

CENTRE FOR TAX SYSTEM INTEGRITY



**Preliminary Findings and Codebook:
How Fair, How Effective Survey**

Valerie Braithwaite & Monika Reinhart



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**Preliminary Findings and Codebook
for the
How Fair, How Effective Survey –
The Collection and Use of Taxation in Australia**

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THE CENTRE FOR TAX SYSTEM INTEGRITY WORKING PAPERS

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

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

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

Abstract

The How Fair, How Effective Survey – The Collection and Use of Taxation in Australia (HFHES 2005) was designed as a follow-up survey to the Community Hopes, Fears and Actions Survey (CHFAS 2000) conducted in 2000 and the Australian Tax System – Fair or Not Survey (ATSFONS 2002) conducted in 2002. The ATSFONS 2002 was sent to all those who had returned CHFAS 2000 questionnaires and ATSFONS 2002 questionnaires, and who had not asked to be withdrawn from the sample after completing the ATSFONS 2002. Of the 2740 sampled, 2261 were contactable at the mailing address we had for them and were in sufficiently good health to take part. Of this contactable sample, completed questionnaires were received from 1146 (51%). This working paper presents the breakdown of responses to each of the questions in the HFHES 2005. In addition, information is provided on the social demographic profile of those who had completed the surveys in 2000 and 2002, but dropped out of the 2005 survey either because they refused or because they could not be contacted. Finally, this working paper reviews some key findings from the sample of 509 respondents who completed all three surveys, the CHFAS 2000, the ATSFONS 2002, and the HFHES 2005. This set of panel data provides information on Australians' views of the tax system and its administration that have prevailed in the first 5 years of tax reform. Despite some biases in the socio-demographic makeup of the panel sample, there is no evidence that the views of this panel are at odds with those of the larger cross-sectional samples.

The review shows most Australians expressing high levels of tax morale in so far as they were committed to the idea that everyone should pay their taxes honestly. They took pride in being an honest taxpayer, and their preference was for a tax agent who would do their tax for them honestly and without fuss. There was less overwhelming support, however, for the administration of the tax system and the use of tax dollars. The percentage of Australians who expressed trust in the Australian Taxation Office (Tax Office) to act on behalf of all Australians was just over 50% with a drop of 10 percentage points from 2002 to 2005. A similar drop was found in the percentage of Australians who had a clear understanding of what the Tax Office expected of them as taxpayers (from 48% to 38%). Around 40% doubted that the Tax Office had the power to deal effectively with high wealth individuals and large corporates who do not pay their tax, but the number dropped to less than 10% when considering Tax Office power over taxpayers of more modest means. From an administrative perspective, adherence to the principles of the *Taxpayers' Charter* (at least most times) was acknowledged by just over 70% of taxpayers, with an increase of 8 percentage points over the five-year period of the research. Just over 70% were satisfied with the decisions of the Tax Office in relation to their own tax affairs in 2000, but this fell to just over 50% in 2002 and 2005. In terms of the impact of tax on lifestyle, around 40% expressed the view that paying tax was holding them back from achieving in life, around 30% preferred to pay less tax and receive fewer services, and around 20% were satisfied with the way in which the government spent taxpayers' money. Over the period of the research, there seemed to be an upward trend in interest in financial planning in order to reduce tax. The gap that is developing between Australians' aspirations for the tax system and actual outcomes presents a challenge for the Tax Office if it wants a sustainable voluntary taxpaying system that involves the general community.

Preliminary Findings and Codebook for the How Fair, How Effective Survey –The Collection and Use of Taxation in Australia

Valerie Braithwaite and Monika Reinhart

Introduction

This working paper presents the codebook for the How Fair, How Effective Survey – The Collection and Use of Taxation in Australia (HFHES 2005). The survey covered a number of issues that had been researched in earlier surveys including: (a) tax morale or Australians' sense of obligation to pay the tax that they owe the government; (b) procedural justice or perceptions that the Australian Taxation Office (Tax Office) adheres to the principles of the *Taxpayers' Charter* in its operation and treats taxpayers fairly and respectfully; (c) distributive justice or satisfaction with the amount of tax paid and the benefits accrued through tax contributions; (d) trust in the Tax Office; (e) perceptions of the power of the Tax Office to enforce tax law; (f) understanding of Tax Office expectations and willingness to avoid tax; and (g) motivational postures or expressions of belief that signal how much social distance taxpayers want to place between themselves and the Tax Office. Finally, the HFHES 2005 collected data on perceptions of where authoritativeness lies - with the Tax Office or with tax agents?

The introduction to this working paper addresses three issues. First, the sampling procedure is described. Second, attrition from the panel study between 2000/2002 and 2005 is discussed. Third, the panel data of 511 respondents who completed all three questionnaires is reviewed in terms of the seven issues listed above.

Procedure

Respondents who had completed the Community Hopes, Fears and Actions Survey (CHFAS 2000) in June-July 2000 and the Australian Tax System – Fair or Not Survey (ATSFONS 2002) 18 months later in December-January 2001-2002 comprised the initial sample for the HFHES 2005. Attrition from this potential sample of 3253 took a number of

forms. Some had removed the number in the back of the book which was used to identify the mailing address for follow-up, some refused to take part in any further surveys, some were deceased, some had failing health and could not continue, and some had changed their address. We entered the planning stage for the HFHES 2005 with a reduced sample of 2740 participants. Of these potential follow-ups, 2261 appeared to have been successfully contacted in 2005. Further losses at the time of the 2005 survey were attributable to the fact that in the preceding three and a half years more people had moved, some had died, and some were no longer in sufficiently good health to participate. Of those contacted in 2005, 1146 returned completed questionnaires, giving a response rate of 51%. The retention rate for the HFHES 2005 follow-up survey was not as high as it had been for the ATSFONS 2002 (69%), but the time lag was much longer, three and a half years compared with 18 months. In the next section we examine key social demographic variables to gain some insight into the nature of the attrition as well as the motivational postures of respondents.

Further details of the method used for the survey appear in the Appendix.

Sample attrition

Respondents to the HFHES 2005 were compared with those who had completed the CHFAS 2000 or the ATSFONS 2002 on six social demographic characteristics: age, sex, marital status, workforce participation, occupation and country of birth. These comparisons revealed which groups were most likely to leave the panel study by 2005 either because they no longer wished to take part or because they could not be contacted at the known address.

Table 1: Comparing the distribution of age groups for the CHFAS 2000-ATSFONS 2002 and the HFHES 2005

Age in years	CHFAS 2000 ATSFONS 2002 %	HFHES 2005 %
24 and under	6.2	.9
25 - 29	5.3	2.4
30 - 34	7.4	3.9
35 - 39	10.3	6.3
40 - 44	11.8	8.8
45 - 49	12.0	12.5
50 - 54	12.5	13.4
55 - 59	9.4	14.1
60 - 64	7.7	10.9
65 and over	17.4	26.9

The 25-29 year olds at the time of the CHFAS 2000-ATSFONS 2002 cannot be meaningfully compared with the 25-29 year olds at the time of the HFHES 2005 because the individuals in the study have all aged 4-5 years. By comparing each age group (eg 25-29) in the CHFAS 2000-ATSFONS 2002 column in Table 1 with the subsequent age group (eg 30-34) in the HFHES 2005 column in Table 1 we get a rough indication of the age range in which attrition is most likely to occur. Those who were 25-39 years at the time of the earlier surveys were under-represented in the HFHES 2005. Those who were 40 to 59 years were over-represented. These biases, however, are not substantial.

Table 2: Comparing the sex distribution for the CHFAS 2000-ATSFONS 2002 and the HFHES 2005

Sex	CHFAS 2000 ATSFONS 2002 %	HFHES 2005 %	Sig. Difference
female	50.5	47.3	Yes
male	49.5	52.7	Yes

Note: Yes if Chi-square > 3.841, $p < 0.05$

The ratio of females to males was reasonable for all surveys, although it is of note that we were more likely to lose women at the HFHES 2005 follow-up than men (see Table 2). Attrition of women also occurred in 2002 when we did the ATSFONS 2002 follow-up.

Table 3: Comparing the distribution of workforce participation for the CHFAS 2000-ATSFONS 2002 and the HFHES 2005

Working status	CHFAS 2000- ATSFONS 2002 %	HFHES 2005 %	Sig. Difference
Full-time	43.8	37.7	Yes
Part-time	17.2	16.8	No
Not in the workforce	39.0	45.5	Yes

Note: Yes if Chi-square > 3.841, $p < 0.05$

The HFHES 2005 showed higher attrition among those working full-time (see Table 3). This led to a sample for the HFHES 2005 that over-represented those not in the workforce and under-represented full-time workers compared with earlier surveys. It is of note, however, that the earlier samples were biased in favour of those in the workforce. The percent in part-time work was stable across surveys.

Table 4: Comparing the distribution of occupational groups for the CHFAS 2000-ATSFONS 2002 and the HFHES 2005

Occupational groups	CHFAS 2000-ATSFONS 2002 %	HFHES 2005 %	Sig. Difference
Managers and admin	12.7	11.6	No
Professionals	22.5	25.2	No
Assoc. professionals	13.4	14.9	No
Trades and services	14.2	13.6	No
Adv. interm. clerical, interm. trade	16.2	18.3	No
Interm. production, transport	8.2	7.0	No
Elem. clerical	6.4	4.6	Yes
Labourers	6.5	4.7	Yes

Note: Yes if Chi-square > 3.841, $p < 0.05$

From the first survey (the CHFAS 2000), the spread of respondents across occupational groups showed a bias in favour of higher status occupational groups and against low skill occupational groups. For the HFHES 2005, there was little significant change from previous surveys, although attrition was significantly higher among the low skilled occupational groups (see Table 4).

Table 5: Comparing the distribution of marital status for the CHFAS 2000-ATSFONS 2002 and the HFHES 2005

Marital status	CHFAS 2000-ATSFONS 2002 %	HFHES 2005 %	Sig. Difference
Never married	15.1	10.4	Yes
Now married, de facto	71.3	74.9	Yes
Widowed	4.4	6.0	Yes
Divorced, separated	9.2	8.6	No

Note: Yes if Chi-square > 3.841, $p < 0.05$

With regard to marital status, the most notable over-representation in previous surveys has been of the married and de facto groups, and this continued to be the case in the HFHES 2005 (see Table 5). Attrition in the HFHES 2005 was greatest for the never married group, thus worsening the bias that was in the original sample.

Table 6: Comparing the distribution of country of birth (Australia versus other) for the CHFAS 2000-ATSFONS 2002 and the HFHES 2005

Country of birth	CHFAS 2000- ATSFONS 2002 %	HFHES 2005 %	Sig. Difference
Australia	75.8	80.5	Yes
Other	24.2	19.5	Yes

Note: Yes if Chi-square > 3.841, p< 0.05

The HFHES 2005 was more likely to be completed by those born in Australia than those born overseas (see Table 6).

In general, the HFHES 2005 sample of respondents showed similar biases to those that appeared in earlier surveys, with problems unfolding in terms of how well the sample represents the young, the unmarried, the poorly skilled and the non-Australian born. These biases should be kept in mind, but it is unlikely that they will seriously distort the results. The tax literature has failed to show any notable systematic differences between social demographic groups in their taxpaying behaviour and attitudes (with the exception of age showing older taxpayers as more compliant). For those who are concerned about problems of bias, weighting of variables remains an option. This practice has not been followed given the absence of evidence that the breakdowns for tax related variables that have been reported in the codebook are a serious distortion of what most Australians think and do.

This is not to say other sources of bias do not exist, of course. Keeping an open mind to this possibility means checking attitudinal data wherever possible against other samples. It is plausible that those who agreed to do a third survey had a more sympathetic attitude to

tax than those who had done only one of the earlier surveys. Or it may be that those people who we could still contact in 2005 felt more favourably disposed to the tax system because they had a more stable lifestyle or were more integrated into the community. To check for attitudinal bias, the HFHES 2005 respondents were compared to the CHFAS-ATSFONS 2002 respondents in terms of their motivational postures of commitment, capitulation, resistance, disengagement and game playing (see Braithwaite, 2001a for a discussion of motivational postures).

Table 7: Comparing means for those who remained in the HFHES 2005 and those who did not on motivational postures

Motivational postures	CHFAS 2000 ATSFONS 2002	HFHES 2005
Commitment	3.86	3.84
Resistance	3.21	3.24
Capitulation	3.38	3.42
Disengagement	2.31	2.23
Game playing	2.40	2.37

Table 7 shows that those who responded to the HFHES 2005 were slightly less defiant in terms of their disengagement and game playing, but that the level of resistance was much the same as that recorded earlier. In 2005, respondents were also more willing to capitulate to the authority of the Tax Office, but interestingly they were less committed to the tax system. It is difficult to know whether these changes say something about who left the sample, or something about change in public attitudes over time. If the panel data presented below show changes similar to those appearing in Table 7, we can conclude that differences are not due to sample attrition, but rather to a changing tax climate.

The panel data from the CHFAS 2000, ATSFONS 2002 ad HFHES 2005

Tax morale

Table 8: The percent in the panel sample reporting positive tax morale in the CHFAS 2000, ATSFONS 2002, and HFHES 2005

Tax morale indicator ^a	CHFAS 2000 %	ATSFONS 2002 %	HFHES 2005 %
identify as honest taxpayer	91.5	90.5	93.5
personal tax ethics	78.5	75.3	71.9
ideal of an honest, no fuss tax agent	88.0	84.9	86.9

^a The indicators are scales that comprise sets of items that are set out in Braithwaite (2001b). For the purposes of this working paper, the scale scores have been dichotomised so that everyone scoring above the midpoint of the scale is scored as being in agreement, those below or at the midpoint are scored as being in disagreement.

The vast majority of the panel expressed support for paying their tax and this support was relatively stable across the surveys. There is no evidence that Australians' desire to do the right thing and abide by the tax laws has weakened with the introduction of the new tax system. Indeed, the moral underpinnings of the tax system are well entrenched in the belief systems of Australians, so much so that this is the greatest asset that the Tax Office has in its bid to administer the tax system fairly and effectively.

Procedural justice

Table 9: The percent in the panel sample reporting Tax Officers complies at least most times with the standards of the *Taxpayers' Charter* in the CHFAS 2000, ATSFONS 2002, and HFHES 2005

Standard	CHFAS 2000 %	ATSF- ONS %	HFHES 2005 %
being accountable for what they do	48.2	42.0	63.7
treating you fairly and reasonably	66.5	55.0	79.1
treating you as honest unless you act otherwise	75.6	67.3	80.7
offering you professional service and assistance	57.6	51.4	50.2
respecting your privacy	62.2	63.6	75.3
keeping information about you confidential	68.9	71.0	85.3
explaining decisions made about your tax affairs	56.4	51.3	60.0
giving advice and information that you can rely on	54.0	50.9	55.9
helping minimise your costs in complying	36.4	31.7	38.5
giving the right to an independent review	54.4	42.4	54.0
accepting the right to be represented	75.3	65.2	73.4
access to information held about you	63.4	52.0	59.8
Compliance with the Charter	73.4	71.4	79.2

The percent of respondents who believed that the Tax Office acted in accordance with the *Taxpayers' Charter* at least most of the time varied across standards. Consistently low, with less than or only about half the respondents giving endorsement to the Tax Office, were the following standards: (a) help in minimizing compliance costs; (b) being accountable; (c) offering professional service and assistance; (d) giving advice and information you can rely on; (e) explaining decisions made about your tax affairs; (f) giving the right to an independent review; and (g) giving access to information held about you. Considered together, these standards reflect the perception that the activities and decision making processes of the Tax Office are less transparent than the public

expects them to be and that the Tax Office does not use its expertise to better inform taxpayers about tax matters when the opportunity arises.

That said, overall Charter ratings improved from 2000/2002 to 2005, primarily due to improved performance on the relationship management standards. The Tax Office was judged as being more likely in 2005 to hold itself accountable (admittedly from a low base), treat taxpayers fairly and reasonably, treat taxpayers as honest unless there is reason to do otherwise, and respect confidentiality and privacy.

Distributive justice

Table 10: The percent in the panel sample reporting agreement with Tax Office decisions, hardship because of tax, preference for lower tax and fewer benefits, and satisfaction with how government spends tax money in the CHFAS 2000, ATSFONS 2002, and HFHES 2005

Distributive justice indicator ^a	CHFAS 2000 %	ATSFONS 2002 %	HFHES 2005 %
agreement with Tax Office decisions	72.8	54.7	56.1
financial hardship through tax	42.5	38.0	40.3
prefer less tax, fewer benefits	31.9	31.6	28.1
satisfaction with government spending	16.1	21.0	16.9

^b The indicators are scales that comprise sets of items that are set out in Braithwaite (2001b). For the purposes of this working paper, the scale scores have been dichotomised so that everyone scoring above the midpoint of the scale is scored as being in agreement, those below or at the midpoint are scored as being in disagreement.

The majority of taxpayers were in agreement with Tax Office decisions about their personal tax affairs, and only a minority complained about the financial hardships they encountered because of taxation and expressed a preference for lower taxation and fewer benefits (see Table 10). Of significance, however, is that while a minority, the figures

expressing this kind of dissatisfaction persisted over the five years, and those holding this view represented between a third and two fifths of the respondents. When it came to judging how well government had spent taxpayers' money, the response was scathing. Less than 20% were satisfied with government spending priorities, again a stable finding over the five years of this research (see Table 10).

While the picture of distributive justice tended to be stable, there was a notable drop in agreement with the Tax Office in relation to decisions about individual tax matters. This drop occurred early in the tax reform process and is graphed below in Figure 1.

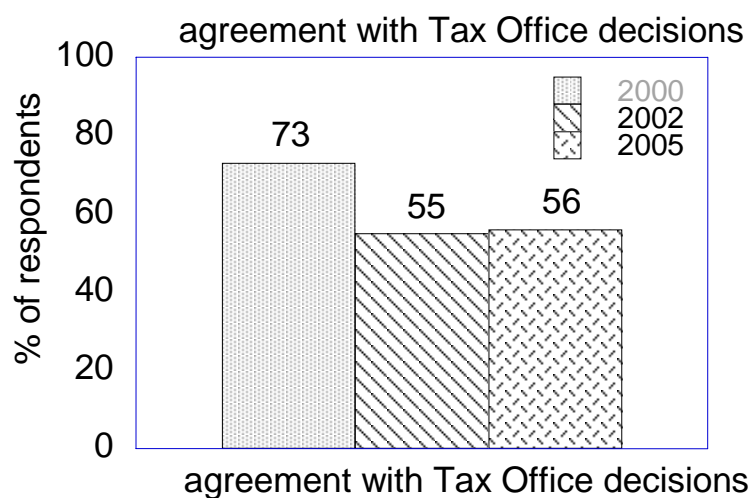


Figure 1: Percent expressing agreement with the Australian Taxation Office's decisions in relation to personal tax matters over three surveys (CHFAS 2000 in 2000, ATSFONS 2002 in 2002 and HFHES 2005 in 2005)

Trust in the Tax Office

Trust was measured through a multi-item scale that included questions asking respondents whether they thought the Tax Office acted in the interests of all citizens, could be trusted to administer the tax system fairly, and was open and honest in its dealings with its citizens. The percent responding in the affirmative, that is, agreeing to some extent with the notion that the Tax Office was trustworthy, was higher in the early years of the research than in

2005. Figure 2 below depicts the level of support that the Tax Office has received over the 5 years of research, from 58.3% in the CHFAS 2000, 57.1% in the ATSFONS 2002, to 47.3% in the HFHES 2005.

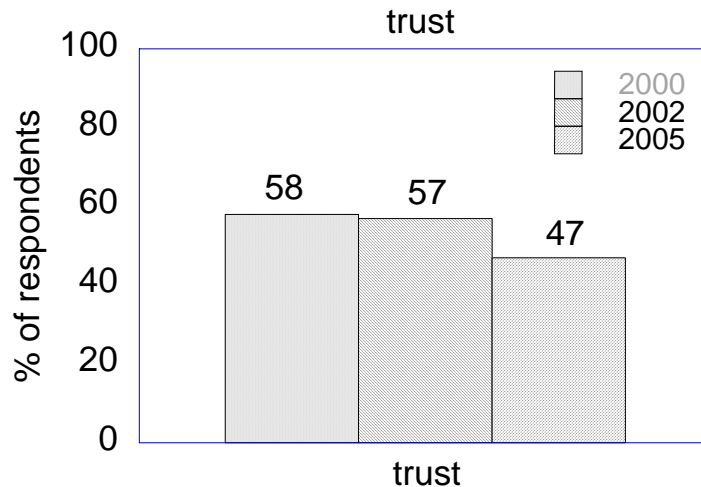


Figure 2: Percent expressing trust in the Australian Taxation Office over three surveys (CHFAS 2000 in 2000, ATSFONS 2002 in 2002 and HFHES 2005 in 2005)

Perceptions of the power of the Tax Office to enforce tax law

Over the survey period, a constant complaint about the Australian Taxation Office was that the rich paid as much tax as they chose to pay while those who were of more modest means were coerced into paying what the Tax Office demanded of them (see Rawlings and Braithwaite, 2003). Because community concern on this issue was so high, series of questions were asked in each survey which took the following form: 'The Tax Office can't do much if ... decides to defy it; do you agree or disagree?' Respondents considered this question in relation to high wealth individuals and large companies, and then in relation to the self-employed, small business and ordinary wage and salary earners. Little change was observed in responses over the three surveys. The percent who believed that the Tax Office could not do much if faced with defiance is graphed below to show the substantial difference in the way Australians think of Tax Office power in relation to ordinary Australians compared with those with wealth and influence (see Figure 3). When

Australians responded to companies and wealthy individuals (grouped together for current purposes), 40.8% said that the Tax Office couldn't do much to deal with their defiance in 2000, 38.9% responded in this way in 2002, and 40.2% in 2005. When asked what would happen if wage and salary earners or the self-employed or small business were defiant, the overwhelming majority had no doubts about the Tax Office's capacity to use their power to enforce compliance. The 'doubters' numbered a small 3.4% in 2000, 4.0% in 2002 and 8% in 2005. The doubling in the percentage of 'doubters' from 2002 to 2005 is noteworthy, but the small numbers involved prevent any reliable interpretation at this stage. The regulatory principle that power needs to be used well to maintain its credibility may be relevant to future work, and more importantly, any future trends of this kind. Between 2000 and 2005, the Tax Office deliberately and very publicly ramped up its enforcement arm. How this has affected public perceptions is not known at this stage, but it is unlikely that the effects are negligible.

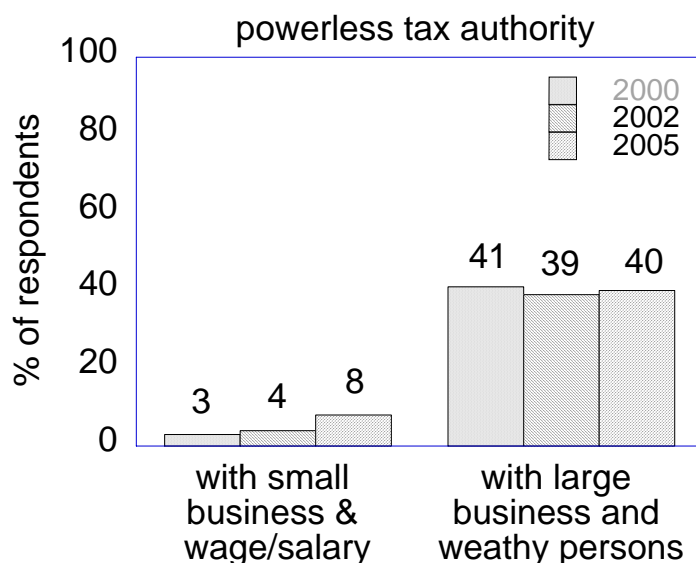


Figure 3: Percent expressing the belief that the Australian Taxation Office lacks power to deal with defiance from the rich and the not-so-rich over three surveys (CHFAS 2000, ATSFONS 2002 and HFHES 2005)

A question that is related to perceptions of an authority's power is the degree to which taxpayers take that power seriously with regard to their own actions. In other words, do

most taxpayers comply themselves, even though they believe the rich do not? To answer this question, data were extracted from three questions that were asked in 2000, 2002 and 2005 of the panel sample: (a) Have you worked for cash-in-hand in the last 12 months? (By cash-in-hand we mean cash money that tax is not paid on.); (b) As far as you know, did you report all the money you earned in your most recent income tax return?; and (c) As far as you know, did you exaggerate the amount of deductions or rebates in your most recent income tax return? The percents working for cash-in-hand, reporting all their income to the Tax Office, and exaggerating deductions (including just a little) are reported in Table 11 below.

Table 11: The percent in the panel sample working for cash-in-hand, reporting all their income to the Tax Office, and exaggerating deductions in the CHFAS 2000, ATSFONS 2002, and HFHES 2005

Tax evasion questions	CHFAS 2000 %	ATSFONS 2002 %	HFHES 2005 %
Have you worked for cash-in-hand?	5.8	6.2	7.7
Have you declared all your income?	96.8	97.5	97.8
Have you over-claimed deductions? (including just a little)	7.6	8.6	7.7

Understanding of Tax Office expectations and willingness to avoid tax

When issues of tax evasion and compliance are discussed, one of the most common concerns is whether taxpayers understand what is expected. So important an issue has this been to tax researchers that they have preferred the term non-compliance to evasion because evasion implies a deliberateness that may not truly characterise the taxpayer who is fined or penalised by a tax authority. In order to monitor levels of understanding of Tax Office expectations over the course of the research project, respondents were asked the following question: ‘When you were preparing for the lodgment of your most recent tax

return how well did you understand what the Tax Office expected of you?’ The percent of respondents in the panel sample who reported their understanding as being ‘extremely good’ or ‘good’ was 47.5% in 2000, 48.0% in 2002, and 38.5% in 2005. The drop from 2002 to 2005 is notable and warrants further investigation.

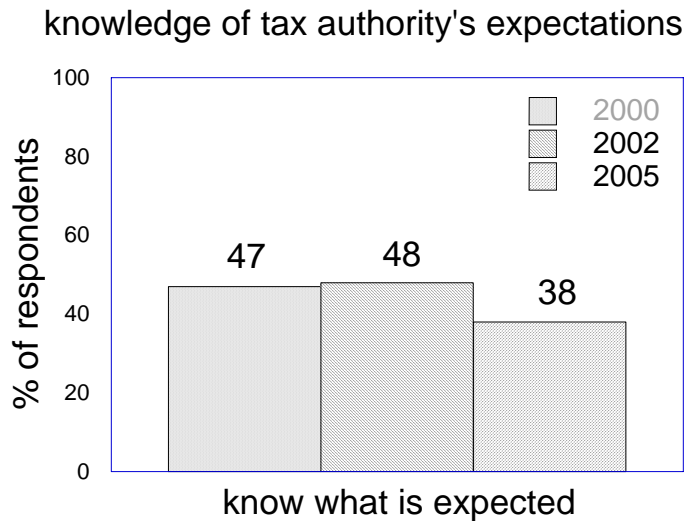


Figure 4: Percent who had a ‘good’ or ‘extremely good’ understanding of what the Australian Taxation Office expected of taxpayers over three surveys (CHFAS 2000, ATSFONS 2002 and HFHES 2005)

The first 5 years of tax reform has seen an explosion in financial planning for ordinary Australians and the Australian Taxation Office becoming more aggressive in their actions to contain mass marketed tax avoidance schemes. It’s too early to say whether or not these changes have an effect on taxpayers’ understanding of Tax Office expectations, but it seems reasonable to hypothesise that problems of understanding will get worse as taxpayers try their hand at more innovative strategies for minimising their tax. In each of the three surveys, questions were asked about interest in tax minimisation and effort expended to reduce the tax bill. The data compiled in Table 12 below provides responses to two questions asked of all respondents on three separate occasions: (a) How much effort do you or your family devote to planning your financial affairs in order to legally pay as little tax as possible? (percentages below include responses from ‘a little’ to ‘a lot’) ; and (b) Have you or your family looked at several different ways of arranging your finances to minimize your tax? In addition, data were extracted from two multi-item scales designed to

assess a taxpayer's desire for a tax agent who (c) could minimise tax safely, but very effectively, and (d) was more aggressive and creative in providing tax advice. The percentages in Table 12 represent those expressing interest in such tax agents.

Table 12: The percent in the panel sample taking control to minimise their tax in the CHFAS 2000, ATSFONS 2002, and HFHES 2005

Tax minimising activity	CHFAS 2000 %	ATSFONS 2002 %	HFHES 2005 %
put effort into tax planning	54.5	58.0	69.1
try different ways of doing tax	23.0	26.6	43.1
ideal of a cautious minimising tax agent ^c	38.7	23.8	19.9
ideal of an aggressive tax agent ^c	32.2	26.8	27.9

^c These indicators are scales that comprise sets of items that are set out in Braithwaite (2001b). For the purposes of this working paper, the scale scores have been dichotomised so that everyone scoring above the midpoint of the scale is scored as being in agreement, those below or at the midpoint are scored as being in disagreement.

The percentage of taxpayers putting effort into tax minimisation has increased steadily over the 5 years of the research project, although interest in finding tax agents who are more adventurous and who will take the taxpayer out of his or her comfort zone has not increased. If anything, it has decreased. One interpretation of these trends is that taxpayers are keen to enter into minimisation arrangements as long as they are approved by the Tax Office. Nevertheless, it is of note that somewhere between a quarter and a third of the panel sample wanted to be out in front and taking risks in order to reduce their tax bill.

Motivational postures

Motivational postures are summary statements that communicate social distance, informing the Tax Office of how taxpayers regard their authority, how willing they are to cooperate with the authority, and how seriously they take the authority's demands. The percents of Australians displaying each of the postures in 2000, 2002, and 2005 are reported in Table 13.

Table 13: The percent in the panel sample displaying the five motivational postures in the CHFAS 2000, ATSFONS 2002, and HFHES 2005

Motivational postures	CHFAS 2000 %	ATSFONS 2002 %	HFHES 2005 %
commitment	93.5	95.4	93.5
capitulation	73.5	74.4	77.5
resistance	53.4	53.5	53.7
disengagement	5.6	5.8	5.3
game playing	10.5	8.0	9.0

The strongest posture is commitment to the tax system. This posture communicates endorsement of the principle that underlies the system of taxation; that is, that we all have a responsibility to contribute to the communal pot so that the government can provide the infrastructure to ensure security and prosperity for the community. Of note is the drop in commitment over the 5 years of the study. Commitment is the central pillar of any tax system. While commitment remains over the 90% mark, a drop that is consistent and stable is cause for concern. Next is capitulation, or the view that the tax authority has legal status and it is best to do what is asked, regardless of whether you understand or agree with it. Substance is far less important in shaping this posture than the appearance that the tax authority presents to the public - does it act with propriety, does it appear authoritative? Three-quarters of Australians think of the Tax Office in this way. The flip-side of this posture is resistance where taxpayers resent their treatment and the actions of the authority,

so much so that they cannot but show their anger and displeasure. Resistance is a healthy posture in any democracy, informing the authority that there are some things that they should be doing better and some voices of discontent that they should be hearing. This has been the case with the tax authority for the 5 years of the research. Around half of Australian taxpayers are unhappy with the Tax Office. Interestingly, the percentage has remained very stable over all this time. This raises the question of whether it is the same issue that just has not been dealt with effectively, or is there a generalized brooding discontent that extends beyond the Tax Office, or is the 50% made up of different people on different occasions feeling angry about different issues. There is support for all these interpretations.

The postures that are most dangerous for any authority are disengagement and game playing because they challenge the credibility of the system and ultimately eat away at its future viability. Over the 5 years, disengagement and game playing remain low affecting less than 10% of the population. Nevertheless, they maintain a stable presence in the taxpaying community.

Perceptions of where authority lies - with the Tax Office or with tax agents?

The responsibility for lodging a tax return with the Australian Taxation Office lies with the taxpayer, but most Australians turn to tax agents for support with this task. In the HFHES 2005, questions were asked about whom taxpayers relied on most to show leadership on tax matters. Tax agents proved to be more important than the Tax Office, but of greater interest was where the differences were greatest and where they were least. They were least on issues of moral authority. Here the Tax Office appears to have an important role in setting standards for the community, of making it clear what the obligations are and why such obligations should be honoured, not only by taxpayers, but also by tax agents. The Tax Office was markedly less important to taxpayers in providing advice and guidance on how to comply. In this area of leadership, tax agents were a long way out in front as the trusted authority.

Table 14: The percent in HFHES 2005 endorsing the Tax Office and tax agents as leaders in different aspects of the taxpaying role

Leadership qualities	TAX OFFICE %	TAX AGENT %
making you feel you have a commitment to meet	64.0	75.5
giving you the feeling you have a responsibility to fulfil	70.3	75.2
making you recognize you have a duty to meet your tax obligations	72.7	81.0
share with you their considerable experience of tax matters	48.8	85.5
provide you with sound tax related advice	52.8	88.0
provide you with needed technical knowledge	52.4	80.7

Note: These percentages are based on those respondents who had relevant experience with the tax office and tax agents.

These findings are tantalizing rather than definitive, raising questions, rather than answering them. But the questions have implications for the future viability of tax systems throughout the world. The partnership that the Tax Office has with tax agents is crucial to the effective functioning of the tax system and is consistent with a New Public Management philosophy of less rowing, more steering. The question then becomes: Who is actually doing the steering? Those who steer have responsibility as the moral authority of the tax system. That moral authority communicates what is fair in a tax system, what is acceptable behaviour, what is expected of taxpayers, and why it is that people and corporations should pay their tax. As Sol Picciotto (2005) has recently argued, giving people an understanding of taxation does not come about through writing and issuing rules. Rather understanding is effectively passed on to others through engaging in meaningful regulatory conversations within the democracy. For tax systems to be viable in a global world, tax authorities need to accept responsibility for advancing this process and providing taxpayers with a clear understanding of what it means to be honest taxpayers who meet their obligations.

How to use this code book

The codebook provides information on how the respondents who completed the HFHES 2005 responded to individual questions relating to these issues. Alongside each question asked in the survey is the number of respondents who used each of the response options. These frequencies of agreement or disagreement are converted into percentages for ease of interpretation. For example, the first question of the survey asks people if they expect to be better off or worse off as a result of tax cuts announced on budget night in 2005. The data alongside this question provides the frequencies of respondents who said much better off, somewhat better off, a little better off, no better off or worse off, or don't know. The percentages accompanying these frequencies tell the reader that 1.3% of Australians considered themselves to be much better off, 6.3% somewhat better off, 27.8% a little better off, 51.9% no better off or worse off, and 12.7% didn't know. On the basis of these percentages, data can be aggregated to suit the user's purpose. For example, a more accessible summary of these data might read as follows: Most Australians (52%) considered themselves to be no better or worse off after the tax cuts announced in the 2005 budget, 35% thought they were better off, even if only by a small amount, and 13% didn't know how the cuts would play out for them.

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Appendix

How Fair? How Effective? The collection and use of taxation in Australia – A survey of community attitudes, beliefs and experiences

Overview of the survey

The survey was conducted by Datacol Research Pty Ltd on behalf of the Centre for Tax System Integrity (CTSI) between June 2005 and September 2005.

This survey is the 3rd wave of a study commenced in 2000 conducted by the Centre. The original survey was conducted on a sample of some 7754 Australian voters. A response of 2040 completed surveys were obtained which represented a response rate of 29% after adjusting for out of scope returns. The 2nd wave of the survey, conducted from November 2001 to June 2002, yielded 2374 returns for an adjusted response rate of 41%.

This survey was a 24 page self-completion questionnaire containing approximately 300 questions. Like the two preceding surveys, this questionnaire consisted of a number of psychometric scales measuring attributes of interest such as trust, procedural justice, distributive justice, and social values, together with a wide range of questions measuring interaction with the tax system and a selection of demographic and background variables of both the individual and a spouse, if present.

The survey sample is comprised of the 2740 respondents who had responded to either or both of the first two waves (2000 and 2001) and who had not asked to be excluded from future research contact.

Distribution and follow-up of non-response

The survey process was modelled on the Dillman Total Design Method (1978). The method provides for an attractive survey booklet with clear question layout and for

multiple mailings following up non-respondents over a period of time. Up to 5 mail contacts were made during the survey in an effort to reduce non-response.

A 'pre-letter' setting out the aims of the study and designed to stimulate interest and participation was posted to each of the 2740 selected respondents on 29 June 2005 together with a postcard promoting the work of the CTSI. The letter explained the intent of the study, identified the ANU as the sponsoring organisation, guaranteed respondent confidentiality, and referred potential respondents to a Free call 1800 number should they have any questions. A number of refusals and returns to sender were received from this 1st mailing. Fifteen days later, on 14 July 2005 the questionnaire package was posted to the 2686 persons not yet heard from and comprised a covering letter, the questionnaire and a reply-paid envelope. The covering letter reiterated the aims and sponsorship of the study and again referred potential respondents to a Free call 1800 number should they have any questions. To prevent respondents from declaring that they had missed the cut off and to prevent respondents not responding in general, no return date was nominated for the questionnaire. Each questionnaire contained an identification number to allow selective follow-up of non-respondents.

Following an interval of 13 days from the questionnaire mail-out the 2549 non-respondents were identified from the management database and were sent a reminder letter encouraging them to have their say and to respond as soon as possible.

A second questionnaire was posted to the 1782 non-respondents following an interval of 15 days. Again this mailing package comprised a covering letter, an identified copy of the questionnaire and a reply-paid envelope.

After a further 29 days had elapsed, on 9 September 2005, a final reminder letter was sent to non-respondents. By mid January 2006, a total of 1146 useable responses had been received. Throughout the survey administration period, respondents who telephoned the 1800 Free call number who had lost or misplaced their questionnaire were sent another.

An adjusted response rate of 51% was achieved.

The number of responses classified by type is shown in Table 1.

Table 1. Number and percentage of responses classified by type

Class of response	Number	Unadjusted percent	Percent Of in scope
Drawn sample	2740	100.0	
Out of scope (return to sender, deceased, incapable)	478	17.5	
In scope	2261	82.5	100.0
Explicit refusals	46	1.7	2.0
Completed survey	1146	41.8	50.7

OUR RESEARCH PROGRAMME

We are a research team at the Australian National University interested in public attitudes about how the Australian tax system works. In the past few years, we have provided a number of strategic suggestions about how the system can be improved and administered more fairly and equitably while balancing the needs of the nation and the views of you the public.

Now our attention is turning to how tax issues affect other aspects of Australian life and we are asking how well our system is living up to the hopes and aspirations of Australians. Are Australians happy with the democracy they have and to which they contribute through their taxes?

We are asking these questions to understand the ways in which views about taxation may be related to views about the Australian democratic process.

WHAT WE WILL BE ASKING YOU

We begin this questionnaire by asking you to reflect on your financial security and wellbeing in the light of recent government decisions. Then we move onto trust in various organisations and community groups and your expectations of government. Tax is the next subject we deal with – what you think of the system, the Tax Office, what taxpayers should do and what the Tax Office might do. A set of questions follows on how the world is changing, some more on tax issues, and finally some questions on how you see yourself in relation to others and your relationship with government.

You may recognize some of the questions as ones that you have answered before for us. We ask them again so that we can see how Australians have changed in their attitudes over time. Other questions are new and have been included to cover issues that respondents have raised in comments to us.

Thank you for your assistance



Valerie Braithwaite
Principal Investigator
Australian National University 2005

HOW TO ANSWER THE QUESTIONS

- Please remember that for the purposes of this survey, questions about opinions and feelings have no right or wrong answers – we are interested in your personal opinion.
- Most questions have answer categories. Please circle the number below the category that comes closest to your opinion.

Example

How does your situation now compare with this time last year? Are you better off now, the same, or worse off?

	Much worse off now	A little worse off now	About the same now	A little better off now	Much better off now
a) amount of money you are making.....	1	2	3	4	5

If the amount of money you are making is about the same now compared with last year you would circle '3' as shown above.

- For some questions the answer should be written in rather than circled. Please be as specific as possible when answering these questions.

RECENT TAX EVENTS

1. **{P1Q1}** On budget night, the Australian Government announced tax cuts. Would these cuts make you financially:

	n	%
Much better off	14	1.3
Somewhat better off.....	69	6.3
A little better off	303	27.8
No better off - no worse off.....	566	51.9
Don't know how it will affect me	139	12.7
Mean 3.69	Total Valid [1091]	[100.0]
Std Dev 0.82	Missing Data (55)	(4.8)

2. **{P1Q2}** In your view, would these tax cuts make the Australian tax system:

	n	%
Much more fair	17	1.6
Somewhat more fair.....	74	6.8
A little more fair	297	27.4
No different.....	323	29.8
A little less fair.....	131	12.1
Somewhat less fair.....	131	12.1
Much less fair	111	10.2
Mean 4.21	Total Valid [1084]	[100.0]
Std Dev 1.47	Missing Data (62)	(5.4)

3. **{P1Q3}** In the recent budget, the government made a choice between reducing taxes or spending more on social services (eg health and education) and infrastructure (eg transport). What do you think the government should have done?

	n	%
Definitely should have reduced taxes.....	174	16.0
Probably should have reduced taxes	127	11.7
Depends	144	13.2
Probably should have spent more on social services/infrastructure	263	24.2
Definitely should have spent more on social services/infrastructure	380	34.9
Mean 3.50	Total Valid [1088]	[100.0]
Std Dev 1.46	Missing Data (58)	(5.1)

4. Overall how satisfied are you now with...:

	<table border="0" style="margin: auto;"> <tr> <td style="text-align: center;">Not at all Satisfied</td> <td style="text-align: center;">1</td> <td style="text-align: center;">2</td> <td style="text-align: center;">3</td> <td style="text-align: center;">4</td> <td style="text-align: center;">5</td> <td style="text-align: center;">6</td> <td style="text-align: center;">7</td> <td style="text-align: center;">Completely Satisfied</td> </tr> </table>							Not at all Satisfied	1	2	3	4	5	6	7	Completely Satisfied	Total Valid	Missing Data
Not at all Satisfied	1	2	3	4	5	6	7	Completely Satisfied										
a. {P1Q4A} The <u>fairness</u> of the Australian tax system	1	2	3	4	5	6	7	Total Valid	Missing Data									
Mean 3.11	n 157	210	313	238	137	37	5	[1097]	(49)									
Std Dev 1.36	% 14.3	19.1	28.5	21.7	12.5	3.4	0.5	[100.0]	(4.3)									
b. {P1Q4B} The <u>efficiency</u> of the Australian tax system	1	2	3	4	5	6	7	Total Valid	Missing Data									
Mean 3.34	n 126	187	280	284	133	67	14	[1091]	(55)									
Std Dev 1.42	% 11.5	17.1	25.7	26.0	12.2	6.1	1.3	[100.0]	(4.8)									

5. The GST (goods and services tax) has been in place for about 5 years now. What are your thoughts on the following:

		No!!	No	Don't know	Yes	Yes!!	Total Valid	Missing Data
a. {P2Q5A} The GST was a tax we had to have								
Mean	3.68	n 264	305	150	348	63	[1130]	(16)
Std Dev	1.28	% 23.4	27.0	13.3	30.8	5.6	[100.0]	(1.4)
b. {P2Q5B} My standard of living is just at high now as it was before the GST.....								
Mean	3.08	n 142	306	90	500	91	[1129]	(17)
Std Dev	1.24	% 12.6	27.1	8.0	44.3	8.1	[100.0]	(1.5)
c. {P2Q5C} Some goods and services should be exempted from the GST.....								
Mean	3.93	n 47	110	54	583	332	[1126]	(20)
Std Dev	1.05	% 4.2	9.8	4.8	51.8	29.5	[100.0]	(1.7)
d. {P2Q5D} A GST is the best way to make sure the government has enough money to run the country								
Mean	2.78	n 155	340	270	309	48	[1122]	(24)
Std Dev	1.12	% 13.8	30.3	24.1	27.5	4.3	[100.0]	(2.1)
e. {P2Q5E} The GST has been hard on the most vulnerable members of our community								
Mean	3.67	n 24	206	186	419	298	[1133]	(13)
Std Dev	1.11	% 2.1	18.2	16.4	37.0	26.3	[100.0]	(1.1)
f. {P2Q5F} It is fairly easy to avoid paying the GST								
Mean	2.50	n 179	481	247	178	49	[1134]	(12)
Std Dev	1.07	% 15.8	42.4	21.8	15.7	4.3	[100.0]	(1.0)
g. {P2Q5G} The GST has increased the gap between the rich and the poor in Australia.....								
Mean	3.43	n 46	244	237	383	218	[1128]	(18)
Std Dev	1.14	% 4.1	21.6	21.0	34.0	19.3	[100.0]	(1.6)
h. {P2Q5H} A tax on Goods and Services is a fair way of collecting the tax needed to run Australia.....								
Mean	2.97	n 139	324	180	414	74	[1131]	(15)
Std Dev	1.19	% 12.3	28.6	15.9	36.6	6.5	[100.0]	(1.3)

YOUR WELLBEING

1. {P2Q1} Which of the following comes closest to your feelings about your income these days? *Please circle the number which comes closest to your opinion.*

		1	2	3	4	5	Total Valid	Missing Data
		Finding it very difficult on present income	Finding it difficult on present income	Just coping	Living comfortably on present income	Living very comfortably on present income		
Mean	3.16	n 80	133	468	418	30	[1129]	(17)
Std Dev	0.92	% 7.1	11.8	41.5	37.0	2.7	[100.0]	(1.5)

2. {P2Q2} How often do you feel poor these days in the sense of not having enough money? *Please circle the number which comes closest to your opinion.*

		1	2	3	4	Total Valid	Missing Data
		Never feel poor	Every now and then	Often	Almost all the time		
Mean	2.19	n 235	552	251	97	[1135]	(11)
Std Dev	0.86	% 20.7	18.6	22.1	8.5	[100.0]	(1.0)

3. {P2Q3} How often do you feel financially secure these days? *Please circle the number which comes closest to your opinion.*

		1	2	3	4	Total Valid	Missing Data
		Never feel secure	Every now and then	Often	Almost all the time		
Mean	2.22	n 274	481	238	143	[1136]	(10)
Std Dev	0.95	% 24.1	42.3	21.0	12.6	[100.0]	(0.9)

4. How satisfied are you with the following aspects of your life?

		Dissatisfied										Satisfied										Total Valid	Missing Data
		1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9				
a. {P3Q4A}	what you are accomplishing in your life.....	n 32	37	93	104	184	186	290	134	73	1	2	3	4	5	6	7	8	9	[1133]	(13)		
Mean	5.82	% 2.8	3.3	8.2	9.2	16.2	16.4	25.6	11.8	6.4										[100.0]	(1.1)		
Std Dev	1.94																						
b. {P3Q4B}	your sense of purpose and meaning in life	n 28	37	67	86	174	161	271	189	117	1	2	3	4	5	6	7	8	9	[1130]	(16)		
Mean	6.15	% 2.5	3.3	5.9	7.6	15.4	14.2	24.0	16.7	10.4										[100.0]	(1.4)		
Std Dev	2.0																						
c. {P3Q4C}	how you handle problems	n 14	18	36	82	145	175	313	239	105	1	2	3	4	5	6	7	8	9	[1127]	(19)		
Mean	6.49	% 1.2	1.6	3.2	7.3	12.9	15.5	27.8	21.2	9.3										[100.0]	(1.7)		
Std Dev	1.73																						
d. {P3Q4D}	how interesting your day-to-day life is	n 26	34	57	101	161	166	264	217	99	1	2	3	4	5	6	7	8	9	[1125]	(21)		
Mean	6.17	% 2.3	3.0	5.1	9.0	14.3	14.8	23.5	19.3	8.8										[100.0]	(1.8)		
Std Dev	1.95																						
e. {P3Q4E}	how much fun you are having	n 42	56	78	103	192	187	232	169	66	1	2	3	4	5	6	7	8	9	[1125]	(21)		
Mean	5.74	% 3.7	5.0	6.9	9.2	17.1	16.6	20.6	15.0	5.9										[100.0]	(1.8)		
Std Dev	2.04																						
f. {P3Q4F}	the variety and diversity of your life	n 35	51	78	109	189	197	228	164	76	1	2	3	4	5	6	7	8	9	[1127]	(19)		
Mean	5.79	% 3.1	4.5	6.9	9.7	16.8	17.5	20.2	14.6	6.7										[100.0]	(1.7)		
Std Dev	2.00																						
g. {P3Q4G}	your overall living standard	n 37	30	63	82	192	172	262	197	92	1	2	3	4	5	6	7	8	9	[1127]	(19)		
Mean	6.07	% 3.3	2.7	5.6	7.3	17.0	15.3	23.2	17.5	8.2										[100.0]	(1.7)		
Std Dev	1.97																						
h. {P3Q4H}	your life as a whole	n 30	20	39	50	144	173	262	276	138	1	2	3	4	5	6	7	8	9	[1132]	(14)		
Mean	6.56	% 2.7	1.8	3.4	4.4	12.7	15.3	23.1	24.4	12.2										[100.0]	(1.2)		
Std Dev	1.88																						

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

		Strongly disagree					Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data	
		1	2	3	4	5	6	7	8	9			
a. {P3Q5A}	I would be better off if I worked less given the rate at which I am taxed	n 66	298	426	225	58	1	2	3	4	5	[1073]	(73)
Mean	2.92	% 6.2	27.8	39.7	21.0	5.4						[100.0]	(6.4)
Std Dev	0.97												
b. {P3Q5B}	Paying tax removes the incentive to earn more income	n 63	297	207	366	154	1	2	3	4	5	[1087]	(59)
Mean	3.23	% 5.8	27.3	19.0	33.7	14.2						[100.0]	(5.1)
Std Dev	1.17												
c. {P3Q5C}	Paying tax means I just can't get ahead	n 82	363	320	227	89	1	2	3	4	5	[1081]	(65)
Mean	2.89	% 7.6	33.6	29.6	21.0	8.2						[100.0]	(5.7)
Std Dev	1.08												

6. {P3Q6} How often do you think of taxation as the government using its power to take away your hard earned money?

		1					2					3					4					5					Total Valid	Missing Data
		Never	Rarely	On occasion	Sometimes	Often	Never	Rarely	On occasion	Sometimes	Often	Never	Rarely	On occasion	Sometimes	Often	Never	Rarely	On occasion	Sometimes	Often	Never	Rarely	On occasion	Sometimes	Often		
Mean	3.17	n 104	233	345	240	196	76	210	328	348	162	76	210	328	348	162	76	210	328	348	162	76	210	328	348	162	[1118]	(28)
Std Dev	1.21	% 9.3	20.8	30.9	21.5	17.5	6.8	18.7	29.2	31.0	14.4	6.8	18.7	29.2	31.0	14.4	6.8	18.7	29.2	31.0	14.4	6.8	18.7	29.2	31.0	14.4	[100.0]	(2.4)

7. {P3Q7} How often do you think of taxpaying as a way of giving back something to the country that has enabled you to make good?

		1					2					3					4					5					Total Valid	Missing Data
		Never	Rarely	On occasion	Sometimes	Often	Never	Rarely	On occasion	Sometimes	Often	Never	Rarely	On occasion	Sometimes	Often	Never	Rarely	On occasion	Sometimes	Often	Never	Rarely	On occasion	Sometimes	Often		
Mean	3.28	n 76	210	328	348	162	76	210	328	348	162	76	210	328	348	162	76	210	328	348	162	76	210	328	348	162	[1124]	(22)
Std Dev	1.13	% 6.8	18.7	29.2	31.0	14.4	6.8	18.7	29.2	31.0	14.4	6.8	18.7	29.2	31.0	14.4	6.8	18.7	29.2	31.0	14.4	6.8	18.7	29.2	31.0	14.4	[100.0]	(1.9)

TRUST IN AUSTRALIAN ORGANIZATIONS

1. Following is a list of different organizations and community groups. Please indicate how much you trust each one by circling the number that is closest to how you feel.

		Trust them a lot	Trust them a fair bit	Trust them only a little	Do not trust them at all	Total Valid	Missing Data
a. {P4Q1A} The newspapers		1	2	3	4		
Mean	2.90	n 18	287	618	213	[1136]	(10)
Std Dev	0.70	% 1.6	25.3	54.4	18.8	[100.0]	(0.9)
b. {P4Q1B} The public schools in your area		1	2	3	4	Total Valid	Missing Data
Mean	2.04	n 227	657	194	39	[1117]	(29)
Std Dev	0.72	% 20.3	58.8	17.4	3.5	[100.0]	(2.5)
c. {P4Q1C} The fire station in your area		1	2	3	4	Total Valid	Missing Data
Mean	1.47	n 662	422	33	15	[1132]	(14)
Std Dev	0.62	% 58.5	37.3	2.9	1.3	[100.0]	(1.2)
d. {P4Q1D} Local community groups (e.g. sporting clubs, church groups) ..		1	2	3	4	Total Valid	Missing Data
Mean	1.99	n 258	657	182	31	[1128]	(18)
Std Dev	0.71	% 22.9	58.2	16.1	2.7	[100.0]	(1.6)
e. {P4Q1E} Your local council		1	2	3	4	Total Valid	Missing Data
Mean	2.81	n 44	351	514	224	[1133]	(13)
Std Dev	0.79	% 3.9	31.0	45.4	19.8	[100.0]	(1.1)
f. {P4Q1F} The Tax Office		1	2	3	4	Total Valid	Missing Data
Mean	2.64	n 61	463	429	178	[1131]	(15)
Std Dev	0.81	% 5.4	40.9	37.9	15.7	[100.0]	(1.3)
g. {P4Q1G} The television news channels in your area		1	2	3	4	Total Valid	Missing Data
Mean	2.68	n 49	400	549	137	[1135]	(11)
Std Dev	0.74	% 4.3	35.2	48.4	12.1	[100.0]	(1.0)
h. {P4Q1H} Banks		1	2	3	4	Total Valid	Missing Data
Mean	2.88	n 60	322	450	305	[1137]	(9)
Std Dev	0.87	% 5.3	28.3	39.6	26.8	[100.0]	(0.8)
i. {P4Q1I} The hospitals in your area		1	2	3	4	Total Valid	Missing Data
Mean	1.94	n 351	549	191	44	[1135]	(11)
Std Dev	0.79	% 30.9	48.4	16.8	3.9	[100.0]	(1.0)
j. {P4Q1J} The police stations in your area		1	2	3	4	Total Valid	Missing Data
Mean	1.86	n 401	535	163	40	[1139]	(7)
Std Dev	0.79	% 35.2	47.0	14.3	3.5	[100.0]	(0.6)
k. {P4Q1K} Politicians		1	2	3	4	Total Valid	Missing Data
Mean	3.36	n 9	132	438	558	[1137]	(9)
Std Dev	0.71	% 0.8	11.6	38.5	49.1	[100.0]	(0.8)
l. {P4Q1L} Public servants		1	2	3	4	Total Valid	Missing Data
Mean	2.83	n 32	340	551	210	[1133]	(13)
Std Dev	0.76	% 2.8	30.0	48.6	18.5	[100.0]	(1.1)
m. {P4Q1M} Centrelink		1	2	3	4	Total Valid	Missing Data
Mean	2.70	n 70	399	442	205	[1116]	(30)
Std Dev	0.84	% 6.3	35.8	39.6	18.4	[100.0]	(2.6)
n. {P4Q1N} Charities		1	2	3	4	Total Valid	Missing Data
Mean	2.37	n 130	550	358	98	[1136]	(10)
Std Dev	0.80	% 11.4	48.4	31.5	8.6	[100.0]	(0.9)
o. {P4Q1O} The federal government		1	2	3	4	Total Valid	Missing Data
Mean	3.01	n 49	289	402	399	[1139]	(7)
Std Dev	0.88	% 4.3	25.4	35.3	35.0	[100.0]	(0.6)
p. {P4Q1P} Law courts		1	2	3	4	Total Valid	Missing Data
Mean	2.57	n 116	447	390	185	[1138]	(8)
Std Dev	0.88	% 10.2	39.3	34.3	16.3	[100.0]	(0.7)
q. {P4Q1Q} Insurance companies		1	2	3	4	Total Valid	Missing Data
Mean	3.16	n 15	209	499	415	[1138]	(8)
Std Dev	0.76	% 1.3	18.4	43.8	36.5	[100.0]	(0.7)

2 {P4Q1Q} Think of the Tax Office and what it has been doing over the past few years. To what extent do you agree or disagree with the following statements.

The Tax Office ...		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
a. {P4Q2A} Has caved in to pressure from special interest groups		1	2	3	4	5		
Mean	3.19	n 19	238	475	306	93	[1131]	(15)
Std Dev	0.92	% 1.7	21.0	42.0	27.1	8.2	[100.0]	(1.3)
b. {P4Q2B} Has turned its back on its responsibility to Australians		1	2	3	4	5	Total Valid	Missing Data
Mean	3.03	n 38	332	405	274	82	[1131]	(15)
Std Dev	0.98	% 3.4	29.4	35.8	24.2	7.3	[100.0]	(1.3)
c. {P4Q2C} Takes advantage of people who are vulnerable		1	2	3	4	5	Total Valid	Missing Data
Mean	3.12	n 57	317	319	312	130	[1135]	(11)
Std Dev	1.10	% 5.0	27.9	28.1	27.5	11.5	[100.0]	(1.0)

The Tax Office ...		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
d. {P5Q2D} Has acted in the interests of all Australians		1	2	3	4	5		
Mean	2.85	n 85	354	359	317	19	[1134]	(12)
Std Dev	0.97	% 7.5	31.2	31.7	28.0	1.7	[100.0]	(1.0)
e. {P5Q2E} Is trusted by you to administer the tax system fairly		1	2	3	4	5	Total Valid	Missing Data
Mean	3.14	n 64	247	313	482	25	[1131]	(15)
Std Dev	0.97	% 5.7	21.8	27.7	42.6	2.2	[100.0]	(1.3)
f. {P5Q2F} Has misled the Australian people.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.78	n 73	369	460	185	42	[1129]	(17)
Std Dev	0.92	% 6.5	32.7	40.7	16.4	3.7	[100.0]	(1.5)
g. {P5Q2G} Is open and honest in its dealings with citizens.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.98	n 79	253	440	329	30	[1131]	(15)
Std Dev	0.95	% 7.0	22.4	38.9	29.1	2.7	[100.0]	(1.3)
h. {P5Q2H} Has met its obligations to Australians		1	2	3	4	5	Total Valid	Missing Data
Mean	3.01	n 56	264	439	349	21	[1129]	(17)
Std Dev	0.90	% 5.0	23.4	38.9	30.9	1.9	[100.0]	(1.5)

3. The following question asks you **what you think is required** to bring about and maintain trust in the Tax Office.

1 = Not at all
2 = Somewhat important
3 = Fairly important
4 = Important
5 = Very important
6 = Essential

To be trustworthy, how important is it for the Tax Office to...

a. {P5Q3A} Have a proven track record		1	2	3	4	5	6	Total Valid	Missing Data
Mean	5.07	n 19	22	55	192	322	524	[1134]	(12)
Std Dev	1.12	% 1.7	1.9	4.9	16.9	28.4	46.2	[100.0]	(1.0)
b. {P5Q3B} Have interest in the well-being of ordinary Australians		1	2	3	4	5	6	Total Valid	Missing Data
Mean	5.18	n 23	19	41	145	332	574	[1134]	(12)
Std Dev	1.11	% 2.0	1.7	3.6	12.8	29.3	50.6	[100.0]	(1.0)
c. {P5Q3C} Be accountable for its actions.....		1	2	3	4	5	6	Total Valid	Missing Data
Mean	5.53	n 13	9	15	75	234	790	[1136]	(10)
Std Dev	0.89	% 1.1	0.8	1.3	6.6	20.6	69.5	[100.0]	(0.9)
d. {P5Q3D} Treat taxpayers with respect		1	2	3	4	5	6	Total Valid	Missing Data
Mean	5.40	n 16	8	23	100	298	693	[1138]	(8)
Std Dev	0.95	% 1.4	0.7	2.0	8.8	26.2	60.9	[100.0]	(0.7)
e. {P5Q3E} Be efficient in its operations.....		1	2	3	4	5	6	Total Valid	Missing Data
Mean	5.46	n 9	12	16	90	296	714	[1137]	(9)
Std Dev	0.88	% 0.8	1.1	1.4	7.9	26.0	62.8	[100.0]	(0.8)
f. {P5Q3F} Be consistent in its decision making		1	2	3	4	5	6	Total Valid	Missing Data
Mean	5.48	n 9	9	14	82	306	716	[1136]	(10)
Std Dev	0.85	% 0.8	0.8	1.2	7.2	26.9	63	[100.0]	(0.9)
g. {P5Q3G} Not take risks		1	2	3	4	5	6	Total Valid	Missing Data
Mean	4.88	n 16	36	76	248	313	438	[1127]	(19)
Std Dev	1.18	% 1.4	3.2	6.7	22.0	27.8	38.9	[100.0]	(1.7)
h. {P5Q3H} Consult widely with different groups		1	2	3	4	5	6	Total Valid	Missing Data
Mean	4.97	n 19	24	59	214	371	449	[1136]	(10)
Std Dev	1.12	% 1.7	2.1	5.2	18.8	32.7	39.5	[100.0]	(0.9)
i. {P5Q3I} Share the goals of the people.....		1	2	3	4	5	6	Total Valid	Missing Data
Mean	4.88	n 23	35	73	232	324	441	[1128]	(18)
Std Dev	1.20	% 2.0	3.1	6.5	20.6	28.7	39.1	[100.0]	(1.6)
j. {P5Q3J} Keep citizens informed		1	2	3	4	5	6	Total Valid	Missing Data
Mean	5.33	n 9	6	27	151	314	627	[1134]	(12)
Std Dev	0.92	% 0.8	0.5	2.4	13.3	27.7	55.3	[100.0]	(1.0)
k. {P5Q3K} Understand the position of taxpayers		1	2	3	4	5	6	Total Valid	Missing Data
Mean	5.35	n 12	10	32	121	303	655	[1133]	(13)
Std Dev	0.96	% 1.1	0.9	2.8	10.7	26.7	57.8	[100.0]	(1.1)

WHAT YOU EXPECT OF GOVERNMENT

1. Here are some things the government might do for the economy. Are you in favour or against...

Yes!! – Strongly in favour
 Yes – In favour
 ?? – Neither in favour of nor against
 No – Against
 No!! – Strongly against
 - -- (can't choose)

IN FAVOUR?

		Yes!!	Yes	??	No	No!!		Total Valid	Missing Data
a. {P6Q1A} Support for declining industries to protect jobs.....		Yes!!	Yes	??	No	No!!	-		
Mean	2.33	n	262	481	185	162	37	5	[1132] (14)
Std Dev	1.11	%	23.1	42.5	16.3	14.3	3.3	0.4	[100.0] (1.2)
b. {P6Q1B} Support for industry to develop new products and technology.....		Yes!!	Yes	??	No	No!!	-	Total Valid	Missing Data
Mean	1.67	n	445	633	46	8	2	1	[1135] (11)
Std Dev	0.62	%	39.2	55.8	4.1	0.7	0.2	0.1	[100.0] (1.0)
c. {P6Q1C} Cuts in government spending.....		Yes!!	Yes	??	No	No!!	-	Total Valid	Missing Data
Mean	2.64	n	214	338	256	248	46	10	[1112] (34)
Std Dev	1.19	%	19.2	30.4	23.0	22.3	4.1	0.9	[100.0] (3.0)
d. {P6Q1D} Less government regulation of business.....		Yes!!	Yes	??	No	No!!	-	Total Valid	Missing Data
Mean	2.62	n	156	434	256	221	42	5	[1114] (32)
Std Dev	1.09	%	14.0	39.0	23.0	19.8	3.8	0.4	[100.0] (2.8)
e. {P6Q1E} Cutting income tax for the poor.....		Yes!!	Yes	??	No	No!!	-	Total Valid	Missing Data
Mean	1.92	n	399	532	117	78	7	3	[1136] (10)
Std Dev	0.91	%	35.1	46.8	10.3	6.9	0.6	0.3	[100.0] (0.9)
f. {P6Q1F} Moving people off welfare into the workforce.....		Yes!!	Yes	??	No	No!!	-	Total Valid	Missing Data
Mean	1.94	n	370	551	156	41	13	5	[1136] (10)
Std Dev	0.88	%	32.6	48.5	13.7	3.6	1.1	0.4	[100.0] (0.9)
g. {P6Q1G} De-regulating the labour market by having workplace agreements.....		Yes!!	Yes	??	No	No!!	-	Total Valid	Missing Data
Mean	3.32	n	79	284	238	270	258	8	[1137] (9)
Std Dev	1.28	%	6.9	25.0	20.9	23.7	22.7	0.7	[100.0] (0.8)
h. {P6Q1H} Negotiating free trade agreements with major trading partners.....		Yes!!	Yes	??	No	No!!	-	Total Valid	Missing Data
Mean	2.76	n	99	440	338	152	81	17	[1127] (19)
Std Dev	1.12	%	8.8	39.0	30.0	13.5	7.2	1.5	[100.0] (1.7)
i. {P6Q1I} Cutting income tax for the rich.....		Yes!!	Yes	??	No	No!!	-	Total Valid	Missing Data
Mean	3.87	n	42	143	141	409	399	3	[1137] (9)
Std Dev	1.14	%	3.7	12.6	12.4	36.0	35.1	0.3	[100.0] (0.8)
j. {P6Q1J} Government financing of projects to create new jobs..		Yes!!	Yes	??	No	No!!	-	Total Valid	Missing Data
Mean	1.96	n	285	689	105	54	5	2	[1140] (6)
Std Dev	0.77	%	25.0	60.4	9.2	4.7	0.4	0.2	[100.0] (0.5)
k. {P6Q1K} Strengthening markets in order to increase price competition.....		Yes!!	Yes	??	No	No!!	-	Total Valid	Missing Data
Mean	2.24	n	143	663	259	52	9	6	[1132] (14)
Std Dev	0.80	%	12.6	58.6	22.9	4.6	0.8	0.5	[100.0] (1.2)
l. {P6Q1L} Creating apprenticeships and training opportunities ...		Yes!!	Yes	??	No	No!!	-	Total Valid	Missing Data
Mean	1.46	n	678	427	16	11	7	1	[1140] (6)
Std Dev	0.65	%	59.5	37.5	1.4	1.0	0.6	0.1	[100.0] (0.5)

2. {P6Q2} Overall, how dissatisfied or satisfied are you with the way the government spends taxpayers' money? (Please circle a number)

			Dissatisfied			Satisfied	Total Valid	Missing Data
			1	2	3	4	5	
Mean	2.58	n	162	350	406	179	12	[1109] (37)
Std Dev	0.96	%	14.6	31.6	36.6	16.1	1.1	[100.0] (3.2)

YOUR VIEWS ON AUSTRALIAN DEMOCRACY

1. People have different views about how Australian democracy is going. Please indicate how much you agree or disagree with each of these views by circling the number that is closest to what you think.

		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
a. {P7Q1A} I'm always cynical about government processes.....		1	2	3	4	5		
Mean	3.40	n	19	188	341	495	95	[1138] (8)
Std Dev	0.92	%	1.7	16.5	30.0	43.5	8.3	[100.0] (0.7)
b. {P7Q1B} There's a dollar democracy that runs through our supposed democracy.....		1	2	3	4	5		
Mean	3.72	n	10	82	287	582	166	[1127] (19)
Std Dev	0.83	%	0.9	7.3	25.5	51.6	14.7	[100.0] (1.7)
c. {P7Q1C} I don't think we have enough input into legislation and the decisions that are important.....		1	2	3	4	5		
Mean	3.77	n	5	115	216	592	205	[1133] (13)
Std Dev	0.88	%	0.4	10.2	19.1	52.3	18.1	[100.0] (1.1)
d. {P7Q1D} Democracy is a term which has lost much of its original meaning.....		1	2	3	4	5		
Mean	3.64	n	14	192	196	509	219	[1130] (16)
Std Dev	1.02	%	1.2	17.0	17.3	45.0	19.4	[100.0] (1.4)
e. {P7Q1E} Our government is attempting to mould our society to the needs of a profit-oriented market.....		1	2	3	4	5		
Mean	3.78	n	16	109	241	514	254	[1134] (12)
Std Dev	0.95	%	1.4	9.6	21.3	45.3	22.4	[100.0] (1.0)
f. {P7Q1F} Free markets work because individual people, cooperating peacefully and voluntarily through markets, can achieve much that politicians and bureaucrats cannot achieve using compulsion and direction..		1	2	3	4	5		
Mean	3.43	n	25	148	370	481	102	[1126] (20)
Std Dev	0.91	%	2.2	13.1	32.9	42.7	9.1	[100.0] (1.7)
g. {P7Q1G} Our society will be more secure and more attractive if it is also more equitable and humane, as well as more productive and efficient...		1	2	3	4	5		
Mean	4.03	n	2	37	145	693	256	[1133] (13)
Std Dev	0.71	%	0.2	3.3	12.8	61.2	22.6	[100.0] (1.1)
h. {P7Q1H} In Australia the rich have virtually unlimited access to the legal system and the capacity to use it to achieve their own ends.....		1	2	3	4	5		
Mean	4.20	n	6	80	104	437	509	[1136] (10)
Std Dev	0.91	%	0.5	7.0	9.2	38.5	44.8	[100.0] (0.9)
i. {P7Q1I} The true function of government is to maintain peace and justice: This does not include interfering in national or international trade or commerce, or in the private transactions of citizens, save only as they threaten peace and justice.....		1	2	3	4	5		
Mean	3.10	n	51	330	303	346	102	[1132] (14)
Std Dev	1.06	%	4.5	29.2	26.8	30.6	9.0	[100.0] (1.2)
j. {P7Q1J} In our democracy, we can hold our representatives accountable.....		1	2	3	4	5		
Mean	3.29	n	58	246	236	492	99	[1131] (15)
Std Dev	1.06	%	5.1	21.8	20.9	43.5	8.8	[100.0] (1.3)
k. {P7Q1K} Our community and nation should appeal to a spirit that each person is important, and has a way of influencing things.....		1	2	3	4	5		
Mean	4.03	n	2	22	144	738	228	[1134] (12)
Std Dev	0.65	%	0.2	1.9	12.7	65.1	20.1	[100.0] (1.0)
l. {P7Q1L} You don't have to wait three years to say 'I'm not happy with the government': You can apply pressure, and enough people writing to the local member can turn the situation around.....		1	2	3	4	5		
Mean	3.16	n	68	325	203	435	106	[1137] (9)
Std Dev	1.12	%	6.0	28.6	17.9	38.3	9.3	[100.0] (0.8)
m. {P7Q1M} Our form of democracy is not perfect, but it beats by a long shot any other alternative we've been shown.....		1	2	3	4	5		
Mean	3.82	n	12	77	230	606	211	[1136] (10)
Std Dev	0.85	%	1.1	6.8	20.2	53.3	18.6	[100.0] (0.9)

2. The following questions are about how much power you think the Tax Office has. To what extent do you disagree or agree with the following.

		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
a. {P8Q2A}	The Tax Office can't do much if a self-employed taxpayer decides to defy it	1	2	3	4	5	[1130]	(16)
Mean	2.25	n 212	619	131	146	22	[1130]	(16)
Std Dev	0.97	% 18.8	54.8	11.6	12.9	1.9	[100.0]	(1.4)
b. {P8Q2B}	The Tax Office can't do much if a wealthy individual decides to defy it	1	2	3	4	5	[1130]	(16)
Mean	2.95	n 115	417	128	351	119	[1130]	(16)
Std Dev	1.23	% 10.2	36.9	11.3	31.1	10.5	[100.0]	(1.4)
c. {P8Q2C}	The Tax Office can't do much if a small business decides to defy it	1	2	3	4	5	[1127]	(19)
Mean	2.13	n 203	693	122	97	12	[1127]	(19)
Std Dev	0.84	% 18.0	61.5	10.8	8.6	1.1	[100.0]	(1.7)
d. {P8Q2D}	The Tax Office can't do much if a large company decides to defy it	1	2	3	4	5	[1125]	(21)
Mean	2.92	n 121	423	131	327	123	[1125]	(21)
Std Dev	1.24	% 10.8	37.6	11.6	29.1	10.9	[100.0]	(1.8)
e. {P8Q2E}	The Tax Office can't do much if an ordinary wage and salary earner decides to defy it	1	2	3	4	5	[1130]	(16)
Mean	1.80	n 406	603	66	46	9	[1130]	(16)
Std Dev	0.78	% 35.9	53.4	5.8	4.1	0.8	[100.0]	(1.4)

YOUR VIEWS ON THE TAX SYSTEM

1. Below are statements that describe people's attitudes to taxation. Circle the number closest to your view.

		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
a. {P8Q1A}	I enjoy spending time working out how changes in the tax system will affect me	1	2	3	4	5	[1131]	(15)
Mean	2.28	n 231	480	302	112	6	[1131]	(15)
Std Dev	0.92	% 20.4	42.4	26.7	9.9	0.5	[100.0]	(1.3)
b. {P8Q1B}	I like the game of finding the grey area of tax law	1	2	3	4	5	[1128]	(18)
Mean	2.12	n 256	536	286	48	2	[1128]	(18)
Std Dev	0.81	% 22.7	47.5	25.4	4.3	0.2	[100.0]	(1.6)
c. {P8Q1C}	I accept responsibility for paying my fair share of tax	1	2	3	4	5	[1134]	(12)
Mean	4.07	n 11	17	76	804	226	[1134]	(12)
Std Dev	0.64	% 1.0	1.5	6.7	70.9	19.9	[100.0]	(1.0)
d. {P8Q1D}	I enjoy talking to friends about loopholes in the tax system	1	2	3	4	5	[1134]	(12)
Mean	2.20	n 264	473	312	74	11	[1134]	(12)
Std Dev	0.90	% 23.3	41.7	27.5	6.5	1.0	[100.0]	(1.0)
e. {P8Q1E}	The tax system may not be perfect, but it works well enough for most of us	1	2	3	4	5	[1134]	(12)
Mean	3.22	n 46	265	239	557	27	[1134]	(12)
Std Dev	0.97	% 4.1	23.4	21.1	49.1	2.4	[100.0]	(1.0)
f. {P8Q1F}	I feel a moral obligation to pay my tax	1	2	3	4	5	[1134]	(12)
Mean	3.98	n 12	41	106	778	197	[1134]	(12)
Std Dev	0.71	% 1.1	3.6	9.3	68.6	17.4	[100.0]	(1.0)
g. {P8Q1G}	Overall, I pay my tax with good will.....	1	2	3	4	5	[1133]	(13)
Mean	3.76	n 15	82	181	732	123	[1133]	(13)
Std Dev	0.79	% 1.3	7.2	16.0	64.6	10.9	[100.0]	(1.1)
h. {P8Q1H}	I resent paying tax.....	1	2	3	4	5	[1132]	(14)
Mean	2.35	n 189	528	268	127	20	[1132]	(14)
Std Dev	0.94	% 16.7	46.6	23.7	11.2	1.8	[100.0]	(1.2)
i. {P8Q1I}	I think of taxpaying as helping the government do worthwhile things.....	1	2	3	4	5	[1133]	(13)
Mean	3.50	n 38	129	279	608	79	[1133]	(13)
Std Dev	0.91	% 3.4	11.4	24.6	53.7	7.0	[100.0]	(1.1)

			Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
j. {P9Q1J} Paying tax is the right thing to do.....			1	2	3	4	5		
Mean	4.00	n	6	20	107	836	168	[1137]	(9)
Std Dev	0.60	%	0.5	1.8	9.4	73.5	14.8	[100.0]	(0.8)
k. {P9Q1K} Paying tax is a responsibility that should be willingly accepted by all Australians			1	2	3	4	5		
Mean	4.07	n	7	25	88	779	237	[1136]	(10)
Std Dev	0.65	%	0.6	2.2	7.7	68.6	20.9	[100.0]	(0.9)
l. {P9Q1L} Paying my tax ultimately advantages everyone.....			1	2	3	4	5		
Mean	3.72	n	18	109	188	682	138	[1135]	(11)
Std Dev	0.86	%	1.6	9.6	16.6	60.1	12.2	[100.0]	(1.0)
m. {P9Q1M} I enjoy the challenge of minimizing the tax I have to pay			1	2	3	4	5		
Mean	2.92	n	83	303	411	306	33	[1136]	(10)
Std Dev	0.97	%	7.3	26.7	36.2	26.9	2.9	[100.0]	(0.9)

WHAT SHOULD WE BE DOING?

1. The next set of questions ask you for your personal opinion on tax collection.

a. {P9Q1A} Do you think the government should actively discourage participation in the cash economy?.....			No!!	No	Don't know	Yes	Yes!!	Total Valid	Missing Data
Mean	3.07	n	67	309	338	304	109	[1127]	(19)
Std Dev	1.08	%	5.9	27.4	30.0	27.0	9.7	[100.0]	(1.7)
b. {P9Q1B} Would you prefer to pay less tax even if it means receiving a more restricted range of goods and services?.....			No!!	No	Don't know	Yes	Yes!!	Total Valid	Missing Data
Mean	2.71	n	71	525	230	268	36	[1130]	(16)
Std Dev	1.00	%	6.3	46.5	20.4	23.7	3.2	[100.0]	(1.4)
c. {P9Q1C} Do you think you should honestly declare cash earnings on your tax return?			No!!	No	Don't know	Yes	Yes!!	Total Valid	Missing Data
Mean	3.66	n	19	145	155	698	115	[1132]	(14)
Std Dev	0.89	%	1.7	12.8	13.7	61.7	10.2	[100.0]	(1.2)
d. {P9Q1D} Do you think that the tax you pay is fair given the goods and services you get from the government?.....			No!!	No	Don't know	Yes	Yes!!	Total Valid	Missing Data
Mean	2.80	n	94	438	216	361	17	[1126]	(20)
Std Dev	1.03	%	8.3	38.9	19.2	32.1	1.5	[100.0]	(1.7)
e. {P9Q1E} Do you think it is acceptable to overstate tax deductions on your tax return?			No!!	No	Don't know	Yes	Yes!!	Total Valid	Missing Data
Mean	2.09	n	143	812	116	60	2	[1133]	(13)
Std Dev	0.67	%	12.6	71.7	10.2	5.3	0.2	[100.0]	(1.1)
f. {P9Q1F} Do you think working for cash-in-hand payments without paying tax is a trivial offence?.....			No!!	No	Don't know	Yes	Yes!!	Total Valid	Missing Data
Mean	2.64	n	131	489	198	294	23	[1135]	(11)
Std Dev	1.05	%	11.5	43.1	17.4	25.9	2.0	[100.0]	(1.0)

WAYS OF WORKING WITH THE TAX OFFICE

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

		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
a. {P10Q1A} It's impossible to satisfy the requirements of the Tax Office completely.....		1	2	3	4	5	[1137]	(9)
Mean	2.94	n 32	400	351	311	43		
Std Dev	0.94	% 2.8	35.2	30.9	27.4	3.8	[100.0]	(0.8)
b. {P10Q1B} The Tax Office is more interested in catching you for doing the wrong thing, than helping you do the right thing.....		1	2	3	4	5	[1140]	(6)
Mean	3.12	n 29	363	277	385	86		
Std Dev	1.02	% 2.5	31.8	24.3	33.8	7.5	[100.0]	(0.5)
c. {P10Q1C} It's important not to let the Tax Office push you around.....		1	2	3	4	5	[1136]	(10)
Mean	3.45	n 16	121	407	524	68		
Std Dev	0.82	% 1.4	10.7	35.8	46.1	6.0	[100.0]	(0.9)
d. {P10Q1D} As a society we need more people willing to take a stand against the Tax Office.....		1	2	3	4	5	[1137]	(9)
Mean	2.89	n 38	390	416	245	48		
Std Dev	0.92	% 3.3	34.3	36.6	21.5	4.2	[100.0]	(0.8)
e. {P10Q1E} The Tax Office respects taxpayers who can give them a run for their money.....		1	2	3	4	5	[1136]	(10)
Mean	2.35	n 133	561	365	63	14		
Std Dev	0.81	% 11.7	49.4	32.1	5.5	1.2	[100.0]	(0.9)
f. {P10Q1F} If you cooperate with the Tax Office, they are likely to be cooperative with you.....		1	2	3	4	5	[1137]	(9)
Mean	3.66	n 14	100	215	738	70		
Std Dev	0.77	% 1.2	8.8	18.9	64.9	6.2	[100.0]	(0.8)
g. {P10Q1G} If you don't cooperate with the Tax Office, they will get tough with you.....		1	2	3	4	5	[1137]	(9)
Mean	3.85	n 6	51	188	755	137		
Std Dev	0.70	% 0.5	4.5	16.5	66.4	12.0	[100.0]	(0.8)
h. {P10Q1H} Once the Tax Office has you branded as a non-compliant taxpayer, they will never change their mind.....		1	2	3	4	5	[1136]	(10)
Mean	3.19	n 9	235	493	335	64		
Std Dev	0.85	% 0.8	20.7	43.4	29.5	5.6	[100.0]	(0.9)
i. {P10Q1I} Even if the Tax Office finds that I am doing something wrong, they will respect me in the long run as long as I admit my mistakes.....		1	2	3	4	5	[1133]	(13)
Mean	3.14	n 35	230	430	414	24		
Std Dev	0.87	% 3.1	20.3	38.0	36.5	2.1	[100.0]	(1.1)
j. {P10Q1J} No matter how cooperative or uncooperative the Tax Office is, the best policy is to always be cooperative with them.....		1	2	3	4	5	[1137]	(9)
Mean	3.85	n 1	48	168	824	96		
Std Dev	0.62	% 0.1	4.2	14.8	72.5	8.4	[100.0]	(0.8)
k. {P10Q1K} The Tax Office is encouraging to those who have difficulty meeting their obligations through no fault of their own.....		1	2	3	4	5	[1135]	(11)
Mean	3.20	n 35	141	551	381	27		
Std Dev	0.80	% 3.1	12.4	48.5	33.6	2.4	[100.0]	(1.0)

IMAGINE YOURSELF IN THESE SITUATIONS

1a. **{P11Q1A}** Imagine yourself in this situation. You have been paid \$5000 in cash for work that you have done outside your regular job. You don't declare it on your income tax return.

What do you think the chances are that you will get caught?

			About zero (0%)	About 25%	50/50	About 75%	Almost certain (100%)	Total Valid	Missing Data
			1	2	3	4	5		
Mean	2.91	n	173	241	379	184	153	[1130]	(16)
Std Dev	1.24	%	15.3	21.3	33.5	16.3	13.5	[100.0]	(1.4)

1b. **{P11Q1B}** Imagine yourself in this situation. You have claimed \$5000 as work deductions when the expenses have nothing to do with work.

What do you think the chances are that you will get caught?

			About zero (0%)	About 25%	50/50	About 75%	Almost certain (100%)	Total Valid	Missing Data
			1	2	3	4	5		
Mean	3.76	n	14	100	344	360	314	[1132]	(14)
Std Dev	1.00	%	1.2	8.8	30.4	31.8	27.7	[100.0]	(1.2)

1c. **{P11Q1C}** Imagine yourself in this situation. You take a chance to make \$5000 through a tax loophole that meets the letter of the law but avoids the spirit of the law. This could lead to prosecution if the Tax Office can show that your main purpose was to avoid paying tax.

What do you think the chances are that you will get caught?

			About zero (0%)	About 25%	50/50	About 75%	Almost certain (100%)	Total Valid	Missing Data
			1	2	3	4	5		
Mean	3.34	n	56	181	432	251	211	[1131]	(15)
Std Dev	1.10	%	5.0	16.0	38.2	22.2	18.7	[100.0]	(1.3)

Considering the last 3 questions, we want you to select one of the situations mentioned, then we will ask you some more questions where we want you to **imagine how you would feel**. So pick one of the situations.

2. **{P11Q2}** Which of the 3 situations did you choose?

	n	%	
a. Paid \$5000 cash	1	640	59.9
b. Claimed \$5000 deductions	2	211	19.7
c. Claimed \$5000 in tax loophole.....	3	214	20.0
d. All of the above.....	4	4	0.4
	Total Valid	[1069]	[100.0]
	Missing Data	(77)	(6.7)

3. Imagine that you were caught in that situation and you had to pay a substantial fine or penalty. How likely is it that the following would occur?

	Mean	Std Dev	n	%	Not Likely ₁	May happen ₂	Likely ₃	Almost Certain ₄	Total Valid	Missing Data
a. {P11Q3A} Feel angry with the Tax Office	2.33	0.98	285	25.3	316	395	131	11.6	[1127]	(19)
b. {P11Q3B} Feel bothered by thoughts that you were being unfairly treated	2.01	0.94	421	37.5	336	297	69	6.1	[1123]	(23)
c. {P11Q3C} Feel that you had let down your family	2.54	1.03	246	21.9	224	450	204	18.1	[1124]	(22)
d. {P11Q3D} Feel guilty.....	2.77	0.99	165	14.7	218	451	292	25.9	[1126]	(20)
e. {P11Q3E} Feel concerned to put matters right and put it behind you.....	3.13	0.77	48	4.3	130	580	366	32.6	[1124]	(22)
f. {P12Q3F} Feel unsure over whether or not it was your own fault	2.01		435		298	325	62		[1120]	(26)

Std Dev	0.95		%	38.8	26.6	29.0	5.5	[100.0]	(2.3)
				Not Likely ₁	May happen ₂	Likely ₃	Almost Certain ₄	Total Valid	Missing Data
g. {P12Q3G} Feel ashamed of yourself			n	216	268	422	216	[1122]	(24)
Mean	2.57		%	19.3	23.9	37.6	19.3	[100.0]	(2.1)
Std Dev	1.01			Not Likely ₁	May happen ₂	Likely ₃	Almost Certain ₄	Total Valid	Missing Data
h. {P12Q3H} Feel that you wanted to get even with the Tax Office.....			n	813	191	90	14	[1108]	(38)
Mean	1.37		%	73.4	17.2	8.1	1.3	[100.0]	(3.3)
Std Dev	0.69			Not Likely ₁	May happen ₂	Likely ₃	Almost Certain ₄	Total Valid	Missing Data
i. {P12Q3I} Wish that you could go back and undo what had happened.....			n	91	180	530	313	[1114]	(32)
Mean	2.96		%	8.2	16.2	47.6	28.1	[100.0]	(2.8)
Std Dev	0.88			Not Likely ₁	May happen ₂	Likely ₃	Almost Certain ₄	Total Valid	Missing Data
j. {P12Q3J} Feel that what you had done was wrong.....			n	126	203	509	285	[1123]	(23)
Mean	2.85		%	11.2	18.1	45.3	25.4	[100.0]	(2.0)
Std Dev	0.93			Not Likely ₁	May happen ₂	Likely ₃	Almost Certain ₄	Total Valid	Missing Data
k. {P12Q3K} Feel angry with yourself for what you did			n	156	216	475	276	[1123]	(23)
Mean	2.78		%	13.9	19.2	42.3	24.6	[100.0]	(2.0)
Std Dev	0.97			Not Likely ₁	May happen ₂	Likely ₃	Almost Certain ₄	Total Valid	Missing Data
l. {P12Q3L} Feel bad about the harm and trouble you'd caused			n	198	249	460	216	[1123]	(23)
Mean	2.62		%	17.6	22.2	41.0	19.2	[100.0]	(2.0)
Std Dev	0.99			Not Likely ₁	May happen ₂	Likely ₃	Almost Certain ₄	Total Valid	Missing Data
m. {P12Q3M} Wish that you could fix up the problems that you caused and make things right			n	74	181	543	322	[1120]	(26)
Mean	2.99		%	6.6	16.2	48.5	28.8	[100.0]	(2.3)
Std Dev	0.85			Not Likely ₁	May happen ₂	Likely ₃	Almost Certain ₄	Total Valid	Missing Data
n. {P12Q3N} Feel sorry for what you had done			n	148	209	498	268	[1123]	(23)
Mean	2.79		%	13.2	18.6	44.3	23.9	[100.0]	(2.0)
Std Dev	0.95			Not Likely ₁	May happen ₂	Likely ₃	Almost Certain ₄	Total Valid	Missing Data
o. {P12Q3O} Keep going over and over what went wrong.....			n	294	272	404	154	[1124]	(22)
Mean	2.37		%	26.2	24.2	35.9	13.7	[100.0]	(1.9)
Std Dev	1.02			Not Likely ₁	May happen ₂	Likely ₃	Almost Certain ₄	Total Valid	Missing Data
p. {P12Q3P} Feel unsettled over who was to blame			n	459	284	310	70	[1123]	(23)
Mean	1.99		%	40.9	25.3	27.6	6.2	[100.0]	(2.0)
Std Dev	0.97								

SOME MORE ABOUT RELATIONS WITH THE TAX OFFICE

1. How close are the following to your views? *Circle the number closest to your view.*

		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
a. {P12Q1A} If I find out that I am not doing what the Tax Office wants, I'm not going to lose any sleep over it		1	2	3	4	5	[1134]	(12)
Mean	2.63	n	70	547	273	216	28	(1.0)
Std Dev	0.94	%	6.2	48.2	24.1	19.0	2.5	
b. {P12Q1B} I feel my tax contribution is undervalued by the Tax Office....		1	2	3	4	5	[1128]	(18)
Mean	3.02	n	26	250	573	238	41	(1.6)
Std Dev	0.82	%	2.3	22.2	50.8	21.1	3.6	
c. {P12Q1C} I personally don't think that there is much the Tax Office can do to me to make me pay tax if I don't want to.....		1	2	3	4	5	[1135]	(11)
Mean	1.83	n	381	618	96	27	13	(1.0)
Std Dev	0.77	%	33.6	54.4	8.5	2.4	1.1	
d. {P12Q1D} I don't care if I am not doing the right thing by the Tax Office.....		1	2	3	4	5	[1134]	(12)
Mean	1.98	n	287	641	163	31	12	(1.0)
Std Dev	0.78	%	25.3	56.5	14.4	2.7	1.1	
e. {P12Q1E} If the Tax Office gets tough with me, I will become uncooperative with them.....		1	2	3	4	5	[1134]	(12)
Mean	2.00	n	269	653	174	25	13	(1.0)
Std Dev	0.76	%	23.7	57.6	15.3	2.2	1.1	
f. {P13Q1F} I fear the Tax Office doesn't appreciate my contribution to the tax system.....		1	2	3	4	5	[1129]	(17)
Mean	2.87	n	51	323	514	206	35	

Std Dev	0.87		%	4.5	28.6	45.5	18.2	3.1	[100.0]	(1.5)
g. {P13Q1G} I don't really know what the Tax Office expects of me and I'm not about to ask										
Mean	2.73	n	70	425	395	221	18	[1129]	(17)	Total Valid Data
Std Dev	0.90	%	6.2	37.6	35.0	19.6	1.6	[100.0]	(1.5)	Missing Data
h. {P13Q1H} I'm afraid the Tax Office doesn't view me as an honest taxpayer.....										
Mean	2.28	n	195	553	274	89	21	[1132]	(14)	Total Valid Data
Std Dev	0.90	%	17.2	48.9	24.2	7.9	1.9	[100.0]	(1.2)	Missing Data

2. {P13Q2} How often do you agree with the decisions made by the Tax Office?

				Almost Never	On occasion	Sometimes	Mostly	Almost always	Total Valid	Missing Data
				1	2	3	4	5		
Mean	3.55	n	26	121	322	522	133	[1124]	(22)	
Std Dev	0.92	%	2.3	10.8	28.6	46.4	11.8	[100.0]	(1.9)	

3. {P13Q3} How often are the decisions of the Tax Office favourable to you?

				Almost Never	On occasion	Sometimes	Mostly	Almost always	Total Valid	Missing Data
				1	2	3	4	5		
Mean	2.99	n	114	211	424	306	63	[1118]	(28)	
Std Dev	1.05	%	10.2	18.9	37.9	27.4	5.6	[100.0]	(2.4)	

HOW YOUR WORLD WORKS

1. There are many different opinions about how the economy works. How strongly do you agree or disagree with the following:?

				Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
a. {P13Q1A} In the last few years, the profit motive has come to dominate all aspects of our society.....										
Mean	4.00	n	8	64	139	637	292	[1140]	(6)	Total Valid Data
Std Dev	0.82	%	0.7	5.6	12.2	55.9	25.6	[100.0]	(0.5)	Missing Data
b. {P13Q1B} Large firms often get together to cheat consumers by fixing the price of goods and services.....										
Mean	3.88	n	12	98	197	540	291	[1138]	(8)	Total Valid Data
Std Dev	0.92	%	1.1	8.6	17.3	47.5	25.6	[100.0]	(0.7)	Missing Data
c. {P13Q1C} The profit some businesses make cannot be justified.....										
Mean	4.08	n	13	81	116	522	408	[1140]	(6)	Total Valid Data
Std Dev	0.92	%	1.1	7.1	10.2	45.8	35.8	[100.0]	(0.5)	Missing Data

2a. {P13Q2A} How about the following statements: ? (Please circle a number)

				1	2	3	4	5	6	7	Competition is good, it encourages people to work hard and develop new ideas	Total Valid	Missing Data
Competition brings out the worst in people, it makes them greedy and selfish													
Mean	4.82	n	34	49	82	268	311	263	126	[1133]	(13)	Total Valid Data	Missing Data
Std Dev	1.43	%	3.0	4.3	7.2	23.7	27.4	23.2	11.1	[100.0]	(1.1)	Missing Data	

2b. {P14Q2B}

Today's reliance on market forces has deepened social inequality

	1	2	3	4	5	6	7
n	63	110	189	364	244	105	42
%	5.6	9.8	16.9	32.6	21.8	9.4	3.8

Market forces have helped people to get ahead

Total Valid	Missing Data
[1117]	(29)
[100.0]	(2.5)

2c. {P14Q2C}

Consumers are much more vulnerable these days

	1	2	3	4	5	6	7
n	56	122	206	296	240	144	52
%	5.0	10.9	18.5	26.5	21.5	12.9	4.7

Consumers are much more powerful these days

Total Valid	Missing Data
[1116]	(30)
[100.0]	(2.6)

3. How strongly do you agree or disagree with the following:?

	Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
a. {P14Q3A} Winning is everything	1	2	3	4	5	[1132]	(14)
Mean 2.31	n 175	570	259	113	15	[100.0]	(1.2)
Std Dev 0.90	% 15.5	50.4	22.9	10.0	1.3		
b. {P14Q3B} I enjoy situations that involve competition with others	1	2	3	4	5	[1129]	(17)
Mean 3.30	n 32	194	335	541	27	[100.0]	(1.5)
Std Dev 0.88	% 2.8	17.2	29.7	47.9	2.4		
c. {P14Q3C} Competition is the law of nature	1	2	3	4	5	[1130]	(16)
Mean 3.43	n 27	162	275	630	36	[100.0]	(1.4)
Std Dev 0.86	% 2.4	14.3	24.3	55.8	3.2		
d. {P14Q3D} Without competition it is not possible to have a good society	1	2	3	4	5	[1125]	(21)
Mean 3.15	n 39	277	318	456	35	[100.0]	(1.8)
Std Dev 0.95	% 3.5	24.6	28.3	40.5	3.1		
e. {P14Q3E} It annoys me when other people perform better than I do	1	2	3	4	5	[1122]	(24)
Mean 2.48	n 84	576	314	139	9	[100.0]	(2.1)
Std Dev 0.83	% 7.5	51.3	28.0	12.4	0.8		
f. {P14Q3F} It is not so important how one wins, but that one wins	1	2	3	4	5	[1127]	(19)
Mean 2.06	n 313	544	173	81	16	[100.0]	(1.7)
Std Dev 0.92	% 27.8	48.3	15.4	7.2	1.4		

4. Below are some statements on how people see rules and regulations. How much do you agree or disagree with each of these statements?

	Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
a. {P14Q4A} People who obey rules often disadvantage themselves	1	2	3	4	5	[1130]	(16)
Mean 3.02	n 51	391	209	443	36	[100.0]	(1.4)
Std Dev 1.02	% 4.5	34.6	18.5	39.2	3.2		
b. {P14Q4B} It is never ok to break the law, not even minor ones	1	2	3	4	5	[1130]	(16)
Mean 3.60	n 17	180	186	597	150	[100.0]	(1.4)
Std Dev 0.96	% 1.5	15.9	16.5	52.8	13.3		
c. {P14Q4C} I do not care too much if other people think that I sometimes 'bend' the rules	1	2	3	4	5	[1131]	(15)
Mean 2.41	n 124	584	265	149	9	[100.0]	(1.3)
Std Dev 0.88	% 11.0	51.6	23.4	13.2	0.8		
d. {P14Q4D} It feels good to bend the rules and get away with it	1	2	3	4	5	[1124]	(22)
Mean 2.27	n 190	575	244	98	17	[100.0]	(1.9)
Std Dev 0.89	% 16.9	51.2	21.7	8.7	1.5		
e. {P14Q4E} Even if I had the chance to cheat I wouldn't do so. It is morally wrong	1	2	3	4	5	[1125]	(21)
Mean 3.79	n 33	90	168	625	209	[100.0]	(1.8)
Std Dev 0.94	% 2.9	8.0	14.9	55.6	18.6		
f. {P14Q4F} To make money, there are no right and wrong answers, only easy ways and hard ways	1	2	3	4	5	[1128]	(18)
Mean 2.87	n 105	380	249	342	52	[100.0]	(1.6)
Std Dev 1.09	% 9.3	33.7	22.1	30.3	4.6		
g. {P14Q4G} Sometimes you need to ignore the law and do what you want to	1	2	3	4	5	[1127]	(19)
Mean 2.17	n 220	614	189	91	13	[100.0]	(1.7)
Std Dev 0.87	% 19.5	54.5	16.8	8.1	1.2		
h. {P14Q4H} The idea of being caught puts me off doing anything wrong...	1	2	3	4	5	[1130]	(16)
Mean 3.59	n 42	142	197	606	143	[100.0]	(1.4)
Std Dev 0.99	% 3.7	12.6	17.4	53.6	12.7		

5. These questions are about you, the sort of person you are:

		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
a. {P15Q5A} It's important for me to be open to criticism from others.....		1	2	3	4	5		
Mean	3.76	n	7	70	195	773	82	[1127] (19)
Std Dev	0.70	%	0.6	6.2	17.3	68.6	7.3	[100.0] (1.7)
b. {P15Q5B} I am grateful for all that I learn from others.....		1	2	3	4	5		
Mean	4.11	n	2	8	58	855	207	[1130] (16)
Std Dev	0.52	%	0.2	0.7	5.1	75.7	18.3	[100.0] (1.4)
c. {P15Q5C} I don't like to benefit at the expense of others.....		1	2	3	4	5		
Mean	3.97	n	9	55	109	744	210	[1127] (19)
Std Dev	0.74	%	0.8	4.9	9.7	66.0	18.6	[100.0] (1.7)
d. {P15Q5D} Humility is an important quality for me to have		1	2	3	4	5		
Mean	3.92	n	4	47	169	718	188	[1126] (20)
Std Dev	0.71	%	0.4	4.2	15.0	63.8	16.7	[100.0] (1.7)
e. {P15Q5E} It's important for me to avoid acting in ways that make life difficult for others		1	2	3	4	5		
Mean	4.09	n	5	44	69	741	272	[1131] (15)
Std Dev	0.70	%	0.4	3.9	6.1	65.5	24.0	[100.0] (1.3)
f. {P15Q5F} I tend to learn from the mistakes I make		1	2	3	4	5		
Mean	4.10	n	1	14	74	829	212	[1130] (16)
Std Dev	0.55	%	0.1	1.2	6.5	73.4	18.8	[100.0] (1.4)
g. {P15Q5G} I respect all people irrespective of their status		1	2	3	4	5		
Mean	3.98	n	5	69	111	702	245	[1132] (14)
Std Dev	0.77	%	0.4	6.1	9.8	62.0	21.6	[100.0] (1.2)
h. {P15Q5H} I like to live modestly		1	2	3	4	5		
Mean	3.82	n	7	74	172	737	141	[1131] (15)
Std Dev	0.75	%	0.6	6.5	15.2	65.2	12.5	[100.0] (1.3)

TAX BEHAVIOR

1. {P15Q1} Some people put in a lot of effort to plan their financial affairs in order to legally pay as little tax as possible. How much effort do you or your family devote to this objective.?

	n	%		
A lot	1	29	2.6	
Quite a bit.....	2	101	9.0	
Some	3	314	27.9	
A little	4	357	31.7	
None.....	5	324	28.8	
Mean	3.75	Total Valid	[1125]	[100.0]
Std Dev	1.05	Missing Data	(21)	(1.8)

2. {P15Q2} Have you or your family looked at several different ways of arranging your finances to minimize your tax?

	n	%	
Yes	1	498	44.2
No.....	2	628	55.8
Total Valid	[1126]	[100.0]	
Missing Data	(20)	(1.7)	

3. {P15Q3} Have you or your family used investment strategies to help you minimize your tax? (Strategies like superannuation planning, salary packaging, employee share arrangements, negative gearing, or converting income into capital gains)

	n	%	
Yes	1	557	49.3
No.....	2	573	50.0
Total Valid	[1130]	[100.0]	
Missing Data	(16)	(1.4)	

4. {P15Q4} When you were preparing for the lodgment of your most recent income tax return, how well did you understand what the Tax Office expected of you? Would you say your understanding was ..

	n	%		
Extremely good.....	1	89	8.0	
Good.....	2	324	29.0	
Reasonable.....	3	487	43.6	
Partial.....	4	133	11.9	
Poor.....	5	85	7.6	
Mean	2.82	Total Valid	[1118]	[100.0]
Std Dev	1.00	Missing Data	(28)	(2.4)

5. {P16Q5} Have you worked for cash-in-hand payments in the last 12 months? By cash-in-hand we mean cash money that tax is not paid on.

	n	%
Yes	1	84
No.....	2	1051
	Total Valid	[1135]
	Missing Data	(11)
		[100.0]
		(1.0)

6. {P16Q6} Have you paid anyone cash-in-hand payments in the last 12 months for work or services they provided to you? By cash-in-hand we mean cash money that tax is not paid on.

	n	%
Yes	1	244
No.....	2	886
	Total Valid	[1130]
	Missing Data	(16)
		[100.0]
		(1.4)

7. 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 circle the response that best describes your situation.

		Not applicable, received none	Did not declare it	Declared some	Declared Most	Declared All	Total Valid	Missing Data
a. {P16Q7A} Salary, wages	n	330	1	4	23	736	[1094]	(52)
Mean 3.76	%	30.2	0.1	0.4	2.1	67.3	[100.0]	(4.5)
Std Dev 1.83								
b. {P16Q7B} Honorariums, allowances, tips, bonuses, director's fees	n	828	15	6	20	199	[1068]	(78)
Mean 1.83	%	77.5	1.4	0.6	1.9	18.6	[100.0]	(6.8)
Std Dev 1.58								
c. {P16Q7C} Eligible termination payments	n	920	4	5	6	127	[1062]	(84)
Mean 1.51	%	86.6	0.4	0.5	0.6	12.0	[100.0]	(7.3)
Std Dev 1.32								
d. {P16Q7D} Australian government allowances like Youth Allowance, Austudy, Newstart	n	911	5	4	6	129	[1055]	(91)
Mean 1.52	%	86.4	0.5	0.4	0.6	12.2	[100.0]	(7.9)
Std Dev 1.33								
e. {P16Q7E} Australian government pensions, superannuation pensions, and other pensions or annuities	n	665	16	7	8	390	[1086]	(60)
Mean 2.49	%	61.2	1.5	0.6	0.7	35.9	[100.0]	(5.2)
Std Dev 1.91								
f. {P16Q7F} Interest	n	221	12	10	16	858	[1117]	(29)
Mean 4.14	%	19.8	1.1	0.9	1.4	76.8	[100.0]	(2.5)
Std Dev 1.61								
g. {P16Q7G} Dividends	n	457	6	4	8	629	[1104]	(42)
Mean 3.31	%	41.4	0.5	0.4	0.7	57.0	[100.0]	(3.7)
Std Dev 1.96								

8. {P16Q8} As far as you know, did you exaggerate the amount of deductions or rebates in your most recent income tax return?

	n	%
A lot	1	7
Quite a bit.....	2	2
Somewhat.....	3	14
A little	4	83
Not at all.....	5	881
Do not submit income tax returns	6	147
	Total Valid	[1134]
	Missing Data	(12)
		[100.0]
		(1.0)

9. {P16Q9} Think of the deductions and rebates you claimed in your most recent income tax return. Would you say you were ..
(Circle the answer that best describes you)

	n	%
Absolutely confident that they were all legitimate	1	841
A bit unsure about some of them	2	96
Pretty unsure about quite a lot.....	3	17
Haven't a clue, someone else did it.....	4	52
Do not submit income tax returns	5	117
	Total Valid	[1123]
	Missing Data	(23)
		[100.0]
		(2.0)

10. {P17Q10} As far as you know, did you report all the money you earned in your most recent income tax return?

	n	%
Yes	1 967	85.0
No.....	2 34	3.0
Do not submit income tax returns	3 136	12.0
Total Valid	[1137]	[100.0]
Missing Data	(9)	(0.8)

GETTING HELP WITH TAX

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

			Priority				Total Valid	Missing Data
			Low	Medium	High	Top		
a. {P17Q1A} Someone who does not take risks and only claims for things that are clearly legitimate.....								
Mean	3.22	n	35	133	505	445	[1118] (28)	
Std Dev	0.77	%	3.1	11.9	45.2	39.8	[100.0] (2.4)	
b. {P17Q1B} Someone who is well networked and knows what the Tax Office is checking on at any particular time.....								
Mean	2.66	n	189	247	421	250	[1107] (39)	
Std Dev	1.01	%	17.1	22.3	38.0	22.6	[100.0] (3.4)	
c. {P17Q1C} Someone who will do the job honestly and with minimum fuss.....								
Mean	3.40	n	9	56	529	525	[1119] (27)	
Std Dev	0.62	%	0.8	5.0	47.3	46.9	[100.0] (2.4)	
d. {P17Q1D} Someone who will take advantage of grey areas of the law on my behalf....								
Mean	1.74	n	556	334	162	52	[1104] (42)	
Std Dev	0.88	%	50.4	30.3	14.7	4.7	[100.0] (3.7)	
e. {P17Q1E} Someone who can deliver on aggressive tax planning								
Mean	1.89	n	476	341	203	74	[1094] (52)	
Std Dev	0.94	%	43.5	31.2	18.6	6.8	[100.0] (4.5)	
f. {P17Q1F} A creative accountant.....								
Mean	1.86	n	533	288	171	104	[1096] (50)	
Std Dev	1.00	%	48.6	26.3	15.6	9.5	[100.0] (4.4)	
g. {P17Q1G} Someone who knows their way around the system to minimize the tax I have to pay								
Mean	2.46	n	225	334	371	182	[1112] (34)	
Std Dev	0.99	%	20.2	30.0	33.4	16.4	[100.0] (3.0)	

2. What do you personally think?

To what extent do the Tax Office and its staff...

								Total Valid	Missing Data
a. {P17Q2A} Make you feel you have a commitment to meet?.....	No!!	No	Don't know	Yes	Yes!!	No relevant experience			
Mean	4.04	n	14	66	346	383	62	252	[1123] (23)
Std Dev	1.27	%	1.2	5.9	30.8	34.1	5.5	22.4	[100.0] (2.0)
b. {P17Q2B} Give you the feeling that you have a responsibility to fulfill?.....	No!!	No	Don't know	Yes	Yes!!	No relevant experience			
Mean	4.11	n	12	68	249	490	61	241	[1121] (25)
Std Dev	1.21	%	1.1	6.1	22.2	43.7	5.4	21.5	[100.0] (2.2)
c. {P17Q2C} Make you recognize that you have a duty to meet your tax obligations?	No!!	No	Don't know	Yes	Yes!!	No relevant experience			
Mean	4.15	n	10	59	211	544	66	230	[1120] (26)
Std Dev	1.16	%	0.9	5.3	18.8	48.6	5.9	20.5	[100.0] (2.3)
d. {P17Q2D} Share with you their considerable experience of tax matters?	No!!	No	Don't know	Yes	Yes!!	No relevant experience			
Mean	3.68	n	45	229	308	256	23	260	[1121] (25)
Std Dev	1.52	%	4.0	20.4	27.5	22.8	2.1	23.2	[100.0] (2.2)
e. {P17Q2E} Provide you with sound tax related advice?.....	No!!	No	Don't know	Yes	Yes!!	No relevant experience			
Mean	3.73	n	45	192	305	303	28	249	[1122] (24)
Std Dev	1.47	%	4.0	17.1	27.2	27.0	2.5	22.2	[100.0] (2.1)
f. {P17Q2F} Provide you with needed technical knowledge?.....	No!!	No	Don't know	Yes	Yes!!	No relevant experience			
Mean	3.74	n	45	210	305	261	28	270	[1119] (27)
Std Dev	1.52	%	4.0	18.8	27.3	23.3	2.5	24.1	[100.0] (2.4)

3. Now we would like you to answer these same questions, but this time in relation to your tax agent or tax agents with whom you have had contact.

To what extent do the Tax Office and its staff...

		No!!	No	Don't know	Yes	Yes!!	No relevant experience	Total Valid	Missing Data
a. {P18Q3A} Make you feel you have a commitment to meet?	n	7	119	143	571	80	183	[1103]	(43)
Mean		0.6	10.8	13.0	51.8	7.3	16.6	[100.0]	(3.8)
Std Dev	%								
b. {P18Q3B} Give you the feeling that you have a responsibility to fulfill?	n	7	128	141	575	64	183	[1098]	(48)
Mean		0.6	11.7	12.8	52.4	5.8	16.7	[100.0]	(4.2)
Std Dev	%								
c. {P18Q3C} Make you recognize that you have a duty to meet your tax obligations?	n	6	94	119	616	78	187	[1100]	(46)
Mean		0.5	8.5	10.8	56.0	7.1	17	[100.0]	(4.0)
Std Dev	%								
d. {P18Q3D} Share with you their considerable experience of tax matters?	n	10	68	102	617	130	176	[1103]	(43)
Mean		0.9	6.2	9.2	55.9	11.8	16	[100.0]	(3.8)
Std Dev	%								
e. {P18Q3E} Provide you with sound tax related advice?.....	n	9	33	101	649	146	170	[1108]	(38)
Mean		0.8	3.0	9.1	58.6	13.2	15.3	[100.0]	(3.3)
Std Dev	%								
f. {P18Q3F} Provide you with needed technical knowledge?.....	n	11	77	125	592	110	188	[1103]	(43)
Mean		1.0	7.0	11.3	53.7	10.0	17	[100.0]	(3.8)
Std Dev	%								

THE TAX OFFICE'S GOALS

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

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

		Almost never ₁	Occasion-ally ₂	Some-times ₃	Most times ₄	Almost always ₅	Total Valid	Missing Data
a. {P18Q1A} Treating you fairly and reasonably	n	28	47	193	650	183	[1101]	(45)
Mean		2.5	4.3	17.5	59.0	16.6	[100.0]	(3.9)
Std Dev	%							
b. {P18Q1B} Keeping the information they hold about you confidential, in accordance with the law	n	22	45	128	505	385	[1085]	(61)
Mean		2.0	4.1	11.8	46.5	35.5	[100.0]	(5.3)
Std Dev	%							
c. {P18Q1C} Being accountable for what they do.....	n	70	87	261	483	186	[1087]	(59)
Mean		6.4	8.0	24.0	44.4	17.1	[100.0]	(5.1)
Std Dev	%							
d. {P18Q1D} Giving you the right to an independent review from outside the Tax Office	n	109	63	311	381	167	[1031]	(115)
Mean		10.6	6.1	30.2	37.0	16.2	[100.0]	(10.0)
Std Dev	%							
e. {P18Q1E} Treating you as honest in your tax affairs unless you act otherwise	n	41	42	141	596	265	[1085]	(61)
Mean		3.8	3.9	13.0	54.9	24.4	[100.0]	(5.3)
Std Dev	%							
f. {P18Q1F} Giving you access to information they hold about you, in accordance with the law	n	112	76	236	422	195	[1041]	(105)
Mean		10.8	7.3	22.7	40.5	18.7	[100.0]	(9.2)
Std Dev	%							
g. {P18Q1G} Explaining to you the decisions they make about your tax affairs.....	n	115	94	220	436	201	[1066]	(80)
Mean		10.8	8.8	20.6	40.9	18.9	[100.0]	(7.0)
Std Dev	%							
h. {P18Q1H} Accepting that you have the right to be represented by and get advice from a person of your choice regarding your tax affairs	n	52	50	202	486	267	[1057]	(89)
Mean		4.9	4.7	19.1	46.0	25.3	[100.0]	(7.8)
Std Dev	%							

		Almost never ₁	Occasion-ally ₂	Some-times ₃	Most times ₄	Almost always ₅	Total Valid	Missing Data
i. {P19Q1I} Offering you professional service and assistance to help you understand and meet your tax obligations								
Mean	3.29	n 142	133	255	358	182	[1070]	(76)
Std Dev	1.26	% 13.3	12.4	23.8	33.5	17.0	[100.0]	(6.6)
j. {P19Q1J} Giving you advice and information that you can rely on.....								
Mean	3.41	n 102	121	262	406	181	[1072]	(74)
Std Dev	1.17	% 9.5	11.3	24.4	37.9	16.9	[100.0]	(6.5)
k. {P19Q1K} Respecting your privacy								
Mean	3.85	n 46	57	189	490	278	[1060]	(86)
Std Dev	1.01	% 4.3	5.4	17.8	46.2	26.2	[100.0]	(7.5)
l. {P19Q1L} Helping you to minimize your costs in complying with the tax laws.....								
Mean	2.97	n 221	131	278	284	131	[1045]	(101)
Std Dev	1.32	% 21.1	12.5	26.6	27.2	12.5	[100.0]	(8.8)

YOUR EXPERIENCES WITH THE TAX OFFICE

1. The Australian Tax Office is the government department that most Australians say they have contact with.

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

Have you ever ...		Never	Once	More than once	Total Valid	Missing Data
a. {P19Q1A} Been penalized or fined by the Tax Office		1	2	3		
Mean	1.20	n 920	189	18	[1127]	(19)
Std Dev	0.44	% 81.6	16.8	1.6	[100.0]	(1.7)
b. {P19Q1B} Had an audit or other investigation by the Tax Office		1	2	3	Total Valid	Missing Data
Mean	1.24	n 890	207	30	[1127]	(19)
Std Dev	0.48	% 79.0	18.4	2.7	[100.0]	(1.7)
c. {P19Q1C} Contested an assessment given by the Tax Office.....		1	2	3	Total Valid	Missing Data
Mean	1.17	n 959	137	24	[1120]	(26)
Std Dev	0.43	% 85.6	12.2	2.1	[100.0]	(2.3)
d. {P19Q1D} Requested information about your tax situation.....		1	2	3	Total Valid	Missing Data
Mean	1.37	n 808	212	102	[1122]	(24)
Std Dev	0.65	% 72.0	18.9	9.1	[100.0]	(2.1)
e. {P19Q1E} Requested general information about the tax system.....		1	2	3	Total Valid	Missing Data
Mean	1.54	n 717	201	204	[1122]	(24)
Std Dev	0.78	% 63.9	17.9	18.2	[100.0]	(2.1)

2. From the best knowledge that you have, would you say the Tax Office and its staff...

	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data	
a. {P19Q2A} were courteous and polite?.....								
Mean	3.64	n 14	37	364	621	75	[1111]	(35)
Std Dev	0.71	% 1.3	3.3	32.8	55.9	6.8	[100.0]	(3.1)
b. {P19Q2B} were helpful in answering your queries?								
Mean	3.54	n 20	72	389	549	80	[1110]	(36)
Std Dev	0.79	% 1.8	6.5	35.0	49.5	7.2	[100.0]	(3.1)
c. {P19Q2C} were able to give you a clear explanation of what was happening or what was expected?								
Mean	3.42	n 23	102	423	501	57	[1106]	(40)
Std Dev	0.81	% 2.1	9.2	38.2	45.3	5.2	[100.0]	(3.5)
d. {P19Q2D} were able to follow issues through to completion in a timely fashion?.....								
Mean	3.37	n 26	94	479	456	46	[1101]	(45)
Std Dev	0.79	% 2.4	8.5	43.5	41.4	4.2	[100.0]	(3.9)
e. {P19Q2E} gave you opportunity to fix up any problems you had?.....								
Mean	3.42	n 21	59	508	463	52	[1103]	(43)
Std Dev	0.75	% 1.9	5.3	46.1	42.0	4.7	[100.0]	(3.8)
f. {P19Q2F} helped you become more knowledgeable about what the Tax Office expected of you?.....								
Mean	3.30	n 27	117	503	413	46	[1106]	(40)
Std Dev	0.81	% 2.4	10.6	45.5	37.3	4.2	[100.0]	(3.5)
g. {P19Q2G} made it easier for you to do what the Tax Office expected you to do in the future.....								
	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data	

Mean	3.36	n	21	99	499	438	49	[1106]	(40)
Std Dev	0.78	%	1.9	9.0	45.1	39.6	4.4	[100.0]	(3.5)
h {P20Q2H} explained to you the consequences of the actions you took/or might take.....									
Mean	3.21	n	16	151	537	348	30	[1082]	(64)
Std Dev	0.77	%	1.5	14.0	49.6	32.2	2.8	[100.0]	(5.6)
i {P20Q2I} kept you informed of progress in settling the dispute?.....									
Mean	3.03	n	30	146	675	206	18	[1075]	(71)
Std Dev	0.71	%	2.8	13.6	62.8	19.2	1.7	[100.0]	(6.2)
j {P20Q2J} got back to you in a timely fashion on unsettled issues?.....									
Mean	3.11	n	30	135	626	264	22	[1077]	(69)
Std Dev	0.74	%	2.8	12.5	58.1	24.5	2.0	[100.0]	(6.0)
j {P20Q2J} were accessible, that is, you could get through to talk to someone from the Tax Office if you had queries?									
Mean	3.35	n	28	101	457	462	35	[1083]	(63)
Std Dev	0.80	%	2.6	9.3	42.2	42.7	3.2	[100.0]	(5.5)

HOW YOU THINK OF YOURSELF

The next few questions are about your industry or occupational group. If you don't have one right now, think of the one you have had most association with. We are asking because some people have mentioned this as an important source of information about tax issues.

The responses to this question have been entered as literal text in the SPSS file. They are not reproduced here.

1. {P20Q1} Please name this occupational group _____

To what extent do you disagree or agree with the following:

2a. {P20Q2A} Being a member of my industry/occupation group is important to me

		Do not agree at all Agree completely									
		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.24	n	28	47	49	162	188	273	238	[985]	(161)
Std Dev	1.56	%	2.8	4.8	5.0	16.4	19.1	27.7	24.2	[100.0]	(14.0)

2b. {P20Q2B} I feel a sense of pride in my industry/occupation group

		Do not agree at all Agree completely									
		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.42	n	17	37	42	126	202	323	238	[0985]	(161)
Std Dev	1.43	%	1.7	3.8	4.3	12.8	20.5	32.8	24.2	[100.0]	(14.0)

Now consider the Australian community.

3a {P20Q3A} Being a member of the Australian community is important to me

		Do not agree at all Agree completely									
		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	6.21	n	3	3	15	49	128	348	515	[1061]	(85)
Std Dev	1.0	%	0.3	0.3	1.4	4.6	12.1	32.8	48.5	[100.0]	(7.4)

3b {P20Q3B} I feel a sense of pride in being a member of the Australian community

		Do not agree at all Agree completely									
		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	6.16	n	3	8	13	64	134	320	520	[1062]	(84)
Std Dev	1.06	%	0.3	0.8	1.2	6.0	12.6	30.1	49.0	[100.0]	(7.3)

This time think about the group, honest taxpayers.

4a. {P21Q4A} Being an honest taxpayer is important to me

				Do not agree at all Agree completely								
		1	2	3	4	5	6	7	Total Valid	Missing Data		
Mean	6.14	n	1	2	5	68	154	371	468	[1069]	(77)	
Std Dev	0.95	%	0.1	0.2	0.5	6.4	14.4	34.7	43.8	[100.0]	(6.7)	

4b. {P21Q4B} I feel a sense of pride in being an honest taxpayer

				Do not agree at all Agree completely								
		1	2	3	4	5	6	7	Total Valid	Missing Data		
Mean	5.98	n	3	8	15	110	152	335	442	[1065]	(81)	
Std Dev	1.14	%	0.3	0.8	1.4	10.3	14.3	31.5	41.5	[100.0]	(7.1)	

Going back to your industry or occupational group. What three characteristics do you think are particularly valued within your occupational group? (For example, if you wanted to be accepted as a member of this group or wanted to be taken seriously by them, you would need to be ..)

The responses to this question have been entered as literal text in the SPSS file. They are not reproduced here.

5a. _____

5b. _____

5c. _____

How would you expect a typical member of your occupational group to behave when it comes to paying tax? (For example, critical, enthusiastic etc)

The responses to this question have been entered as literal text in the SPSS file. They are not reproduced here.

6. _____

BACKGROUND INFORMATION

In this section we ask some background questions about you and your family. We ask questions like this so we can analyze and understand how a person's background and situation is related to their attitudes and approaches to life. For example, we will use age to see how the opinions of young and old vary. We will use income to see how approaches to life differ between those on different incomes.

1. {P21Q1} Firstly, what is your sex?

Male	1	n	595	%	52.7
Female.....	2		535		47.3
Total Valid			[1130]		[100.0]
Missing Data			(16)		(1.4)

2. {P21Q2} What is your age in years? _____ years

See Appendix One

3. {SACC} P21Q3 In what country were you born?

Australia.....	1	n	877	%	80.5
Other (please specify-{P21Q3SP} _____)	2		213		19.5
Total Valid			[1090]		[100.0]
Missing Data			(56)		(4.9)

See Appendix Two

4. {P22Q4} What is your current marital status?			
Never married	1	117	10.4
Now married (including de facto relationships)	2	843	74.9
Widowed	3	68	6.0
Divorced or separated	4	97	8.6
	Total Valid	[1125]	[100.0]
	Missing Data	(21)	(1.8)

5. {P22Q5} What is the highest level of education you have completed? <i>(Please circle the highest number that applies to you.)</i>			
Did not have any or much formal schooling	01	8	0.7
Primary School	02	44	3.9
Junior Secondary/ Intermediate/ Form 4/ Year 10.....	03	245	21.9
Senior Secondary/ Leaving/ Form 6/ Year 12	04	193	17.2
Certificate (Level I, II, III or IV).....	05	91	8.1
Trade Certificate or Nursing Diploma	06	134	12.0
Diploma or Advanced Diploma	07	146	13.0
Bachelor Degree	08	135	12.0
Graduate Certificate or Graduate Diploma	09	59	5.3
Post-graduate Degree (e.g. Masters or Doctorate).....	10	66	5.9
	Total Valid	[1121]	[100.0]
	Missing Data	(25)	(2.2)

6. {P22Q6} Now some questions about the work that you are doing. Last week were you mainly..(Please choose the one category that best describes your situation last week)			
Working full time for pay	1	423	37.7
Working part time for pay	2	188	16.8
Unemployed.....	3	23	2.0
Retired from paid work	4	305	27.2
Full time student	5	7	0.6
Keeping house	6	100	8.9
Other	7	76	6.8
	Total Valid	[1122]	[100.0]
	Missing Data	(24)	(2.1)

7. **{ASCO} P22Q7** Next, we would like to ask you about your occupation. In your main paid job over the past year, what kind of work did you do? Please give as much detail as you can about your main occupation. If you have not been in paid employment over the last year, please describe your last paid job.

See Appendix Three

a. Job title

b. Main tasks that you do

c. Kind of business or industry

8. {P23Q8} Is (was) that job for ...

A private company or business	1	484	49.2
Non-profit organisation e.g. university	2	84	8.5
Commonwealth, state or local government.....	3	253	25.7
Self-employed; in partnership; own business	4	162	16.5
	Total Valid	[983]	[100.0]
	Missing Data	(163)	(14.2)

9. {P23Q9} How many children, aged under 18 years, do you have living with you at home?

None	0	810	73.6
One	1	113	10.3
Two	2	117	10.6
Three	3	47	4.3
Four or more	4	13	1.2
	Total Valid	[1100]	[100.0]
	Missing Data	(46)	(4.0)

Mean 0.49
Std Dev 0.93

10. {P23Q10} How many adults (persons 18 years or over) live in your household, including yourself?

One	1	182	16.4
Two	2	690	62.1
Three	3	153	13.8
Four	4	76	6.8
Five or more.....	5	10	0.9
	Total Valid	[1111]	[100.0]
	Missing Data	(35)	(3.1)

Mean 2.14
Std Dev 0.80

11. {P23Q11} All in all, what was your own personal income last year, before tax – about how many thousand dollars? *(Please circle a number closest to your income before tax).*

See Appendix Four



12. {P23Q12} All in all, what was your household income last year, before tax, including your own personal income – about how many thousand dollars? *(Please circle a number closest to your household income before tax).*

See Appendix Five



13a. What do you expect the Australian Government to deliver to you?

The responses to this question have been entered as literal text in the SPSS file. They are not reproduced here.

13b. What are your responsibilities to the Australian Government?

The responses to this question have been entered as literal text in the SPSS file. They are not reproduced here.

13c. What are your responsibilities to your fellow Australians?

The responses to this question have been entered as literal text in the SPSS file. They are not reproduced here.

Thank you very much for contributing your views and experience to our research

Please post the questionnaire as soon as possible in the Reply Paid Envelope

If you have lost the envelope -
please address the survey to Reply Paid 170, Civic Square ACT 2608 – no stamp is required.

FUTURE CONTACT WITH YOU

Over the next 5 years, my research will move toward understanding more about what Australians expect of the Australian government and the degree to which the Australian government is meeting these expectations.

We would very much like to survey you again at some stage in the future. If you are prepared to be involved please provide your name and address below. We assure you that this personal information will only be used by us for research purposes, will not be given to any third party and will be stored under lock and key. Your confidentiality will always be assured by me. The sequence numbers that we put in the questionnaires are used as an aid to keeping track of who has and hasn't responded so that we can send reminders. The answers that you provide me in this and other surveys will always be stored separately from your contact details and your responses will never be linked to your name.

Thank you again for your assistance

Valerie Braithwaite
Principal Investigator
Australian National University 2005

Please be involved in our future research

Your Name: _____

Address: _____

Suburb / Locality: _____

State _____ Postcode _____

Confidential – To be removed when returned completed.

APPENDIX ONE

2. {P21Q2} What is your age in years?

Value Label	Value	Frequency	Valid %			
	23	5	0.4	62	16	1.4
	24	5	0.4	63	18	1.6
	25	7	0.6	64	26	2.3
	26	1	0.1	65	30	2.7
	27	5	0.4	66	14	1.2
	28	5	0.4	67	31	2.8
	29	9	0.8	68	27	2.4
	30	6	0.5	69	11	1
	31	10	0.9	70	25	2.2
	32	12	1.1	71	15	1.3
	33	8	0.7	72	17	1.5
	34	8	0.7	73	16	1.4
	35	10	0.9	74	15	1.3
	36	15	1.3	75	19	1.7
	37	12	1.1	76	16	1.4
	38	16	1.4	77	11	1
	39	18	1.6	78	11	1
	40	19	1.7	79	5	0.4
	41	19	1.7	80	7	0.6
	42	22	2	81	5	0.4
	43	21	1.9	82	9	0.8
	44	18	1.6	83	5	0.4
	45	24	2.1	84	4	0.4
	46	29	2.6	85	1	0.1
	47	33	2.9	86	2	0.2
	48	25	2.2	87	2	0.2
	49	29	2.6	88	1	0.1
	50	32	2.8	90	2	0.2
	51	25	2.2	91	1	0.1
	52	38	3.4	Total	[1124]	[100.0]
	53	26	2.3	Missing	(22)	(1.9)
	54	30	2.7			
	55	34	3	Mean	55.17	
	56	29	2.6	Std Dev	13.74	
	57	35	3.1	Median	55.00	
	58	28	2.5			
	59	32	2.8			
	60	34	3			
	61	28	2.5			

APPENDIX TWO

3. **{SACC}** Country of birth coded from answer to **P21Q3** and **P21Q3SP**

Other (please specify- _____).....2

Value Label	Value	Frequency	Valid %				
Asia nfd	917	1	0.1	Burma	5101	1	0.1
Australia (incl ext)	1100	2	0.2	Laos	5103	1	0.1
Australia	1101	875	77.7	Viet Nam	5105	4	0.4
New Zealand	1201	6	0.5	Indonesia	5202	1	0.1
Papua New Guinea	1302	1	0.1	Malaysia	5203	4	0.4
Fiji	1502	1	0.1	Philippines	5204	8	0.7
United Kingdom nfd	2100	31	2.8	Singapore	5205	1	0.1
England	2102	58	5.2	China (excl SARS,Tai)	6101	4	0.4
Scotland	2105	7	0.6	Hong Kong	6102	4	0.4
Wales	2106	2	0.2	Mongolia	6104	1	0.1
Ireland	2201	3	0.3	Japan	6201	1	0.1
Austria	2301	1	0.1	South Korea	6203	1	0.1
France	2303	2	0.2	India	7103	5	0.4
Germany	2304	19	1.7	Pakistan	7106	1	0.1
Netherlands	2308	8	0.7	Sri Lanka	7107	2	0.2
Italy	3104	13	1.2	Canada	8102	2	0.2
Malta	3105	6	0.5	USA	8104	5	0.4
Spain	3108	1	0.1	South America, nfd	8200	1	0.1
Croatia	3204	4	0.4	Chile	8204	1	0.1
Cyprus	3205	2	0.2	Falkland Islands	8207	1	0.1
Greece	3207	4	0.4	Peru	8213	1	0.1
Yugoslavia	3213	1	0.1	El Salvador	8303	2	0.2
Hungary	3304	2	0.2	Guatemala	8304	1	0.1
Lithuania	3306	1	0.1	Kenya	9208	2	0.2
Poland	3307	5	0.4	South Africa	9225	8	0.7
Egypt	4102	1	0.1	Zimbabwe	9232	2	0.2
Morocco	4104	1	0.1	Total		[1126]	[100.0]
Israel	4205	1	0.1	Missing		(20)	(1.7)
Lebanon	4208	2	0.2				

APPENDIX THREE

7. {P22Q7} Next, we would like to ask you about your occupation. In your main paid job over the past year, what kind of work did you do? Please give as much detail as you can about your main occupation. If you have not been in paid employment over the last year, please describe your last paid job.

a. {ASCO} Job title coded to ABS ASCO

Value Label	Value	Frequency	Valid %
Missing	9	96	8.4
Refusal	97	1	0.1
Not Applicable	98	18	1.6
Disabled	989	7	0.6
Student	991	1	0.1
Home Duties	992	24	2.1
Pensioner	993	9	0.8
Retired	994	28	2.4
Unemployed	995	2	0.2
Voluntary Work	996	4	0.3
Investor	997	4	0.3
Inadequately describ	998	19	1.7
Not in the labour fo	999	5	0.4
MANAGERS AND ADMINIS	1000	2	0.2
General Managers	1112	11	1
Importers, Exporters	1192	3	0.3
Manufacturers	1193	2	0.2
SPECIALIST MANAGERS	1200	1	0.1
Finance Managers	1211	7	0.6
Human Resource Manag	1213	6	0.5
Engineering Managers	1221	3	0.3
Production Managers	1222	5	0.4
Supply and Distribut	1223	1	0.1
Information Technolo	1224	4	0.3
Sales and Marketing	1231	12	1
Policy and Planning	1291	1	0.1
Health Services Mana	1292	2	0.2
Education Managers	1293	8	0.7
Child Care Co-ordina	1295	2	0.2
Other Specialist Man	1299	6	0.5
FARMERS AND FARM MAN	1310	8	0.7
Mixed Crop and Lives	1311	8	0.7
Livestock Farmers	1312	14	1.2
Crop Farmers	1313	2	0.2
PROFESSIONALS	2000	1	0.1
NATURAL AND PHYSICAL	2110	1	0.1
Geologists and Geoph	2112	3	0.3
Environmental and Ag	2114	4	0.3
Medical Scientists	2115	2	0.2
Other Natural and Ph	2119	3	0.3
BUILDING AND ENGINEE	2120	1	0.1
Architects and Lands	2121	1	0.1
Quantity Surveyors	2122	1	0.1
Cartographers and Su	2123	2	0.2
Civil Engineers	2124	3	0.3

Electrical and Elect	2125	3	0.3
Mechanical, Producti	2126	2	0.2
Engineering Technolo	2128	1	0.1
Other Building and E	2129	1	0.1
Accountants	2211	12	1
Auditors	2212	3	0.3
Marketing and Advert	2221	3	0.3
Technical Sales Repr	2222	6	0.5
Computing Profession	2231	13	1.1
Human Resource Profe	2291	6	0.5
Librarians	2292	5	0.4
Mathematicians, Stat	2293	1	0.1
Business and Organis	2294	7	0.6
Other Business and I	2299	1	0.1
Generalist Medical P	2311	4	0.3
Specialist Medical P	2312	2	0.2
Nurse Managers	2321	4	0.3
Nurse EducTax	2322	1	0.1
Officers and Registered Nurses	2323	16	1.4
Registered Midwives	2324	1	0.1
Registered Mental He	2325	1	0.1
Dental Practitioners	2381	1	0.1
Pharmacists	2382	2	0.2
Occupational Therapi	2383	1	0.1
Optometrists	2384	1	0.1
Podiatrists	2388	1	0.1
SCHOOL TEACHERS	2410	18	1.6
Pre-Primary School T	2411	2	0.2
Primary School Teach	2412	23	2
Secondary School Tea	2413	9	0.8
Special Education Te	2414	3	0.3
UNIVERSITY AND VOCAT	2420	1	0.1
University Lecturers	2421	6	0.5
Vocational Education	2422	6	0.5
Extra-Systemic Teach	2491	5	0.4
English as a Second	2492	1	0.1
Education Officers	2493	3	0.3
Social Workers	2511	5	0.4
Welfare and Communit	2512	3	0.3
Counsellors	2513	2	0.2
Psychologists	2514	2	0.2
Ministers of Religio	2515	4	0.3
Legal Professionals	2521	4	0.3
Urban and Regional P	2523	1	0.1
Other Social Profess	2529	1	0.1
Visual Arts and Craf	2531	1	0.1
Photographers	2532	1	0.1
Designers and Illust	2533	2	0.2
Journalists and Rela	2534	3	0.3
Authors and Related	2535	1	0.1
Film, Television, Ra	2536	1	0.1
Musicians and Relate	2537	2	0.2
Air Transport Profes	2541	1	0.1
Sea Transport Profes	2542	2	0.2
Medical Technical Of	3111	1	0.1
Science Technical Of	3112	5	0.4
BUILDING AND ENGINEE	3120	1	0.1

Building, Architectu	3121	5	0.4	Florists	4984	1	0.1
Electrical Engineeri	3123	2	0.2	Fire Fighters	4985	3	0.3
Electronic Engineeri	3124	2	0.2	Chemical, Petroleum	4987	3	0.3
Branch Accountants a	3211	2	0.2	Secretaries and Pers	5111	22	1.9
Financial Dealers an	3212	3	0.3	Bookkeepers	5911	12	1
Financial Investment	3213	1	0.1	Credit and Loans Off	5912	2	0.2
Office Managers	3291	22	1.9	Advanced Legal and R	5991	1	0.1
Project and Program	3292	21	1.8	Court and Hansard Re	5992	1	0.1
Real Estate Associat	3293	7	0.6	Insurance Agents	5993	1	0.1
Computing Support Te	3294	3	0.3	Insurance Risk Surve	5994	1	0.1
Shop Managers	3311	12	1	General Clerks	6111	12	1
Restaurant and Cater	3321	3	0.3	Keyboard OperTax	6121	3	0.3
Chefs	3322	4	0.3	Officers			
Club Managers (Licen	3324	1	0.1	Receptionists	6131	29	2.5
Other Hospitality an	3329	2	0.2	Accounting Clerks	6141	21	1.8
Sport and Recreation	3391	1	0.1	Payroll Clerks	6142	3	0.3
Customer Service Man	3392	6	0.5	Bank Workers	6143	4	0.3
Transport Company	3393	2	0.2	Insurance Clerks	6144	3	0.3
Ma				Production Recording	6151	2	0.2
Other Managing Super	3399	8	0.7	Transport and Despat	6152	8	0.7
Enrolled Nurses	3411	1	0.1	Stock and Purchasing	6153	12	1
Welfare Associate Pr	3421	4	0.3	Inquiry and Admissio	6191	4	0.3
Ambulance Officers a	3491	1	0.1	Library Assistants	6192	4	0.3
Massage Therapists	3494	2	0.2	Intermediate Inspect	6194	4	0.3
Police Officers	3911	4	0.3	Other Intermediate C	6199	1	0.1
Safety Inspectors	3992	2	0.2	Sales Representative	6211	6	0.5
Sportspersons, Coach	3993	2	0.2	Retail and Checkout	6213	4	0.3
Senior Non-Commissio	3994	1	0.1	Education Aides	6311	14	1.2
Library Technicians	3997	3	0.3	Children's Care Work	6312	6	0.5
Other Miscellaneous	3999	4	0.3	Special Care Workers	6313	13	1.1
MECHANICAL AND	4100	1	0.1	Personal Care and Nu	6314	6	0.5
FABRI				Hotel Service Superv	6321	2	0.2
Metal Fitters and Ma	4112	11	1	Bar Attendants	6322	1	0.1
Toolmakers	4113	2	0.2	Waiters	6323	4	0.3
Precision Metal Trad	4115	1	0.1	Fitness Instructors	6396	2	0.2
Structural Steel and	4122	6	0.5	Other Intermediate S	6399	2	0.2
Motor Mechanics	4211	7	0.6	MOBILE PLANT	7110	1	0.1
Automotive Electrici	4212	1	0.1	OPERTAX OFFICE			
Panel Beaters	4213	2	0.2	Forklift Drivers	7112	7	0.6
Vehicle Painters	4214	1	0.1	Other Mobile Plant O	7119	2	0.2
Electricians	4311	6	0.5	Crane, Hoist and Lif	7122	1	0.1
Refrigeration and Ai	4312	1	0.1	Engineering Producti	7123	6	0.5
Electronic Instrumen	4314	1	0.1	Other Intermediate S	7129	1	0.1
Electronic and Offic	4315	1	0.1	INTERMEDIATE	7200	4	0.3
Communications Trade	4316	2	0.2	MACHINE			
Construction Tradesp	4400	1	0.1	Sewing Machinists	7211	1	0.1
Carpentry and Joiner	4411	7	0.6	Textile and Footwear	7212	1	0.1
Fibrous Plasterers	4412	2	0.2	Photographic Develop	7298	1	0.1
Wall and Floor Tiler	4416	1	0.1	Truck Drivers	7311	11	1
Painters and Decorat	4421	1	0.1	Bus and Tram Drivers	7312	4	0.3
Bakers and Pastrycoo	4512	2	0.2	Automobile Drivers	7313	6	0.5
Cooks	4513	2	0.2	Delivery Drivers	7314	7	0.6
Farm Overseers	4611	2	0.2	Product Quality Cont	7992	4	0.3
Gardeners	4623	6	0.5	Storepersons	7993	8	0.7
Graphic Pre-Press Tr	4911	4	0.3	Registry and Filing	8111	2	0.2
Wood Machinists and	4921	3	0.3	Mail Sorting Clerks	8112	2	0.2
Cabinetmakers	4922	1	0.1	Messengers	8114	1	0.1
Hairdressers	4931	2	0.2	Other Elementary Cle	8119	1	0.1
Footwear Tradesperso	4943	1	0.1	Sales Assistants	8211	15	1.3
Glass Tradespersons	4982	1	0.1	Checkout OperTax	8291	7	0.6
				Officers a			

Ticket Salespersons	8292	2	0.2
Street Vendors and R	8293	1	0.1
Telemarketers	8294	1	0.1
Guards and Security	8311	4	0.3
Caretakers	8314	1	0.1
Other Elementary Ser	8319	6	0.5
Cleaners	9111	13	1.1
Product Assemblers	9212	2	0.2
Other Food Factory H	9214	1	0.1
Wood Products Factor	9215	1	0.1
Hand Packers	9221	3	0.3
Packagers and Contai	9222	1	0.1
Earthmoving Labourer	9912	1	0.1
Construction and Plu	9916	3	0.3
Other Mining, Constr	9919	2	0.2
Farm Hands	9921	6	0.5
Nursery and Garden L	9922	3	0.3
Kitchenhands	9931	6	0.5
Handypersons	9993	2	0.2
Total		[1146]	[100.0]
Missing		(0)	(0.0)

APPENDIX FOUR

11. {P23Q11} All in all, what was your own personal income last year, before tax – about how many thousand dollars?
(Please circle a number closest to your income before tax).

Value Label	Value	Frequency	Valid %
None	0	51	4.8
	3	3	0.3
	5	40	3.8
	8	2	0.2
	10	105	9.9
	12	1	0.1
	13	6	0.6
	15	92	8.7
	16	1	0.1
	18	3	0.3
	20	86	8.1
	25	69	6.5
	27	1	0.1
	30	77	7.3
	35	74	7
	38	3	0.3
	40	66	6.2
	45	44	4.2
	48	1	0.1
	50	85	8
	55	3	0.3
	60	80	7.6
	65	2	0.2
	70	48	4.5
	75	1	0.1
	80	30	2.8
	90	13	1.2
	100	34	3.2
	125	1	0.1
	150	18	1.7
	200	10	0.9
250	250	7	0.7
Total		[1057]	[100.0]
Missing		(89)	(7.8)
Mean		40.01	
Std Dev		36.88	
Median		30.00	

APPENDIX FIVE

12. {P23Q12} All in all, what was your household income last year, before tax, including your own personal income – about how many thousand dollars? (*Please circle a number closest to your household income before tax.*)

Value Label	Value	Frequency	Valid %
None	0	19	1.8
	5	8	0.8
	8	2	0.2
	9	1	0.1
	10	42	4.1
	13	2	0.2
	15	38	3.7
	18	4	0.4
	20	63	6.1
	25	58	5.6
	27	1	0.1
	28	5	0.5
	30	50	4.9
	35	51	5
	38	4	0.4
	40	68	6.6
	43	1	0.1
	45	32	3.1
	48	1	0.1
	50	84	8.2
	55	1	0.1
	60	74	7.2
	65	1	0.1
	70	74	7.2
	75	3	0.3
	80	67	6.5
	85	1	0.1
	90	55	5.3
	100	118	11.5
	125	4	0.4
	150	61	5.9
	200	23	2.2
250	250	14	1.4
Total		[1030]	[100.0]
Missing		(116)	(10.1)
Mean		63.92	
Std Dev		47.48	
Median		50.00	