing Data	
Mean	4.13	1	2	3	4	5	6	7	[944]	(21)	
Std Dev	1.40	n	47	52	186	301	224	75	59		
		%	5.0	5.5	19.7	31.9	23.7	7.9	6.3	[100.0]	(2.2)

3. REDUCING TAX

3.1 {P4Q31} Personally, do you think you have too few, a fair amount, or too many opportunities to legally reduce your tax?.....		<div>Much too few</div> <div>Fair</div> <div>Much too many</div>							Total Valid	Missing Data	
Mean	2.81	1	2	3	4	5	6	7	[954]	(11)	
Std Dev	1.35	n	221	172	217	286	34	13	11		
		%	23.2	18.0	22.7	30.0	3.6	1.4	1.2	[100.0]	(1.1)

3.2 {P4Q32} With regards to your occupational group, do you think they have too few, a fair amount, or too many opportunities to legally reduce their tax?		<div>Much too few</div> <div>Fair</div> <div>Much too many</div>							Total Valid	Missing Data	
Mean	2.90	1	2	3	4	5	6	7	[944]	(21)	
Std Dev	1.29	n	175	187	223	298	45	7	9		
		%	18.5	19.8	23.6	31.6	4.8	0.7	1.0	[100.0]	(2.2)

3.3 Do the following groups have too few, a fair amount or too many opportunities to legally reduce their tax?		<div>Much too few</div> <div>Fair</div> <div>Much too many</div>							Total Valid	Missing Data	
1. {P4Q331} Owner-managers of large companies.....		1	2	3	4	5	6	7	[952]	(13)	
Mean	5.78	n	13	5	30	120	150	281	353		
Std Dev	1.30	%	1.4	0.5	3.2	12.6	15.8	29.5	37.1	[100.0]	(1.3)
2. {P4Q332} Senior judges and barristers		1	2	3	4	5	6	7	[941]	(24)	
Mean	5.71	n	9	3	21	146	188	245	329		
Std Dev	1.26	%	1.0	0.3	2.2	15.5	20.0	26.0	35.0	[100.0]	(2.5)
3. {P4Q333} Unskilled factory workers		1	2	3	4	5	6	7	[952]	(13)	
Mean	2.45	n	270	240	225	189	19	4	5		
Std Dev	1.22	%	28.4	25.2	23.6	19.9	2.0	0.4	0.5	[100.0]	(1.3)
4. {P4Q334} Trades people		1	2	3	4	5	6	7	[950]	(15)	
Mean	3.61	n	110	108	180	330	124	60	38		
Std Dev	1.51	%	11.6	11.4	18.9	34.7	13.1	6.3	4.0	[100.0]	(1.6)
5. {P4Q335} Farm labourers.....		1	2	3	4	5	6	7	[945]	(20)	
Mean	2.66	n	250	186	227	226	41	8	7		
Std Dev	1.32	%	26.5	19.7	24.0	23.9	4.3	0.8	0.7	[100.0]	(2.1)

		<div> <div>Much too few</div> <div>Fair</div> <div>Much too many</div> </div>								
		1	2	3	4	5	6	7	Total Valid	Missing Data
6. {P5Q336} Doctors in general practice (GPs)	n	19	15	72	328	229	153	119	[935]	(30)
Mean 4.78	%	2.0	1.6	7.7	35.1	24.5	16.4	12.7	[100.0]	(3.1)
Std Dev 1.33										
7. {P5Q337} Chief executives of large corporations	n	10	3	18	82	96	240	500	[949]	(16)
Mean 6.13	%	1.1	0.3	1.9	8.6	10.1	25.3	52.7	[100.0]	(1.7)
Std Dev 1.20										
8. {P5Q338} Small business owners	n	73	89	203	286	161	85	53	[950]	(15)
Mean 3.88	%	7.7	9.4	21.4	30.1	16.9	8.9	5.6	[100.0]	(1.6)
Std Dev 1.52										

4. YOUR VIEWS ON THE TAX OFFICE

4.1 Below are statements that describe ways people see the Tax Office. Indicate how much you disagree or agree with the statement.

		<div> <div>Strongly disagree</div> <div>Strongly agree</div> </div>								
		1	2	3	4	5	6	7	Total Valid	Missing Data
1. {P5Q411} The Tax Office shows respect for my rights.....	n	84	61	169	380	128	68	57	[947]	(18)
Mean 3.89	%	8.9	6.4	17.8	40.1	13.5	7.2	6.0	[100.0]	(1.9)
Std Dev 1.48										
2. {P5Q412} The Tax Office does not listen to my point of view	n	86	112	167	337	104	69	62	[937]	(28)
Mean 3.76	%	9.2	12.0	17.8	36.0	11.1	7.4	6.6	[100.0]	(2.9)
Std Dev 1.56										
3. {P5Q413} The Tax Office has processes in place to maintain the rights of all taxpayers	n	85	71	164	350	134	77	56	[937]	(28)
Mean 3.89	%	9.1	7.6	17.5	37.4	14.3	8.2	6.0	[100.0]	(2.9)
Std Dev 1.51										
4. {P5Q414} The Tax Office listens to the views of some groups of taxpayers more than others	n	33	30	66	221	211	198	185	[944]	(21)
Mean 4.99	%	3.5	3.2	7.0	23.4	22.4	21.0	19.6	[100.0]	(2.2)
Std Dev 1.53										
5. {P5Q415} I feel my occupational group can express its opinion directly to the Tax Office when necessary	n	115	123	167	308	108	64	53	[938]	(27)
Mean 3.61	%	12.3	13.1	17.8	32.8	11.5	6.8	5.7	[100.0]	(2.8)
Std Dev 1.60										
6. {P5Q416} The Tax Office provides the public with thorough explanations of its decisions and processes	n	164	175	231	190	86	53	49	[948]	(17)
Mean 3.23	%	17.3	18.5	24.4	20.0	9.1	5.6	5.2	[100.0]	(1.8)
Std Dev 1.65										
7. {P5Q417} The Tax Office seems to withhold important information from my occupational group	n	83	104	176	353	95	58	65	[934]	(31)
Mean 3.76	%	8.9	11.1	18.8	37.8	10.2	6.2	7.0	[100.0]	(3.2)
Std Dev 1.53										
8. {P5Q418} I personally feel that I am treated politely by the Tax Office	n	43	31	99	382	152	136	100	[943]	(22)
Mean 4.46	%	4.6	3.3	10.5	40.5	16.1	14.4	10.6	[100.0]	(2.3)
Std Dev 1.46										
9. {P5Q419} All taxpayers alike can express their opinions directly to the Tax Office when they want to	n	93	93	127	291	120	124	99	[947]	(18)
Mean 4.08	%	9.8	9.8	13.4	30.7	12.7	13.1	10.5	[100.0]	(1.9)
Std Dev 1.73										
10. {P5Q4110} The Tax Office is open in its communications with me	n	82	86	148	352	103	88	77	[936]	(29)
Mean 3.94	%	8.8	9.2	15.8	37.6	11.0	9.4	8.2	[100.0]	(3.0)
Std Dev 1.59										

		Strongly disagree Strongly agree								
		1	2	3	4	5	6	7	Total Valid	Missing Data
11. {P6Q4111} It is very costly for me to comply with the tax system.....	n	64	78	119	276	178	101	132	[948]	(17)
Mean 4.33	%	6.8	8.2	12.6	29.1	18.8	10.7	13.9	[100.0]	(1.8)
Std Dev 1.68										
12. {P6Q4112} The Tax Office shows respect for the rights of my occupational group.....	n	53	59	158	465	112	41	44	[932]	(33)
Mean 3.88	%	5.7	6.3	17.0	49.9	12.0	4.4	4.7	[100.0]	(3.4)
Std Dev 1.28										
13. {P6Q4113} Costs of complying with the tax laws are generally too high.....	n	27	38	85	238	224	172	162	[946]	(19)
Mean 4.86	%	2.9	4.0	9.0	25.2	23.7	18.2	17.1	[100.0]	(2.0)
Std Dev 1.51										
14. {P6Q4114} The Tax Office gives me the chance to have a say in tax matters.....	n	214	173	203	220	69	28	27	[934]	(31)
Mean 2.95	%	22.9	18.5	21.7	23.6	7.4	3.0	2.9	[100.0]	(3.2)
Std Dev 1.54										
15. {P6Q4115} The Tax Office explains thoroughly how their decisions and procedures affect me	n	168	189	213	214	69	46	35	[934]	(31)
Mean 3.11	%	18.0	20.2	22.8	22.9	7.4	4.9	3.7	[100.0]	(3.2)
Std Dev 1.57										
16. {P6Q4116} The Tax Office has procedures in place that allow everybody to have their say in tax matters	n	171	176	211	252	57	32	30	[929]	(36)
Mean 3.07	%	18.4	18.9	22.7	27.1	6.1	3.4	3.2	[100.0]	(3.7)
Std Dev 1.51										
17. {P6Q4117} The Tax Office treats my occupational group with respect and dignity	n	79	69	184	427	91	43	36	[929]	(36)
Mean 3.71	%	8.5	7.4	19.8	46.0	9.8	4.6	3.9	[100.0]	(3.7)
Std Dev 1.34										
18. {P6Q4118} I find the complexity of the tax system a burden for me personally.....	n	50	58	74	166	164	169	263	[944]	(21)
Mean 5.01	%	5.3	6.1	7.8	17.6	17.4	17.9	27.9	[100.0]	(2.2)
Std Dev 1.79										
19. {P6Q4119} The Tax Office is open in its communications with my occupational group.....	n	74	94	154	427	104	45	31	[929]	(36)
Mean 3.70	%	8.0	10.1	16.6	46.0	11.2	4.8	3.3	[100.0]	(3.7)
Std Dev 1.34										
20. {P6Q4120} The Tax Office treats all groups of taxpayers with respect and dignity	n	110	117	216	316	84	49	43	[935]	(30)
Mean 3.50	%	11.8	12.5	23.1	33.8	9.0	5.2	4.6	[100.0]	(3.1)
Std Dev 1.50										
21. {P6Q4121} The Tax Office does not listen to the point of view of my occupational group.....	n	68	81	171	391	97	55	64	[927]	(38)
Mean 3.85	%	7.3	8.7	18.4	42.2	10.5	5.9	6.9	[100.0]	(3.9)
Std Dev 1.46										
22. {P6Q4122} The Tax Office seems to withhold important information from the public	n	53	75	125	279	175	107	116	[930]	(35)
Mean 4.33	%	5.7	8.1	13.4	30.0	18.8	11.5	12.5	[100.0]	(3.6)
Std Dev 1.62										
23. {P6Q4123} The complexities of the tax system are a burden for my occupational group.....	n	34	42	95	243	190	139	194	[937]	(28)
Mean 4.82	%	3.6	4.5	10.1	25.9	20.3	14.8	20.7	[100.0]	(2.9)
Std Dev 1.61										
24. {P6Q4124} I feel I can express my opinion directly to the Tax Office when I want to	n	111	117	162	304	114	61	67	[936]	(29)
Mean 3.69	%	11.9	12.5	17.3	32.5	12.2	6.5	7.2	[100.0]	(3.0)
Std Dev 1.63										
25. {P6Q4125} The Tax Office explains thoroughly how their decisions and procedures affect my occupational group.....	n	119	145	219	281	86	45	38	[933]	(32)
Mean 3.38	%	12.8	15.5	23.5	30.1	9.2	4.8	4.1	[100.0]	(3.3)
Std Dev 1.51										

		Strongly disagree Strongly agree								
		1	2	3	4	5	6	7	Total Valid	Missing Data
26. {P7Q4126}	The Tax Office treats me with respect and dignity.....	1	2	3	4	5	6	7	[931]	(34)
Mean	3.84	n	75	67	153	427	104	60	45	
Std Dev	1.40	%	8.1	7.2	16.4	45.9	11.2	6.4	4.8	(3.5)
27. {P7Q4127}	It is very costly for my occupational group to comply with the tax system.....	1	2	3	4	5	6	7	[933]	(32)
Mean	4.51	n	36	54	129	282	173	128	131	
Std Dev	1.57	%	3.9	5.8	13.8	30.2	18.5	13.7	14.0	(3.3)
28. {P7Q4128}	My occupational group is treated politely by the Tax Office	1	2	3	4	5	6	7	[922]	(43)
Mean	4.05	n	50	48	103	489	112	73	47	
Std Dev	1.31	%	5.4	5.2	11.2	53.0	12.1	7.9	5.1	(4.5)
29. {P7Q4129}	The tax system is generally too complex.....	1	2	3	4	5	6	7	[949]	(16)
Mean	5.69	n	30	16	37	101	159	213	393	
Std Dev	1.52	%	3.2	1.7	3.9	10.6	16.8	22.4	41.4	(1.7)
30. {P7Q4130}	The Tax Office is more open in its communications with some groups of taxpayers than with others.....	1	2	3	4	5	6	7	[928]	(37)
Mean	4.91	n	26	23	55	300	194	158	172	
Std Dev	1.46	%	2.8	2.5	5.9	32.3	20.9	17.0	18.5	(3.8)
31. {P7Q4131}	The Tax Office seems to withhold important information from me	1	2	3	4	5	6	7	[926]	(39)
Mean	4.06	n	52	76	146	372	133	68	79	
Std Dev	1.48	%	5.6	8.2	15.8	40.2	14.4	7.3	8.5	(4.0)
32. {P7Q4132}	All taxpayers are treated politely by the Tax Office.....	1	2	3	4	5	6	7	[929]	(36)
Mean	3.74	n	83	86	158	410	93	57	42	
Std Dev	1.42	%	8.9	9.3	17.0	44.1	10.0	6.1	4.5	(3.7)
33. {P7Q4133}	The Tax Office gives my occupational group the chance to have their say in tax matters	1	2	3	4	5	6	7	[923]	(42)
Mean	3.52	n	104	106	198	354	80	46	35	
Std Dev	1.44	%	11.3	11.5	21.5	38.4	8.7	5.0	3.8	(4.4)

4.2 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 Strongly agree								
		1	2	3	4	5	6	7	Total Valid	Missing Data
1. {P7Q421}	The Tax Office can't do much if a large business decides to defy it	1	2	3	4	5	6	7	[951]	(14)
Mean	4.02	n	150	141	119	116	130	143	152	
Std Dev	2.08	%	15.8	14.8	12.5	12.2	13.7	15.0	16.0	(1.5)
2. {P7Q422}	The Tax Office can't do much if a small business decides to defy it	1	2	3	4	5	6	7	[950]	(15)
Mean	2.53	n	318	230	180	112	50	31	29	
Std Dev	1.57	%	33.5	24.2	18.9	11.8	5.3	3.3	3.1	(1.6)
3. {P7Q423}	The Tax Office can't do much if a wealthy person decides to defy it	1	2	3	4	5	6	7	[950]	(15)
Mean	4.27	n	148	119	95	97	132	176	183	
Std Dev	2.13	%	15.6	12.5	10.0	10.2	13.9	18.5	19.3	(1.6)
4. {P7Q424}	The Tax Office can't do much if an ordinary wage and salary earner decides to defy it.....	1	2	3	4	5	6	7	[950]	(15)
Mean	2.15	n	444	228	124	82	20	22	30	
Std Dev	1.51	%	46.7	24.0	13.1	8.6	2.1	2.3	3.2	(1.6)
5. {P7Q425}	The Tax Office can't do much if my occupational group decides to defy it.....	1	2	3	4	5	6	7	[944]	(21)
Mean	2.44	n	331	234	152	156	29	19	23	
Std Dev	1.48	%	35.1	24.8	16.1	16.5	3.1	2.0	2.4	(2.2)
6. {P7Q426}	The Tax Office can't do much if other occupational groups decide to defy it.....	1	2	3	4	5	6	7	[941]	(24)
Mean	2.78	n	249	202	178	203	58	27	24	
Std Dev	1.54	%	26.5	21.5	18.9	21.6	6.2	2.9	2.6	(2.5)

		<div><div>Strongly disagree</div><div></div><div>Strongly agree</div></div>									
7. {P8Q427} The Tax Office can't do much if a self-employed taxpayer decides to defy it		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	2.67	n	317	222	131	129	63	44	40	[946]	(19)
Std Dev	1.72	%	33.5	23.5	13.8	13.6	6.7	4.7	4.2	[100.0]	(2.0)

4.3 Think about your own personal experiences with the Tax Office. Have you had any experience with the following? If so, how would you evaluate your experience?

1. {P8Q431} ATO client service

		<div><div>Very negative</div><div>1234567</div><div>Very positive</div><div>Have no experience with this</div><div>0</div></div>							Total Valid	Missing Data		
Mean	4.44	n	27	38	54	132	85	61	70	469	[936]	(29)
Std Dev	1.68	%	2.9	4.1	5.8	14.1	9.1	6.5	7.5	50.1	[100.0]	(3.0)

The mean and standard deviation calculations exclude the respondents who had no experience with the service.

2. {P8Q432} Call centre waiting times

		<div><div>Very negative</div><div>1234567</div><div>Very positive</div><div>Have no experience with this</div><div>0</div></div>								Total Valid	Missing Data	
Mean	3.13	n	99	112	94	98	57	31	18	429	[938]	(27)
Std Dev	1.66	%	10.6	11.9	10.0	10.4	6.1	3.3	1.9	45.7	[100.0]	(2.8)

The mean and standard deviation calculations exclude the respondents who had no experience with the service.

3. {P8Q433} Call centre advice?

		<div><div>Very negative</div><div>1234567</div><div>Very positive</div><div>Have no experience with this</div><div>0</div></div>							Total Valid	Missing Data		
Mean	4.11	n	36	54	93	131	76	56	59	428	[933]	(32)
Std Dev	1.70	%	3.9	5.8	10.0	14.0	8.1	6.0	6.3	45.9	[100.0]	(3.3)

The mean and standard deviation calculations exclude the respondents who had no experience with the service.

4. {P8Q434} The ATO web site?

		<div><div>Very negative</div><div>1234567</div><div>Very positive</div><div>Have no experience with this</div><div>0</div></div>							Total Valid	Missing Data		
Mean	4.50	n	21	15	27	95	66	54	34	615	[927]	(38)
Std Dev	1.59	%	2.3	1.6	2.9	10.2	7.1	5.8	3.7	66.3	[100.0]	(3.9)

The mean and standard deviation calculations exclude the respondents who had no experience with the service.

5. {P8Q435} Letters from the ATO?

		<div><div>Very negative</div><div>1234567</div><div>Very positive</div><div>Have no experience with this</div><div>0</div></div>							Total Valid	Missing Data		
Mean	4.07	n	46	46	85	215	91	54	52	347	[936]	(29)
Std Dev	1.57	%	4.9	4.9	9.1	23.0	9.7	5.8	5.6	37.1	[100.0]	(3.0)

The mean and standard deviation calculations exclude the respondents who had no experience with the service.

6. {P8Q436} Face-to-face contacts with ATO officers?

										Have no experience with this		
		Very negative							Very positive			
		1 2 3 4 5 6 7							0		Total Valid	Missing Data
Mean	4.35	n	21	20	32	67	41	30	41	681	[933]	(32)
Std Dev	1.78	%	2.3	2.1	3.4	7.2	4.4	3.2	4.4	73.0	[100.0]	(3.3)

The mean and standard deviation calculations exclude the respondents who had no experience with the service.

7. {P8Q437} Access to information?

										Have no experience with this		
		<div>Very negative</div> <div>1234567</div> <div>Very positive</div>										
Mean	4.16	n	41	46	94	177	106	64	56	351	Total Valid	Missing Data
Std Dev	1.60	%	4.4	4.9	10.1	18.9	11.3	6.8	6.0	37.5	[935]	(30)
											[100.0]	(3.1)

The mean and standard deviation calculations exclude the respondents who had no experience with the service.

8. {P8Q438} Correctness of information received?

		<div><div>Very negative</div><div>1234567</div><div>Very positive</div><div>Have no experience with this</div><div>0</div></div>							Total Valid	Missing Data		
Mean	4.45	n	36	31	84	195	126	92	77	294	[935]	(30)
Std Dev	1.58	%	3.9	3.3	9.0	20.9	13.5	9.8	8.2	31.4	[100.0]	(3.1)

The mean and standard deviation calculations exclude the respondents who had no experience with the service.

4.4 What do you think about the idea of the Tax Office consulting more with the community to improve tax administration?



5.1 {P9Q51} Have you ever been fined or penalised in some way by the Tax Office?



			Absolutely unfair ————— Absolutely fair								
			1	2	3	4	5	6	7	Total Valid	Missing Data
Mean	3.09	n	47	26	19	18	18	8	14	[150]	(815)
Std Dev	2.00	%	31.3	17.3	12.7	12.0	12.0	5.3	9.3	[100.0]	(84.5)

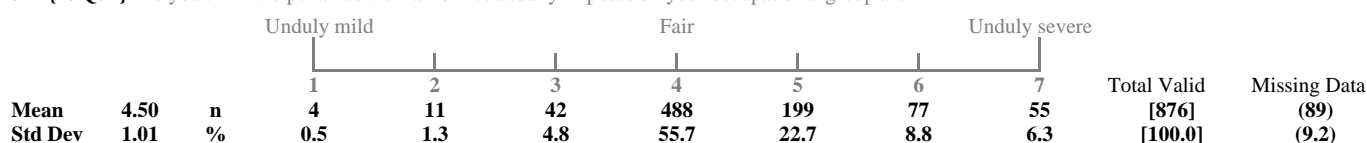
								Total Valid	Missing Data
	1	2	3	4	5	6	7		
Mean	5.13								
Std Dev	1.29								
n	1	3	4	46	37	30	28	[149]	(816)
%	0.7	2.0	2.7	30.9	24.8	20.1	18.8	[100.0]	(84.6)

		Totally unclear						Totally clear							
		1	2	3	4	5	6	7					Total Valid	Missing Data	
Mean	4.67	19	12	20	12	14	27	44					[148]	(817)	
Std Dev	2.17	12.8	8.1	13.5	8.1	9.5	18.2	29.7					[100.0]	(84.7)	

	n	%
Yes.....	102	68.0
No.....	48	32.0
Total Valid	[150]	[100.0]
Missing Data	(815)	(84.5)

	n	%
Yes.....1	39	25.8
No.....2	112	74.2
Total Valid	[151]	[100.0]
Missing Data	(814)	(84.4)

		n	%
Yes.....	1	53	34.9
No.....	2	99	65.1
	Total Valid	[152]	[100.0]
	Missing Data	(813)	(84.2)



5.3 Below is a list of possible cases of tax evasion. What is your impression in each case? Does the Tax Office use unduly mild, appropriate or unduly severe measures against...

		Unduly mild							Fair		Unduly severe			
		1	2	3	4	5	6	7					Total Valid	Missing Data
1. {P10Q531}	A tradesperson underreporting cash earnings.....													
Mean	3.96	n	43	67	111	460	143	39	40			[903]	(62)	
Std Dev	1.26	%	4.8	7.4	12.3	50.9	15.8	4.3	4.4			[100.0]	(6.4)	
		Unduly mild			Fair		Unduly severe							
		1	2	3	4	5	6	7			Total Valid	Missing Data		
2. {P10Q532}	An academic exaggerating deduction claims.....													
Mean	3.77	n	55	69	153	441	127	29	23			[897]	(68)	
Std Dev	1.22	%	6.1	7.7	17.1	49.2	14.2	3.2	2.6			[100.0]	(7.0)	
		Unduly mild			Fair		Unduly severe							
		1	2	3	4	5	6	7			Total Valid	Missing Data		
3. {P10Q533}	A business owner holding back the payment of tax debts.....													
Mean	3.67	n	82	91	166	375	104	44	35			[897]	(68)	
Std Dev	1.40	%	9.1	10.1	18.5	41.8	11.6	4.9	3.9			[100.0]	(7.0)	
		Unduly mild			Fair		Unduly severe							
		1	2	3	4	5	6	7			Total Valid	Missing Data		
4. {P10Q534}	A large corporation shifting profits abroad.....													
Mean	2.35	n	374	220	120	117	28	14	39			[912]	(53)	
Std Dev	1.59	%	41.0	24.1	13.2	12.8	3.1	1.5	4.3			[100.0]	(5.5)	
		Unduly mild			Fair		Unduly severe							
		1	2	3	4	5	6	7			Total Valid	Missing Data		
5. {P10Q535}	A welfare recipient deliberately underdeclaring payments received from the government.....													
Mean	3.47	n	163	123	134	281	95	54	60			[910]	(55)	
Std Dev	1.72	%	17.9	13.5	14.7	30.9	10.4	5.9	6.6			[100.0]	(5.7)	
		Unduly mild			Fair		Unduly severe							
		1	2	3	4	5	6	7			Total Valid	Missing Data		
6. {P10Q536}	A company director underreporting bonus payments.....													
Mean	2.60	n	288	206	180	140	40	20	34			[908]	(57)	
Std Dev	1.57	%	31.7	22.7	19.8	15.4	4.4	2.2	3.7			[100.0]	(5.9)	
		Unduly mild			Fair		Unduly severe							
		1	2	3	4	5	6	7			Total Valid	Missing Data		
7. {P10Q537}	A student part-time worker failing to lodge a tax return													
Mean	4.33	n	40	44	102	381	162	94	86			[909]	(56)	
Std Dev	1.43	%	4.4	4.8	11.2	41.9	17.8	10.3	9.5			[100.0]	(5.8)	
		Unduly mild			Fair		Unduly severe							
		1	2	3	4	5	6	7			Total Valid	Missing Data		
8. {P10Q538}	A retiree underdeclaring investment income													
Mean	4.31	n	38	48	100	374	183	80	84			[907]	(58)	
Std Dev	1.41	%	4.2	5.3	11.0	41.2	20.2	8.8	9.3			[100.0]	(6.0)	

5.4 Imagine the following case: A company director manipulated the company's books and thus illegally reduced taxes by \$200,000. This is the second time the company director has been caught for such an offence. The Tax Office would demand that the company director pay back the evaded tax plus interest. In addition, a penalty would be applied. In your opinion, what would be an appropriate penalty?

		Not appropriate at all						Very appropriate			
		1	2	3	4	5	6	7			
1. {P10Q541} Monetary fine									Total Valid	Missing Data	
Mean	6.02	n	39	15	25	59	87	151	[931]	(34)	
Std Dev	1.58	%	4.2	1.6	2.7	6.3	9.3	16.2	[100.0]	(3.5)	
2. {P10Q542} Prison sentence.....									Total Valid	Missing Data	
Mean	4.08	n	183	98	87	128	103	94	[898]	(67)	
Std Dev	2.23	%	20.4	10.9	9.7	14.3	11.5	10.5	[100.0]	(6.9)	
3. {P10Q543} Community service									Total Valid	Missing Data	
Mean	4.73	n	143	50	46	118	109	146	[884]	(81)	
Std Dev	2.18	%	16.2	5.7	5.2	13.3	12.3	16.5	[100.0]	(8.4)	
4. {P10Q544} Compulsory education program.....									Total Valid	Missing Data	
Mean	4.06	n	219	72	58	134	85	99	[878]	(87)	
Std Dev	2.31	%	24.9	8.2	6.6	15.3	9.7	11.3	[100.0]	(9.0)	

5. {P10Q545} Imagine the company director was to be fined. In your opinion, what would be an appropriate fine in dollars?

\$ _____

See Appendix Three

6. {P10Q546} Imagine the company director was to be sent to prison. In your opinion, what would be an appropriate sentence in months?

_____months

See Appendix Four

5.5 It has been suggested that the Tax Office seek to establish a more cooperative relationship with large businesses, involving regular contacts where:

- business aspects are discussed;
- risks anticipated;
- problem issues cooperatively settled; and
- mutual assistance provided.

What is your view about this approach?

		Strongly disagree Strongly agree								
1. {P11Q551} I would approve of such an approach		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 5.09	n	58	30	42	196	189	171	256	[942]	(23)
Std Dev 1.71	%	6.2	3.2	4.5	20.8	20.1	18.2	27.2	[100.0]	(2.4)
2. {P11Q552} This approach would mean being unfairly soft on large businesses		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 3.74	n	134	114	164	241	112	81	93	[939]	(26)
Std Dev 1.80	%	14.3	12.1	17.5	25.7	11.9	8.6	9.9	[100.0]	(2.7)
3. {P11Q553} The Tax Office has an ethical obligation to use this approach		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 4.58	n	71	43	60	307	164	130	158	[933]	(32)
Std Dev 1.69	%	7.6	4.6	6.4	32.9	17.6	13.9	16.9	[100.0]	(3.3)
4. {P11Q554} This approach would encourage large businesses to evade tax.....		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 3.45	n	164	155	182	207	81	47	99	[935]	(30)
Std Dev 1.84	%	17.5	16.6	19.5	22.1	8.7	5.0	10.6	[100.0]	(3.1)
5. {P11Q555} This approach would make large business more committed to the tax system.....		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 4.64	n	89	46	58	224	197	158	167	[939]	(26)
Std Dev 1.79	%	9.5	4.9	6.2	23.9	21.0	16.8	17.8	[100.0]	(2.7)

5.6 Imagine another case: A tradesperson gave “discounts” for customers in return for being paid in cash. Here, the tradesperson was able to reduce tax illegally by \$10,000. This is the second time the tradesperson has been caught for such an offence.

The Tax Office would demand that the tradesperson pay back the evaded tax plus interest. In addition, a penalty would be applied. In your opinion, what would be an appropriate penalty?

		Not appropriate at all Very appropriate								
1. {P11Q561} Monetary fine		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 5.61	n	31	29	43	112	154	145	416	[930]	(35)
Std Dev 1.64	%	3.3	3.1	4.6	12.0	16.6	15.6	44.7	[100.0]	(3.6)
2. {P11Q562} Prison sentence		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 2.46	n	410	139	108	92	43	29	56	[877]	(88)
Std Dev 1.83	%	46.8	15.8	12.3	10.5	4.9	3.3	6.4	[100.0]	(9.1)
3. {P11Q563} Community service		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 4.43	n	159	61	55	127	143	121	215	[881]	(84)
Std Dev 2.17	%	18.0	6.9	6.2	14.4	16.2	13.7	24.4	[100.0]	(8.7)
4. {P11Q564} Compulsory education program.....		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 4.37	n	157	69	67	130	123	115	215	[876]	(89)
Std Dev 2.18	%	17.9	7.9	7.6	14.8	14.0	13.1	24.5	[100.0]	(9.2)

5. {P11Q565} Imagine the tradesperson were to be fined. In your opinion, what would be an appropriate fine in dollars?

\$ _____

See Appendix Five

6. {P11Q566} Imagine the tradesperson were to be sent to prison. In your opinion, what would be an appropriate sentence in months?

_____ months

See Appendix Six

5.7 Imagine the tradesperson (X) had to pay a substantial fine or penalty. What is your opinion on the following questions?

		Not at all							Very much	
		1	2	3	4	5	6	7		
1. {P12Q571} Do you think X deserves this punishment?		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 4.79	n	49	73	94	170	184	150	215	[935]	(30)
Std Dev 1.78	%	5.2	7.8	10.1	18.2	19.7	16.0	23.0	[100.0]	(3.1)
2. {P12Q572} Do you think X should accept responsibility for receiving the penalty?		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 5.46	n	23	28	42	146	180	196	321	[936]	(29)
Std Dev 1.54	%	2.5	3.0	4.5	15.6	19.2	20.9	34.3	[100.0]	(3.0)
3. {P12Q573} Do you think the <i>Tax Office</i> is to blame for X receiving the penalty?		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 2.65	n	361	180	113	126	57	34	59	[930]	(35)
Std Dev 1.83	%	38.8	19.4	12.2	13.5	6.1	3.7	6.3	[100.0]	(3.6)
4. {P12Q574} Do you think X knew the probable consequences of his/her evasion?		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 5.41	n	23	35	66	123	172	183	327	[929]	(36)
Std Dev 1.61	%	2.5	3.8	7.1	13.2	18.5	19.7	35.2	[100.0]	(3.7)
5. {P12Q575} Do you think X should be excused from the penalty?		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 2.30	n	421	179	145	94	35	29	30	[933]	(32)
Std Dev 1.60	%	45.1	19.2	15.5	10.1	3.8	3.1	3.2	[100.0]	(3.3)
6. {P12Q576} Do you think X was negligent for this evasion?		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 4.79	n	100	53	68	157	138	160	250	[926]	(39)
Std Dev 1.98	%	10.8	5.7	7.3	17.0	14.9	17.3	27.0	[100.0]	(4.0)
7. {P12Q577} Do you think X was justified in trying to reduce tax?		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 3.34	n	242	148	104	170	110	70	86	[930]	(35)
Std Dev 1.98	%	26.0	15.9	11.2	18.3	11.8	7.5	9.2	[100.0]	(3.6)
8. {P12Q578} Do you feel angry about the fact that X received the penalty?		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 2.52	n	400	162	100	135	61	41	34	[933]	(32)
Std Dev 1.75	%	42.9	17.4	10.7	14.5	6.5	4.4	3.6	[100.0]	(3.3)
9. {P12Q579} Do you feel pleased about the fact that X received the penalty?		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 4.17	n	136	85	82	227	142	103	158	[933]	(32)
Std Dev 1.96	%	14.6	9.1	8.8	24.3	15.2	11.0	16.9	[100.0]	(3.3)
10. {P12Q5710} Do you feel sympathetic for X who received the penalty?		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 3.27	n	258	137	93	192	121	53	78	[932]	(33)
Std Dev 1.94	%	27.7	14.7	10.0	20.6	13.0	5.7	8.4	[100.0]	(3.4)
11. {P12Q5711} Do you approve of X receiving the penalty?		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 5.10	n	54	52	60	147	168	165	285	[931]	(34)
Std Dev 1.80	%	5.8	5.6	6.4	15.8	18.0	17.7	30.6	[100.0]	(3.5)
12. {P12Q5712} Do you think X's tax evasion is a serious offence?		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 4.86	n	55	63	87	177	162	150	241	[935]	(30)
Std Dev 1.81	%	5.9	6.7	9.3	18.9	17.3	16.0	25.8	[100.0]	(3.1)

5.8 Now please imagine you are this tradesperson and you had to pay a substantial fine or penalty for not declaring cash income. How likely is it that you would...

		Not likely							Very likely	
		1	2	3	4	5	6	7		
1. {P12Q581} Feel ashamed of yourself		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 4.96	n	93	56	70	111	137	172	293	[932]	(33)
Std Dev 2.00	%	10.0	6.0	7.5	11.9	14.7	18.5	31.4	[100.0]	(3.4)
2. {P12Q582} Feel angry with yourself for what you did.....		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 5.17	n	72	41	60	119	152	173	320	[937]	(28)
Std Dev 1.88	%	7.7	4.4	6.4	12.7	16.2	18.5	34.2	[100.0]	(2.9)

		Not likely							Very likely			
		1	2	3	4	5	6	7			Total Valid	Missing Data
3. {P13Q583}	Feel that what you had done was wrong.....	1	2	3	4	5	6	7			[939]	(26)
Mean	5.22	n	55	48	60	112	177	172	315			(2.7)
Std Dev	1.80	%	5.9	5.1	6.4	11.9	18.8	18.3	33.5			[100.0]
4. {P13Q584}	Feel bad about the trouble you caused.....	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	4.85	n	84	67	85	141	127	161	271			(29)
Std Dev	1.98	%	9.0	7.2	9.1	15.1	13.6	17.2	29.0			(3.0)
5. {P13Q585}	Feel that you wanted to get even with the Tax Office.....	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	2.95	n	307	176	115	130	84	49	75			(29)
Std Dev	1.94	%	32.8	18.8	12.3	13.9	9.0	5.2	8.0			(3.0)
6. {P13Q586}	Feel unable to decide whether or not you had done the wrong thing.....	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	2.80	n	327	157	100	207	61	30	52			(31)
Std Dev	1.79	%	35.0	16.8	10.7	22.2	6.5	3.2	5.6			(3.2)
7. {P13Q587}	Feel like saying “so what, I’ve been asked to pay a fine but I don’t care”	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	2.57	n	387	167	104	137	60	39	42			(29)
Std Dev	1.77	%	41.3	17.8	11.1	14.6	6.4	4.2	4.5			(3.0)
8. {P13Q588}	Feel angry with the Tax Office	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	3.68	n	206	116	111	169	126	91	119			(27)
Std Dev	2.04	%	22.0	12.4	11.8	18.0	13.4	9.7	12.7			(2.8)
9. {P13Q589}	Feel bothered by thoughts that you were being unfairly treated by being given a penalty.....	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	3.34	n	228	141	130	172	122	61	79			(32)
Std Dev	1.91	%	24.4	15.1	13.9	18.4	13.1	6.5	8.5			(3.3)
10. {P13Q5810}	Regret the mistakes you have made.....	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	5.35	n	47	40	47	130	153	187	336			(25)
Std Dev	1.74	%	5.0	4.3	5.0	13.8	16.3	19.9	35.7			(2.6)
11. {P13Q5811}	Take personal responsibility for the mistakes you made	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	5.65	n	32	20	35	96	157	233	367			(25)
Std Dev	1.54	%	3.4	2.1	3.7	10.2	16.7	24.8	39.0			(2.6)
12. {P13Q5812}	Pretend that nothing had happened.....	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	2.47	n	388	189	104	146	48	25	38			(27)
Std Dev	1.68	%	41.4	20.1	11.1	15.6	5.1	2.7	4.1			(2.8)
13. {P13Q5813}	Feel that if you ruled the world it would be a much better place	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	3.48	n	294	124	51	168	66	52	177			(33)
Std Dev	2.27	%	31.5	13.3	5.5	18.0	7.1	5.6	19.0			(3.4)
14. {P13Q5814}	Take the risk and not pay the penalty	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	1.87	n	556	192	67	66	19	10	27			(28)
Std Dev	1.42	%	59.3	20.5	7.2	7.0	2.0	1.1	2.9			(2.9)
15. {P13Q5815}	Feel that only you should be in control of your personal finances and taxation	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	3.35	n	231	131	108	241	79	49	93			(33)
Std Dev	1.92	%	24.8	14.1	11.6	25.9	8.5	5.3	10.0			(3.4)
16. {P13Q5816}	Feel that you had the right to live your life the way you want	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	3.46	n	217	145	104	201	104	51	111			(32)
Std Dev	1.98	%	23.3	15.5	11.1	21.5	11.1	5.5	11.9			(3.3)
17. {P13Q5817}	Resent the Tax Office having control over you.....	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	3.68	n	203	135	90	170	130	91	118			(28)
Std Dev	2.05	%	21.7	14.4	9.6	18.1	13.9	9.7	12.6			(2.9)
18. {P13Q5818}	Try to talk your way out of the penalty	1	2	3	4	5	6	7			Total Valid	Missing Data
Mean	3.45	n	252	131	101	147	115	84	107			(28)
Std Dev	2.07	%	26.9	14.0	10.8	15.7	12.3	9.0	11.4			(2.9)

6. DEALING WITH TAX EVASION

6.1 In the following statements, there are some more general positions concerning the issue of law enforcement. Please indicate to what extent you disagree or agree with these views.

		Strongly disagree							Strongly agree								
		1	2	3	4	5	6	7								Total Valid	Missing Data
1. {P14Q611} A penalty would teach tax evaders that tax evasion does not pay off.....	n	37	37	62	119	185	209	307								[956]	(9)
Mean 5.34	%	3.9	3.9	6.5	12.4	19.4	21.9	32.1								[100.0]	(0.9)
Std Dev 1.66																	
2. {P14Q612} In order to restore justice, tax evaders have to be made to understand their responsibilities toward the community	n	7	22	25	114	213	204	367								[952]	(13)
Mean 5.71	%	0.7	2.3	2.6	12.0	22.4	21.4	38.6								[100.0]	(1.3)
Std Dev 1.34																	
3. {P14Q613} It is a matter of fairness that tax evaders are penalised.....	n	7	16	24	100	195	236	7								[954]	(11)
Mean 5.80	%	0.7	1.7	2.5	10.5	20.4	24.7	39.4								[100.0]	(1.1)
Std Dev 1.29																	
4. {P14Q614} The Tax Office's reaction to fraud should focus on the restoration of justice through convincing tax evaders of the values underlying the tax system	n	13	22	42	192	178	198	296								[941]	(24)
Mean 5.42	%	1.4	2.3	4.5	20.4	18.9	21.0	31.5								[100.0]	(2.5)
Std Dev 1.45																	
5. {P14Q615} Punishment would deter tax evaders from cheating the tax system again	n	37	52	94	130	178	183	275								[949]	(16)
Mean 5.12	%	3.9	5.5	9.9	13.7	18.8	19.3	29.0								[100.0]	(1.7)
Std Dev 1.73																	
6. {P14Q616} The only way to restore justice is to punish tax evaders.....	n	40	46	87	164	176	179	257								[949]	(16)
Mean 5.06	%	4.2	4.8	9.2	17.3	18.5	18.9	27.1								[100.0]	(1.7)
Std Dev 1.71																	
8. {P14Q618} Justice is served at the moment that tax evaders are punished	n	73	67	120	233	149	120	83								[945]	(20)
Mean 4.49	%	7.7	7.1	12.7	24.7	15.8	12.7	19.4								[100.0]	(2.1)
Std Dev 1.81																	
9. {P14Q619} In order to deter a larger number of potential tax evaders, a penalty should be imposed on those who cheat on taxes ...	n	19	16	40	155	219	196	299								[944]	(21)
Mean 5.46	%	2.0	1.7	4.2	16.4	23.2	20.8	31.7								[100.0]	(2.2)
Std Dev 1.44																	
10. {P14Q6110} Without tax evaders sincerely acknowledging that they have acted unfairly, justice would not be completely restored.....	n	48	47	78	209	174	167	216								[939]	(26)
Mean 4.89	%	5.1	5.0	8.3	22.3	18.5	17.8	23.0								[100.0]	(2.7)
Std Dev 1.71																	
11. {P14Q6111} Only punishment restores the 'moral balance' that has been disrupted by tax fraud	n	83	56	129	248	136	112	175								[939]	(26)
Mean 4.42	%	8.8	6.0	13.7	26.4	14.5	11.9	18.6								[100.0]	(2.7)
Std Dev 1.82																	
12. {P14Q6112} Penalising tax evaders would deter other people from deceiving the Tax Office	n	55	54	77	155	214	155	239								[949]	(16)
Mean 4.94	%	5.8	5.7	8.1	16.3	22.6	16.3	25.2								[100.0]	(1.7)
Std Dev 1.76																	

6.2 How do you think tax evasion can be best brought under control?

			Strongly disagree						Strongly agree		
			1	2	3	4	5	6	7	Total Valid	Missing Data
1. {P15Q621} Through informing and encouraging taxpayers to comply voluntarily	n		33	31	72	183	180	170	272	[941]	(24)
Mean 5.17	%		3.5	3.3	7.7	19.4	19.1	18.1	28.9	[100.0]	(2.5)
Std Dev 1.63											
2. {P15Q622} Through discussions involving Tax Office personnel, taxpayers and tax agents to sort out problems	n		24	20	48	184	203	190	275	[944]	(21)
Mean 5.32	%		2.5	2.1	5.1	19.5	21.5	20.1	29.1	[100.0]	(2.2)
Std Dev 1.50											
3. {P15Q623} Through enforcing strict rules and disciplining the guilty	n		34	40	102	168	212	164	223	[943]	(22)
Mean 4.98	%		3.6	4.2	10.8	17.8	22.5	17.4	23.6	[100.0]	(2.3)
Std Dev 1.64											
4. {P15Q624} Through discussions first, and then stricter enforcement of rules if the tax evasion problem is not resolved	n		18	14	35	139	227	215	296	[944]	(21)
Mean 5.51	%		1.9	1.5	3.7	14.7	24.0	22.8	31.4	[100.0]	(2.2)
Std Dev 1.40											
5. {P15Q625} Through exposing people who cheat the tax system (e.g., publishing names of tax evaders in the Tax Office annual report)	n		123	85	99	158	118	142	217	[942]	(23)
Mean 4.44	%		13.1	9.0	10.5	16.8	12.5	15.1	23.0	[100.0]	(2.4)
Std Dev 2.06											
6. {P15Q626} Through increasing connections between the evaders and community members	n		71	59	112	279	179	98	127	[925]	(40)
Mean 4.34	%		7.7	6.4	12.1	30.2	19.4	10.6	13.7	[100.0]	(4.1)
Std Dev 1.68											
7. {P15Q627} Through ensuring that evaders become more competent in dealing with their taxes legally	n		17	16	35	143	213	214	301	[939]	(26)
Mean 5.52	%		1.8	1.7	3.7	15.2	22.7	22.8	32.1	[100.0]	(2.7)
Std Dev 1.41											
8. {P15Q628} Through providing incentives for paying the correct amount of tax	n		34	29	27	112	152	197	389	[940]	(25)
Mean 5.62	%		3.6	3.1	2.9	11.9	16.2	21.0	41.4	[100.0]	(2.6)
Std Dev 1.60											

6.3 How effective do you think the following items would be in reducing tax evasion?

			Not at all effective						Very effective		
			1	2	3	4	5	6	7	Total Valid	Missing Data
1. {P15Q631} Evaders acknowledge their <i>wrongdoing</i>	n		134	121	112	198	143	94	139	[941]	(24)
Mean 3.99	%		14.2	12.9	11.9	21.0	15.2	10.0	14.8	[100.0]	(2.5)
Std Dev 1.95											
2. {P15Q632} Evaders acknowledge their <i>accountability</i> for the wrongdoing	n		96	80	82	204	175	134	171	[942]	(23)
Mean 4.45	%		10.2	8.5	8.7	21.7	18.6	14.2	18.2	[100.0]	(2.4)
Std Dev 1.88											
3. {P15Q633} Evaders receive a <i>thorough</i> explanation for the Tax Office's decision	n		56	43	66	158	191	171	256	[941]	(24)
Mean 5.04	%		6.0	4.6	7.0	16.8	20.3	18.2	27.2	[100.0]	(2.5)
Std Dev 1.76											
4. {P15Q634} Evaders receive an <i>honest</i> explanation for the Tax Office's decision	n		43	33	71	147	170	176	304	[944]	(21)
Mean 5.24	%		4.6	3.5	7.5	15.6	18.0	18.6	32.2	[100.0]	(2.2)
Std Dev 1.71											
5. {P15Q635} Evaders <i>are granted</i> forgiveness by the Tax office....	n		295	128	127	184	84	48	75	[941]	(24)
Mean 3.08	%		31.3	13.6	13.5	19.6	8.9	5.1	8.0	[100.0]	(2.5)
Std Dev 1.92											
6. {P15Q636} Evaders <i>feel</i> that they <i>received</i> forgiveness from the Tax Office	n		256	117	118	210	94	55	89	[939]	(26)
Mean 3.31	%		27.3	12.5	12.6	22.4	10.0	5.9	9.5	[100.0]	(2.7)
Std Dev 1.95											

6.4 To what extent do you agree that tax evaders deserve...

		Not at all Very much								
		1	2	3	4	5	6	7	Total Valid	Missing Data
1. {P16Q641} Respectful treatment.....	n	103	54	119	259	146	121	139	[941]	(24)
Mean 4.29	%	10.9	5.7	12.6	27.5	15.5	12.9	14.8	[100.0]	(2.5)
Std Dev 1.81										
2. {P16Q642} Consideration of their personal feelings	n	116	75	142	258	153	89	106	[939]	(26)
Mean 4.01	%	12.4	8.0	15.1	27.5	16.3	9.5	11.3	[100.0]	(2.7)
Std Dev 1.77										
3. {P16Q643} To be treated with dignity	n	68	39	71	264	170	134	192	[938]	(27)
Mean 4.70	%	7.2	4.2	7.6	28.1	18.1	14.3	20.5	[100.0]	(2.8)
Std Dev 1.73										
4. {P16Q644} Consideration of their personal needs and well-being	n	85	61	99	251	178	108	154	[936]	(29)
Mean 4.41	%	9.1	6.5	10.6	26.8	19.0	11.5	16.5	[100.0]	(3.0)
Std Dev 1.78										
5. {P16Q645} To have their rights respected	n	57	28	65	211	163	162	254	[940]	(25)
Mean 5.02	%	6.1	3.0	6.9	22.4	17.3	17.2	27.0	[100.0]	(2.6)
Std Dev 1.73										
6. {P16Q646} Opportunities for learning about their tax obligations	n	16	15	17	139	194	211	346	[938]	(27)
Mean 5.66	%	1.7	1.6	1.8	14.8	20.7	22.5	36.9	[100.0]	(2.8)
Std Dev 1.38										

6.5 What do you think about the following statements?

		Strongly disagree Strongly agree								
		1	2	3	4	5	6	7	Total Valid	Missing Data
1. {P16Q651} Tax evaders are to blame for their evasion	n	36	27	90	208	167	183	231	[942]	(23)
Mean 5.03	%	3.8	2.9	9.6	22.1	17.7	19.4	24.5	[100.0]	(2.4)
Std Dev 1.63										
2. {P16Q652} The Tax Office is to blame for people's tax evasion	n	191	175	147	216	100	57	56	[942]	(23)
Mean 3.27	%	20.3	18.6	15.6	22.9	10.6	6.1	5.9	[100.0]	(2.4)
Std Dev 1.75										
3. {P16Q653} Tax evaders understand their tax obligations well	n	48	64	125	225	167	143	169	[941]	(24)
Mean 4.60	%	5.1	6.8	13.3	23.9	17.7	15.2	18.0	[100.0]	(2.5)
Std Dev 1.71										
4. {P16Q654} Tax evaders are reckless in committing tax evasion	n	39	43	96	254	191	135	178	[936]	(29)
Mean 4.74	%	4.2	4.6	10.3	27.1	20.4	14.4	19.0	[100.0]	(3.0)
Std Dev 1.61										
5. {P16Q655} Tax evaders know their tax rights	n	48	48	117	270	170	120	166	[939]	(26)
Mean 4.59	%	5.1	5.1	12.5	28.8	18.1	12.8	17.7	[100.0]	(2.7)
Std Dev 1.65										
6. {P16Q656} People who do not pay the correct amount of taxes harm society as a whole	n	35	26	61	145	177	196	302	[942]	(23)
Mean 5.33	%	3.7	2.8	6.5	15.4	18.8	20.8	32.1	[100.0]	(2.4)
Std Dev 1.62										
7. {P16Q657} The harm caused to the community through tax evasion is regretable	n	43	26	62	228	179	169	231	[938]	(27)
Mean 5.03	%	4.6	2.8	6.6	24.3	19.1	18.0	24.6	[100.0]	(2.8)
Std Dev 1.63										
8. {P16Q658} It makes it difficult to govern the country when people don't pay their correct amount of tax	n	27	37	55	143	177	179	320	[938]	(27)
Mean 5.37	%	2.9	3.9	5.9	15.2	18.9	19.1	34.1	[100.0]	(2.8)
Std Dev 1.62										

		Strongly disagree							Strongly agree								
		<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>															
9. {P17Q659} It is disappointing that some people do not pay their correct amount of tax		1	2	3	4	5	6	7	Total Valid	Missing Data							
Mean	5.95	n	3	6	26	89	169	232	[941]	(24)							
Std Dev	1.20	%	0.3	0.6	2.8	9.5	18.0	24.7	[100.0]	(2.5)							
10. {P17Q6510} I am not really concerned about whether my paying tax benefits the country as a whole		<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>							Total Valid	Missing Data							
Mean	2.51	n	349	212	138	126	53	23	[939]	(26)							
Std Dev	1.65	%	37.2	22.6	14.7	13.4	5.6	2.4	[100.0]	(2.7)							
11. {P17Q6511} It is important that people don't harm our society as evaders do		<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>							Total Valid	Missing Data							
Mean	5.23	n	22	24	52	220	184	164	[933]	(32)							
Std Dev	1.53	%	2.4	2.6	5.6	23.6	19.7	17.6	[100.0]	(3.3)							
12. {P17Q6512} We should comply with the tax system because it is the law		<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>							Total Valid	Missing Data							
Mean	5.56	n	21	13	38	154	173	204	[939]	(26)							
Std Dev	1.47	%	2.2	1.4	4.0	16.4	18.4	21.7	[100.0]	(2.7)							
13. {P17Q6513} Citizens have the right to choose not to comply with the tax system.....		<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>							Total Valid	Missing Data							
Mean	2.23	n	475	168	102	102	32	21	[941]	(24)							
Std Dev	1.66	%	50.5	17.9	10.8	10.8	3.4	2.2	[100.0]	(2.5)							
14. {P17Q6514} Not paying the correct amount of taxes violates one's duty as a citizen		<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>							Total Valid	Missing Data							
Mean	5.21	n	42	36	68	164	154	176	[939]	(26)							
Std Dev	1.72	%	4.5	3.8	7.2	17.5	16.4	18.7	[100.0]	(2.7)							

6.6 Imagine yourself in the following 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 tax return.

1. {P17Q661} The chances that you will get caught are.....	<div>Very low</div> <div>1 2 3 4 5 6 7</div> <div>Very high</div>							Total Valid [940]	Missing Data (25)
	n	156	153	124	208	113	94	92	
	%	16.6	16.3	13.2	22.1	12.0	10.0	9.8	
2. {P17Q662} If you got caught, how much of a problem would the consequences be for you?	<div>Not at all</div> <div>1 2 3 4 5 6 7</div> <div>Very much</div>							Total Valid [940]	Missing Data (25)
	n	13	32	44	134	199	218	300	
	%	1.4	3.4	4.7	14.3	21.2	23.2	31.9	
3. {P17Q663} Would you feel embarrassed?	<div>Not at all</div> <div>1 2 3 4 5 6 7</div> <div>Very much</div>							Total Valid [939]	Missing Data (26)
	n	57	32	36	94	162	205	353	
	%	6.1	3.4	3.8	10.0	17.3	21.8	37.6	
4. {P17Q664} Would you feel guilty?.....	<div>Not at all</div> <div>1 2 3 4 5 6 7</div> <div>Very much</div>							Total Valid [939]	Missing Data (26)
	n	60	36	57	105	148	196	337	
	%	6.4	3.8	6.1	11.2	15.8	20.9	35.9	

6.7 Imagine yourself in another situation: You have claimed \$5000 as work deductions when the expenses have nothing to do with work.

1. {P17Q671} The chances that you will get caught are.....	<div>Very low</div> <div>1 2 3 4 5 6 7</div> <div>Very high</div>							Total Valid [939]	Missing Data (26)
	n	50	45	98	207	201	168	170	
	%	5.3	4.8	10.4	22.0	21.4	17.9	18.1	
2. {P17Q672} If you got caught, how much of a problem would the consequences be for you?	<div>Not at all</div> <div>1 2 3 4 5 6 7</div> <div>Very much</div>							Total Valid [940]	Missing Data (25)
	n	14	22	34	118	225	225	302	
	%	1.5	2.3	3.6	12.6	23.9	23.9	32.1	
3. {P17Q673} Would you feel embarrassed?	<div>Not at all</div> <div>1 2 3 4 5 6 7</div> <div>Very much</div>							Total Valid [938]	Missing Data (27)
	n	38	25	30	89	193	204	359	
	%	4.1	2.7	3.2	9.5	20.6	21.7	38.3	
4. {P17Q674} Would you feel guilty?.....	<div>Not at all</div> <div>1 2 3 4 5 6 7</div> <div>Very much</div>							Total Valid [939]	Missing Data (26)
	n	39	24	47	98	169	204	358	
	%	4.2	2.6	5.0	10.4	18.0	21.7	38.1	

7. YOUR VIEWS ON TAX SCHEMES

7.1 Below are some statements that relate to tax effective schemes. A tax effective scheme is an artificial arrangement that is entered into by a taxpayer in order to obtain a contrived tax benefit. For instance, for a small outlay (say \$400) it may provide deductions of \$10,000. How much do you agree with the following statements?

		Strongly disagree Strongly agree								
		1	2	3	4	5	6	7	Total Valid	Missing Data
1. {P18Q711} It's alright to go in for a tax scheme	n	228	126	99	256	90	55	72	[926]	(39)
Mean 3.33	%	24.6	13.6	10.7	27.6	9.7	5.9	7.8	[100.0]	(4.0)
Std Dev 1.86										
2. {P18Q712} 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.....	n	23	17	16	139	102	195	435	Total Valid [927]	Missing Data (38)
Mean 5.81	%	2.5	1.8	1.7	15.0	11.0	21.0	46.9	[100.0]	(3.9)
Std Dev 1.49										
3. {P18Q713} 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.....	n	57	28	45	175	112	160	348	Total Valid [925]	Missing Data (40)
Mean 5.30	%	6.2	3.0	4.9	18.9	12.1	17.3	37.6	[100.0]	(4.1)
Std Dev 1.80										
4. {P18Q714} I would not touch any tax scheme or shelter like an agricultural scheme unless I believed it to be completely legitimate.....	n	25	12	20	130	75	194	475	Total Valid [931]	Missing Data (34)
Mean 5.90	%	2.7	1.3	2.1	14.0	8.1	20.8	51.0	[100.0]	(3.5)
Std Dev 1.49										

7.2 {P18Q72} Compared with five years ago do you think people are more prepared or less prepared to go in for tax schemes?

		[1.18Q.2] Compared with five years ago do you think people are more prepared or less prepared to go in for tax schemes?		
			n	%
	Much more prepared	1	135	14.5
	A little more prepared	2	162	17.5
	About the same.....	3	180	19.4
	A little less prepared.....	4	81	8.7
	Much less prepared	5	75	8.1
	Don't know.....	6	295	31.8
Mean	3.74	Total Valid		[928]
Std Dev	1.87	Missing Data		(37)
				[100.0]
				(3.8)

7.3 A real situation: From the early 1990s thousands of Australians invested in tax effective schemes after receiving advice from their tax agents that they were legitimate. In 1998 the Tax Office ruled that many of these schemes were in fact designed to defraud the tax system. As a result, the Tax Office asked investors to pay back tax and to pay appropriate interest and penalties.

		Strongly disagree Strongly agree								
		1	2	3	4	5	6	7	Total Valid	Missing Data
1. {P18Q731} The Tax Office's decision to pursue investors up to six years after they invested was fair	n	282	146	128	139	71	69	99	[934]	(31)
Mean 3.19	%	30.2	15.6	13.7	14.9	7.6	7.4	10.6	[100.0]	(3.2)
Std Dev 2.04										
2. {P18Q732} The Tax Office should only penalise investors who invested in schemes after 1998	n	83	42	49	133	123	187	314	Total Valid [931]	Missing Data (34)
Mean 5.14	%	8.9	4.5	5.3	14.3	13.2	20.1	33.7	[100.0]	(3.5)
Std Dev 1.93										
3. {P18Q733} People who invested in tax schemes are tax cheats ...	n	218	157	119	223	76	55	79	Total Valid [927]	Missing Data (38)
Mean 3.28	%	23.5	16.9	12.8	24.1	8.2	5.9	8.5	[100.0]	(3.9)
Std Dev 1.87										
4. {P18Q734} Tax scheme investors deserve to be fined and charged interest on owed tax.....	n	168	133	123	227	94	67	113	Total Valid [925]	Missing Data (40)
Mean 3.65	%	18.2	14.4	13.3	24.5	10.2	7.2	12.2	[100.0]	(4.1)
Std Dev 1.93										

		Strongly disagree Strongly agree								
		1	2	3	4	5	6	7	Total Valid	Missing Data
5. {P19Q735} Investors should <u>not</u> be punished if they were advised by their tax agents to invest in a scheme	n	42	40	54	122	139	174	361	[932]	(33)
Mean 5.41	%	4.5	4.3	5.8	13.1	14.9	18.7	38.7	[100.0]	(3.4)
Std Dev 1.74										
6. {P19Q736} The Tax Office took too long to identify that there was a problem with tax schemes.....	n	19	5	13	82	118	221	475	[933]	(32)
Mean 6.04	%	2.0	0.5	1.4	8.8	12.6	23.7	50.9	[100.0]	(3.3)
Std Dev 1.31										
7. {P19Q737} Tax agents who advised their clients to invest in tax schemes should be penalised.....	n	70	35	55	173	158	158	284	[933]	(32)
Mean 5.06	%	7.5	3.8	5.9	18.5	16.9	16.9	30.4	[100.0]	(3.3)
Std Dev 1.83										
8. {P19Q738} The promoters and designers of tax schemes should be penalised	n	42	18	41	142	121	163	406	[933]	(32)
Mean 5.57	%	4.5	1.9	4.4	15.2	13.0	17.5	43.5	[100.0]	(3.3)
Std Dev 1.68										

7.4 For years, investors have been lobbying the government to abolish the penalty and interest component owed on their scheme related tax debts. In February 2002, the Tax Office announced that, for ordinary investors, the penalty and interest component would not have to be paid.

		Strongly disagree Strongly agree								
		1	2	3	4	5	6	7	Total Valid	Missing Data
1. {P19Q741} The Tax Office's decision to waive interest and penalties on scheme related debts is right.....	n	57	31	65	224	150	151	245	[923]	(42)
Mean 4.96	%	6.2	3.4	7.0	24.3	16.3	16.4	26.5	[100.0]	(4.4)
Std Dev 1.74										
2. {P19Q742} This decision is unfair for other taxpayers who still owe interest and penalties for their tax debts.....	n	67	47	105	251	159	130	159	[918]	(47)
Mean 4.54	%	7.3	5.1	11.4	27.3	17.3	14.2	17.3	[100.0]	(4.9)
Std Dev 1.73										
3. {P19Q743} The Tax Office should have stood its ground and not backed down	n	160	104	118	266	90	71	109	[918]	(47)
Mean 3.73	%	17.4	11.3	12.9	29.0	9.8	7.7	11.9	[100.0]	(4.9)
Std Dev 1.89										
4. {P19Q744} This decision makes the Tax Office look weak	n	182	121	131	240	82	72	89	[917]	(48)
Mean 3.54	%	19.8	13.2	14.3	26.2	8.9	7.9	9.7	[100.0]	(5.0)
Std Dev 1.88										
5. {P19Q745} This decision would make me angry if I had a different tax debt for which I still had to pay interest and penalties.....	n	57	34	74	204	144	171	235	[919]	(46)
Mean 4.96	%	6.2	3.7	8.1	22.2	15.7	18.6	25.6	[100.0]	(4.8)
Std Dev 1.75										
6. {P19Q746} This decision may make other groups challenge the Tax Office.....	n	36	18	47	243	204	173	197	[918]	(47)
Mean 5.03	%	3.9	2.0	5.1	26.5	22.2	18.8	21.5	[100.0]	(4.9)
Std Dev 1.52										
7. {P19Q747} Have you followed the media coverage surrounding this situation?.....	n	322	144	110	186	102	28	36	[928]	(37)
Mean 2.82	%	34.7	15.5	11.9	20.0	11.0	3.0	3.9	[100.0]	(3.8)
Std Dev 1.75										



Nearly finished! Why not have another coffee break before completing the questionnaire?

8. YOU AND THE TAX SYSTEM

8.1 Where do you position yourself within the tax system? When you think about tax, do you see yourself primarily...

		Not at all							Very much			
		1	2	3	4	5	6	7			Total Valid	Missing Data
1. {P20Q811} As an individual	n	41	28	40	136	110	189	398			[942]	(23)
Mean		4.4	3.0	4.2	14.4	11.7	20.1	42.3			[100.0]	(2.4)
Std Dev												
2. {P20Q812} In terms of your occupational group.....	n	161	105	95	247	123	78	110			[919]	(46)
Mean		17.5	11.4	10.3	26.9	13.4	8.5	12.0			[100.0]	(4.8)
Std Dev												
3. {P20Q813} As a member of the Australian community	n	52	28	44	198	144	158	314			[938]	(27)
Mean		5.5	3.0	4.7	21.1	15.4	16.8	33.5			[100.0]	(2.8)
Std Dev												
4. {P20Q814} In terms of your income group.....	n	78	64	58	252	174	132	163			[921]	(44)
Mean		8.5	6.9	6.3	27.4	18.9	14.3	17.7			[100.0]	(4.6)
Std Dev												
5. {P20Q815} As an honest taxpayer	n	6	1	9	78	73	242	530			[939]	(26)
Mean		0.6	0.1	1.0	8.3	7.8	25.8	56.4			[100.0]	(2.7)
Std Dev												

8.2 What is important to you?

		Not at all							Very much			
		1	2	3	4	5	6	7			Total Valid	Missing Data
1. {P20Q821} Your individuality	n	10	17	18	119	122	212	432			[930]	(35)
Mean		1.1	1.8	1.9	12.8	13.1	22.8	46.5			[100.0]	(3.6)
Std Dev												
2. {P20Q822} Your occupational group.....	n	100	81	79	252	156	111	137			[916]	(49)
Mean		10.9	8.8	8.6	27.5	17.0	12.1	15.0			[100.0]	(5.1)
Std Dev												
3. {P20Q823} The Australian community.....	n	20	15	18	169	165	216	326			[929]	(36)
Mean		2.2	1.6	1.9	18.2	17.8	23.3	35.1			[100.0]	(3.7)
Std Dev												
4. {P20Q824} Your income group	n	86	68	64	259	153	125	164			[919]	(46)
Mean		9.4	7.4	7.0	28.2	16.6	13.6	17.8			[100.0]	(4.8)
Std Dev												
5. {P20Q825} Being an honest taxpayer	n	7	3	9	87	101	234	495			[936]	(29)
Mean		0.7	0.3	1.0	9.3	10.8	25.0	52.9			[100.0]	(3.0)
Std Dev												

8.3 What do you feel pride in?

		Not at all							Very much			
		1	2	3	4	5	6	7			Total Valid	Missing Data
1. {P20Q831} Being who you are personally.....	n	5	3	6	69	99	234	519			[935]	(30)
Mean		0.5	0.3	0.6	7.4	10.6	25.0	55.5			[100.0]	(3.1)
Std Dev												
2. {P20Q832} Belonging to you occupational group.....	n	94	62	70	263	152	111	162			[914]	(51)
Mean		10.3	6.8	7.7	28.8	16.6	12.1	17.7			[100.0]	(5.3)
Std Dev												
3. {P20Q833} Being a member of the Australian community	n	7	9	13	118	133	216	436			[932]	(33)
Mean		0.8	1.0	1.4	12.7	14.3	23.2	46.8			[100.0]	(3.4)
Std Dev												

		Not at all						Very much			
		1	2	3	4	5	6	7			
4. {P21Q834}	Belonging to your income group								Total Valid	Missing Data	
Mean	3.95	n	134	90	101	272	122	77	120	[916]	(49)
Std Dev	1.86	%	14.6	9.8	11.0	29.7	13.3	8.4	13.1	[100.0]	(5.1)
<hr/>											
		1	2	3	4	5	6	7			
5. {P21Q835}	Being an honest taxpayer								Total Valid	Missing Data	
Mean	6.08	n	11	6	15	85	111	218	490	[936]	(29)
Std Dev	1.24	%	1.2	0.6	1.6	9.1	11.9	23.3	52.4	[100.0]	(3.0)

8.4 These questions ask you what YOU think.

		Not at all						Very much			
		1	2	3	4	5	6	7			
1. {P21Q841} Do YOU think one should honestly declare all income on one's tax return?.....									Total Valid	Missing Data	
Mean	6.09	n	9	10	28	62	111	239	484	[943]	(22)
Std Dev	1.25	%	1.0	1.1	3.0	6.6	11.8	25.3	51.3	[100.0]	(2.3)
		1	2	3	4	5	6	7			
2. {P21Q842} Do YOU think it is acceptable to overstate tax deductions on one's tax return?									Total Valid	Missing Data	
Mean	2.64	n	339	193	132	138	56	44	38	[940]	(25)
Std Dev	1.73	%	36.1	20.5	14.0	14.7	6.0	4.7	4.0	[100.0]	(2.6)
		1	2	3	4	5	6	7			
3. {P21Q843} Do YOU think working for cash-in-hand payments without paying tax is a trivial offence?									Total Valid	Missing Data	
Mean	3.64	n	192	139	113	164	132	97	102	[939]	(26)
Std Dev	1.99	%	20.4	14.8	12.0	17.5	14.1	10.3	10.9	[100.0]	(2.7)

8.5 These questions ask you what MOST PEOPLE think.

		Not at all						Very much			
		1	2	3	4	5	6	7			
1. {P21Q851} Do MOST PEOPLE think one should honestly declare all income on one's tax return?									Total Valid	Missing Data	
Mean	4.14	n	67	98	170	220	161	106	[931]	(34)	
Std Dev	1.71	%	7.2	10.5	18.3	23.6	17.3	11.4	[100.0]	(3.5)	
		1	2	3	4	5	6	7			
2. {P21Q852} Do MOST PEOPLE think it is acceptable to overstate tax deductions on one's tax return?.....									Total Valid	Missing Data	
Mean	4.36	n	70	67	105	232	209	162	[928]	(37)	
Std Dev	1.64	%	7.5	7.2	11.3	25.0	22.5	17.5	[100.0]	(3.8)	
		1	2	3	4	5	6	7			
3. {P21Q853} Do MOST PEOPLE think working for cash-in-hand payments without paying tax is a trivial offence?									Total Valid	Missing Data	
Mean	4.61	n	78	60	88	180	202	166	[933]	(32)	
Std Dev	1.79	%	8.4	6.4	9.4	19.3	21.7	17.8	[100.0]	(3.3)	

8.6 The following statements are possible opinions about the tax system and the Tax Office. Indicate how much you disagree or agree with the statement.

		Strongly disagree							Strongly agree		
		1	2	3	4	5	6	7			
1. {P21Q861}	Our tax system is fair								Total Valid	Missing Data	
Mean	3.08	n	195	182	206	189	92	49	31	[944]	(21)
Std Dev	1.61	%	20.7	19.3	21.8	20.0	9.7	5.2	3.3	[100.0]	(2.2)
2. {P21Q862}	The Tax Office tries to be fair when making their decisions								Total Valid	Missing Data	
Mean	4.03	n	67	78	138	340	164	93	59	[939]	(26)
Std Dev	1.50	%	7.1	8.3	14.7	36.2	17.5	9.9	6.3	[100.0]	(2.7)
3. {P21Q863}	People should follow the decisions of the Tax Office even if they go against what they think is right.....								Total Valid	Missing Data	
Mean	4.16	n	95	80	127	257	154	124	106	[943]	(22)
Std Dev	1.75	%	10.1	8.5	13.5	27.3	16.3	13.1	11.2	[100.0]	(2.3)
4. {P21Q864}	The Tax Office treats all societal groups equally								Total Valid	Missing Data	
Mean	3.00	n	244	162	171	201	53	60	41	[932]	(33)
Std Dev	1.72	%	26.2	17.4	18.3	21.6	5.7	6.4	4.4	[100.0]	(3.4)

		Strongly disagree Strongly agree								
5. {P22Q865} The Tax Office does its job well		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 3.85	n	74	77	173	359	153	62	45	[943]	(22)
Std Dev 1.43	%	7.8	8.2	18.3	38.1	16.2	6.6	4.8	[100.0]	(2.3)
6. {P22Q866} The Tax Office is an institution that represents what the Australian people believe in		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 3.42	n	134	133	228	248	96	51	50	[940]	(25)
Std Dev 1.60	%	14.3	14.1	24.3	26.4	10.2	5.4	5.3	[100.0]	(2.6)
7. {P22Q867} The Tax Office effectively upholds the principles of equal rights and opportunities		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 3.61	n	107	119	186	308	110	54	53	[937]	(28)
Std Dev 1.56	%	11.4	12.7	19.9	32.9	11.7	5.8	5.7	[100.0]	(2.9)
8. {P22Q868} I should accept decisions made by the Tax Office even when I disagree with them.....		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 3.83	n	121	108	174	222	133	102	86	[946]	(19)
Std Dev 1.78	%	12.8	11.4	18.4	23.5	14.1	10.8	9.1	[100.0]	(2.0)
9. {P22Q869} The Tax Office works in ways consistent with Australian norms and values.....		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 3.81	n	86	85	173	351	117	81	48	[941]	(24)
Std Dev 1.50	%	9.1	9.0	18.4	37.3	12.4	8.6	5.1	[100.0]	(2.5)
10. {P22Q8610} Our tax system deserves our support		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 4.54	n	48	57	85	282	210	128	129	[939]	(26)
Std Dev 1.58	%	5.1	6.1	9.1	30.0	22.4	13.6	13.7	[100.0]	(2.7)
11. {P22Q8611} The Tax Office's decisions are too influenced by political pressures.....		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 5.39	n	30	24	39	150	187	238	272	[940]	(25)
Std Dev 1.53	%	3.2	2.6	4.1	16.0	19.9	25.3	28.9	[100.0]	(2.6)
12. {P22Q8612} I have a great deal of confidence in the tax system.....		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 3.43	n	130	137	196	282	103	64	31	[943]	(22)
Std Dev 1.54	%	13.8	14.5	20.8	29.9	10.9	6.8	3.3	[100.0]	(2.3)
13. {P22Q8613} The Tax Office can be trusted to administer the tax system so that it is right for the country as a whole.....		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 3.72	n	101	113	191	270	125	89	51	[940]	(25)
Std Dev 1.60	%	10.7	12.0	20.3	28.7	13.3	9.5	5.4	[100.0]	(2.6)
14. {P22Q8614} The Tax Office has too much power.....		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 4.55	n	45	52	112	290	155	138	147	[939]	(26)
Std Dev 1.62	%	4.8	5.5	11.9	30.9	16.5	14.7	15.7	[100.0]	(2.7)

8.7 People who evade tax probably do so for many different reasons. Even if you would never evade tax, we are asking you to imagine why you might do it if you did. In other words, if you were to ever evade tax, what would be a likely reason for doing so?

"If I ever evaded tax, I would do so because..."

		Strongly disagree Strongly agree								
1. {P22Q871} I would want to compensate myself for being unfairly disadvantaged by the tax system.....		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 4.55	n	103	70	69	157	195	179	159	[932]	(33)
Std Dev 1.89	%	11.1	7.5	7.4	16.8	20.9	19.2	17.1	[100.0]	(3.4)
2. {P22Q872} I would look after my own interests first, as everybody else does		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 4.37	n	96	77	90	191	202	146	126	[928]	(37)
Std Dev 1.82	%	10.3	8.3	9.7	20.6	21.8	15.7	13.6	[100.0]	(3.8)
3. {P22Q873} I would be in financial need.....		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean 5.20	n	56	25	45	146	192	221	251	[936]	(29)
Std Dev 1.68	%	6.0	2.7	4.8	15.6	20.5	23.6	26.8	[100.0]	(3.0)

		Strongly disagree							Strongly agree				
		1	2	3	4	5	6	7			Total Valid	Missing Data	
4. {P23Q874} I would enjoy tricking the Tax Office.....													
Mean	2.26	n	413	209	120	109	36	23	24			[934]	(31)
Std Dev	1.53	%	44.2	22.4	12.8	11.7	3.9	2.5	2.6			[100.0]	(3.2)
5. {P23Q875} I would want to express my protest against injustices in the tax system.....													
Mean	3.52	n	211	141	110	158	136	83	93			[932]	(33)
Std Dev	1.98	%	22.6	15.1	11.8	17.0	14.6	8.9	10.0			[100.0]	(3.4)
6. {P23Q876} I would see it as a game against the Tax Office													
Mean	2.29	n	418	203	104	114	46	20	27			[932]	(33)
Std Dev	1.58	%	44.8	21.8	11.2	12.2	4.9	2.1	2.9			[100.0]	(3.4)
7. {P23Q877} I would find it rational to try and get the most out of any situation.....													
Mean	3.64	n	190	113	97	213	139	107	70			[929]	(36)
Std Dev	1.90	%	20.5	12.2	10.4	22.9	15.0	11.5	7.5			[100.0]	(3.7)
8. {P23Q878} I would feel irritated about the rich getting away with paying hardly any tax.....													
Mean	5.27	n	82	46	43	98	119	203	348			[939]	(26)
Std Dev	1.94	%	8.7	4.9	4.6	10.4	12.7	21.6	37.1			[100.0]	(2.7)
9. {P23Q879} I would want to defy the powers of the Tax Office....													
Mean	2.53	n	354	196	121	159	46	18	40			[934]	(31)
Std Dev	1.65	%	37.9	21.0	13.0	17.0	4.9	1.9	4.3			[100.0]	(3.2)
10. {P23Q8710} I would feel the government wastes my taxes anyway													
Mean	4.31	n	110	87	100	187	171	117	163			[935]	(30)
Std Dev	1.92	%	11.8	9.3	10.7	20.0	18.3	12.5	17.4			[100.0]	(3.1)
11. {P23Q8711} I would have had a bad experience with the Tax Office and would want to get even													
Mean	2.74	n	319	170	111	189	65	33	38			[925]	(40)
Std Dev	1.72	%	34.5	18.4	12.0	20.4	7.0	3.6	4.1			[100.0]	(4.1)
8.8 How much information about tax issues do you receive from the following sources?													
		None							A lot				
1. {P23Q881} The Tax Office													
Mean	3.10	n	224	182	135	206	107	40	45			[939]	(26)
Std Dev	1.72	%	23.9	19.4	14.4	21.9	11.4	4.3	4.8			[100.0]	(2.7)
2. {P23Q882} Tax practitioners.....													
Mean	3.52	n	246	110	96	157	131	105	88			[933]	(32)
Std Dev	2.04	%	26.4	11.8	10.3	16.8	14.0	11.3	9.4			[100.0]	(3.3)
3. {P23Q883} Work-related publications.....													
Mean	2.71	n	338	149	115	174	96	34	22			[928]	(37)
Std Dev	1.69	%	36.4	16.1	12.4	18.8	10.3	3.7	2.4			[100.0]	(3.8)
4. {P23Q884} TV, radio, newspapers.....													
Mean	3.59	n	124	141	169	236	146	69	52			[937]	(28)
Std Dev	1.66	%	13.2	15.0	18.0	25.2	15.6	7.4	5.5			[100.0]	(2.9)
5. {P23Q885} Friends/neighbours.....													
Mean	2.67	n	296	195	140	178	83	17	22			[931]	(34)
Std Dev	1.57	%	31.8	20.9	15.0	19.1	8.9	1.8	2.4			[100.0]	(3.5)
6. {P23Q886} Family.....													
Mean	2.90	n	273	169	137	186	94	40	33			[932]	(33)
Std Dev	1.70	%	29.3	18.1	14.7	20.0	10.1	4.3	3.5			[100.0]	(3.4)
8.9 Think about the source that you considered most informative. How much information did you receive on...													
		None							A lot				
1. {P23Q891} How to do your tax return													
Mean	4.33	n	119	77	91	198	153	142	157			[937]	(28)
Std Dev	1.93	%	12.7	8.2	9.7	21.1	16.3	15.2	16.8			[100.0]	(2.9)
2. {P23Q892} What will trigger an audit													
Mean	2.76	n	322	177	94	178	76	47	33			[927]	(38)
Std Dev	1.75	%	34.7	19.1	10.1	19.2	8.2	5.1	3.6			[100.0]	(3.9)
3. {P23Q893} What the Tax Office is not able to detect													
Mean	2.17	n	459	174	97	129	37	16	18			[930]	(35)
Std Dev	1.50	%	49.4	18.7	10.4	13.9	4.0	1.7	1.9			[100.0]	(3.6)

		None						A lot		
4. {P24Q894} What the Tax Office is able to detect.....		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean	2.96	n	327	120	109	163	83	56	[917]	(48)
Std Dev	1.92	%	35.7	13.1	11.9	17.8	9.1	6.1	[100.0]	(5.0)
5. {P24Q895} People having problems with the Tax Office		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean	2.84	n	326	142	97	186	75	46	[915]	(50)
Std Dev	1.81	%	35.6	15.5	10.6	20.3	8.2	5.0	[100.0]	(5.2)
6. {P24Q896} People outwitting the Tax Office		1	2	3	4	5	6	7	Total Valid	Missing Data
Mean	2.33	n	415	175	95	137	39	30	[914]	(51)
Std Dev	1.61	%	45.4	19.1	10.4	15.0	4.3	3.3	[100.0]	(5.3)

9. TAXPAYING BEHAVIOUR

9.1 {P24Q91} Think about the last income tax return that you lodged or has been lodged on your behalf. What financial year was it for?

		n	%
2001/2002 Financial Year.....	1	590	72.6
2000/2001 Financial Year.....	2	145	17.8
1999/2000 Financial Year.....	3	18	2.2
1998/1999 Financial Year.....	4	13	1.6
Have not lodged a tax return in the last 4 years.....	5	47	5.8
Mean	1.50	Total Valid	[813]
Std Dev	1.04	Missing Data	(152)

Please continue

-- Skip to Question 9.15



9.2 {P24Q92} Have you any income tax returns from before 2001/2002 that have not yet been completed?

	n	%
Yes	1	58
No.....	2	802
	Total Valid	[860]
	Missing Data	(105)

9.3 {P24Q93} The Tax Office provides systems for electronic lodgment. Was your most recent income tax return lodged electronically?

	n	%
Yes	1	501
No.....	2	236
Don't Know	3	120
	Total Valid	[857]
	Missing Data	(108)

9.4 People earn income from many different sources (e.g. wages and salaries, bank interest, dividends, honorariums, allowances, tips, bonuses, director's fees). Think about each of the sources of income listed below, and select the response that best describes your most recent income tax return.

		Received none	Did not declare it	Declared some	Declared most	Declared all		
1. {P24Q941} Salary, wages.....		1	2	3	4	5	Total Valid	Missing Data
Mean	4.53	n	91	1	3	11	[812]	(153)
Std Dev	1.27	%	11.2	0.1	0.4	1.4	[100.0]	(15.9)
2. {P24Q942} Honorariums, allowances, tips, bonuses, director's fees		1	2	3	4	5	Total Valid	Missing Data
Mean	1.70	n	592	8	3	7	[729]	(236)
Std Dev	1.50	%	81.2	1.1	0.4	1.0	[100.0]	(24.5)
3. {P24Q943} Eligible termination payments		1	2	3	4	5	Total Valid	Missing Data
Mean	1.45	n	647	4	4	2	[736]	(229)
Std Dev	1.25	%	87.9	0.5	0.5	0.3	[100.0]	(23.7)
4. {P24Q944} Australian government allowances like Youth Allowance, Austudy, Newstart		1	2	3	4	5	Total Valid	Missing Data
Mean	1.53	n	629	4	4	2	[731]	(234)
Std Dev	1.34	%	86.0	0.5	0.5	0.3	[100.0]	(24.2)
5. {P24Q945} Australian government pensions, superannuation pensions, and other pensions or annuities.....		1	2	3	4	5	Total Valid	Missing Data
Mean	1.95	n	582	4	5	4	[772]	(193)
Std Dev	1.69	%	75.4	0.5	0.6	0.5	[100.0]	(20.0)
6. {P24Q946} Interest		1	2	3	4	5	Total Valid	Missing Data
Mean	4.11	n	170	7	6	16	[815]	(150)
Std Dev	1.63	%	20.9	0.9	0.7	2.0	[100.0]	(15.5)
7. {P24Q947} Dividends		1	2	3	4	5	Total Valid	Missing Data
Mean	3.28	n	327	8	6	4	[783]	(182)
Std Dev	1.96	%	41.8	1.0	0.8	0.5	[100.0]	(18.9)

			n	%
A lot.....			1	2
Quite a bit.....			2	4
Somewhat.....			3	19
A little.....			4	80
Not at all.....			5	763
				87.9
Mean	4.84		Total Valid	[868]
Std Dev	0.48		Missing Data	(97)
				[100.0]
				(10.1)

		n	%
	Absolutely confident that they were all legitimate.....	1	707
	A bit unsure about some of them	2	95
	Pretty unsure about quite a lot	3	8
	Haven't a clue, someone else did it	4	54
Mean			
Std Dev			
	Total Valid	[864]	[100.0]
	Missing Data	(101)	(10.5)

	n	%
Yes.....	1	838
No.....	2	26
	Total Valid	[864]
	Missing Data	(101)
		(10.5)

		n	%
Less than 5%	1	97	12.0
Between 5% and 20%	2	29	3.6
Between 20% and 50%	3	16	2.0
More than 50%	4	44	5.5
Did not get paid any cash	5	620	76.9
4.32		[806]	[100.0]
1.39		(159)	(16.5)
		Total Valid	
		Missing Data	

													Total Valid	Missing Data
		0	1	2	3	4	5	6	7	8	9	10		
Mean	8.18	29	4	0	3	0	7	2	2	10	7	169	[233]	(732)
Std Dev	3.52	12.4	1.7	0.0	1.3	0.0	3.0	0.9	0.9	4.3	3.0	72.5	[100.0]	(75.9)

			n	%
	A lot.....	1	72	8.5
	Quite a bit	2	75	8.9
	Some	3	144	17.1
	A little	4	152	18.0
	None	5	400	47.4
Mean	3.87		Total Valid [843]	[100.0]
Std Dev	1.32		Missing Data (122)	(12.6)

	n	%
Yes.....	172	20.0
No.....	686	80.0
Total Valid	[858]	[100.0]
Missing Data	(107)	(11.1)

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

		Yes	No	Don't know what that is		
1. {P26Q9121} Negative gearing (property/shares).....		1	2	3	Total Valid	Missing Data
Mean 1.92	n	127	661	60	[848]	(117)
Std Dev 0.46	%	15.0	77.9	7.1	[100.0]	(12.1)
2. {P26Q9122} Employee share arrangements		1	2	3	Total Valid	Missing Data
Mean 2.11	n	25	690	120	[835]	(130)
Std Dev 0.40	%	3.0	82.6	14.4	[100.0]	(13.5)
3. {P26Q9123} Salary packaging		1	2	3	Total Valid	Missing Data
Mean 2.00	n	90	655	92	[837]	(128)
Std Dev 0.47	%	10.8	78.3	11.0	[100.0]	(13.3)
4. {P26Q9124} Superannuation planning.....		1	2	3	Total Valid	Missing Data
Mean 1.83	n	204	575	62	[841]	(124)
Std Dev 0.54	%	24.3	68.4	7.4	[100.0]	(12.8)
5. {P26Q9125} Warrants or leveraged investments		1	2	3	Total Valid	Missing Data
Mean 2.24	n	6	620	208	[834]	(131)
Std Dev 0.45	%	0.7	74.3	24.9	[100.0]	(13.6)
6. {P26Q9126} Schemes to convert income into capital gains.....		1	2	3	Total Valid	Missing Data
Mean 2.19	n	9	655	168	[832]	(133)
Std Dev 0.42	%	1.1	78.7	20.2	[100.0]	(13.8)
7. {P26Q9127} Tax shelters; e.g. film schemes, agricultural schemes		1	2	3	Total Valid	Missing Data
Mean 2.13	n	8	708	117	[833]	(132)
Std Dev 0.36	%	1.0	85.0	14.0	[100.0]	(13.7)
8. {P26Q9128} Off-shore tax havens or other international tax planning...		1	2	3	Total Valid	Missing Data
Mean 2.14	n	3	710	121	[834]	(131)
Std Dev 0.36	%	0.4	85.1	14.5	[100.0]	(13.6)

9.13 {P26Q913} Did you rely on a tax agent or advisor (tax accountant or lawyer) in preparing your most recent income tax return?

	n	%
Yes.....	1	647
No	2	222
	Total Valid	[869]
	Missing Data	(96)
		(9.9)

9.14 {P26Q914} What would be your MAIN reason for using a tax agent? (Please circle only one.)

	n	%
Fear of making a mistake	1	172
The tax system is too complex.....	2	445
Insufficient time to prepare my own return	3	67
To legitimately minimise the tax I had to pay	4	168
To avoid paying tax.....	5	8
	Total Valid	[860]
	Missing Data	(105)
		(10.9)



9.15 Assume you have a tax agent who 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.

1. {P26Q9151} Would you agree with the advice your tax agent has given you?

		Definitely no	Probably no	Neutral	Probably yes	Definitely yes		
		1	2	3	4	5	Total Valid	Missing Data
Mean 4.15	n	29	73	75	321	445	[943]	(22)
Std Dev 1.06	%	3.1	7.7	8.0	34.0	47.2	[100.0]	(2.3)

2. {P26Q9152} Based on your tax agent's advice NOT TO CLAIM the ambiguous deduction, would you continue to use this agent?

		Definitely no	Probably no	Neutral	Probably yes	Definitely yes		
		1	2	3	4	5	Total Valid	Missing Data
Mean 4.13	n	25	64	81	361	411	[942]	(23)
Std Dev 1.01	%	2.7	6.8	8.6	38.3	43.6	[100.0]	(2.4)

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

3. {P27Q9153} Would you agree with the advice your tax agent has given you?

			Definitely no	Probably no	Neutral	Probably yes	Definitely yes		
			1	2	3	4	5	Total Valid	Missing Data
Mean	3.20	n	110	197	144	378	113	[942]	(23)
Std Dev	1.23	%	11.7	20.9	15.3	40.1	12.0	[100.0]	(2.4)

4. {P27Q9154} Based on your tax agent's advice to CLAIM the ambiguous deduction, would you continue to use this agent?

			Definitely no	Probably no	Neutral	Probably yes	Definitely yes		
			1	2	3	4	5	Total Valid	Missing Data
Mean	3.39	n	90	144	162	392	150	[938]	(27)
Std Dev	1.20	%	9.6	15.4	17.3	41.8	16.0	[100.0]	(2.8)

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

1. {P27Q9161} 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	624	66.4
No.....	2	185	19.7
Don't know.....	3	131	13.9
Total Valid		[940]	[100.0]
Missing Data		(25)	(2.6)

2. {P27Q9162} 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	488	51.9
No.....	2	452	48.1
Total Valid		[940]	[100.0]
Missing Data		(25)	(2.6)

10 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.

10.1 {P27Q101} Firstly, what is your sex?

		n	%
Male.....	1	512	54.2
Female.....	2	433	45.8
Total Valid		[945]	[100.0]
Missing Data		(20)	(2.1)

10.2 {P27Q102} What is your age in years? _____ Years

See Appendix Seven

10.3 {P27Q103} Do you identify as an Aboriginal or Torres Strait Islander?

		n	%
Yes.....	1	11	1.2
No.....	2	929	98.8
Total Valid		[940]	[100.0]
Missing Data		(25)	(2.6)

10.4 {P27Q104} What language do you mainly speak at home? (Please circle one number)

		n	%
English.....	1	880	92.6
Arabic.....	2	4	0.4
Cantonese.....	3	10	1.1
Croatian.....	4	0	0.0
Greek.....	5	4	0.4
Italian.....	6	5	0.5
Korean.....	7	0	0.0
Macedonian.....	8	0	0.0
Mandarin.....	9	6	0.6
Polish.....	10	4	0.4
Russian.....	11	2	0.2
Serbian.....	12	1	0.1
Spanish.....	13	2	0.2
Turkish.....	14	1	0.1
Vietnamese.....	15	5	0.5
Other.....	16	26	2.7
Total Valid		[950]	[100.0]
Missing Data		(15)	(1.6)

10.5 {P28Q105} What was the highest level of education you completed?

		n	%
Did not have any or much formal schooling.....	1	14	1.5
Primary School.....	2	32	3.4
Junior/ Intermediate/ Form 4/ Year 10.....	3	218	22.9
Secondary/ Leaving/ Form 6/ Year 12.....	4	188	19.7
Trade certificate/Nursing Diploma.....	5	134	14.0
Diploma Course.....	6	107	11.2
University/Tertiary Degree.....	7	191	20.0
Post-graduate Degree.....	8	70	7.3
	Total Valid	[954]	[100.0]
	Missing Data	(11)	(1.1)

Mean 4.92
Std Dev 1.79

10.6 {P28Q106} What is your current marital status?

		n	%
Never married.....	1	143	15.0
Now married (including de facto relationships).....	2	699	73.5
Widowed.....	3	26	2.7
Divorced or separated.....	4	83	8.7
	Total Valid	[951]	[100.0]
	Missing Data	(14)	(1.5)

10.7 {P28Q107} Now some questions about the work that you are doing. Last week were you ...

		n	%
Working full time for pay.....	1	450	47.6
Working part-time for pay.....	2	172	18.2
Unemployed.....	3	44	4.7
Retired from paid work.....	4	184	19.5
Full-time student.....	5	18	1.9
Keeping house.....	6	78	8.2
	Total Valid	[946]	[100.0]
	Missing Data	(19)	(2.0)

10.8 {P28Q108} All in all, what was your *family's* income last year – about how many *thousand* dollars? (*Please circle a number*)

See Appendix Eight



10.9 {P28Q109} And your own personal income – about how many thousand dollars? (*Please circle a number*)

See Appendix Eight



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.

APPENDIX ONE

{P2Q19B} Which tax rates would you consider fair for these four income brackets?

{P2Q19B1} - All income between \$6,000 and \$20,000:

Value Label	Value	Frequency	Valid %
	0	125	14.1
	2	3	0.3
	3	1	0.1
	5	47	5.3
	6	2	0.2
	7	8	0.9
	8	11	1.2
	9	2	0.2
	10	307	34.7
	11	2	0.2
	12	39	4.4
	13	9	1.0
	14	9	1.0
	15	180	20.4
	17	87	9.8
	18	2	0.2
	19	1	0.1
	20	34	3.8
	21	1	0.1
	25	3	0.3
	30	5	0.6
	33	1	0.1
	50	1	0.1
	90	1	0.1
	100	3	0.3
Total		[884]	[100.0]
Missing		(81)	(8.4)

Mean 11.15 10.84*
Std Dev 8.33 6.53*
Median 10.00
* without the implausible answer 100%.

{P2Q19B2} - All income between \$20,001 and \$50,000:

Value Label	Value	Frequency	Valid %
	0	4	0.5
	4	1	0.1
	5	8	0.9
	6	1	0.1
	7	1	0.1
	9	1	0.1
	10	69	7.8
	12	6	0.7
	13	1	0.1
	14	1	0.1
	15	110	12.5
	16	2	0.2
	17	69	7.8
	18	5	0.6
	19	1	0.1
	20	258	29.3
	21	1	0.1
	22	10	1.1

23	5	0.6
24	2	0.2
25	173	19.6
26	3	0.3
27	9	1.0
28	10	1.1
29	1	0.1
30	115	13.0
31	1	0.1
32	1	0.1
33	4	0.5
34	1	0.1
35	4	0.5
40	1	0.1
42	1	0.1
50	1	0.1
100	1	0.1
Total	[882]	[100.0]
Missing	(83)	(8.6)

Mean 20.85 20.76*
Std Dev 6.88 6.35*
Median 20.00
* without the implausible answer 100%.

{P2Q19B3} - All income between \$50,001 and \$60,000:

Value Label	Value	Frequency	Valid %
	0	2	0.2
	5	2	0.2
	8	1	0.1
	10	25	2.9
	11	1	0.1
	12	1	0.1
	13	1	0.1
	15	27	3.1
	17	10	1.1
	18	2	0.2
	20	121	13.8
	21	1	0.1
	22	3	0.3
	23	2	0.2
	25	92	10.5
	27	2	0.2
	28	2	0.2
	29	1	0.1
	30	246	28.1
	32	2	0.2
	33	8	0.9
	34	4	0.5
	35	104	11.9
	36	5	0.6
	37	5	0.6
	38	12	1.4
	39	3	0.3
	40	83	9.5
	41	1	0.1
	42	40	4.6
	43	3	0.3

	44	2	0.2
	45	40	4.6
	47	7	0.8
	48	1	0.1
	50	11	1.3
	55	1	0.1
	60	1	0.1
Total		[875]	[100.0]
Missing		(90)	(9.3)
Mean	30.20		
Std Dev	9.19		
Median	30.00		

{P2Q19B4} - All income over \$60,000:

Value Label	Value	Frequency	Valid %
	0	2	0.2
	5	2	0.2
	6	1	0.1
	10	15	1.7
	12	1	0.1
	13	1	0.1
	15	15	1.7
	17	3	0.3
	18	2	0.2
	20	39	4.4
	23	1	0.1
	24	2	0.2
	25	38	4.3
	26	2	0.2
	27	2	0.2
	28	2	0.2
	30	132	15.0
	31	1	0.1
	32	1	0.1
	33	11	1.3
	35	75	8.5
	37	4	0.5
	38	7	0.8
	39	4	0.5
	40	145	16.5
	42	44	5.0
	43	2	0.2
	44	2	0.2
	45	81	9.2
	47	74	8.4
	48	16	1.8
	49	14	1.6
	50	100	11.4
	51	2	0.2
	52	4	0.5
	54	2	0.2
	55	11	1.3
	57	1	0.1
	60	10	1.1
	64	1	0.1
	66	1	0.1
	70	4	0.5
	80	1	0.1

	100	1	0.1
Total		[879]	[100.0]
Missing		(86)	(8.9)
Mean	38.36	38.29*	
Std Dev	11.15	10.96*	
Median	40.00		
* without the implausible answer 100%.			

APPENDIX TWO

{P2Q110B1} What would you consider fair? How much tax (in Dollars) should somebody pay who earns \$20,000 income:

Value Label	Value	Frequency	Valid %
	0	99	12.8
	150	1	0.1
	200	1	0.1
	250	1	0.1
	400	1	0.1
	500	7	0.9
	600	3	0.4
	700	3	0.4
	750	1	0.1
	800	1	0.1
	900	2	0.3
	1000	71	9.2
	1190	1	0.1
	1200	6	0.8
	1300	1	0.1
	1380	3	0.4
	1400	27	3.5
	1500	63	8.2
	1600	4	0.5
	1662	1	0.1
	1680	2	0.3
	1700	3	0.4
	1750	1	0.1
	1800	9	1.2
	1900	5	0.6
	1950	1	0.1
	1960	1	0.1
	2000	288	37.3
	2100	21	2.7
	2150	1	0.1
	2200	5	0.6
	2300	7	0.9
	2380	44	5.7
	2400	9	1.2
	2450	1	0.1
	2500	11	1.4
	2800	4	0.5
	3000	28	3.6
	3400	3	0.4
	3500	1	0.1
	3600	1	0.1
	4000	13	1.7
	5000	7	0.9
	6000	5	0.6
	9000	1	0.1
	12000	1	0.1
	20000	2	0.3
Misunderstood Q		52	5.4
Total		[822]	[100.0]
Missing		(141)	(14.6)
Mean	1778.35	1731.02*	
Std Dev	1418.72	1073.42*	
Median	2000		
* without the implausible answer \$20,000.			

{P2Q110B2} What would you consider fair? How much tax (in Dollars) should somebody pay who earns \$40,000 income:

Value Label	Value	Frequency	Valid %
	0	3	0.4
	400	1	0.1
	420	1	0.1
	600	1	0.1
	800	1	0.1
	1000	5	0.7
	1200	1	0.1
	1500	1	0.1
	1600	1	0.1
	1700	1	0.1
	1800	1	0.1
	2000	15	2.0
	2380	5	0.7
	2400	1	0.1
	2500	3	0.4
	2750	1	0.1
	2800	1	0.1
	3000	12	1.6
	3200	1	0.1
	3500	6	0.8
	3600	1	0.1
	3650	1	0.1
	3700	1	0.1
	4000	84	11.2
	4100	1	0.1
	4190	1	0.1
	4380	1	0.1
	4400	3	0.4
	4500	6	0.8
	4600	1	0.1
	4700	1	0.1
	4760	1	0.1
	4800	2	0.3
	4900	1	0.1
	5000	88	11.7
	5100	3	0.4
	5200	2	0.3
	5280	1	0.1
	5380	1	0.1
	5400	6	0.8
	5500	6	0.8
	5600	2	0.3
	5700	1	0.1
	6000	122	16.2
	6100	2	0.3
	6120	1	0.1
	6250	1	0.1
	6380	1	0.1
	6400	2	0.3
	6500	12	1.6
	6600	1	0.1
	6700	1	0.1
	6800	18	2.4

7000	47	6.2
7100	5	0.7
7180	1	0.1
7200	5	0.7
7380	1	0.1
7400	3	0.4
7500	16	2.1
7560	1	0.1
7600	3	0.4
7700	4	0.5
7800	3	0.4
7850	1	0.1
7900	1	0.1
7990	1	0.1
7999	1	0.1
8000	121	16.1
8100	3	0.4
8200	2	0.3
8250	1	0.1
8300	3	0.4
8380	25	3.3
8400	2	0.3
8500	7	0.9
8600	1	0.1
8950	1	0.1
9000	10	1.3
10000	32	4.2
10400	1	0.1
12000	9	1.2
13000	1	0.1
14000	1	0.1
14400	1	0.1
16000	1	0.1
Misunderstood Q	68	7.0
Total	[821]	[100.0]
Missing	(144)	(14.9)
Mean	6259.79	
Std Dev	2174.29	
Median	6000	

{P2Q110B3} What would you consider fair? How much tax (in Dollars) should somebody pay who earns \$60,000 income:

Value Label	Value	Frequency	Valid %
	0	2	0.3
	535	1	0.1
	600	1	0.1
	1200	1	0.1
	1500	3	0.4
	1700	1	0.1
	1800	1	0.1
	2000	1	0.1
	2100	1	0.1
	2380	1	0.1
	3000	4	0.5
	4000	7	0.9
	4200	1	0.1
	4400	1	0.1
	4500	5	0.7

4800	1	0.1
5000	5	0.7
5400	1	0.1
5500	2	0.3
6000	40	5.3
6200	1	0.1
6500	2	0.3
6800	1	0.1
7000	5	0.7
7080	1	0.1
7140	1	0.1
7500	2	0.3
7790	1	0.1
7900	2	0.3
8000	21	2.8
8300	1	0.1
8350	1	0.1
8380	3	0.4
8400	1	0.1
8500	2	0.3
8900	1	0.1
9000	20	2.6
9500	3	0.4
9700	1	0.1
9900	4	0.5
10000	101	13.4
10100	1	0.1
10200	1	0.1
10280	1	0.1
10400	1	0.1
10500	3	0.4
10600	1	0.1
10800	8	1.1
10900	1	0.1
11000	12	1.6
11400	1	0.1
11500	1	0.1
11900	1	0.1
12000	103	13.6
12060	1	0.1
12300	1	0.1
12400	1	0.1
12500	4	0.5
12580	2	0.3
12600	2	0.3
12750	1	0.1
13000	18	2.4
13100	2	0.3
13200	2	0.3
13213	1	0.1
13300	1	0.1
13380	1	0.1
13400	2	0.3
13500	2	0.3
13580	1	0.1
13600	2	0.3
13800	1	0.1
14000	17	2.3
14050	1	0.1
14100	5	0.7

14300	1	0.1
14400	2	0.3
14500	4	0.5
14560	1	0.1
14800	1	0.1
14999	1	0.1
15000	105	13.9
15100	1	0.1
15280	1	0.1
15300	1	0.1
15380	1	0.1
15500	2	0.3
15580	22	2.9
15600	2	0.3
15640	1	0.1
15700	1	0.1
16000	20	2.6
16100	1	0.1
16200	2	0.3
16300	1	0.1
16500	7	0.9
16800	1	0.1
17000	11	1.5
17500	4	0.5
18000	50	6.6
18900	1	0.1
19000	1	0.1
19760	1	0.1
20000	25	3.3
20500	1	0.1
21000	5	0.7
22000	3	0.4
22200	1	0.1
24000	5	0.7
25000	1	0.1
25200	2	0.3
25380	1	0.1
27000	2	0.3
30000	3	0.4
31200	1	0.1
Misunderstood Q	67	6.9
Total	[822]	[100.0]
Missing	(143)	(14.8)
Mean	12648.41	
Std Dev	4588.95	
Median	12000	

{P2Q110B4} What would you consider fair? How much tax (in Dollars) should somebody pay who earns \$80,000 income:

Value Label	Value	Frequency	Valid %
	0	3	0.4
	1000	1	0.1
	1800	1	0.1
	2000	3	0.4
	2380	1	0.1
	2400	1	0.1
	3500	1	0.1
	4000	2	0.3

4500	1	0.1
5600	1	0.1
6000	7	0.9
6800	1	0.1
7000	2	0.3
8000	34	4.5
8001	1	0.1
8400	1	0.1
8800	1	0.1
9000	4	0.5
9520	1	0.1
10000	16	2.1
10500	2	0.3
12000	20	2.6
12490	1	0.1
12900	1	0.1
13000	4	0.5
13080	1	0.1
13200	1	0.1
13300	1	0.1
14000	3	0.4
14400	2	0.3
14800	1	0.1
14900	1	0.1
15000	39	5.2
15500	1	0.1
15580	4	0.5
15900	4	0.5
16000	32	4.2
16100	1	0.1
16200	2	0.3
16500	1	0.1
16600	1	0.1
16790	1	0.1
16900	1	0.1
17000	4	0.5
17500	2	0.3
17750	1	0.1
17900	1	0.1
18000	20	2.6
18400	1	0.1
18500	1	0.1
18700	1	0.1
18800	1	0.1
18900	1	0.1
19000	4	0.5
19200	1	0.1
19400	1	0.1
19600	1	0.1
19980	1	0.1
20000	135	17.9
20300	1	0.1
20400	1	0.1
20500	1	0.1
20800	1	0.1
20980	1	0.1
21000	4	0.5
21013	1	0.1
21100	2	0.3
21400	1	0.1

21700	1	0.1		26660	1	0.1
21980	1	0.1		27000	12	1.6
22000	10	1.3		28000	29	3.8
22050	1	0.1		28100	1	0.1
22100	3	0.4		28500	1	0.1
22400	2	0.3		29000	1	0.1
22500	1	0.1		29500	1	0.1
22590	1	0.1		29600	1	0.1
22800	2	0.3		29760	1	0.1
22980	1	0.1		30000	55	7.3
23000	4	0.5		30400	1	0.1
23080	1	0.1		31000	1	0.1
23100	1	0.1		32000	16	2.1
23400	1	0.1		32400	1	0.1
23500	2	0.3		33300	1	0.1
23900	1	0.1		33600	1	0.1
23980	1	0.1		35000	6	0.8
23999	1	0.1		36000	6	0.8
24000	51	6.8		37000	2	0.3
24100	1	0.1		37600	7	0.9
24200	1	0.1		40000	17	2.3
24500	2	0.3		41500	1	0.1
24890	1	0.1		48000	1	0.1
24980	22	2.9		56000	1	0.1
25000	46	6.1		76000	1	0.1
25100	1	0.1	Misunderstood Q		66	6.8
25200	1	0.1	Total		[821]	[100.0]
25360	1	0.1	Missing		(144)	(14.9)
25380	1	0.1				
25500	3	0.4	Mean	21413.61		
25800	1	0.1	Std Dev	8166.34		
25900	2	0.3	Median	20000		
26000	18	2.4				
26400	2	0.3				
26500	3	0.4				

APPENDIX THREE

{P10Q545} Imagine the company director was to be fined. In your opinion, what would be an appropriate fine in dollars?
\$ _____

Value Label	Value	Frequency	Valid %
	0	13	1.4
	100	2	0.2
	200	3	0.3
	400	1	0.1
	1000	5	0.6
	2000	5	0.6
	3000	1	0.1
	4000	1	0.1
	5000	8	0.9
	8000	1	0.1
	10000	35	3.9
	15000	3	0.3
	16000	1	0.1
	19000	1	0.1
	20000	81	9.0
	20001	1	0.1
	25000	12	1.3
	30000	3	0.3
	40000	14	1.6
	50000	105	11.6
	55000	1	0.1
	60000	4	0.4
	66000	1	0.1
	71000	1	0.1
	75000	1	0.1
	80000	2	0.2
	90000	2	0.2
	100000	126	14.0
	115000	1	0.1
	120000	1	0.1
	150000	9	1.0
	200000	187	20.7
	200001	11	1.2
	202000	1	0.1
	210000	1	0.1
	220000	1	0.1
	240000	1	0.1
	250000	12	1.3
	300000	11	1.2
	320000	1	0.1
	350000	2	0.2
	400000	69	7.6
	400001	2	0.2
	500000	69	7.6
	600000	12	1.3
	700000	1	0.1
	750000	1	0.1
	800000	7	0.8
	1000000	33	3.7
	1000001	1	0.1
	2000000	2	0.2
	5000000	1	0.1
Don't know		12	1.3
ATO rates		2	0.2

Depends	1	0.1
Relative to wage	9	1.0
Unclear	5	0.6
Misunderstood	3	0.3
Total	[903]	[100.0]
Missing	(62)	(6.4)

Mean of numeric answers	219650.08
Std Dev of numeric answers	294632.03
Median of numeric answers	120000

APPENDIX FOUR

{P10Q546} Imagine the company director was to be sent to prison. In your opinion, what would be an appropriate sentence in months?
_____months

Value Label	Value	Frequency	Valid %
	0	88	9.7
	0.2	1	0.1
	0.5	2	0.2
	1	73	8.1
	1.5	1	0.1
	2	36	4.0
	3	99	11.0
	4	12	1.3
	4.5	2	0.2
	5	3	0.3
	6	184	20.4
	7	2	0.2
	8	3	0.3
	9	12	1.3
	10	3	0.3
	11	1	0.1
	12	168	18.6
	15	1	0.1
	18	29	3.2
	20	5	0.6
	24	77	8.5
	30	2	0.2
	36	32	3.5
	40	1	0.1
	48	8	0.9
	60	32	3.5
	72	2	0.2
	96	2	0.2
	100	1	0.1
	108	1	0.1
	120	10	1.1
	200	1	0.1
	240	1	0.1
Years		1	0.1
Alternative sanction		1	0.1
Unclear		2	0.2
Judge to decide		1	0.1
Depends		1	0.1
Don't know		2	0.2
Total		[903]	[100.0]
Missing		(62)	(6.4)
Mean of numeric answers	13.46		
Std Dev of numeric answers	21.11		
Median of numeric answers	6.00		

APPENDIX FIVE

{P11Q565} Imagine the tradesperson were to be fined. In your opinion, what would be an appropriate fine in dollars?

\$ _____

Value Label	Value	Frequency	Valid %
	0	13	1.5
	100	6	0.7
	200	2	0.2
	250	2	0.2
	500	26	2.9
	1000	115	12.8
	1500	1	0.1
	2000	75	8.4
	2500	29	3.2
	3000	13	1.5
	3500	1	0.1
	4000	6	0.7
	4500	1	0.1
	5000	149	16.6
	5001	1	0.1
	5700	1	0.1
	6000	2	0.2
	7000	3	0.3
	7500	2	0.2
	8000	2	0.2
	9000	1	0.1
	10000	205	22.9
	10001	8	0.9
	10100	1	0.1
	11000	5	0.6
	12000	3	0.3
	15000	26	2.9
	17500	1	0.1
	19000	1	0.1
	20000	91	10.2
	20001	1	0.1
	25000	16	1.8
	30000	10	1.1
	40000	6	0.7
	50000	25	2.8
	60000	2	0.2
	72000	1	0.1
	100000	13	1.5
	200000	1	0.1
	250000	3	0.3
	500000	1	0.1
	1000000	1	0.1
	2000000	1	0.1
Don't know		11	1.2
ATO rates		3	0.3
Depends		1	0.1
Relative to wage		2	0.2
Unclear		4	0.4
Misunderstood		1	0.1
Total		[895]	[100.0]
Missing		(70)	(7.3)

Mean of numeric answers 15902.42

Std Dev of numeric answers
Median of numeric answers

79858.99

5000

APPENDIX SIX

{P11Q566} Imagine the tradesperson were to be sent to prison. In your opinion, what would be an appropriate sentence in months?
_____months

Value Label	Value	Frequency	Valid %
	0	197	22.6
	0.1	1	0.1
	0.2	1	0.1
	0.25	1	0.1
	0.5	14	1.6
	0.7	1	0.1
	1	219	25.2
	1.5	3	0.3
	2	70	8.0
	2.5	2	0.2
	3	127	14.6
	4	11	1.3
	5	3	0.3
	6	104	12.0
	7	2	0.2
	8	3	0.3
	9	1	0.1
	10	6	0.7
	11	1	0.1
	12	54	6.2
	15	1	0.1
	18	6	0.7
	20	1	0.1
	24	10	1.1
	36	15	1.7
	48	2	0.2
	60	4	0.5
	100	1	0.1
	120	1	0.1
Alternative sanction		1	0.1
Unclear		2	0.2
Judge to decide		1	0.1
Depends		1	0.1
Don't know		3	0.3
Total		[870]	[100.0]
Missing		(95)	(9.8)
Mean of numeric answers	4.28		
Std Dev of numeric answers	9.01		
Median of numeric answers	1.00		

APPENDIX SEVEN

{P27Q102} What is your age in years?
 _____ Years

Value Label	Value	Frequency	Valid %
	18	2	0.2
	19	7	0.8
	20	9	1.0
	21	10	1.1
	22	9	1.0
	23	10	1.1
	24	8	0.9
	25	13	1.4
	26	11	1.2
	27	9	1.0
	28	3	0.3
	29	8	0.9
	30	11	1.2
	31	19	2.1
	32	16	1.7
	33	10	1.1
	34	15	1.6
	35	19	2.1
	36	9	1.0
	37	17	1.8
	38	13	1.4
	39	9	1.0
	40	23	2.5
	41	31	3.4
	42	26	2.8
	43	25	2.7
	44	20	2.2
	45	28	3.0
	46	24	2.6
	47	21	2.3
	48	29	3.2
	49	28	3.0
	50	30	3.3
	51	25	2.7
	52	20	2.2
	53	15	1.6
	54	19	2.1
	55	27	2.9
	56	25	2.7
	57	23	2.5
	58	13	1.4
	59	20	2.2
	60	23	2.5
	61	11	1.2
	62	14	1.5
	63	14	1.5
	64	16	1.7
	65	13	1.4
	66	17	1.8
	67	8	0.9
	68	13	1.4
	69	8	0.9
	70	6	0.7
	71	2	0.2
	72	10	1.1

73	6	0.7
74	7	0.8
75	5	0.5
76	11	1.2
77	2	0.2
78	6	0.7
79	1	0.1
80	7	0.8
81	2	0.2
82	1	0.1
83	2	0.2
84	1	0.1
85	1	0.1
86	2	0.2
87	1	0.1
88	1	0.1
Total	[920]	[100.0]
Missing	(45)	(4.7)
Mean	48.48	
Std Dev	14.67	
Median	48.00	

APPENDIX EIGHT

{P28Q108} Family's income last year

Value Label	Value	Frequency	Valid %
	0	22	2.5
	5	11	1.2
	10	30	3.4
	15	48	5.4
	20	65	7.3
	25	49	5.5
	30	50	5.6
	35	32	3.6
	40	44	5.0
	45	42	4.7
	50	78	8.8
	60	113	12.7
	75	131	14.8
	100	148	16.7
	250	24	2.7
Total		[887]	[100.0]
Missing		(78)	(8.1)
Mean	57.69		
Std Dev	43.50		
Median	50.00		

{P28Q109} Own personal income

Value Label	Value	Frequency	Valid %
	0	42	4.6
	5	63	6.9
	10	114	12.4
	15	83	9.0
	20	70	7.6
	25	68	7.4
	30	82	8.9
	35	57	6.2
	40	52	5.7
	45	31	3.4
	50	80	8.7
	60	68	7.4
	75	51	5.5
	100	45	4.9
	250	13	1.4
Total		[919]	[100.0]
Missing		(46)	(4.8)
Mean	36.33		
Std Dev	35.75		
Median	30.00		

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