

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 ...

			Much less than your fair share Your fair share Much more than your fair share							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 ...

			Much less than your fair share Your fair share Much more than your fair share							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 ...

			Much less than your fair share Your fair share Much more than your fair share							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...

			Much less than their fair share Their fair share Much more than their fair share							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...

			Much less than their fair share Their fair share Much more than their fair share							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?

			Much less Fair share Much more							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)
		%	27.4	25.9	19.2	14.3	7.0	3.9	2.2	[100.0]	(1.5)
2. {P1Q162} Senior judges and barristers		n	241	224	199	169	54	30	21	[938]	(27)
		%	25.7	23.9	21.2	18.0	5.8	3.2	2.2	[100.0]	(2.8)
3. {P1Q163} Unskilled factory workers		n	10	14	35	316	254	183	136	[948]	(17)
		%	1.1	1.5	3.7	33.3	26.8	19.3	14.3	[100.0]	(1.8)
4. {P1Q164} Trades people		n	35	38	98	342	242	112	78	[945]	(20)
		%	3.7	4.0	10.4	36.2	25.6	11.9	8.3	[100.0]	(2.1)
5. {P1Q165} Farm labourers.....		n	14	21	52	321	229	168	138	[943]	(22)
		%	1.5	2.2	5.5	34.0	24.3	17.8	14.6	[100.0]	(2.3)
6. {P1Q166} Doctors in general practice (GPs)		n	91	129	220	311	108	45	36	[940]	(25)
		%	9.7	13.7	23.4	33.1	11.5	4.8	3.8	[100.0]	(2.6)

7. {P2Q167} Chief executives of large corporations		Much less Fair share Much more							Total Valid	Missing Data
Mean	2.35	n	403	217	134	92	41	30		
Std Dev	1.63	%	42.3	22.8	14.1	9.7	4.3	3.2		

8. {P2Q168} Small business owners		Much less Fair share Much more							Total Valid	Missing Data
Mean	4.42	n	27	65	136	292	216	112		
Std Dev	1.47	%	2.8	6.8	14.3	30.8	22.8	11.8		

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

		Much too low Fair Much too high							Total Valid	Missing Data
Mean	5.49	n	2	5	23	182	264	239		
Std Dev	1.18	%	0.2	0.5	2.4	19.1	27.7	25.1		

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

		Much too low Fair Much too high							Total Valid	Missing Data
Mean	3.06	n	215	147	197	265	67	37		
Std Dev	1.57	%	22.4	15.3	20.6	27.7	7.0	3.9		

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...

		Very unfair Absolutely fair							Total Valid	Missing Data
Mean	3.03	n	177	160	310	139	91	41		
Std Dev	1.50	%	18.8	17.0	32.9	14.8	9.7	4.4		

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...

		Very unfair Absolutely fair							Total Valid	Missing Data
Mean	3.21	n	122	131	293	183	85	41		
Std Dev	1.43	%	13.9	15.0	33.5	20.9	9.7	4.7		

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

	Much less than fair Fair Much more than fair							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

	Not at all Absolutely							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

	Not at all Absolutely							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

	Much less than fair Fair Much more than fair							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

	Not at all Absolutely							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

	Not at all Absolutely							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

	Much less Same Much more							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

	Much less Same Much more							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

	Much less Same Much more							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

	Much less Same Much more							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

	Much less Same Much more							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

	Much less Same Much more							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

	Much less Same Much more							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		Much less Same Much more							Total Valid	Missing Data	
Mean	4.46	n	25	31	132	361	207	80	111	[947]	(18)
Std Dev	1.38	%	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).....		Much less Same Much more							Total Valid	Missing Data	
Mean	3.12	n	149	170	229	304	59	25	22	[958]	(7)
Std Dev	1.40	%	15.6	17.7	23.9	31.7	6.2	2.6	2.3	[100.0]	(0.7)
10. {P4Q2710} Industry development.....		Much less Same Much more							Total Valid	Missing Data	
Mean	4.77	n	16	26	71	313	274	132	124	[956]	(9)
Std Dev	1.32	%	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?		Not at all Absolutely							Total Valid	Missing Data	
Mean	2.81	n	169	188	350	173	52	14	6	[952]	(13)
Std Dev	1.23	%	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?		Not at all Absolutely							Total Valid	Missing Data	
Mean	5.50	n	13	20	70	80	243	238	286	[950]	(15)
Std Dev	1.41	%	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?		Much lower Same Much higher							Total Valid	Missing Data	
Mean	4.13	n	47	52	186	301	224	75	59	[944]	(21)
Std Dev	1.40	%	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?		Much too few Fair Much too many							Total Valid	Missing Data	
Mean	2.81	n	221	172	217	286	34	13	11	[954]	(11)
Std Dev	1.35	%	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?		Much too few Fair Much too many							Total Valid	Missing Data	
Mean	2.90	n	175	187	223	298	45	7	9	[944]	(21)
Std Dev	1.29	%	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?		Much too few Fair Much too many							Total Valid	Missing Data	
1. {P4Q331} Owner-managers of large companies.....		n	13	5	30	120	150	281	353	[952]	(13)
Mean	5.78	%	1.4	0.5	3.2	12.6	15.8	29.5	37.1	[100.0]	(1.3)
Std Dev	1.30										
2. {P4Q332} Senior judges and barristers		n	9	3	21	146	188	245	329	[941]	(24)
Mean	5.71	%	1.0	0.3	2.2	15.5	20.0	26.0	35.0	[100.0]	(2.5)
Std Dev	1.26										
3. {P4Q333} Unskilled factory workers		n	270	240	225	189	19	4	5	[952]	(13)
Mean	2.45	%	28.4	25.2	23.6	19.9	2.0	0.4	0.5	[100.0]	(1.3)
Std Dev	1.22										
4. {P4Q334} Trades people		n	110	108	180	330	124	60	38	[950]	(15)
Mean	3.61	%	11.6	11.4	18.9	34.7	13.1	6.3	4.0	[100.0]	(1.6)
Std Dev	1.51										
5. {P4Q335} Farm labourers.....		n	250	186	227	226	41	8	7	[945]	(20)
Mean	2.66	%	26.5	19.7	24.0	23.9	4.3	0.8	0.7	[100.0]	(2.1)
Std Dev	1.32										

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

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.

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

		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	Total Valid	Missing Data
Mean	4.51	n	36	54	129	282	173	128	131	(32)
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	Total Valid	Missing Data
Mean	4.05	n	50	48	103	489	112	73	47	(43)
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	Total Valid	Missing Data
Mean	5.69	n	30	16	37	101	159	213	393	(16)
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	Total Valid	Missing Data
Mean	4.91	n	26	23	55	300	194	158	172	(37)
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	Total Valid	Missing Data
Mean	4.06	n	52	76	146	372	133	68	79	(39)
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	Total Valid	Missing Data
Mean	3.74	n	83	86	158	410	93	57	42	(36)
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	Total Valid	Missing Data
Mean	3.52	n	104	106	198	354	80	46	35	(42)
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	Total Valid	Missing Data
Mean	2.53	n	318	230	180	112	50	31	29	(15)
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	Total Valid	Missing Data
Mean	4.27	n	148	119	95	97	132	176	183	(15)
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	Total Valid	Missing Data
Mean	2.15	n	444	228	124	82	20	22	30	(15)
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	Total Valid	Missing Data
Mean	2.44	n	331	234	152	156	29	19	23	(21)
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	Total Valid	Missing Data
Mean	2.78	n	249	202	178	203	58	27	24	(24)
Std Dev	1.54	%	26.5	21.5	18.9	21.6	6.2	2.9	2.6	(2.5)

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

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

										Very negative				Very positive		Have no experience with this			
										1	2	3	4	5	6	7	0	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

										Very negative				Very positive		Have no experience with this			
										1	2	3	4	5	6	7	0	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?

										Very negative				Very positive		Have no experience with this			
										1	2	3	4	5	6	7	0	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?

										Very negative				Very positive		Have no experience with this			
										1	2	3	4	5	6	7	0	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?

										Very negative				Very positive		Have no experience with this			
										1	2	3	4	5	6	7	0	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?

										Very negative				Very positive		Have no experience with this			
										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?

										Very negative				Very positive		Have no experience with this			
										1	2	3	4	5	6	7	0	Total Valid	Missing Data
Mean	4.16	n	41	46	94	177	106	64	56	351	[935]	(30)							
Std Dev	1.60	%	4.4	4.9	10.1	18.9	11.3	6.8	6.0	37.5	[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?

										Very negative				Very positive		Have no experience with this			
										1	2	3	4	5	6	7	0	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?

										Strongly disagree				Strongly agree					
										1	2	3	4	5	6	7	Total Valid	Missing Data	
{P8Q44} There would be many benefits from increased community consultation.....										n	12	14	31	138	210	195	349	[949]	(16)
Mean 5.64										%	1.3	1.5	3.3	14.5	22.1	20.5	36.8	[100.0]	(1.7)
Std Dev 1.37																			



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



	How fair is the distribution of income?								
								Total Valid	Missing Data
	1	2	3	4	5	6	7		
Mean	3.09							[150]	(815)
Std Dev	2.00							[100.0]	(84.5)
n	47	26	19	18	18	8	14		
%	31.3	17.3	12.7	12.0	12.0	5.3	9.3		

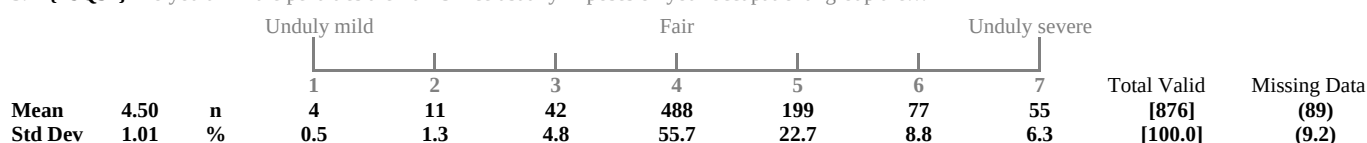
										Total Valid	Missing Data
Mean	5.13	n	1	2	3	4	5	6	7	[149]	(816)
Std Dev	1.29	%	0.7	2.0	2.7	30.9	24.8	20.1	18.8	[100.0]	(84.6)

		Totally unclear							Totally clear								
		1	2	3	4	5	6	7							Total Valid	Missing Data	
Mean	4.67	n	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.....1	102	68.0
No.....2	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	2	3	4	5	6	7	Total Valid	Missing Data
1. {P11Q551} I would approve of such an approach	n	58	30	42	196	189	171	256	[942]	(23)
Mean 5.09	%	6.2	3.2	4.5	20.8	20.1	18.2	27.2	[100.0]	(2.4)
Std Dev 1.71										
2. {P11Q552} This approach would mean being unfairly soft on large businesses	n	134	114	164	241	112	81	93	[939]	(26)
Mean 3.74	%	14.3	12.1	17.5	25.7	11.9	8.6	9.9	[100.0]	(2.7)
Std Dev 1.80										
3. {P11Q553} The Tax Office has an ethical obligation to use this approach	n	71	43	60	307	164	130	158	[933]	(32)
Mean 4.58	%	7.6	4.6	6.4	32.9	17.6	13.9	16.9	[100.0]	(3.3)
Std Dev 1.69										
4. {P11Q554} This approach would encourage large businesses to evade tax.....	n	164	155	182	207	81	47	99	[935]	(30)
Mean 3.45	%	17.5	16.6	19.5	22.1	8.7	5.0	10.6	[100.0]	(3.1)
Std Dev 1.84										
5. {P11Q555} This approach would make large business more committed to the tax system.....	n	89	46	58	224	197	158	167	[939]	(26)
Mean 4.64	%	9.5	4.9	6.2	23.9	21.0	16.8	17.8	[100.0]	(2.7)
Std Dev 1.79										

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	2	3	4	5	6	7	Total Valid	Missing Data
1. {P11Q561} Monetary fine	n	31	29	43	112	154	145	416	[930]	(35)
Mean 5.61	%	3.3	3.1	4.6	12.0	16.6	15.6	44.7	[100.0]	(3.6)
Std Dev 1.64										
2. {P11Q562} Prison sentence	n	410	139	108	92	43	29	56	[877]	(88)
Mean 2.46	%	46.8	15.8	12.3	10.5	4.9	3.3	6.4	[100.0]	(9.1)
Std Dev 1.83										
3. {P11Q563} Community service	n	159	61	55	127	143	121	215	[881]	(84)
Mean 4.43	%	18.0	6.9	6.2	14.4	16.2	13.7	24.4	[100.0]	(8.7)
Std Dev 2.17										
4. {P11Q564} Compulsory education program.....	n	157	69	67	130	123	115	215	[876]	(89)
Mean 4.37	%	17.9	7.9	7.6	14.8	14.0	13.1	24.5	[100.0]	(9.2)
Std Dev 2.18										

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 regrettable	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									
		1234567																
9. {P17Q659} It is disappointing that some people do not pay their correct amount of tax																Total Valid	Missing Data	
Mean	5.95	n	3	6	26	89	169	232	416								[941]	(24)
Std Dev	1.20	%	0.3	0.6	2.8	9.5	18.0	24.7	44.2								[100.0]	(2.5)
10. {P17Q6510} I am not really concerned about whether my paying tax benefits the country as a whole																Total Valid	Missing Data	
Mean	2.51	n	349	212	138	126	53	23	38								[939]	(26)
Std Dev	1.65	%	37.2	22.6	14.7	13.4	5.6	2.4	4.0								[100.0]	(2.7)
11. {P17Q6511} It is important that people don't harm our society as evaders do																Total Valid	Missing Data	
Mean	5.23	n	22	24	52	220	184	164	267								[933]	(32)
Std Dev	1.53	%	2.4	2.6	5.6	23.6	19.7	17.6	28.6								[100.0]	(3.3)
12. {P17Q6512} We should comply with the tax system because it is the law																Total Valid	Missing Data	
Mean	5.56	n	21	13	38	154	173	204	336								[939]	(26)
Std Dev	1.47	%	2.2	1.4	4.0	16.4	18.4	21.7	35.8								[100.0]	(2.7)
13. {P17Q6513} Citizens have the right to choose not to comply with the tax system																Total Valid	Missing Data	
Mean	2.23	n	475	168	102	102	32	21	41								[941]	(24)
Std Dev	1.66	%	50.5	17.9	10.8	10.8	3.4	2.2	4.4								[100.0]	(2.5)
14. {P17Q6514} Not paying the correct amount of taxes violates one's duty as a citizen																Total Valid	Missing Data	
Mean	5.21	n	42	36	68	164	154	176	299								[939]	(26)
Std Dev	1.72	%	4.5	3.8	7.2	17.5	16.4	18.7	31.8								[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.

		Very low Very high								
1. {P17Q661}	The chances that you will get caught are	1	2	3	4	5	6	7	Total Valid	Missing Data
Mean	3.66	n	156	153	124	208	113	94	[940]	(25)
Std Dev	1.89	%	16.6	16.3	13.2	22.1	12.0	10.0	[100.0]	(2.6)
		Not at all Very much								
2. {P17Q662}	If you got caught, how much of a problem would the consequences be for you?	1	2	3	4	5	6	7	Total Valid	Missing Data
Mean	5.48	n	13	32	44	134	199	218	[940]	(25)
Std Dev	1.46	%	1.4	3.4	4.7	14.3	21.2	23.2	[100.0]	(2.6)
		Not at all Very much								
3. {P17Q663}	Would you feel embarrassed?	1	2	3	4	5	6	7	Total Valid	Missing Data
Mean	5.45	n	57	32	36	94	162	205	[939]	(26)
Std Dev	1.75	%	6.1	3.4	3.8	10.0	17.3	21.8	[100.0]	(2.7)
		Not at all Very much								
4. {P17Q664}	Would you feel guilty?.....	1	2	3	4	5	6	7	Total Valid	Missing Data
Mean	5.32	n	60	36	57	105	148	196	[939]	(26)
Std Dev	1.81	%	6.4	3.8	6.1	11.2	15.8	20.9	[100.0]	(2.7)

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

		Very low							Very high		
1. {P17Q671} The chances that you will get caught are		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	4.76	n	50	45	98	207	201	168	170	[939]	(26)
Std Dev	1.66	%	5.3	4.8	10.4	22.0	21.4	17.9	18.1	[100.0]	(2.7)
		Not at all							Very much		
2. {P17Q672} If you got caught, how much of a problem would the consequences be for you?		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.55	n	14	22	34	118	225	225	302	[940]	(25)
Std Dev	1.39	%	1.5	2.3	3.6	12.6	23.9	23.9	32.1	[100.0]	(2.6)
		Not at all							Very much		
3. {P17Q673} Would you feel embarrassed?		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.58	n	38	25	30	89	193	204	359	[938]	(27)
Std Dev	1.59	%	4.1	2.7	3.2	9.5	20.6	21.7	38.3	[100.0]	(2.8)
		Not at all							Very much		
4. {P17Q674} Would you feel guilty?.....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.53	n	39	24	47	98	169	204	358	[939]	(26)
Std Dev	1.63	%	4.2	2.6	5.0	10.4	18.0	21.7	38.1	[100.0]	(2.7)

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?

		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]	[100.0]
Std Dev	1.87	Missing Data		(37)	(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	Total Valid	Missing Data
4. {P21Q834}	Belonging to your income group									
Mean	3.95	n	134	90	101	272	122	77	120	[916]
Std Dev	1.86	%	14.6	9.8	11.0	29.7	13.3	8.4	13.1	[100.0]
										(49)
										(5.1)

		1	2	3	4	5	6	7	Total Valid	Missing Data
5. {P21Q835} Being an honest taxpayer										
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	Total Valid	Missing Data
1. {P21Q841}	Do YOU think one should honestly declare all income on one's tax return?									
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)

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)

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	Total Valid	Missing Data
1. {P21Q851}	Do MOST PEOPLE think one should honestly declare all income on one's tax return?									
Mean	4.14	n	67	98	170	220	161	106	109	[931]
Std Dev	1.71	%	7.2	10.5	18.3	23.6	17.3	11.4	11.7	[100.0]
										(34)
										(3.5)

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	83	[928]	(37)
Std Dev	1.64	%	7.5	7.2	11.3	25.0	22.5	17.5	8.9	[100.0]	(3.8)

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	159	[933]	(32)
Std Dev	1.79	%	8.4	6.4	9.4	19.3	21.7	17.8	17.0	[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	Total Valid	Missing Data
1. {P21Q861}	Our tax system is fair									
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		1	2	3	4	5	6	7	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								
		1	2	3	4	5	6	7	Total Valid	Missing Data
5. {P22Q865} The Tax Office does its job well	n	74	77	173	359	153	62	45	[943]	(22)
Mean 3.85	%	7.8	8.2	18.3	38.1	16.2	6.6	4.8	[100.0]	(2.3)
Std Dev 1.43										
6. {P22Q866} The Tax Office is an institution that represents what the Australian people believe in	n	134	133	228	248	96	51	50	[940]	(25)
Mean 3.42	%	14.3	14.1	24.3	26.4	10.2	5.4	5.3	[100.0]	(2.6)
Std Dev 1.60										
7. {P22Q867} The Tax Office effectively upholds the principles of equal rights and opportunities	n	107	119	186	308	110	54	53	[937]	(28)
Mean 3.61	%	11.4	12.7	19.9	32.9	11.7	5.8	5.7	[100.0]	(2.9)
Std Dev 1.56										
8. {P22Q868} I should accept decisions made by the Tax Office even when I disagree with them.....	n	121	108	174	222	133	102	86	[946]	(19)
Mean 3.83	%	12.8	11.4	18.4	23.5	14.1	10.8	9.1	[100.0]	(2.0)
Std Dev 1.78										
9. {P22Q869} The Tax Office works in ways consistent with Australian norms and values.....	n	86	85	173	351	117	81	48	[941]	(24)
Mean 3.81	%	9.1	9.0	18.4	37.3	12.4	8.6	5.1	[100.0]	(2.5)
Std Dev 1.50										
10. {P22Q8610} Our tax system deserves our support	n	48	57	85	282	210	128	129	[939]	(26)
Mean 4.54	%	5.1	6.1	9.1	30.0	22.4	13.6	13.7	[100.0]	(2.7)
Std Dev 1.58										
11. {P22Q8611} The Tax Office's decisions are too influenced by political pressures.....	n	30	24	39	150	187	238	272	[940]	(25)
Mean 5.39	%	3.2	2.6	4.1	16.0	19.9	25.3	28.9	[100.0]	(2.6)
Std Dev 1.53										
12. {P22Q8612} I have a great deal of confidence in the tax system.....	n	130	137	196	282	103	64	31	[943]	(22)
Mean 3.43	%	13.8	14.5	20.8	29.9	10.9	6.8	3.3	[100.0]	(2.3)
Std Dev 1.54										
13. {P22Q8613} The Tax Office can be trusted to administer the tax system so that it is right for the country as a whole.....	n	101	113	191	270	125	89	51	[940]	(25)
Mean 3.72	%	10.7	12.0	20.3	28.7	13.3	9.5	5.4	[100.0]	(2.6)
Std Dev 1.60										
14. {P22Q8614} The Tax Office has too much power.....	n	45	52	112	290	155	138	147	[939]	(26)
Mean 4.55	%	4.8	5.5	11.9	30.9	16.5	14.7	15.7	[100.0]	(2.7)
Std Dev 1.62										

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

		Strongly disagree							Strongly agree				
		1	2	3	4	5	6	7			Total Valid	Missing Data	
4. {P23Q874} I would enjoy tricking the Tax Office.....		1	2	3	4	5	6	7			[934]	(31)	
Mean	2.26	n	413	209	120	109	36	23	24			[100.0]	(3.2)
Std Dev	1.53	%	44.2	22.4	12.8	11.7	3.9	2.5	2.6				
5. {P23Q875} I would want to express my protest against injustices in the tax system.....		1	2	3	4	5	6	7			Total Valid	Missing Data	
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		1	2	3	4	5	6	7			Total Valid	Missing Data	
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.....		1	2	3	4	5	6	7			Total Valid	Missing Data	
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.....		1	2	3	4	5	6	7			Total Valid	Missing Data	
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 ...		1	2	3	4	5	6	7			Total Valid	Missing Data	
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		1	2	3	4	5	6	7			Total Valid	Missing Data	
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		1	2	3	4	5	6	7			Total Valid	Missing Data	
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		1	2	3	4	5	6	7			Total Valid	Missing Data	
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.....		1	2	3	4	5	6	7			Total Valid	Missing Data	
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.....		1	2	3	4	5	6	7			Total Valid	Missing Data	
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.....		1	2	3	4	5	6	7			Total Valid	Missing Data	
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.....		1	2	3	4	5	6	7			Total Valid	Missing Data	
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.....		1	2	3	4	5	6	7			Total Valid	Missing Data	
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		1	2	3	4	5	6	7			Total Valid	Missing Data	
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		1	2	3	4	5	6	7			Total Valid	Missing Data	
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		1	2	3	4	5	6	7			Total Valid	Missing Data	
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	6.7
No.....	2	802	93.3
		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	58.5
No.....	2	236	27.5
Don't Know	3	120	14.0
		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	0.2
	Quite a bit.....	2	4	0.5
	Somewhat.....	3	19	2.2
	A little	4	80	9.2
	Not at all	5	763	87.9
Mean	4.84	Total Valid	[868]	[100.0]
Std Dev	0.48	Missing Data	(97)	(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			1.32
Std Dev			0.78
	Total Valid	[864]	[100.0]
	Missing Data	(101)	(10.5)

	n	%
Yes.....	1 838	97.0
No.....	2 26	3.0
Total Valid	[864]	[100.0]
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 [233]	Missing Data (732) (75.9)
Mean	8.18	n	0	1	2	3	4	5	6	7	8	9		
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	

			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		[843]	[100.0]
Std Dev	1.32		(122)	(12.6)
			Total Valid	
			Missing Data	

	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		

