

**PRELIMINARY FINDINGS FROM THE
COMMUNITY HOPES, FEARS AND
ACTIONS SURVEY**

*Valerie Braithwaite, Monika Reinhart,
Malcolm Mearns and Rachelle Graham*



The Australian National University
Australian Taxation Office

Centre for Tax System Integrity



WORKING PAPER No 3
April 2001

**PRELIMINARY FINDINGS FROM THE
COMMUNITY HOPES, FEARS
AND ACTIONS SURVEY**

*Valerie Braithwaite, Monika Reinhart,
Malcolm Mearns and Rachelle Graham*

SERIES EDITOR

Tina Murphy

Centre for Tax System Integrity
Research School of Social Sciences
Australian National University
Canberra, ACT, 0200

ISBN 0 642 76802 1

ISSN 1444-8211

WORKING PAPER No 3

April 2001

© *Centre for Tax System Integrity, Research School of Social Sciences,
Australian National University 2001*

© *Commonwealth of Australia 2001*

National Library of Australia
Cataloguing-in-Publication data:

Braithwaite, V.A. (Valerie A.), 1951-.
Preliminary findings from the Community Hopes, Fears and Actions Survey

Bibliography
ISBN 0 642 76802 1

Taxation - Australia - Public opinion. 2. Public
Opinion - Australia. I. Centre for Tax System Integrity.
II Title. (Series : Working paper (Centre for Tax System
Integrity) ; no. 3).

336.200994

*If you would like to make any comments on this working paper please contact the
author directly within 90 days of publication.*

Disclaimer

This article has been written as part of a series of publications issued from the Centre for Tax System Integrity. The views contained in this article are representative of the author only. The publishing of this article does not constitute an endorsement of or any other expression of opinion by the Australian National University or the Commissioner of Taxation of the author's opinion. The Australian National University and the Commissioner of Taxation do not accept any loss, damage or injury howsoever arising that may result from this article. This article does not constitute a public or private ruling within the meaning of the *Taxation Administration Act 1953*, nor is it an advance opinion of the Commissioner of Taxation.

THE CENTRE FOR TAX SYSTEM INTEGRITY WORKING PAPERS

The Centre for Tax System Integrity (CTSI) is a specialized 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.

Series Editor:
Tina Murphy

ACKNOWLEDGEMENT OF ASSISTANCE

All manuscripts based in whole or in part on these data should identify the data, original investigators and data distributors by including the bibliographic reference given below:

Bibliographic Reference

Braithwaite, V. (2000). *The Community Hopes, Fears and Actions Survey*. Canberra: Centre for Tax System Integrity, Research School of Social Sciences, The Australian National University.

Preliminary findings from the Community Hopes, Fears and Actions Survey

Valerie Braithwaite, Monika Reinhart, Malcolm Mearns¹ and Rachelle Graham¹

The Community Hopes, Fears and Actions Survey was mailed to a random sample of Australians between June and October 2000. The purpose of the survey was to obtain a snapshot of the beliefs, attitudes, values, and motivations that Australian citizens held in relation to the Australian Taxation Office (Tax Office), the tax system, Australian democracy, and fellow taxpayers during the first phase of tax reform. The survey was designed to canvass a broad range of issues relating to taxation in Australia and produced data on some 500 variables (see Braithwaite, 2001). The survey questionnaire was divided into 12 sections. Respondents were encouraged to take breaks, rather than complete the questionnaire in one sitting, and were reminded to do so during the questionnaire.

The sample was selected from publicly available electoral rolls, and thus included both taxpayers and non-taxpayers. The sampling frame excluded those who participated in the tax system but were ineligible to vote because they were under 18 years of age, not Australian citizens, or were excluded on other criteria. Useable replies were received from 2040 respondents, giving a response rate of 29%. Overall, the final sample matched the social demographic profile of Australia reasonably well. Details concerning the methodology of the survey are provided in Working Paper No. 4 (Mearns & Braithwaite, 2001).

The present working paper is divided into two parts. Part 1 (overview) explains what is being measured in each section of the survey and highlights findings from the survey that will be followed up in future working papers. Part 2 (basic descriptive findings) details the breakdown of responses to each of the questions asked in the survey.

Part 1: Overview

¹ Datacol Research Pty Ltd.

Section 1 was designed to assess the respondent's commitment to social goals and personal goals using the Goal, Mode and Social Values Inventories (Braithwaite & Law, 1985). These inventories have been used to measure the harmony and security value systems of Australians over a 20-year period (Blamey & Braithwaite, 1997; Braithwaite, 1994; Braithwaite & Blamey, 1998). Harmony and security values are important to the ways in which individuals define their relationship with institutions and, more specifically, how they align themselves with social policy (Braithwaite, 1994; 1998). The hypothesis tested in this section of the survey was that the tax system would obtain support from those who prioritised harmony values, and would be most criticised by those who prioritised security values. A second question of interest concerned the Tax Office and its staff more directly. Are those taxpayers with harmony values or security values more likely to trust and respect the Tax Office and its officers? One argument explored through these questions was that the Tax Office operates under security norms to uphold an agenda that is of primary concern to harmony-oriented individuals. This could mean that the tax system, through the way in which it manages its relations with the community, alienates its 'natural' constituency. These questions are examined in a forthcoming working paper.

Section 2 presented taxpayers with the 12 principles of the *Taxpayers' Charter*. Taxpayers were asked if they believed the Tax Office behaved in accordance with these standards. Because the items correspond directly with the Charter, they have been analysed separately to assess Tax Office performance on these criteria from the perspective of citizens. These standards can be clustered into two separate groups that we call exchange and communal obligations to taxpayers. Exchange standards focus on the information to which taxpayers are entitled and the services they can expect in their dealings with Tax Office staff. Communal standards refer to the manner in which Tax Office staff treat taxpayers in their dealings with them. Communal standards are

hypothesised as being centrally important in establishing confidence in the Tax Office in the community.

The findings on the *Taxpayers' Charter* are discussed in Working Paper No. 1 (Braithwaite & Reinhart, 2000). A summary of the findings using the full data set

appears in Table 1. Of note here is that the Tax Office performed best on ‘accepting your right to get advice from a person of your choice’, ‘treating you as honest in your tax affairs’, and ‘keeping the information confidential’. The Tax Office performed worst on ‘giving you the right to a review from outside the Tax Office’, ‘being accountable’ and ‘helping to minimise your costs in complying with tax laws’.

Table 1: Mean ratings given by respondents on the degree to which the Tax Office meets its obligations under the Taxpayers’ Charter (minimum n = 1873)*

<i>Taxpayers’ Charter</i>	Mean
Accepting your right to get advice from a person of your choice	3.96
Treating you as honest in your tax affairs	3.95
Keeping the information confidential	3.93
Treating you fairly and reasonably	3.66
Respecting your privacy	3.65
Giving you access to information they hold about you	3.64
Offering you professional service and assistance	3.47
Giving you advice and information	3.42
Explaining decisions about your tax affairs	3.39
Giving you the right to a review from outside the Tax Office	3.38
Being accountable for what they do	3.28
Helping to minimise your costs in complying with tax laws	2.89

***Scores range from 1 (almost never) to 5 (almost always).**

Note: Unshaded items represent communal obligations, shaded items represent exchange obligations.

Section 3 was designed to capture citizens’ experiences with the Tax Office. The questions range from asking if the respondent knows someone who has had dealings with the Tax Office to asking if the respondent has had dealings with the Tax Office. The questions cover general enquiries, contesting an assessment and having the experience of being fined or audited. Respondents were also asked if they should have lodged a tax return for the 1998–99 financial year and, if so, had they lodged their return at the time they completed the survey. The percentage of taxpayers in the sample who did not need to complete a tax return for 1998–99 was 18%.

The above questions were important for understanding the relationship between motivational and attitudinal variables and compliance outcomes. The actions taken by the Tax Office are more likely to have an impact if the respondent has had some kind of contact with Tax Office staff. The percentage of cases where some kind of conflict was reported was 38%. It is of note that 39% reported having no contact of any kind with the Tax Office, except through standard letters and notifications sent out to whole groups of taxpayers (e.g., an assessment). It is reasonable to infer from these data that a substantial proportion of people form their opinions and decide on their behaviour in relation to the Tax Office through standard correspondence and intermediaries (i.e., tax agents, media, newspapers, politicians, other opinion makers, workmates, friends and family), and perhaps also through the outcomes they receive (i.e., the size of their rebate or debt). Thus section 3 also included two questions on outcomes: one relating to who owes who money at the end of the financial year; the other relating to agreement over the decision made. Of the total sample, 55% were usually in a situation where the Tax Office owed them money, and 72% expressed the view that they mostly or almost always agreed with the Tax Office's decisions.

Section 4 comprised 61 attitude statements, to which respondents indicated levels of disagreement to agreement on a scale from 1 to 5. The items comprised 12 multi-item attitude scales. First, we measured the motivational postures of accommodation (now called commitment), capture (now called capitulation), resistance, disengagement, and a newly developed fifth posture of game-playing. These items were adapted from previous work to suit the taxation context (Braithwaite, Braithwaite, Gibson & Makkai, 1994). Motivational postures represent the ways in which individuals position themselves in relation to a regulatory authority, and are predispositions to compliant or non-compliant conduct (Braithwaite, 1995). The posture that received strongest endorsement was commitment, followed by capitulation, resistance, game-playing and disengagement. The relative popularity of these postures is depicted in Figure 1. Scores range from 1 (strongly disagree) to 5 (strongly agree).

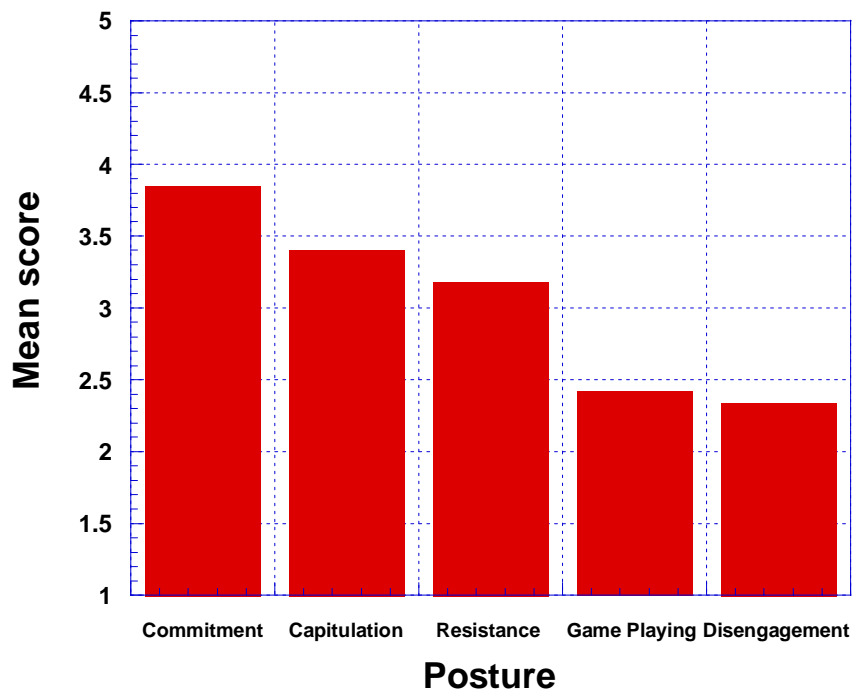


Figure 1: Levels of endorsement for motivational postures in the community

In section 4 we then measured a subset of items that Tyler (1997) has used to measure facets of procedural justice and institutional legitimacy. Represented here are (1) neutrality, (2) respect, (3) trust in fair treatment, (4) legitimacy and (5) obligation. Of central importance in theories of procedural justice are issues of respect for citizens. Precursors to feeling respected that were considered particularly important in this context were engagement in the consultation process by the Tax Office, and the degree to which the Tax Office communicated to its citizens that they considered them trustworthy. The self-assessment system and the increasing involvement of individuals in tax collection suggest that consultation and trustworthiness are likely to be of prime importance in the Australian tax reform context. The citizen trustworthiness and consultation scales were developed by John Braithwaite and Toni Makkai (1994) and Valerie Braithwaite and were based on the Nursing Home Regulation in Action Project (1987–92) (Braithwaite, Makkai, Braithwaite & Gibson, 1993).

Table 2: Mean scores of respondents on scales measuring the procedural justice shown to citizens by the Tax Office and the Tax Office’s legitimacy (minimum n = 1971)*

Scales	Mean score
<i>Procedural justice</i>	
Neutrality	3.27
Respect	3.26
Trust in fair treatment	3.06
Citizens being treated as trustworthy	3.20
Citizens being consulted about tax matters	2.70
<i>Legitimacy</i>	
Overall favourable evaluation	2.75
Obligation to pay	2.69

*Scores range from 1 (strongly disagree) to 5 (strongly agree).

The Tax Office was rated at or above the midpoint on four of these measures of procedural justice (see Table 2). Just below the midpoint were the average scores for the two legitimacy scales (overall favourability and obligation to accept the Tax Office view no matter what), and satisfactory consultation with the community. These data suggest that Australian citizens value their right to have their say and protest, perhaps even defy authority when they do not agree with it. A related issue, which will be explored in the future, is the degree to which Australian citizens ‘own’ their Tax Office, a characteristic that may be central to building legitimacy of the kind that underlies voluntary compliance.

Section 4 contained three other multi-item scales: Valerie Braithwaite’s measure of institutional trust modified for use with the Tax Office; measures of John Braithwaite’s concept of regulatory power as a ‘benign big gun’ through the eyes of taxpayers (Ayres & Braithwaite, 1992; Braithwaite, Grabosky & Walker, 1987); and trust norms used to assess what the Tax Office must do to be considered trustworthy (Braithwaite, 1998). The benign big gun items tapped the extent to which taxpayers perceived the Tax Office as having the power to make taxpayers do the right thing if it chose to do so. This concept describes a style of regulation that involves speaking softly while carrying a very big stick. In essence, the benign big gun scale measures

the extent to which individuals believe the Tax Office has the capability or power to regulate others, without necessarily having to experience the use of this power personally. Two scales were formed from these items: one representing the degree to which the Tax Office was seen as being powerful in its capacity to regulate small business, wage and salary earners, and self-employed individuals who defy it; the other representing the capacity of the Tax Office to use power to bring large business and high wealth individuals back into line. The Tax Office was considered more credible as a benign big gun by the public in relation to small business and wage and salary earners (mean score was 4.10 on a 1-5 scale) than in relation to large companies and high wealth individuals (mean score was 3.16 on a 1-5 scale)².

The trust norms evident in previous work with institutions were equally applicable in the taxation context. Exchange trust norms represent the belief that in order to be trustworthy the Tax Office has to be able to deliver the goods, that is, be consistent, efficient and predictable in its performance. Communal trust norms represent the belief that in order to be trustworthy the Tax Office needs to relate to the community, share the aspirations of Australians, and treat them with respect. Trust norms in this section measured what the Tax Office should do to be trustworthy. These questions differ from those in section 2 in an important way. In section 2, the focus was on measuring the degree to which the Tax Office actually complied with these trust norms as they have been articulated in the *Taxpayers' Charter*. The respondents confirmed the importance of abiding by both communal and exchange trust norms, with the sample slightly favouring communal trust norms (the mean score on the 1 'not at all important' to 6 'essential' scale for communal trust norms was 5.21, compared with 5.02 for exchange trust norms). The measure of trust in the Tax Office had a mean just slightly above the midpoint (3.18) on the five point rating scale 1 'strongly disagree' to 5 'strongly agree'.

Section 5 focused on taxpayers and how they define themselves in relation to others and in relation to the groups to which they belong. Questions in this section measured identification with the group of honest taxpayers, identification with one's industry group, and identification with being an Australian. These questions were adapted

² Working Paper No. 2 explains item reversals in the construction of these scales.

from those recommended by Haslam (2000). In this section, we also asked taxpayers to compare the amount of tax they are paying with tax paid by others (see also Working Paper No. 6; Wenzel, 2001).

Of particular interest are the questions where we asked about 12 different occupational groups, in particular whether respondents believe these groups are paying their fair share of tax. A factor analysis of these data suggests that Australians' perceptions of fairness in taxpaying cluster around three groups. One group represents the high status occupations in our society – doctors, judges and barristers, tax agents, and chief executives of companies. Another group represents small business and farm owners. A third represents wage and salary earners, unskilled factory workers, farm labourers, tradespeople, and waitresses. Based on an analysis provided by Kinsey and Grasmick (1993), a measure of vertical unfairness was computed from these data to reflect the degree to which respondents believe that the system is not collecting tax equitably, that is, that some are paying more than their fair share, while others are paying less than their fair share. Perceptions of vertical unfairness were high, as can be seen from the marked differences in the percentages of citizens who thought each occupational group was paying less than its fair share of tax. The strong community view that the more privileged are not paying their fair share, evident in Table 3, was echoed in responses to other questions in the questionnaire (see also Natalie Taylor's forthcoming working paper 'Through the eyes of the taxpayer: Self-categorisation, perceptions of authorities and attitudes to tax').

Table 3: The percentage of respondents who said that certain occupational groups paid less than their fair share of tax (minimum n = 1899)

Occupational group	Percentage of respondents who believed these groups were paying 'a bit less' or 'much less' than their fair share of tax ('much less' responses in brackets)
Chief executives of large companies	77% (53%)
Owner manager of large companies	70% (38%)
Senior judges and barristers	64% (32%)
Surgeons	59% (24%)
Doctors	51% (17%)

Tax agents	46% (14%)
Farm owners	29% (8%)
Small business owners	24% (4%)
Tradespeople	22% (5%)
Waitresses	10% (2%)
Farm labourers	9% (2%)
Unskilled factory workers	6% (2%)

Sections 6 and 7 were hypotheticals and were designed to test the central propositions of deterrence theory. In section 6 respondents were presented with a scenario where they have been caught not declaring cash income of \$5000. In section 7 the scenario changed to one of being caught for declaring work deductions amounting to \$5000 that are not legitimate. Deterrence theorists and researchers suggest that a number of dimensions need to be taken into account, apart from the likelihood of getting caught (Grasmick & Bursik, 1990). One needs to consider people's perceptions of the probability of getting caught, the perceived probability of receiving particular punishments, and the psychological and social problems posed by being caught. The psychological and social dimensions of how one interprets punishment were measured in two ways. First, respondents were asked how big a problem is posed by different types of punishment. Second, respondents were asked about their emotional reactions to one particular type of punishment, namely, being fined. The emotional reactions measured in sections 6 and 7 are based on work on shame management undertaken by Eliza Ahmed (1999). Our hypothesis is that unless punishment results in reactions of shame acknowledgment (feeling guilty, wanting to put things right), compliance is unlikely as an outcome. A reaction that undermines compliance and is anticipated as accompanying punishment for tax avoidance is shame displacement. People blame the Tax Office, feel unfairly treated and decide to get even, rather than comply with tax regulations. The factors that contribute to shame acknowledgment and shame displacement will be discussed in a future working paper. Key descriptive findings on deterrence are summarised in Table 4.

Table 4: Profile of responses regarding the costs of non-compliance in two hypotheticals (minimum n =1860)

Source of deterrence	Not declaring cash income of \$5000	Falsely claiming work deductions of \$5000
	Percentage saying > 50/50 chance	
Probability of getting caught	36	59
Probability of legal consequence (court + fine + tax with interest)	56	54
Probability of legal consequence (court + tax with interest)	53	52
Probability of legal consequence (fine + tax with interest)	66	67
Probability of legal consequence (tax with interest)	68	71

Table 4 cont'd over the page

Source of deterrence	Not declaring cash income of \$5000	Falsely claiming work deductions of \$5000
	Percentage saying a 'large' problem	
How big a problem would it be if you were taken to court, fined and had to pay your tax with interest? (Responses on a 1 'no problem' to 4 'large problem' scale)	80	81
How big a problem would it be if you were taken to court and had to pay your tax with interest? (Responses on a 1 'no problem' to 4 'large problem' scale)	71	72
How big a problem would it be if you were fined and had to pay your tax with interest? (Responses on a 1 'no problem' to 4 'large problem' scale)	63	63
How big a problem would it be if you had to pay your tax with interest? (Responses on a 1 'no problem' to 4 'large problem' scale)	42	42

	Mean scale scores	
Shame acknowledgment as a response to receiving a substantial fine (Responses on a 1 'not likely' to 4 'almost certain' scale)	3.07	3.05
Shame displacement as a response to receiving a substantial fine (Responses on a 1 'not likely' to 4 'almost certain' scale)	1.92	1.81

Section 8 measured confidence in the democracy. These questions were based on previous work that has been done in Australia on how Australians perceive and evaluate their democracy (Dryzek, 1994). Of particular interest was whether or not perceptions of unfairness in relation to taxation were connected to feelings of being 'a battler' in Australian society more generally. The scales developed from section 8 included (a) opposition to minority influence (Minority); (b) support for a more caring democracy (Care. democ.); (c) basic satisfaction with the democracy (Satisfaction); (d) disillusionment with democracy (Disillusion); and (e) support for small government/free market democracy (Small govt.). Figure 2 shows that greatest support was for the need for a more caring democracy, with disillusionment with the democracy and opposition to support for minority groups next on the list. Responses were made on a five-point scale from 1 (strongly disagree) to 5 (strongly agree).

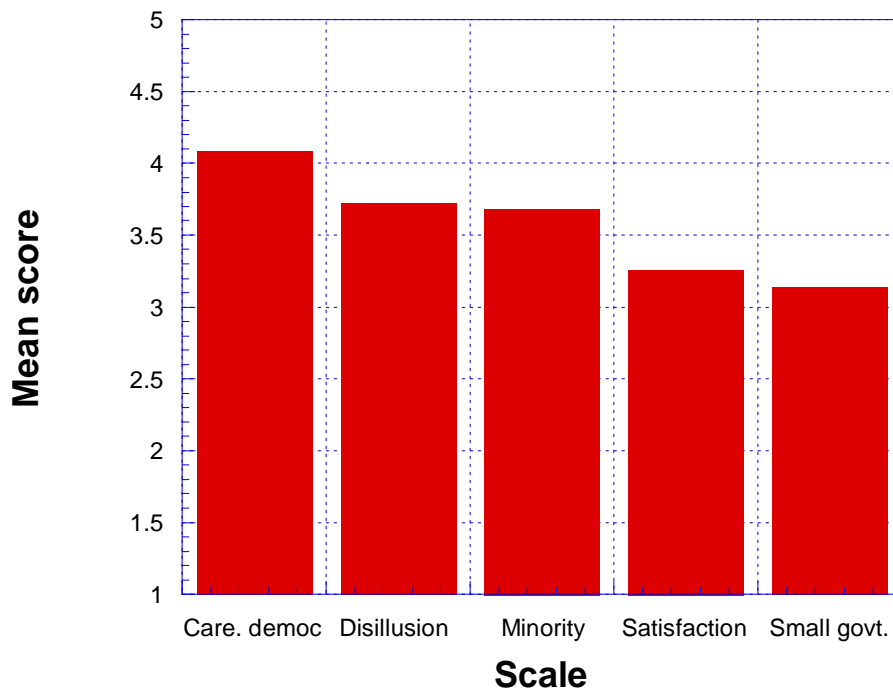


Figure 2: Levels of endorsement for the democracy scales

Any study of compliance must have an outcome measure that reflects the degree to which individuals do the right thing or do not do the right thing. In the area of taxation, outcome variables have been measured in very different ways (James & Alley, 1999; Webley, Robben, Elffers & Hessing, 1991), with less attention being given to their relationship with each other. Section 9 was dedicated to trying a number of different measures of compliant behaviour and examining their interconnections. Ultimately, the more promising measures will need to be validated against Tax Office assessments of whether or not the individual has behaved in a compliant fashion. Apart from being interested in measuring tax evasion, we were also interested in measuring tax avoidance. Sophisticated tax avoidance schemes developed by large accountancy firms and marketed through their agents are emerging as the greatest threat to the tax base in the United States of America and Europe (Bankman, 1999). Because both tax avoidance and tax evasion affect the integrity of the tax system, both are analysed in this survey under the concept 'compliance management' by taxpayers.

Details of compliance behaviour are given in Working Paper No. 13 (Braithwaite, Braithwaite, Williams & Reinhart, 2001). Some summary statistics from these data are as follows:

- 31% minimise their tax through means that are considered legitimate (superannuation, salary packaging, negative gearing, employee share arrangements)
- 4% minimise tax through more risky ventures (warrants or leveraged investments, schemes to convert income into capital gains, tax shelters and off-shore tax havens)
- 55% are prepared to play around with their tax situation so as to minimise the tax they have to pay
- 80% are confident they claim correct deductions and no more, and
- 87% are confident they declare all their income.

Non-lodgment for 1998–99 was 4%, and 3% owed money to the Tax Office at the time of survey completion.

Apart from measuring compliance behaviour, section 9 examined who mentors taxpayers – is it family and friends, business associates, the Tax Office, or tax agents? Not surprisingly, most people rely on one person, namely, their tax agent (70%). Most people took the responsibility of preparing their tax seriously, but it was of note that 7% had no idea if the deductions they claimed in their tax return were legitimate, because someone else did it for them. The data collected through the questions asked in this section show that tax agents are the ‘gatekeepers’ of compliance (Lewin, 1947), that is, to understand the compliance of taxpayers, one needs to understand the motivations of tax agents who guide and ‘gatekeep’ taxpayers’ compliance behaviour. The data on mentoring of taxpayers by tax agents is presented and discussed in Working Paper No. 5 (Sakurai & Braithwaite, 2001). The theme of this paper and future working papers by Yuka Sakurai is the selection of the tax agent, who is the ideal tax agent, do taxpayers find their ideal, and what influence do tax agents have on taxpayers? Ideal tax agents are grouped along three dimensions: (a) low risk with no fuss; (b) minimising with conflict avoidance; and (c) creative accounting and aggressive tax planning. The popularity of each of these types is represented in Figure

3. The questions on the ideal tax agent and on perceptions of the tax agents actually used by respondents appear in Section 11.

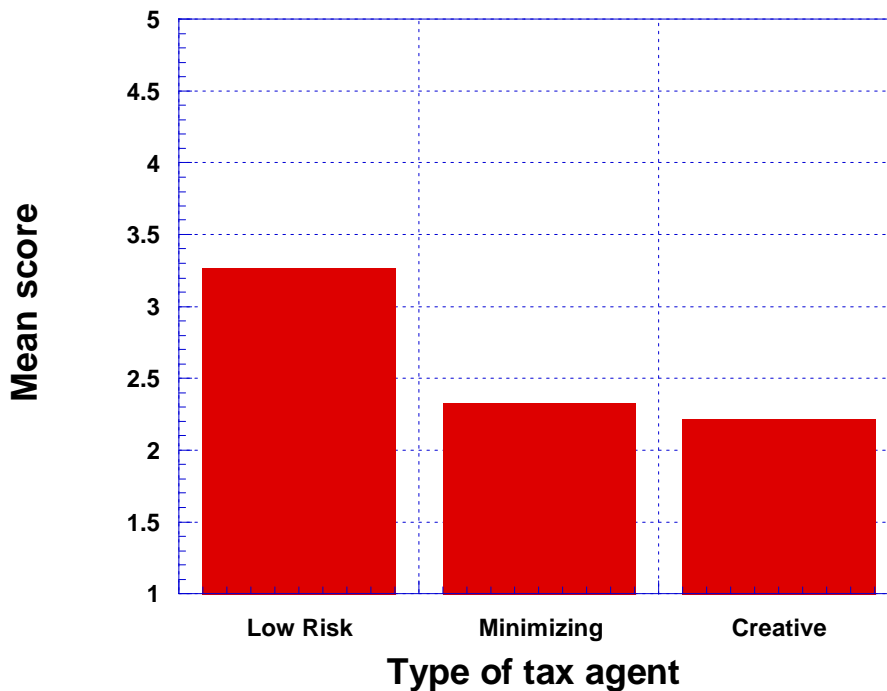


Figure 3: Preferences for different types of tax agents

As a result of an ongoing collaboration with Friedrich Schneider from Linz University, section 10 was included to find out about the cash economy and to enable comparisons with data that Schneider has collected in other OECD countries. Findings from this work will appear in forthcoming working papers. Cash economy participation was defined as exchanging cash for work without paying tax on that money. Being the supplier of cash-in-hand payments and the purchaser of cash-in-hand payments were assessed. In this sample, 6% received cash-in-hand payments, while 14% made such payments. Additional questions were designed to find out how much money changed hands, what kind of work was done, and why people participated in the cash economy. The extent to which people approved or disapproved of the cash economy was also measured through four multi-item scales. One measured the degree to which the respondent judged this kind of tax evasion as smart, another the degree to which respondents would openly criticise someone for taking part in the cash economy. These two scales were developed to measure support

for the cash economy in Australia. The moral orientation of respondents to not declaring all earnings and making false deductions was assessed through the personal tax morality scale. Respondents were also asked about their perceptions of how most people would respond to these tax morality items. The responses of Australians to what they personally believed and what they thought others believed are represented in Table 5. These measures are the subject of work done by Michael Wenzel. Wenzel has applied these findings to setting up risk leveraging experiments in collaboration with the Tax Office (see Wenzel 2001, Working Papers No. 7 & 8). A number of other questions relating to cash behaviour appear in sections 10 and 11 and were used by Friedrich Schneider to estimate the size of the cash economy in Australia.

Table 5: Percentage of respondents who agreed with a given statement as a description of what they personally believed and as a description of what they thought others believed (minimum n =1971)

Belief	Percentage of respondents	
	Agreed personally	Agreed that others believed this
You should honestly declare cash earnings on your tax return	72	20
It is acceptable to overstate tax deductions on your tax return	8	53
Working for cash-in-hand payments without paying tax is a trivial offence	32	56
The government should actively discourage participation in the cash economy	48	23

Section 11 contained a miscellaneous set of questions. In addition to those already mentioned, measures were taken of satisfaction with the tax system. Respondents were asked about their overall satisfaction with how money was spent (49% were dissatisfied, 15% satisfied). They were subsequently asked where they would like to see greater or less expenditure. In general, respondents wanted to see greater expenditure, in health (89% said they wanted more spent) education (85%), policing (70%), protection from illegal immigration (63%), scientific research (61%),

employment (57%), and industry development (56%). Less than half of the sample wanted to see more money spent on defence (48%), welfare (46%), law courts, legal aid (34%) and the arts (16%).

When respondents were asked about tax reform, the issues rated as the highest priority were ensuring corporations pay their fair share of tax (60% said of the utmost importance) and getting rid of the grey areas of the law (40%). Next on the list of issues attracting an utmost importance rating were (a) ensuring that wealthier citizens pay their tax (37%); (b) making the amount of tax paid by large corporations public (34%); (c) minimising regulation and paperwork (34%); (d) keeping taxes as low as possible (31%); (e) broadening the tax base so that everyone contributes (30%); (f) giving corporations incentives to serve the community (29%); (g) keeping costs of administering the system down (28%); (h) making the whole tax system simpler through getting rid of as many exemptions as possible (25%); (i) making sure the government has a secure source of revenue to provide public goods (24%); and (j) improving the competitiveness of Australian business (23%). Least likely to be regarded as of the utmost importance were reform advancing a flat rate of tax (16%) and getting rid of deductions (8%). Finally in section 11, respondents were asked if they were the victims of the tax system in that tax was preventing them from getting ahead financially. Responses were normally distributed on a five-point scale around a mean of 3.1.

Section 12 was the last section of the questionnaire booklet. It contained standard social demographic questions used to compare this sample with population estimates made available by the Australian Bureau of Statistics (see Mearns & Braithwaite, 2001, Working Paper No. 4). These data also can be used to compare subgroups within the sample to find out if social-demographic background variables have an effect on how one sees, evaluates and behaves towards the Tax Office, the tax system and other taxpayers.

REFERENCES

- Ahmed, E. (1999). Shame management and bullying. Unpublished Doctoral Dissertation. Canberra: The Australian National University.
- Ayres, I. & Braithwaite, J. (1992). *Responsive regulation: Transcending the deregulation debate*. New York: Oxford University Press.
- Bankman, J. (1999). Corporate tax shelters. Paper presented at the Law and Society Association Annual Meeting. Renaissance Chicago Hotel, Illinois, May 27–30.
- Blamey, R. & Braithwaite, V. (1997). The validity of the security-harmony social values model in the general population. *Australian Journal of Psychology*, 49, 71–77.
- Braithwaite, V. (1994). Beyond Rokeach's equality-freedom model: Two dimensional values in a one dimensional world. *Journal of Social Issues*, 50, 67–94.
- Braithwaite, V. (1995). Games of engagement: Postures within the regulatory community. *Law and Policy*, 17, 225–255.
- Braithwaite, V. (1998). Communal and exchange trust norms, their value base and relevance to institutional trust. In V. Braithwaite & M. Levi (Eds) *Trust and governance*. New York: Sage.
- Braithwaite, V. (1998). The value balance model of political evaluations. *British Journal of Psychology*, 89, 223–247.
- Braithwaite, V. (2001). The Community Hopes, Fears and Actions Survey: Goals and measures. *Centre for Tax System Integrity Working Paper No. 2*. Canberra: The Australian National University.
- Braithwaite, V. & Blamey, R. (1998). Consensus, stability and meaning in abstract social values. *Australian Journal of Political Science*, 33, 373–390.

Braithwaite, V., Braithwaite, J., Gibson, D. & Makkai, T. (1994). Regulatory styles, motivational postures and nursing home compliance. *Law and Policy*, 16, 363–394.

Braithwaite, V., Braithwaite, J., Williams, R. & Reinhart, M. (2001). The multidimensional measurement of taxation compliance with self-report surveys. *Centre for Tax System Integrity Working Paper No. 13*. Canberra: The Australian National University.

Braithwaite, J., Grabosky, P. & Walker, J. (1987). An enforcement taxonomy of regulatory agencies. *Law and Policy*, 9, 323–351.

Braithwaite, V. & Law, H.G. (1985). Structure of human values: Testing the adequacy of the Rokeach Value Survey. *Journal of Personality and Social Psychology*, 49, 250–263.

Braithwaite, J. & Makkai, T. (1994). Trust and compliance. *Policing and Society*, 4, 1–12.

Braithwaite, J., Makkai, T., Braithwaite, V. & Gibson, D. (1993). Nursing Home Regulation in Action Project 1987–1992. Canberra: The Australian National University.

Braithwaite, V. & Reinhart, M. (2000). The *Taxpayers' Charter*: Does the Tax Office comply and who benefits? *Centre for Tax System Integrity Working Paper No. 1*. Canberra: The Australian National University.

Dryzek, J.S. (1994). Australian discourses of democracy. *Australian Journal of Political Science*, 29, 221–239.

Grasmick, H.G. & Bursik, R.J. (1990). Conscience, significant others, and rational choice: Extending the deterrence model. *Law and Society Review*, 24, 837–861.

Haslam, S.A. (2000). *Psychology in organizations: The social identity approach*. London: Sage Publications.

James, S. & Alley, C. (1999). Tax compliance, self-assessment, and tax administration in New Zealand: Is the carrot or the stick more appropriate to encourage compliance. *New Zealand Journal of Taxation Law and Policy*, 5, 3-14.

Kinsey, K.A. & Grasmick, H.G. (1993). Did the Tax Reform Act of 1986 improve compliance? Three studies of pre- and post-TRA compliance attitudes. *Law and Policy*, 15, 239-325.

Lewin, K. (1947). Group decision and social change. In T.M. Newcomb & E.L. Hartley (Eds) *Readings in social psychology*. New York: Holt, pp 330-345.

Mearns, M. & Braithwaite, V. (2001). The Community Hopes, Fears and Actions Survey: Survey method, sample representativeness and data quality. *Centre for Tax System Integrity Working Paper No. 4*. Canberra: The Australian National University.

Sakurai, Y. & Braithwaite, V. (2001). Taxpayers' perceptions of the ideal tax adviser: Playing safe or saving dollars? *Centre for Tax System Integrity Working Paper No. 5*. Canberra: The Australian National University.

Taylor, N. (forthcoming). Through the eyes of the taxpayer: Self-categorisation, perceptions of authorities and attitudes to tax. *Centre for Tax System Integrity Working Paper*. Canberra: The Australian National University.

Tyler, T. (1997). The psychology of legitimacy: A relational perspective on voluntary deference to authorities. *Personality and Social Psychology Review*, 1, 323-345.

Webley, P., Robben, H., Elffers, H. & Hessing, D. (1991). *Tax evasion: An experimental approach*. Cambridge: Cambridge University Press.

Wenzel, M. (2001). The impact of outcome orientation and justice concerns on tax compliance: The role of taxpayers' identity. *Centre for Tax System Integrity Working Paper No. 6*. Canberra: The Australian National University.

Wenzel, M. (2001). Misperceptions of social norms about tax compliance (1): A prestudy. *Centre for Tax System Integrity Working Paper No. 7*. Canberra: The Australian National University.

Wenzel, M. (2001). Misperceptions of social norms about tax compliance (2): A field-experiment. *Centre for Tax System Integrity Working Paper No. 8*. Canberra: The Australian National University.

Part 2: Basic descriptive findings

Part 2 of this working paper presents the basic descriptive statistics for the Community Hopes, Fears and Actions Survey. Frequencies and percentages for each response category are recorded along with means and standard deviations where appropriate. Answers to open ended questions such as those concerning occupation and identity have been coded. Frequencies and percentages for each coded category are recorded in the appendices. Click [here](#) to view the basic descriptive statistics.

1. OUR SOCIETY'S GOALS

1.1 Below are 16 goals that refer to our society, our nation, and to people in general. Please indicate the extent to which you accept or reject each of the following *as principles that guide your judgements and actions*. Do this by circling the number that comes closest to the way you feel about each goal. Use the following code to decide which number to select:

1 = Reject
2 = Inclined to reject
3 = Neither reject nor accept
4 = Inclined to accept
5 = Accept as important
6 = Accept as very important
7 = Accept as of utmost importance

Quickly read through the list before you start. This will give you an opportunity to decide which are the more important principles for you personally.

1. {P1Q1} A Good Life for Others (improving the welfare of all people in need)											
Mean	5.48	n	18	20	65	241	678	535	470	Total Valid	Missing Data
Std Dev	1.20	%	0.9	1.0	3.2	11.9	33.4	26.4	23.2	[2027]	(13)
										[100.0]	(0.6)
2. {P1Q2} Rule by the People (involvement by all citizens in making decisions that affect their community).....											
Mean	5.38	n	38	55	99	230	585	529	495	Total Valid	Missing Data
Std Dev	1.39	%	1.9	2.7	4.9	11.3	28.8	26.0	24.4	[2031]	(9)
										[100.0]	(0.4)
3. {P1Q3} International Cooperation (having all nations working together to help each other)											
Mean	5.36	n	23	35	104	295	605	500	469	Total Valid	Missing Data
Std Dev	1.31	%	1.1	1.7	5.1	14.5	29.8	24.6	23.1	[2031]	(9)
										[100.0]	(0.4)
4. {P1Q4} Social Progress and Reform (readiness to change our way of life for the better).....											
Mean	5.38	n	11	27	81	296	651	576	389	Total Valid	Missing Data
Std Dev	1.19	%	0.5	1.3	4.0	14.6	32.1	28.4	19.2	[2031]	(9)
										[100.0]	(0.4)
5. {P1Q5} National Greatness (being a united, strong, independent, and powerful nation).....											
Mean	5.21	n	35	53	171	310	534	465	460	Total Valid	Missing Data
Std Dev	1.45	%	1.7	2.6	8.4	15.3	26.3	22.9	22.7	[2028]	(12)
										[100.0]	(0.6)
6. {P1Q6} A World at Peace (being free from war and conflict).....											
Mean	6.39	n	22	9	33	60	183	382	1343	Total Valid	Missing Data
Std Dev	1.10	%	1.1	0.4	1.6	3.0	9.0	18.8	66.1	[2032]	(8)
										[100.0]	(0.4)
7. {P1Q7} A World of Beauty (having the beauty of nature and the arts: music, literature, art, etc.)											
Mean	5.27	n	17	16	147	349	625	450	426	Total Valid	Missing Data
Std Dev	1.29	%	0.8	0.8	7.2	17.2	30.8	22.2	21.0	[2030]	(10)
										[100.0]	(0.5)
8. {P1Q8} Reward for Individual Effort (letting individuals prosper through gains made by initiative and hard work)											
Mean	5.56	n	16	23	75	218	570	619	512	Total Valid	Missing Data
Std Dev	1.22	%	0.8	1.1	3.7	10.7	28.0	30.4	25.2	[2033]	(7)
										[100.0]	(0.3)
9. {P1Q9} Human Dignity (allowing each individual to be treated as someone of worth)											
Mean	6.12	n	15	12	28	79	350	579	963	Total Valid	Missing Data
Std Dev	1.09	%	0.7	0.6	1.4	3.9	17.3	28.6	47.5	[2026]	(14)
										[100.0]	(0.7)
10. {P1Q10} National Security (protection of your nation from enemies).....											
Mean	5.96	n	17	22	57	142	370	501	914	Total Valid	Missing Data
Std Dev	1.25	%	0.8	1.1	2.8	7.0	18.3	24.8	45.2	[2023]	(17)
										[100.0]	(0.8)
11. {P1Q11} Equal Opportunity for All (giving everyone an equal chance in life).....											
Mean	6.10	n	14	15	43	88	339	569	968	Total Valid	Missing Data
Std Dev	1.13	%	0.7	0.7	2.1	4.3	16.7	27.9	47.5	[2036]	(4)
										[100.0]	(0.2)
12. {P2Q12} Freedom (being able to live as you choose whilst respecting the freedom of others).....											
Mean	5.99	n	17	11	40	120	399	572	859	Total Valid	Missing Data
Std Dev	1.16	%	0.8	0.5	2.0	5.9	19.8	28.3	42.6	[2018]	(22)
										[100.0]	(1.1)

13. {P2Q13} Greater Economic Equality (lessening the gap between the rich and the poor).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.64	n	28	34	93	210	452	506	692	[2015]	(25)
Std Dev	1.37	%	1.4	1.7	4.6	10.4	22.4	25.1	34.3	[100.0]	(1.2)
14. {P2Q14} The Rule of Law (living by laws that everyone must follow).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.96	n	13	16	55	151	361	543	867	[2006]	(34)
Std Dev	1.20	%	0.6	0.8	2.7	7.5	18.0	27.1	43.2	[100.0]	(1.7)
15. {P2Q15} National Economic Development (having greater economic progress and prosperity for the nation).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.53	n	11	21	62	229	590	665	435	[2013]	(27)
Std Dev	1.15	%	0.5	1.0	3.1	11.4	29.3	33.0	21.6	[100.0]	(1.3)
16. {P2Q16} Preserving the Natural Environment (preventing the destruction of nature's beauty and resources).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	6.06	n	13	13	40	106	353	561	929	[2015]	(25)
Std Dev	1.13	%	0.6	0.6	2.0	5.3	17.5	27.8	46.1	[100.0]	(1.2)

1.2 Below is another list, this time made up of personal goals and ways of living that different people use as guiding principles in their daily lives. Please indicate the extent to which you accept or reject each of these goals as principles that you try to live by. Do this by circling the numbers as you did before. Before you start, quickly read through the entire list to get a feel for how to score your answers.

1 = Reject
2 = Inclined to reject
3 = Neither reject nor accept
4 = Inclined to accept
5 = Accept as important
6 = Accept as very important
7 = Accept as of utmost importance

1. {P2Q1} Wisdom (having a mature understanding of life).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.61	n	7	6	39	170	700	655	428	[2005]	(35)
Std Dev	1.03	%	0.3	0.3	1.9	8.5	34.9	32.7	21.3	[100.0]	(1.7)
2. {P2Q2} Conscientious (being hardworking).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.77	n	8	7	22	121	583	771	500	[2012]	(28)
Std Dev	0.99	%	0.4	0.3	1.1	6.0	29.0	38.3	24.9	[100.0]	(1.4)
3. {P2Q3} Authority (having power to influence others and control decisions).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	4.09	n	81	150	439	520	560	188	75	[2013]	(27)
Std Dev	1.36	%	4.0	7.5	21.8	25.8	27.8	9.3	3.7	[100.0]	(1.3)
4. {P2Q4} Recognition by the Community (having high standing in the community).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	4.18	n	66	124	473	486	541	221	100	[2011]	(29)
Std Dev	1.38	%	3.3	6.2	23.5	24.2	26.9	11.0	5.0	[100.0]	(1.4)
5. {P2Q5} Polite (being well-mannered).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.90	n	7	11	45	115	462	677	697	[2014]	(26)
Std Dev	1.08	%	0.3	0.5	2.2	5.7	22.9	33.6	34.6	[100.0]	(1.3)
6. {P2Q6} The Pursuit of Knowledge (always trying to find out new things about the world we live in).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.62	n	9	8	52	213	581	682	474	[2019]	(21)
Std Dev	1.10	%	0.4	0.4	2.6	10.5	28.8	33.8	23.5	[100.0]	(1.0)
7. {P2Q7} Self-knowledge/Self-insight (being more aware of what sort of person you are).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.58	n	9	8	65	224	627	583	497	[2013]	(27)
Std Dev	1.14	%	0.4	0.4	3.2	11.1	31.1	29.0	24.7	[100.0]	(1.3)
8. {P2Q8} Economic Prosperity (being financially well-off).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.04	n	19	36	145	341	811	421	242	[2015]	(25)
Std Dev	1.21	%	0.9	1.8	7.2	16.9	40.2	20.9	12.0	[100.0]	(1.2)
9. {P3Q9} Self-respect (believing in your own worth).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	6.02	n	8	5	18	98	437	668	783	[2017]	(23)
Std Dev	1.01	%	0.4	0.2	0.9	4.9	21.7	33.1	38.8	[100.0]	(1.1)
10. {P3Q10} Patriotic (being loyal to your country).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.45	n	25	35	133	265	496	485	579	[2018]	(22)
Std Dev	1.39	%	1.2	1.7	6.6	13.1	24.6	24.0	28.7	[100.0]	(1.1)
11. {P3Q11} Self-improvement (striving to be a better person).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.82	n	9	5	22	143	555	679	604	[2017]	(23)
Std Dev	1.04	%	0.4	0.2	1.1	7.1	27.5	33.7	29.9	[100.0]	(1.1)

12. {P3Q12} Efficient (always using the best method to get the best results)		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.49	n	8	11	56	234	679	643	382	[2013]	(27)
Std Dev	1.08	%	0.4	0.5	2.8	11.6	33.7	31.9	19.0	[100.0]	(1.3)
13. {P3Q13} Forgiving (willing to pardon others).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.37	n	13	23	106	288	619	567	402	[2018]	(22)
Std Dev	1.22	%	0.6	1.1	5.3	14.3	30.7	28.1	19.9	[100.0]	(1.1)
14. {P3Q14} Ambitious (being eager to do well)		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.17	n	15	28	106	336	748	529	256	[2018]	(22)
Std Dev	1.17	%	0.7	1.4	5.3	16.7	37.1	26.2	12.7	[100.0]	(1.1)
15. {P3Q15} Prompt (being on time).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.67	n	10	17	70	188	550	596	587	[2018]	(22)
Std Dev	1.18	%	0.5	0.8	3.5	9.3	27.3	29.5	29.1	[100.0]	(1.1)
16. {P3Q16} Refined (never being coarse or vulgar).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.04	n	29	55	206	355	580	442	341	[2008]	(32)
Std Dev	1.40	%	1.4	2.7	10.3	17.7	28.9	22.0	17.0	[100.0]	(1.6)
17. {P3Q17} Inner Harmony (feeling free of conflict within yourself)		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.52	n	15	26	90	227	572	574	509	[2013]	(27)
Std Dev	1.25	%	0.7	1.3	4.5	11.3	28.4	28.5	25.3	[100.0]	(1.3)
18. {P3Q18} Showing Foresight (thinking and seeing ahead).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.55	n	5	5	50	212	645	731	362	[2010]	(30)
Std Dev	1.02	%	0.2	0.2	2.5	10.5	32.1	36.4	18.0	[100.0]	(1.5)
19. {P3Q19} Resourceful (being clever at finding ways to achieve a goal)		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.46	n	4	6	55	259	670	698	320	[2012]	(28)
Std Dev	1.03	%	0.2	0.3	2.7	12.9	33.3	34.7	15.9	[100.0]	(1.4)
20. {P3Q20} Knowledgeable (being well-informed)		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.59	n	7	4	33	172	702	721	378	[2017]	(23)
Std Dev	0.99	%	0.3	0.2	1.6	8.5	34.8	35.7	18.7	[100.0]	(1.1)
21. {P3Q21} Trusting (having faith in others).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.37	n	20	27	96	253	639	605	374	[2014]	(26)
Std Dev	1.23	%	1.0	1.3	4.8	12.6	31.7	30.0	18.6	[100.0]	(1.3)
22. {P3Q22} Clean (not having dirty habits)		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.71	n	15	15	74	156	519	628	607	[2014]	(26)
Std Dev	1.19	%	0.7	0.7	3.7	7.7	25.8	31.2	30.1	[100.0]	(1.3)
23. {P3Q23} Giving Others a Fair Go (giving others a chance).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.77	n	9	1	27	122	608	737	512	[2016]	(24)
Std Dev	0.99	%	0.4	0.0	1.3	6.1	30.2	36.6	25.4	[100.0]	(1.2)
24. {P3Q24} Self-disciplined (being self-controlled).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.73	n	9	5	32	155	571	753	489	[2014]	(26)
Std Dev	1.03	%	0.4	0.2	1.6	7.7	28.4	37.4	24.3	[100.0]	(1.3)
25. {P3Q25} Generous (sharing what you have with others).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.37	n	12	18	80	288	662	605	349	[2014]	(26)
Std Dev	1.15	%	0.6	0.9	4.0	14.3	32.9	30.0	17.3	[100.0]	(1.3)
26. {P3Q26} Reliable (being dependable).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	6.00	n	6	5	15	79	438	781	694	[2018]	(22)
Std Dev	0.95	%	0.3	0.2	0.7	3.9	21.7	38.7	34.4	[100.0]	(1.1)
27. {P3Q27} Neat (being tidy)		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.31	n	16	30	123	283	634	539	387	[2012]	(28)
Std Dev	1.26	%	0.8	1.5	6.1	14.1	31.5	26.8	19.2	[100.0]	(1.4)
28. {P3Q28} Competitive (always trying to do better than others).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	4.00	n	122	192	420	501	481	201	93	[2010]	(30)
Std Dev	1.48	%	6.1	9.6	20.9	24.9	23.9	10.0	4.6	[100.0]	(1.5)
29. {P3Q29} Understanding (able to share another's feelings).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.52	n	13	6	58	215	665	667	392	[2016]	(24)
Std Dev	1.09	%	0.6	0.3	2.9	10.7	33.0	33.1	19.4	[100.0]	(1.2)
30. {P3Q30} Logical (being rational)		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.39	n	7	13	70	261	708	645	309	[2013]	(27)
Std Dev	1.08	%	0.3	0.6	3.5	13.0	35.2	32.0	15.4	[100.0]	(1.3)
31. {P3Q31} Helpful (always ready to assist others).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.67	n	6	10	22	172	632	726	447	[2015]	(25)
Std Dev	1.01	%	0.3	0.5	1.1	8.5	31.4	36.0	22.2	[100.0]	(1.2)
32. {P3Q32} Cooperative (being able to work in harmony with others).....		1	2	3	4	5	6	7	Total Valid	Missing Data	
Mean	5.80	n	8	5	22	136	538	787	523	[2019]	(21)
Std Dev	1.00	%	0.4	0.2	1.1	6.7	26.6	39.0	25.9	[100.0]	(1.0)

2. THE TAX OFFICE'S GOALS

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

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

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

1 = Almost never 2 = Occasionally 3 = Sometimes yes, sometimes no 4 = Most times 5 = Almost always
--

1. {P4Q1} Being accountable for what they do		1	2	3	4	5		
Mean 3.28	n	147	270	659	685	214	Total Valid	Missing Data
Std Dev 1.07	%	7.4	13.7	33.4	34.7	10.8	[1975]	(65)
							[100.0]	(3.2)
2. {P4Q2} Treating you fairly and reasonably		1	2	3	4	5		
Mean 3.66	n	69	164	514	869	371	Total Valid	Missing Data
Std Dev 0.99	%	3.5	8.3	25.9	43.7	18.7	[1987]	(53)
							[100.0]	(2.6)
3. {P4Q3} Treating you as honest in your tax affairs unless you act otherwise		1	2	3	4	5		
Mean 3.95	n	78	111	324	778	683	Total Valid	Missing Data
Std Dev 1.04	%	4.0	5.6	16.4	39.4	34.6	[1974]	(66)
							[100.0]	(3.2)
4. {P4Q4} Offering you professional service and assistance to help you understand and meet your tax obligations		1	2	3	4	5		
Mean 3.47	n	174	235	444	704	399	Total Valid	Missing Data
Std Dev 1.20	%	8.9	12.0	22.7	36.0	20.4	[1956]	(84)
							[100.0]	(4.1)
5. {P4Q5} Respecting your privacy		1	2	3	4	5		
Mean 3.65	n	171	167	405	658	559	Total Valid	Missing Data
Std Dev 1.22	%	8.7	8.5	20.7	33.6	28.5	[1960]	(80)
							[100.0]	(3.9)
6. {P4Q6} Keeping the information they hold about you confidential, in accordance with the law		1	2	3	4	5		
Mean 3.93	n	91	122	350	643	728	Total Valid	Missing Data
Std Dev 1.11	%	4.7	6.3	18.1	33.2	37.6	[1934]	(106)
							[100.0]	(5.2)
7. {P4Q7} Giving you access to information they hold about you, in accordance with the law		1	2	3	4	5		
Mean 3.64	n	138	147	445	659	486	Total Valid	Missing Data
Std Dev 1.16	%	7.4	7.8	23.7	35.1	25.9	[1875]	(165)
							[100.0]	(8.1)
8. {P4Q8} Explaining to you the decisions they make about your tax affairs		1	2	3	4	5		
Mean 3.39	n	216	237	444	628	400	Total Valid	Missing Data
Std Dev 1.25	%	11.2	12.3	23.1	32.6	20.8	[1925]	(115)
							[100.0]	(5.6)
9. {P4Q9} Giving you advice and information that you can rely on		1	2	3	4	5		
Mean 3.42	n	157	253	497	671	355	Total Valid	Missing Data
Std Dev 1.17	%	8.1	13.1	25.7	34.7	18.4	[1933]	(107)
							[100.0]	(5.2)
10. {P4Q10} Helping you to minimize your costs in complying with the tax laws		1	2	3	4	5		
Mean 2.89	n	418	307	497	472	230	Total Valid	Missing Data
Std Dev 1.32	%	21.7	16.0	25.8	24.5	12.0	[1924]	(116)
							[100.0]	(5.7)
11. {P4Q11} Giving you the right to an independent review from outside the Tax Office		1	2	3	4	5		
Mean 3.38	n	224	175	510	599	365	Total Valid	Missing Data
Std Dev 1.24	%	12.0	9.3	27.2	32.0	19.5	[1873]	(167)
							[100.0]	(8.2)
12. {P4Q12} Accepting that you have the right to be represented by and get advice from a person of your choice regarding your tax affairs		1	2	3	4	5		
Mean 3.96	n	74	106	349	694	703	Total Valid	Missing Data
Std Dev 1.05	%	3.8	5.5	18.1	36.0	36.5	[1926]	(114)
							[100.0]	(5.6)

3. EXPERIENCES WITH THE TAX OFFICE

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

		Never	Once	More than once		
3.1 Have you ever ...						
1. {P5Q31A} Had an audit or other investigation by the Tax Office	1	2	3	Total Valid	Missing Data	
	n	1651	309	53	[2013]	(27)
	%	82.0	15.4	2.6	[100.0]	(1.3)
2. {P5Q31B} Contested an assessment given by the Tax Office	1	2	3	Total Valid	Missing Data	
	n	1701	248	60	[2009]	(31)
	%	84.7	12.3	3.0	[100.0]	(1.5)
3. {P5Q31C} Requested information about your tax situation.....	1	2	3	Total Valid	Missing Data	
	n	1421	387	198	[2006]	(34)
	%	70.8	19.3	9.9	[100.0]	(1.7)
4. {P5Q31D} Requested general information about the tax system	1	2	3	Total Valid	Missing Data	
	n	1186	397	422	[2005]	(35)
	%	59.2	19.8	21.0	[100.0]	(1.7)
3.2 Has anyone close to you ever ...						
1. {P5Q32A} Had an audit or other investigation by the Tax Office	1	2	3	Total Valid	Missing Data	
	n	1415	451	114	[1980]	(60)
	%	71.5	22.8	5.8	[100.0]	(2.9)
2. {P5Q32B} Contested an assessment given by the Tax Office	1	2	3	Total Valid	Missing Data	
	n	1526	343	92	[1961]	(79)
	%	77.8	17.5	4.7	[100.0]	(3.9)
3. {P5Q32C} Requested information about their tax situation.....	1	2	3	Total Valid	Missing Data	
	n	1240	426	284	[1950]	(90)
	%	63.6	21.8	14.6	[100.0]	(4.4)
4. {P5Q32D} Requested general information about the tax system	1	2	3	Total Valid	Missing Data	
	n	1147	385	410	[1942]	(98)
	%	59.1	19.8	21.1	[100.0]	(4.8)
3.3 {P5Q33} Should you have filed an income tax return in 1998-99?				n	%	
Yes.....	1	1601	80.2			
No	2	364	18.2			
Don't know	3	32	1.6			
		Total Valid		[1997]	[100.0]	
		Missing Data		(43)	(2.1)	
3.4 {P5Q34} Did you file an income tax return for 1998-1999?				n	%	
Yes.....	1	1583	78.7			
No	2	393	19.5			
Not yet	3	36	1.8			
		Total Valid		[2012]	[100.0]	
		Missing Data		(28)	(1.4)	
3.5 {P5Q35} Have you any income tax returns not yet completed from previous years?				n	%	
Yes.....	1	91	4.5			
No	2	1922	95.5			
		Total Valid		[2013]	[100.0]	
		Missing Data		(27)	(1.3)	
3.6 {P5Q36} Has the Tax Office ever asked questions to check the accuracy of your tax return?				n	%	
Yes.....	1	358	17.8			
No	2	1650	82.2			
		Total Valid		[2008]	[100.0]	
		Missing Data		(32)	(1.6)	
3.7 {P6Q37} Have you ever been fined or penalized in some way by the Tax Office?				n	%	
Yes.....	1	293	14.5			

No	2	1728	85.5
	Total Valid	[2021]	[100.0]
	Missing Data	(19)	(0.9)

3.8 {P6Q38} Do you have an outstanding debt with the Tax Office?

Yes	1	n	%
	68	68	3.4
No	2	1951	96.6
	Total Valid	[2019]	[100.0]
	Missing Data	(21)	(1.0)

3.9 {P6Q39} Think about the past four years. On most occasions, has the Tax Office owed you money when you filed your income tax return or have you owed the Tax Office money?

Tax Office owed me most times.....	1	n	%
	1067	1067	54.7
Half and half	2	330	16.9
I owed the Tax Office most times	3	273	14.0
I don't file income tax returns.....	4	281	14.4
	Total Valid	[1951]	[100.0]
	Missing Data	(89)	(4.4)

3.10 {P6Q310} How often do you agree with the decisions made by the Tax Office?

			Almost never	On occasion	Sometimes	Mostly	Almost always		
			1	2	3	4	5	Total Valid	Missing Data
Mean	3.88	n	86	105	362	806	604	[1963]	(77)
Std Dev	1.04	%	4.4	5.3	18.4	41.1	30.8	[100.0]	(3.8)

3.11. {P6Q311} How often are the decisions of the Tax Office favourable to you?

			Almost never	On occasion	Sometimes	Mostly	Almost always		
			1	2	3	4	5	Total Valid	Missing Data
Mean	3.47	n	202	186	469	647	426	[1930]	(110)
Std Dev	1.23	%	10.5	9.6	24.3	33.5	22.1	[100.0]	(5.4)

4. YOUR VIEWS ON THE TAX OFFICE

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

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		
1. {P6Q1} The Tax Office treats people as if they can be trusted to do the right thing			1	2	3	4	5	Total Valid	Missing Data
Mean	3.39	n	105	300	434	1042	122	[2003]	(37)
Std Dev	0.99	%	5.2	15.0	21.7	52.0	6.1	[100.0]	(1.8)

2. {P6Q2} The Tax Office respects the individual's rights as a citizen			1	2	3	4	5	Total Valid	Missing Data
Mean	3.47	n	84	227	475	1092	120	[1998]	(42)
Std Dev	0.92	%	4.2	11.4	23.8	54.7	6.0	[100.0]	(2.1)

3. {P6Q3} I like the game of finding the grey area of tax law			1	2	3	4	5	Total Valid	Missing Data
Mean	2.42	n	384	660	685	200	42	[1971]	(69)
Std Dev	0.98	%	19.5	33.5	34.8	10.1	2.1	[100.0]	(3.4)

4. {P6Q4} The Tax Office gives equal consideration to the views of all Australians.....			1	2	3	4	5	Total Valid	Missing Data
Mean	2.88	n	264	484	550	630	67	[1995]	(45)
Std Dev	1.10	%	13.2	24.3	27.6	31.6	3.4	[100.0]	(2.2)

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		
5. {P7Q5} I am fairly well informed on how to stay on the right side of the law in tax matters.....			1	2	3	4	5	Total Valid	Missing Data
Mean	3.71	n	42	175	302	1294	192	[2005]	(35)
Std Dev	0.84	%	2.1	8.7	15.1	64.5	9.6	[100.0]	(1.7)

6. {P7Q6} The Tax Office respects taxpayers who can give them a run for their money									
			1	2	3	4	5	Total Valid	Missing Data
Mean	2.36	n	375	806	551	221	33	[1986]	(54)
Std Dev	0.96	%	18.9	40.6	27.7	11.1	1.7	[100.0]	(2.6)
7. {P7Q7} The Tax Office is encouraging to those who have difficulty meeting their obligations through no fault of their own									
			1	2	3	4	5	Total Valid	Missing Data
Mean	3.12	n	102	345	797	675	52	[1971]	(69)
Std Dev	0.90	%	5.2	17.5	40.4	34.2	2.6	[100.0]	(3.4)
8. {P7Q8} People should follow the decisions of the Tax Office even if they go against what they think is right									
			1	2	3	4	5	Total Valid	Missing Data
Mean	2.73	n	191	795	437	514	58	[1995]	(45)
Std Dev	1.04	%	9.6	39.8	21.9	25.8	2.9	[100.0]	(2.2)
9. {P7Q9} The Tax Office listens to powerful interest groups, not to ordinary Australians									
			1	2	3	4	5	Total Valid	Missing Data
Mean	3.48	n	54	347	518	728	338	[1985]	(55)
Std Dev	1.05	%	2.7	17.5	26.1	36.7	17.0	[100.0]	(2.7)
10. {P7Q10} If you get caught doing the wrong thing, you just have to pay what you owe and everything will be all right									
			1	2	3	4	5	Total Valid	Missing Data
Mean	2.93	n	146	689	396	664	90	[1985]	(55)
Std Dev	1.07	%	7.4	34.7	19.9	33.5	4.5	[100.0]	(2.7)
11. {P7Q11} I feel a moral obligation to pay my tax.....									
			1	2	3	4	5	Total Valid	Missing Data
Mean	4.03	n	26	87	171	1240	475	[1999]	(41)
Std Dev	0.78	%	1.3	4.4	8.6	62.0	23.8	[100.0]	(2.0)
12. {P7Q12} The Tax Office can be trusted to administer the tax system so that it is right for the country as a whole									
			1	2	3	4	5	Total Valid	Missing Data
Mean	3.18	n	149	386	515	849	98	[1997]	(43)
Std Dev	1.04	%	7.5	19.3	25.8	42.5	4.9	[100.0]	(2.1)
13. {P7Q13} No matter how cooperative or uncooperative the Tax Office is, the best policy is to give them only as much cooperation as the law requires.....									
			1	2	3	4	5	Total Valid	Missing Data
Mean	3.29	n	51	415	525	906	98	[1995]	(45)
Std Dev	0.94	%	2.6	20.8	26.3	45.4	4.9	[100.0]	(2.2)
14. {P7Q14} Overall, I pay my tax with good will.....									
			1	2	3	4	5	Total Valid	Missing Data
Mean	3.90	n	24	112	213	1344	304	[1997]	(43)
Std Dev	0.76	%	1.2	5.6	10.7	67.3	15.2	[100.0]	(2.1)
15. {P7Q15} The Tax Office has too much power									
			1	2	3	4	5	Total Valid	Missing Data
Mean	3.29	n	34	368	812	536	240	[1990]	(50)
Std Dev	0.96	%	1.7	18.5	40.8	26.9	12.1	[100.0]	(2.5)
16. {P7Q16} My own feelings are not affected much one way or another by what the Tax Office does to me									
			1	2	3	4	5	Total Valid	Missing Data
Mean	2.98	n	132	571	564	662	68	[1997]	(43)
Std Dev	1.01	%	6.6	28.6	28.2	33.1	3.4	[100.0]	(2.1)

		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
17. {P8Q17} The Tax Office is more concerned about making their own job easier than making it easier for taxpayers.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.30	39	413	639	722	179	[1992]	(48)
Std Dev	0.96	2.0	20.7	32.1	36.2	9.0	[100.0]	(2.4)
18. {P8Q18} The Tax Office respects people who can take advantage of tax minimization schemes.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.75	135	689	757	330	65	[1976]	(64)
Std Dev	0.93	6.8	34.9	38.3	16.7	3.3	[100.0]	(3.1)
19. {P8Q19} I enjoy spending time working out how changes in the tax system will affect me.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.31	396	844	491	217	27	[1975]	(65)
Std Dev	0.96	20.1	42.7	24.9	11.0	1.4	[100.0]	(3.2)
20. {P8Q20} It's impossible to satisfy the requirements of the Tax Office completely.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.98	53	646	672	528	89	[1988]	(52)
Std Dev	0.94	2.7	32.5	33.8	26.6	4.5	[100.0]	(2.5)
21. {P8Q21} The Tax Office consults widely about how they might change things to make it easier for taxpayers to meet their obligations.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.83	152	559	770	473	25	[1979]	(61)
Std Dev	0.92	7.7	28.2	38.9	23.9	1.3	[100.0]	(3.0)
22. {P8Q22} I enjoy talking to friends about loopholes in the tax system.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.23	393	914	532	133	17	[1989]	(51)
Std Dev	0.87	19.8	46.0	26.7	6.7	0.9	[100.0]	(2.5)
23. {P8Q23} I don't care if I am not doing the right thing by the Tax Office.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.01	467	1153	275	67	26	[1988]	(52)
Std Dev	0.79	23.5	58.0	13.8	3.4	1.3	[100.0]	(2.5)
24. {P8Q24} The Tax Office is concerned about protecting the average citizen's rights.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.05	129	432	688	696	43	[1988]	(52)
Std Dev	0.95	6.5	21.7	34.6	35.0	2.2	[100.0]	(2.5)
25. {P8Q25} If the Tax Office gets tough with me, I will become uncooperative with them.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.21	295	1146	392	128	21	[1982]	(58)
Std Dev	0.81	14.9	57.8	19.8	6.5	1.1	[100.0]	(2.8)
26. {P8Q26} I am willing to exercise my right to legally minimize the tax I pay.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.71	30	151	400	1189	214	[1984]	(56)
Std Dev	0.82	1.5	7.6	20.2	59.9	10.8	[100.0]	(2.7)
27. {P8Q27} The Tax Office is more interested in catching you for doing the wrong thing, than helping you do the right thing.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.13	64	565	574	605	177	[1985]	(55)
Std Dev	1.03	3.2	28.5	28.9	30.5	8.9	[100.0]	(2.7)
28. {P8Q28} I resent paying tax.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.46	271	956	416	255	85	[1983]	(57)
Std Dev	1.02	13.7	48.2	21.0	12.9	4.3	[100.0]	(2.8)
29. {P8Q29} I accept responsibility for paying my fair share of tax.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.98	27	63	146	1447	319	[2002]	(38)
Std Dev	0.69	1.3	3.1	7.3	72.3	15.9	[100.0]	(1.9)

		Strongly disagree	Disagree	Neither	Agree	Strongly agree		
30. {P9Q30} I can think of situations in which I would stop supporting the decisions of the Tax Office.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.01	61	527	797	515	73	[1973]	(67)
Std Dev	0.89	3.1	26.7	40.4	26.1	3.7	[100.0]	(3.3)
31. {P9Q31} If the Tax Office is cooperative with me, I will be cooperative with them.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.81	12	88	349	1357	186	[1992]	(48)
Std Dev	0.68	0.6	4.4	17.5	68.1	9.3	[100.0]	(2.4)
32. {P9Q32} It's important not to let the Tax Office push you around.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.48	28	216	633	985	118	[1980]	(60)
Std Dev	0.82	1.4	10.9	32.0	49.7	6.0	[100.0]	(2.9)
33. {P9Q33} I personally don't think that there is much the Tax Office can do to me to make me pay tax if I don't want to.....		1	2	3	4	5	Total Valid	Missing Data
Mean	1.95	468	1231	213	55	15	[1982]	(58)
Std Dev	0.72	23.6	62.1	10.7	2.8	0.8	[100.0]	(2.8)
34. {P9Q34} If you cooperate with the Tax Office, they are likely to be cooperative with you.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.67	21	159	391	1307	117	[1995]	(45)
Std Dev	0.75	1.1	8.0	19.6	65.5	5.9	[100.0]	(2.2)
35. {P9Q35} I think of taxpaying as helping the government do worthwhile things.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.56	76	232	388	1105	198	[1999]	(41)
Std Dev	0.95	3.8	11.6	19.4	55.3	9.9	[100.0]	(2.0)
36. {P9Q36} I don't really know what the Tax Office expects of me and I'm not about to ask.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.80	76	732	727	406	41	[1982]	(58)
Std Dev	0.88	3.8	36.9	36.7	20.5	2.1	[100.0]	(2.8)
37. {P9Q37} I should accept decisions made by the Tax Office even when I disagree with them.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.66	145	877	514	427	27	[1990]	(50)
Std Dev	0.94	7.3	44.1	25.8	21.5	1.4	[100.0]	(2.5)
38. {P9Q38} The Tax Office considers the concerns of average citizens when making decisions.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.89	138	576	660	583	25	[1982]	(58)
Std Dev	0.95	7.0	29.1	33.3	29.4	1.3	[100.0]	(2.8)
39. {P9Q39} If I find out that I am not doing what the Tax Office wants, I'm not going to lose any sleep over it.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.58	94	994	550	314	22	[1974]	(66)
Std Dev	0.85	4.8	50.4	27.9	15.9	1.1	[100.0]	(3.2)
40. {P9Q40} The Tax Office cares about the position of taxpayers.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.89	127	546	757	522	30	[1982]	(58)
Std Dev	0.92	6.4	27.5	38.2	26.3	1.5	[100.0]	(2.8)
41. {P9Q41} I pay the tax that I am legally required to pay, but not a cent more.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.86	8	102	297	1340	247	[1994]	(46)
Std Dev	0.70	0.4	5.1	14.9	67.2	12.4	[100.0]	(2.3)
42. {P9Q42} Paying tax is the right thing to do.....		1	2	3	4	5	Total Valid	Missing Data
Mean	4.00	10	35	228	1397	332	[2002]	(38)
Std Dev	0.63	0.5	1.7	11.4	69.8	16.6	[100.0]	(1.9)
43. {P9Q43} The Tax Office's decisions are too influenced by political pressures.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.73	21	162	574	814	417	[1988]	(52)
Std Dev	0.92	1.1	8.1	28.9	40.9	21.0	[100.0]	(2.5)
		Strongly disagree	Disagree	Neither	Agree	Strongly agree		
44. {P10Q44} We should abolish the tax system.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.26	410	981	355	156	84	[1986]	(54)
Std Dev	1.01	20.6	49.4	17.9	7.9	4.2	[100.0]	(2.6)

45. {P10Q45} The Tax Office has sent out the message that it doesn't trust my industry or occupation group		1	2	3	4	5	Total Valid	Missing Data	
Mean	2.67	n	120	739	823	222	54	[1958]	(82)
Std Dev	0.86	%	6.1	37.7	42.0	11.3	2.8	[100.0]	(4.0)
46. {P10Q46} The Tax Office gets the kind of information it needs to make informed decisions.....		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.36	n	32	229	750	895	57	[1963]	(77)
Std Dev	0.79	%	1.6	11.7	38.2	45.6	2.9	[100.0]	(3.8)
47. {P10Q47} The Tax Office does its job well		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.26	n	69	248	802	822	39	[1980]	(60)
Std Dev	0.83	%	3.5	12.5	40.5	41.5	2.0	[100.0]	(2.9)
48. {P10Q48} I enjoy the challenge of minimizing the tax I have to pay.....		1	2	3	4	5	Total Valid	Missing Data	
Mean	2.80	n	98	681	763	400	37	[1979]	(61)
Std Dev	0.88	%	5.0	34.4	38.6	20.2	1.9	[100.0]	(3.0)
49. {P10Q49} If you don't cooperate with the Tax Office, they will get tough with you		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.71	n	11	134	425	1263	157	[1990]	(50)
Std Dev	0.73	%	0.6	6.7	21.4	63.5	7.9	[100.0]	(2.5)
50. {P10Q50} The Tax Office will use its power when necessary to get people to obey the law		1	2	3	4	5	Total Valid	Missing Data	
Mean	4.00	n	11	47	166	1464	302	[1990]	(50)
Std Dev	0.62	%	0.6	2.4	8.3	73.6	15.2	[100.0]	(2.5)
51. {P10Q51} 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	Total Valid	Missing Data	
Mean	3.02	n	107	531	626	671	52	[1987]	(53)
Std Dev	0.96	%	5.4	26.7	31.5	33.8	2.6	[100.0]	(2.6)
52. {P10Q52} Paying tax is a responsibility that should be willingly accepted by all Australians		1	2	3	4	5	Total Valid	Missing Data	
Mean	4.06	n	17	68	175	1264	479	[2003]	(37)
Std Dev	0.73	%	0.8	3.4	8.7	63.1	23.9	[100.0]	(1.8)
53. {P10Q53} The Tax Office tries to be fair when making their decisions.....		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.40	n	47	236	646	995	63	[1987]	(53)
Std Dev	0.83	%	2.4	11.9	32.5	50.1	3.2	[100.0]	(2.6)
54. {P10Q54} Once the Tax Office has you branded as a non-compliant taxpayer, they will never change their mind		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.05	n	35	436	979	459	69	[1978]	(62)
Std Dev	0.81	%	1.8	22.0	49.5	23.2	3.5	[100.0]	(3.0)
55. {P10Q55} Paying my tax ultimately advantages everyone.....		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.74	n	32	170	328	1223	240	[1933]	(47)
Std Dev	0.84	%	1.6	8.5	16.5	61.4	12.0	[100.0]	(2.3)
56. {P10Q56} The Tax Office goes to great lengths to consult with the community over changes to their system		1	2	3	4	5	Total Valid	Missing Data	
Mean	2.72	n	208	651	671	394	60	[1984]	(56)
Std Dev	0.99	%	10.5	32.8	33.8	19.9	3.0	[100.0]	(2.7)

		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
57. {P11Q57} As a society we need more people willing to take a stand against the Tax Office.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.73	102	781	722	336	53	[1994]	(46)
Std Dev	0.89	5.1	39.2	36.2	16.9	2.7	[100.0]	(2.3)
	n							
	%							
58. {P11Q58} The Tax Office treats people as if they will only do the right thing when forced to.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.98	26	674	665	562	59	[1986]	(54)
Std Dev	0.89	1.3	33.9	33.5	28.3	3.0	[100.0]	(2.6)
	n							
	%							
59. {P11Q59} The tax system may not be perfect, but it works well enough for most of us.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.46	55	302	366	1216	55	[1994]	(46)
Std Dev	0.88	2.8	15.1	18.4	61.0	2.8	[100.0]	(2.3)
	n							
	%							
60. {P11Q60} No matter how cooperative or uncooperative the Tax Office is, the best policy is to always be cooperative with them.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.72	8	148	376	1334	129	[1995]	(45)
Std Dev	0.71	0.4	7.4	18.8	66.9	6.5	[100.0]	(2.2)
	n							
	%							
61. {P11Q61} The Tax Office is generally honest in the way it deals with people.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.59	30	133	539	1217	71	[1990]	(50)
Std Dev	0.73	1.5	6.7	27.1	61.2	3.6	[100.0]	(2.5)
	n							
	%							
4.2 Think of the Tax Office and what it has been doing over the past few years. To what extent do you agree or disagree with the following statements.								
The Tax Office ...		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
1. {P11Q1} Has misled the Australian people.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.76	58	771	795	293	64	[1981]	(59)
Std Dev	0.85	2.9	38.9	40.1	14.8	3.2	[100.0]	(2.9)
	n							
	%							
2. {P11Q2} Acted in the interests of all Australians.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.06	78	537	591	751	31	[1988]	(52)
Std Dev	0.93	3.9	27.0	29.7	37.8	1.6	[100.0]	(2.5)
	n							
	%							
3. {P11Q3} Turned its back on its responsibility to Australians.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.69	61	865	719	293	44	[1982]	(58)
Std Dev	0.84	3.1	43.6	36.3	14.8	2.2	[100.0]	(2.8)
	n							
	%							
4. {P11Q4} Caved in to pressure from special interest groups.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.23	31	441	707	646	153	[1978]	(62)
Std Dev	0.93	1.6	22.3	35.7	32.7	7.7	[100.0]	(3.0)
	n							
	%							
5. {P11Q5} Is trusted by you to administer the tax system fairly.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.44	59	247	512	1105	65	[1988]	(52)
Std Dev	0.86	3.0	12.4	25.8	55.6	3.3	[100.0]	(2.5)
	n							
	%							
6. {P11Q6} Takes advantage of people who are vulnerable.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.78	66	843	603	392	78	[1982]	(58)
Std Dev	0.93	3.3	42.5	30.4	19.8	3.9	[100.0]	(2.8)
	n							
	%							
7. {P11Q7} Meets its obligations to Australians.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.30	53	291	692	907	43	[1986]	(54)
Std Dev	0.84	2.7	14.7	34.8	45.7	2.2	[100.0]	(2.6)
	n							
	%							
8. {P12Q8} Is open and honest in its dealings with citizens.....		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
Mean	3.14	1	2	3	4	5	[1963]	(77)
Std Dev	0.87	70	381	759	718	35	[100.0]	(3.8)
	n							
	%							

4.3 The following question asks you what you think is required to bring about and maintain trust in our institutions. In order to be trustworthy, how important is it for the Tax Office to

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

		1	2	3	4	5	6	Total Valid	Missing Data
1. {P12Q1} Not take risks									
Mean	4.26	n	93	154	270	553	451	466	Total Valid [1987] (53)
Std Dev	1.40	%	4.7	7.8	13.6	27.8	22.7	23.5	Missing Data [100.0] (2.6)
2. {P12Q2} Have a proven track record									
Mean	4.83	n	24	43	133	480	687	629	Total Valid [1996] (44)
Std Dev	1.09	%	1.2	2.2	6.7	24.0	34.4	31.5	Missing Data [100.0] (2.2)
3. {P12Q3} Be efficient in its operations									
Mean	5.25	n	6	14	56	291	667	966	Total Valid [2000] (40)
Std Dev	0.89	%	0.3	0.7	2.8	14.6	33.4	48.3	Missing Data [100.0] (2.0)
4. {P12Q4} Be consistent in its decision making.....									
Mean	5.34	n	6	11	41	248	631	1062	Total Valid [1999] (41)
Std Dev	0.85	%	0.3	0.6	2.1	12.4	31.6	53.1	Missing Data [100.0] (2.0)
5. {P12Q5} Be accountable for its actions									
Mean	5.53	n	4	11	32	171	445	1340	Total Valid [2003] (37)
Std Dev	0.79	%	0.2	0.5	1.6	8.5	22.2	66.9	Missing Data [100.0] (1.8)
6. {P12Q6} Be predictable in the way it responds to citizens.....									
Mean	4.91	n	22	48	105	419	737	671	Total Valid [2002] (38)
Std Dev	1.07	%	1.1	2.4	5.2	20.9	36.8	33.5	Missing Data [100.0] (1.9)
7. {P12Q7} Share the goals of the people.....									
Mean	4.83	n	30	55	137	447	652	668	Total Valid [1989] (51)
Std Dev	1.14	%	1.5	2.8	6.9	22.5	32.8	33.6	Missing Data [100.0] (2.5)
8. {P12Q8B} Be able to anticipate problems in the tax system before they arise									
Mean	5.10	n	9	22	83	361	693	827	Total Valid [1995] (45)
Std Dev	0.96	%	0.5	1.1	4.2	18.1	34.7	41.5	Missing Data [100.0] (2.2)
9. {P12Q9} Keep citizens informed									
Mean	5.27	n	8	15	41	285	663	987	Total Valid [1999] (41)
Std Dev	0.88	%	0.4	0.8	2.1	14.3	33.2	49.4	Missing Data [100.0] (2.0)
10. {P12Q10} Consult widely with different groups.....									
Mean	5.03	n	17	34	96	376	681	794	Total Valid [1998] (42)
Std Dev	1.03	%	0.9	1.7	4.8	18.8	34.1	39.7	Missing Data [100.0] (2.1)
11. {P12Q11} Understand the position of taxpayers.....									
Mean	5.24	n	11	12	48	303	676	952	Total Valid [2002] (38)
Std Dev	0.90	%	0.5	0.6	2.4	15.1	33.8	47.6	Missing Data [100.0] (1.9)
12. {P12Q12} Treat taxpayers with respect.....									
Mean	5.38	n	9	9	41	213	616	1114	Total Valid [2002] (38)
Std Dev	0.85	%	0.4	0.4	2.0	10.6	30.8	55.6	Missing Data [100.0] (1.9)
13. {P12Q13} Be on top of the games of those who get out of paying tax									
Mean	5.52	n	11	17	38	147	418	1362	Total Valid [1993] (47)
Std Dev	0.85	%	0.6	0.9	1.9	7.4	21.0	68.3	Missing Data [100.0] (2.3)
14. {P12Q14} Have interest in the well-being of ordinary Australians									
Mean	5.33	n	14	28	51	211	578	1121	Total Valid [2003] (37)
Std Dev	0.95	%	0.7	1.4	2.5	10.5	28.9	56.0	Missing Data [100.0] (1.8)

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

		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
1. {P13Q1} The Tax Office can't do much if a large company decides to defy it.....		1	2	3	4	5		
Mean	2.77	n	298	749	241	525	185	[1998] (42)
Std Dev	1.25	%	14.9	37.5	12.1	26.3	9.3	[100.0] (2.1)
2. {P13Q2} The Tax Office can't do much if a small business decides to defy it.....		1	2	3	4	5		
Mean	1.95	n	500	1230	158	91	21	[2000] (40)
Std Dev	0.78	%	25.0	61.5	7.9	4.6	1.1	[100.0] (2.0)
3. {P13Q3} The Tax Office can't do much if a wealthy individual decides to defy it.....		1	2	3	4	5		
Mean	2.91	n	287	683	226	530	272	[1998] (42)
Std Dev	1.31	%	14.4	34.2	11.3	26.5	13.6	[100.0] (2.1)
4. {P13Q4} The Tax Office can't do much if an ordinary wage and salary earner decides to defy it.....		1	2	3	4	5		
Mean	1.77	n	722	1095	113	53	17	[2000] (40)
Std Dev	0.74	%	36.1	54.8	5.7	2.7	0.9	[100.0] (2.0)
5. {P13Q5} The Tax Office can't do much if a self-employed taxpayer decides to defy it.....		1	2	3	4	5		
Mean	1.97	n	579	1095	164	135	28	[2001] (39)
Std Dev	0.88	%	28.9	54.7	8.2	6.7	1.4	[100.0] (1.9)



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

5. COMPARING YOURSELF TO OTHERS

5.1 **{P14Q51}** Think about people who are in the same boat as you when it comes to paying tax. In your opinion, do they pay ...

		n	%
	Much more than their fair share.....	1	201
	A bit more than their fair share.....	2	318
	About their fair share.....	3	1028
	A bit less than their fair share.....	4	82
	Much less than their fair share.....	5	28
Mean	2.65	Total Valid	[1657]
Std Dev	0.82	Missing Data	(383)
			(18.8)

5.2 **{P14Q52A}** **{P14Q52B}** **{P14Q52C}** Can you describe the sort of people who you think of as being in the same boat as you in paying tax?

See Appendix One

5.3 **{P14Q53}** How important is this group of people to you? *(Please circle a number)*

		Not at all important Extremely important								Total Valid	Missing Data
		1	2	3	4	5	6	7			
Mean	4.83	n	94	76	165	434	409	355	343	[1876]	(164)
Std Dev	1.63	%	5.0	4.1	8.8	23.1	21.8	18.9	18.3	[100.0]	(8.0)

5.4 Consider your industry or occupation group. To what extent do you disagree or agree with the following:

1. **{P14Q54A}** Being a member of my industry/occupation group is important to me

		Do not agree at all Agree completely							Total Valid	Missing Data	
		1	2	3	4	5	6	7			
Mean	4.89	n	85	80	153	404	413	406	341	[1882]	(158)
Std Dev	1.60	%	4.5	4.3	8.1	21.5	21.9	21.6	18.1	[100.0]	(7.7)

2. **{P14Q54B}** I feel a sense of pride in my industry/occupation group

		Do not agree at all Agree completely							Total Valid	Missing Data	
		1	2	3	4	5	6	7			
Mean	5.10	n	73	61	123	337	425	486	382	[1887]	(153)
Std Dev	1.55	%	3.9	3.2	6.5	17.9	22.5	25.8	20.2	[100.0]	(7.5)

5.5 Now consider the Australian community.

1. **{P14Q55A}** Being a member of the Australian community is important to me

		Do not agree at all Agree completely							Total Valid	Missing Data	
		1	2	3	4	5	6	7			
Mean	5.86	n	13	20	54	188	351	579	767	[1972]	(68)
Std Dev	1.23	%	0.7	1.0	2.7	9.5	17.8	29.4	38.9	[100.0]	(3.3)

2. **{P14Q55B}** I feel a sense of pride in being a member of the Australian community

		Do not agree at all Agree completely							Total Valid	Missing Data	
		1	2	3	4	5	6	7			
Mean	5.86	n	18	21	68	181	340	536	808	[1972]	(68)
Std Dev	1.28	%	0.9	1.1	3.4	9.2	17.2	27.2	41.0	[100.0]	(3.3)

5.6 This time think about the group, honest taxpayers.

1. {P15Q56A} Being an honest taxpayer is important to me

		Do not agree at all Agree completely								Total Valid	Missing Data
		1	2	3	4	5	6	7			
Mean	5.98	n	11	11	41	163	330	579	842	[1977]	(63)
Std Dev	1.16	%	0.6	0.6	2.1	8.2	16.7	29.3	42.6	[100.0]	(3.1)

2. {P15Q56B} I feel a sense of pride in being an honest taxpayer

		Do not agree at all Agree completely								Total Valid	Missing Data
		1	2	3	4	5	6	7			
Mean	5.72	n	30	25	71	245	343	506	752	[1972]	(68)
Std Dev	1.37	%	1.5	1.3	3.6	12.4	17.4	25.7	38.1	[100.0]	(3.3)

5.7 {P15Q57} Think of people in Australia who earn about the same as you. Would you say that you pay ...

			n	%
	Much more tax than they do	1	84	4.5
	A bit more tax than they do.....	2	222	11.9
	About the same amount of tax as they do	3	1487	79.6
	A bit less tax than they do.....	4	44	2.4
	Much less tax than they do	5	31	1.7
Mean	2.85	Total Valid	[1868]	[100.0]
Std Dev	0.60	Missing Data	(172)	(8.4)

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

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

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
1. {P15Q58A}	Workers whose primary income is wage and salaries	n	401	568	940	35	12	[1956]	(84)
		%	20.5	29.0	48.1	1.8	0.6	[100.0]	(4.1)
2. {P15Q58B}	People who make a lot of their money from investments.....	n	82	256	653	623	313	[1927]	(113)
		%	4.3	13.3	33.9	32.3	16.2	[100.0]	(5.5)
3. {P15Q58C}	Families earning less than \$20,000 a year.....	n	377	496	847	133	91	[1944]	(96)
		%	19.4	25.5	43.6	6.8	4.7	[100.0]	(4.7)
4. {P15Q58D}	Families earning more than \$100,000 a year.....	n	155	303	501	581	399	[1939]	(101)
		%	8.0	15.6	25.8	30.0	20.6	[100.0]	(5.0)
5. {P15Q58E}	You, yourself.....	n	197	495	1146	62	32	[1932]	(108)
		%	10.2	25.6	59.3	3.2	1.7	[100.0]	(5.3)
6. {P15Q58F}	Your industry/occupation group.....	n	157	467	1128	89	37	[1878]	(162)
		%	8.4	24.9	60.1	4.7	2.0	[100.0]	(7.9)

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

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

			Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
1. {P16Q1}	Owner-managers of large companies								
Mean	3.93	n	61	166	348	621	728	[1924]	(116)
Std Dev	1.09	%	3.2	8.6	18.1	32.3	37.8	[100.0]	(5.7)
2. {P16Q2}	Senior judges and barristers								
Mean	3.81	n	72	132	482	604	609	[1899]	(141)
Std Dev	1.08	%	3.8	7.0	25.4	31.8	32.1	[100.0]	(6.9)
3. {P16Q3}	Unskilled factory workers								
Mean	2.42	n	317	641	844	84	39	[1925]	(115)
Std Dev	0.88	%	16.5	33.3	43.8	4.4	2.0	[100.0]	(5.6)
4. {P16Q4}	Trades people								
Mean	2.85	n	150	500	852	319	96	[1917]	(123)
Std Dev	0.96	%	7.8	26.1	44.4	16.6	5.0	[100.0]	(6.0)
5. {P16Q5}	Farm labourers								
Mean	2.53	n	280	548	914	136	34	[1912]	(128)
Std Dev	0.89	%	14.6	28.7	47.8	7.1	1.8	[100.0]	(6.3)
6. {P16Q6}	Farm owners.....								
Mean	2.96	n	198	394	759	401	159	[1911]	(129)
Std Dev	1.08	%	10.4	20.6	39.7	21.0	8.3	[100.0]	(6.3)
7. {P16Q7}	Doctors in general practice (GPs).....								
Mean	3.50	n	75	200	662	648	330	[1915]	(125)
Std Dev	1.02	%	3.9	10.4	34.6	33.8	17.2	[100.0]	(6.1)
8. {P16Q8}	Chief executives of large national corporations								
Mean	4.14	n	102	106	235	462	1012	[1917]	(123)
Std Dev	1.15	%	5.3	5.5	12.3	24.1	52.8	[100.0]	(6.0)
9. {P16Q9}	Small business owners								
Mean	2.85	n	164	512	791	372	85	[1924]	(116)
Std Dev	0.98	%	8.5	26.6	41.1	19.3	4.4	[100.0]	(5.7)
10. {P16Q10}	Tax agents and advisors								
Mean	3.52	n	26	113	886	601	276	[1902]	(138)
Std Dev	0.86	%	1.4	5.9	46.6	31.6	14.5	[100.0]	(6.8)
11. {P16Q11}	Waitresses								
Mean	2.66	n	189	502	1029	167	32	[1919]	(121)
Std Dev	0.83	%	9.8	26.2	53.6	8.7	1.7	[100.0]	(5.9)
12. {P16Q12}	Surgeons.....								
Mean	3.66	n	90	154	547	656	467	[1914]	(126)
Std Dev	1.08	%	4.7	8.0	28.6	34.3	24.4	[100.0]	(6.2)

6. WHAT IF?

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

6.1 {P17Q61} What do you think the chances are that you will get caught?

		About zero (0%) About 25% 50/50 About 75% Almost certain (100%)							
		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.08	n	326	308	627	317	396	[1974]	(66)
Std Dev	1.33	%	16.5	15.6	31.8	16.1	20.1	[100.0]	(3.2)

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

1. {P17Q62A} Taken to court + pay a substantial fine + pay the tax you owe with interest

		About zero (0%) About 25% 50/50 About 75% Almost certain (100%)							
		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.65	n	171	257	420	337	760	[1945]	(95)
Std Dev	1.34	%	8.8	13.2	21.6	17.3	39.1	[100.0]	(4.7)

2. {P17Q62B} Taken to court + pay the tax you owe with interest

		About zero (0%) About 25% 50/50 About 75% Almost certain (100%)							
		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.58	n	152	244	484	372	639	[1891]	(149)
Std Dev	1.29	%	8.0	12.9	25.6	19.7	33.8	[100.0]	(7.3)

3. {P17Q62C} Pay a substantial fine + pay the tax you owe with interest

		About zero (0%) About 25% 50/50 About 75% Almost certain (100%)							
		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.95	n	59	148	429	451	812	[1899]	(141)
Std Dev	1.12	%	3.1	7.8	22.6	23.7	42.8	[100.0]	(6.9)

4. {P17Q62D} Pay the tax you owe with interest

		About zero (0%) About 25% 50/50 About 75% Almost certain (100%)							
		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.97	n	114	172	328	319	963	[1896]	(144)
Std Dev	1.26	%	6.0	9.1	17.3	16.8	50.8	[100.0]	(7.1)

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

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

1. {P17Q63A} Taken to court + pay a substantial fine

		No	Small	Medium	Large	Total Valid	Missing Data
+ pay the tax you owe with interest							
Mean	3.70	n	67	74	245	1571	[1957]
Std Dev	0.70	%	3.4	3.8	12.5	80.3	[100.0]

2. {P17Q63B} Taken to court + pay the tax you owe

		No	Small	Medium	Large	Total Valid	Missing Data
with interest							
Mean	3.58	n	73	101	392	1377	[1943]
Std Dev	0.76	%	3.8	5.2	20.2	70.9	[100.0]

3. {P17Q63C} Pay a substantial fine + pay the tax you

		No	Small	Medium	Large	Total Valid	Missing Data
owe with interest							
Mean	3.50	n	65	124	523	1231	[1943]
Std Dev	0.76	%	3.3	6.4	26.9	63.4	[100.0]

4. {P17Q63D} Pay the tax you owe with interest

		No	Small	Medium	Large	Total Valid	Missing Data
Mean	3.06	n	161	369	603	809	[1942]
Std Dev	0.97	%	8.3	19.0	31.1	41.7	[100.0]

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

			Not Likely	May happen	Likely	Almost Certain		
1. {P18Q1}	Feel that you had let down your family		1	2	3	4	Total Valid	Missing Data
Mean	2.88	n	329	318	570	733	[1950]	(90)
Std Dev	1.09	%	16.9	16.3	29.2	37.6	[100.0]	(4.4)
2. {P18Q2}	Feel ashamed of yourself.....		1	2	3	4	Total Valid	Missing Data
Mean	3.03	n	244	302	552	854	[1952]	(88)
Std Dev	1.04	%	12.5	15.5	28.3	43.8	[100.0]	(4.3)
3. {P18Q3}	Feel angry with yourself for what you did.....		1	2	3	4	Total Valid	Missing Data
Mean	3.17	n	176	239	609	922	[1946]	(94)
Std Dev	0.96	%	9.0	12.3	31.3	47.4	[100.0]	(4.6)
4. {P18Q4}	Feel concerned to put matters right and put it behind you.....		1	2	3	4	Total Valid	Missing Data
Mean	3.37	n	70	143	730	1009	[1952]	(88)
Std Dev	0.77	%	3.6	7.3	37.4	51.7	[100.0]	(4.3)
5. {P18Q5}	Feel that what you had done was wrong.....		1	2	3	4	Total Valid	Missing Data
Mean	3.24	n	120	237	642	947	[1946]	(94)
Std Dev	0.89	%	6.2	12.2	33.0	48.7	[100.0]	(4.6)
6. {P18Q6}	Feel bad about the harm and trouble you'd caused.....		1	2	3	4	Total Valid	Missing Data
Mean	2.97	n	236	325	641	746	[1948]	(92)
Std Dev	1.02	%	12.1	16.7	32.9	38.3	[100.0]	(4.5)
7. {P18Q7}	Feel humiliated.....		1	2	3	4	Total Valid	Missing Data
Mean	2.96	n	272	320	566	791	[1949]	(91)
Std Dev	1.06	%	14.0	16.4	29.0	40.6	[100.0]	(4.5)
8. {P18Q8}	Feel embarrassed.....		1	2	3	4	Total Valid	Missing Data
Mean	3.06	n	209	293	621	825	[1948]	(92)
Std Dev	1.00	%	10.7	15.0	31.9	42.4	[100.0]	(4.5)
9. {P18Q9}	Feel unable to decide, in your own mind, whether or not you had done the wrong thing.....		1	2	3	4	Total Valid	Missing Data
Mean	2.01	n	856	410	476	201	[1943]	(97)
Std Dev	1.05	%	44.1	21.1	24.5	10.3	[100.0]	(4.8)
10. {P18Q10}	Feel guilty		1	2	3	4	Total Valid	Missing Data
Mean	2.97	n	225	367	596	758	[1946]	(94)
Std Dev	1.02	%	11.6	18.9	30.6	39.0	[100.0]	(4.6)
11. {P18Q11}	Feel angry with the Tax Office.....		1	2	3	4	Total Valid	Missing Data
Mean	2.28	n	520	634	518	270	[1942]	(98)
Std Dev	1.01	%	26.8	32.6	26.7	13.9	[100.0]	(4.8)
12. {P18Q12}	Feel bothered by thoughts that you were being unfairly treated.....		1	2	3	4	Total Valid	Missing Data
Mean	2.03	n	677	679	439	146	[1941]	(99)
Std Dev	0.94	%	34.9	35.0	22.6	7.5	[100.0]	(4.9)
13. {P18Q13}	Feel that you wanted to get even with the Tax Office.....		1	2	3	4	Total Valid	Missing Data
Mean	1.39	n	1455	283	147	58	[1943]	(97)
Std Dev	0.75	%	74.9	14.6	7.6	3.0	[100.0]	(4.8)
14. {P18Q14}	Pretend that nothing was happening		1	2	3	4	Total Valid	Missing Data
Mean	1.45	n	1327	400	173	39	[1939]	(101)
Std Dev	0.74	%	68.4	20.6	8.9	2.0	[100.0]	(5.0)
15. {P18Q15}	Make a joke of it		1	2	3	4	Total Valid	Missing Data
Mean	1.46	n	1350	352	190	53	[1945]	(95)
Std Dev	0.78	%	69.4	18.1	9.8	2.7	[100.0]	(4.7)
16. {P18Q16}	Rise above it.....		1	2	3	4	Total Valid	Missing Data
Mean	2.86	n	227	331	870	515	[1943]	(97)
Std Dev	0.94	%	11.7	17.0	44.8	26.5	[100.0]	(4.8)

7. ANOTHER WHAT IF?

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

7.1 {P19Q71} What do you think the chances are that you will get caught?

		About zero (0%) About 25% 50/50 About 75% Almost certain (100%)							
		1	2	3	4	5			
Mean	3.77	n	43	188	570	507	634	Total Valid	Missing Data
Std Dev	1.07	%	2.2	9.7	29.4	26.1	32.6	[1942]	(98)
								[100.0]	(4.8)

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

1. {P19Q72A} Taken to court + pay a substantial fine + pay the tax you owe with interest

		About zero (0%) About 25% 50/50 About 75% Almost certain (100%)							
		1	2	3	4	5			
Mean	3.57	n	172	281	422	330	692	Total Valid	Missing Data
Std Dev	1.35	%	9.1	14.8	22.2	17.4	36.5	[1897]	(143)
								[100.0]	(7.0)

2. {P19Q72B} Taken to court + pay the tax you owe with interest

		About zero (0%) About 25% 50/50 About 75% Almost certain (100%)							
		1	2	3	4	5			
Mean	3.55	n	148	246	498	369	599	Total Valid	Missing Data
Std Dev	1.28	%	8.0	13.2	26.8	19.8	32.2	[1860]	(180)
								[100.0]	(8.8)

3. {P19Q72C} Pay a substantial fine + pay the tax you owe with interest

		About zero (0%) About 25% 50/50 About 75% Almost certain (100%)							
		1	2	3	4	5			
Mean	3.97	n	40	141	438	482	781	Total Valid	Missing Data
Std Dev	1.07	%	2.1	7.5	23.3	25.6	41.5	[1882]	(158)
								[100.0]	(7.7)

4. {P19Q72D} Pay the tax you owe with interest

		About zero (0%) About 25% 50/50 About 75% Almost certain (100%)							
		1	2	3	4	5			
Mean	4.06	n	90	140	306	364	976	Total Valid	Missing Data
Std Dev	1.19	%	4.8	7.5	16.3	19.4	52.0	[1876]	(164)
								[100.0]	(8.0)

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

1 = No problem
 2 = A small problem
 3 = A medium problem
 4 = A large problem

1. {P19Q73A} Taken to court + pay a substantial fine + pay the tax you owe with interest

		1	2	3	4		
Mean	3.73	n	54	59	245	1552	Total Valid
Std Dev	0.66	%	2.8	3.1	12.8	81.3	[1910]
							(130)
							[100.0]
							(6.4)

2. {P19Q73B} Taken to court + pay the tax you owe with interest

		1	2	3	4		
Mean	3.61	n	52	94	389	1360	Total Valid
Std Dev	0.71	%	2.7	5.0	20.5	71.8	[1895]
							(145)
							[100.0]
							(7.1)

3. {P19Q73C} Pay a substantial fine + pay the tax you owe with interest

		1	2	3	4		
Mean	3.50	n	57	126	525	1193	Total Valid
Std Dev	0.75	%	3.0	6.6	27.6	62.8	[1901]
							(139)
							[100.0]
							(6.8)

4. {P19Q73D} Pay the tax you owe with interest

		1	2	3	4		
Mean	3.07	n	158	352	593	800	Total Valid
Std Dev	0.97	%	8.3	18.5	31.2	42.0	[1903]
							(137)
							[100.0]
							(6.7)

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

			Not Likely	May Happen	Likely	Almost Certain		
1. {P20Q1}	Feel that you had let down your family		1	2	3	4	Total Valid	Missing Data
Mean	2.92	n	298	326	534	773	[1931]	(109)
Std Dev	1.09	%	15.4	16.9	27.7	40.0	[100.0]	(5.3)
2. {P20Q2}	Feel ashamed of yourself.....		1	2	3	4	Total Valid	Missing Data
Mean	3.01	n	244	312	557	816	[1929]	(111)
Std Dev	1.04	%	12.6	16.2	28.9	42.3	[100.0]	(5.4)
3. {P20Q3}	Feel angry with yourself for what you did.....		1	2	3	4	Total Valid	Missing Data
Mean	3.14	n	169	253	642	860	[1924]	(116)
Std Dev	0.95	%	8.8	13.1	33.4	44.7	[100.0]	(5.7)
4. {P20Q4}	Feel concerned to put matters right and put it behind you.....		1	2	3	4	Total Valid	Missing Data
Mean	3.31	n	80	168	747	933	[1928]	(112)
Std Dev	0.80	%	4.1	8.7	38.7	48.4	[100.0]	(5.5)
5. {P20Q5}	Feel that what you had done was wrong.....		1	2	3	4	Total Valid	Missing Data
Mean	3.23	n	117	240	660	908	[1925]	(115)
Std Dev	0.89	%	6.1	12.5	34.3	47.2	[100.0]	(5.6)
6. {P20Q6}	Feel bad about the harm and trouble you'd caused.....		1	2	3	4	Total Valid	Missing Data
Mean	2.96	n	221	346	646	713	[1926]	(114)
Std Dev	1.00	%	11.5	18.0	33.5	37.0	[100.0]	(5.6)
7. {P20Q7}	Feel humiliated.....		1	2	3	4	Total Valid	Missing Data
Mean	2.93	n	277	330	557	759	[1923]	(117)
Std Dev	1.07	%	14.4	17.2	29.0	39.5	[100.0]	(5.7)
8. {P20Q8}	Feel embarrassed.....		1	2	3	4	Total Valid	Missing Data
Mean	3.01	n	224	312	595	787	[1918]	(122)
Std Dev	1.02	%	11.7	16.3	31.0	41.0	[100.0]	(6.0)
9. {P20Q9}	Feel unable to decide, in your own mind, whether or not you had done the wrong thing		1	2	3	4	Total Valid	Missing Data
Mean	1.92	n	917	408	417	176	[1918]	(122)
Std Dev	1.03	%	47.8	21.3	21.7	9.2	[100.0]	(6.0)
10. {P20Q10}	Feel guilty		1	2	3	4	Total Valid	Missing Data
Mean	2.96	n	215	370	598	729	[1912]	(128)
Std Dev	1.01	%	11.2	19.4	31.3	38.1	[100.0]	(6.3)
11. {P20Q11}	Feel angry with the Tax Office.....		1	2	3	4	Total Valid	Missing Data
Mean	2.05	n	717	598	398	205	[1918]	(122)
Std Dev	1.00	%	37.4	31.2	20.8	10.7	[100.0]	(6.0)
12. {P20Q12}	Feel bothered by thoughts that you were being unfairly treated		1	2	3	4	Total Valid	Missing Data
Mean	1.90	n	784	664	340	126	[1914]	(126)
Std Dev	0.92	%	41.0	34.7	17.8	6.6	[100.0]	(6.2)
13. {P20Q13}	Feel that you wanted to get even with the Tax Office.....		1	2	3	4	Total Valid	Missing Data
Mean	1.38	n	1449	277	131	62	[1919]	(121)
Std Dev	0.75	%	75.5	14.4	6.8	3.2	[100.0]	(5.9)
14. {P20Q14}	Pretend that nothing was happening		1	2	3	4	Total Valid	Missing Data
Mean	1.47	n	1293	392	183	51	[1919]	(121)
Std Dev	0.77	%	67.4	20.4	9.5	2.7	[100.0]	(5.9)
15. {P20Q15}	Make a joke of it		1	2	3	4	Total Valid	Missing Data
Mean	1.46	n	1346	339	182	59	[1926]	(114)
Std Dev	0.79	%	69.9	17.6	9.4	3.1	[100.0]	(5.6)
16. {P20Q16}	Rise above it.....		1	2	3	4	Total Valid	Missing Data
Mean	2.84	n	247	345	796	534	[1922]	(118)
Std Dev	0.97	%	12.9	18.0	41.4	27.8	[100.0]	(5.8)

8. BELIEFS ABOUT AUSTRALIAN DEMOCRACY

8. Below are statements that have been made about Australian democracy. Please indicate how much you agree or disagree with each statement by circling the number that is closest to your own view.

		Strongly disagree	Disagree	Neither	Agree	Strongly agree			
1. {P21Q1} Democracy is a term which has lost much of its original meaning.....		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.38						[1994]	(46)	
Std Dev	1.03	n	60	441	372	926	195		
		%	3.0	22.1	18.7	46.4	9.8	[100.0]	(2.3)
2. {P21Q2} Placing more emphasis on the rights of minorities weakens the concept of democracy and the rights of the majority		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.36						[1994]	(46)	
Std Dev	1.10	n	96	418	438	766	276		
		%	4.8	21.0	22.0	38.4	13.8	[100.0]	(2.3)
3. {P21Q3} In our democracy, we can hold our representatives accountable		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.24						[1992]	(48)	
Std Dev	1.05	n	108	450	421	874	139		
		%	5.4	22.6	21.1	43.9	7.0	[100.0]	(2.4)
4. {P21Q4} There's a dollar democracy that runs through our supposed democracy.....		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.78						[1977]	(63)	
Std Dev	0.82	n	15	118	488	1029	327		
		%	0.8	6.0	24.7	52.0	16.5	[100.0]	(3.1)
5. {P21Q5} 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	Total Valid	Missing Data	
Mean	4.25						[2005]	(35)	
Std Dev	0.85	n	17	93	161	833	901		
		%	0.8	4.6	8.0	41.5	44.9	[100.0]	(1.7)
6. {P21Q6} 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	Total Valid	Missing Data	
Mean	2.83						[2006]	(34)	
Std Dev	1.07	n	184	716	433	593	80		
		%	9.2	35.7	21.6	29.6	4.0	[100.0]	(1.7)
7. {P21Q7} I don't think we have enough input into legislation and the decisions that are important.....		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.75						[1998]	(42)	
Std Dev	0.86	n	13	197	379	1099	310		
		%	0.7	9.9	19.0	55.0	15.5	[100.0]	(2.1)
8. {P21Q8} Our government is attempting to mould our society to the needs of a profit-oriented market.....		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.82						[1994]	(46)	
Std Dev	0.89	n	16	151	444	947	436		
		%	0.8	7.6	22.3	47.5	21.9	[100.0]	(2.3)
9. {P21Q9} I'm always cynical about government processes.....		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.60						[1999]	(41)	
Std Dev	0.97	n	16	290	528	803	362		
		%	0.8	14.5	26.4	40.2	18.1	[100.0]	(2.0)
10. {P21Q10} The only time we are all equal is when we vote in the ballot box.....		1	2	3	4	5	Total Valid	Missing Data	
Mean	3.72						[2007]	(33)	
Std Dev	1.06	n	47	303	302	872	483		
		%	2.3	15.1	15.0	43.4	24.1	[100.0]	(1.6)
		Strongly disagree	Disagree	Neither	Agree	Strongly agree			
11. {P22Q11} 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	Total Valid	Missing Data	
Mean	3.71						[1981]	(59)	
Std Dev	0.87	n	26	172	432	1062	289		
		%	1.3	8.7	21.8	53.6	14.6	[100.0]	(2.9)

12. {P22Q12} All political parties seem to be appalling		1	2	3	4	5	Total Valid	Missing Data
Mean	3.45	n	27	423	476	754	[1990]	(50)
Std Dev	1.03	%	1.4	21.3	23.9	37.9	[100.0]	(2.5)
13. {P22Q13} The problem with democracy in Australia is that we are rarely asked our opinions.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.61	n	17	334	357	983	[1986]	(54)
Std Dev	0.96	%	0.9	16.8	18.0	49.5	[100.0]	(2.6)
14. {P22Q14} Sometimes I get a bit worried that there are a lot of small minority groups getting a lot of say: It depends on how loud the voice is, rather than the numbers.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.71	n	34	279	324	937	[1989]	(51)
Std Dev	1.00	%	1.7	14.0	16.3	47.1	[100.0]	(2.5)
15. {P22Q15} Governments can talk about “democracy”, but they fall down, in practice, because they cannot accept sharing power to influence decisions with those who might have different motives and ideas.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.79	n	8	122	448	1092	[1976]	(64)
Std Dev	0.79	%	0.4	6.2	22.7	55.3	[100.0]	(3.1)
16. {P22Q16} 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	Total Valid	Missing Data
Mean	3.36	n	54	255	728	780	[1963]	(77)
Std Dev	0.90	%	2.8	13.0	37.1	39.7	[100.0]	(3.8)
17. {P22Q17} Freedom is fine, but you don’t have a right to rights: If you don’t stand up and demand them, you’ll get walked all over.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.53	n	25	305	463	957	[1973]	(67)
Std Dev	0.93	%	1.3	15.5	23.5	48.5	[100.0]	(3.3)
18. {P22Q18} I don’t want to be in a place where only minorities get the right to say what’s going to happen		1	2	3	4	5	Total Valid	Missing Data
Mean	3.98	n	22	93	262	1132	[1985]	(55)
Std Dev	0.81	%	1.1	4.7	13.2	57.0	[100.0]	(2.7)
19. {P22Q19} 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	Total Valid	Missing Data
Mean	2.91	n	140	730	433	507	[1971]	(69)
Std Dev	1.11	%	7.1	37.0	22.0	25.7	[100.0]	(3.4)
20. {P23Q20} 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	Total Valid	Missing Data
Mean	4.03	n	6	36	248	1308	[1987]	(53)
Std Dev	0.65	%	0.3	1.8	12.5	65.8	[100.0]	(2.6)

21. {P23Q21} 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	Total Valid	Missing Data
Mean	4.14	n 7	37	191	1180	571	[1986]	(54)
Std Dev	0.69	% 0.4	1.9	9.6	59.4	28.8	[100.0]	(2.6)

9. TAXPAYING BEHAVIOUR

9.1 {P23Q91} How much of your income in the 1998-99 financial year did you get paid in cash? i.e. notes and coins rather than cheque or directly deposited into a bank account.

		1	2	3	4	Total Valid	Missing Data
	Less than 5%	1	1550	86.6			
	Between 5 and 20%	2	73	4.1			
	Between 20 and 50%	3	45	2.5			
	More than 50%	4	122	6.8			
Mean	1.30					Total Valid [1790]	[100.0]
Std Dev	0.82					Missing Data (250)	(12.3)

9.2 {P23Q92} Did you lodge an income tax return for the 1998-99 financial year

		1	2	3	Total Valid	Missing Data
Yes	1	Please continue	1554	79.8		
No	2	} Skip to Section 10 on CASH TRANSACTION BEHAVIOUR	352	18.1		
Not yet	3		41	2.1		
			Total Valid [1947]	[100.0]		
			Missing Data (93)	(4.6)		

9.3 {P23Q93} How much of your cash income did you declare on your 1998-99 income tax return? (Please circle a number)

		0	1	2	3	4	5	6	7	8	9	10	Total Valid	Missing Data
Mean	7.97	n 253	15	9	14	3	17	3	6	12	45	1118	[1495]	(545)
Std Dev	3.87	% 16.9	1.0	0.6	0.9	0.2	1.1	0.2	0.4	0.8	3.0	74.8	[100.0]	(26.7)

None |-----| About half |-----| All

9.4 People earn income from many different sources e.g. wages and salaries, bank interest, dividends, honorariums, allowances, tips, bonuses, director's fees. Think about each of the sources of income listed below, and select the response that best describes your 1998-99 income tax return.

1 = Received none
 2 = Did not declare it
 3 = Declared some
 4 = Declared most
 5 = Declared all

		1	2	3	4	5	Total Valid	Missing Data
1. {P24Q1} Salary, wages	n	314	6	12	34	1260	[1626]	(414)
	%	19.3	0.4	0.7	2.1	77.5	[100.0]	(20.3)
2. {P24Q2} Honorariums, allowances, tips, bonuses, director's fees	n	1154	29	21	21	334	[1559]	(481)
	%	74.0	1.9	1.3	1.3	21.4	[100.0]	(23.6)
3. {P24Q3} Eligible termination payments	n	1282	8	11	8	232	[1541]	(499)
	%	83.2	0.5	0.7	0.5	15.1	[100.0]	(24.5)
4. {P24Q4} Australian government allowances like Youth Allowance, Austudy, Newstart	n	1257	8	13	6	249	[1533]	(507)
	%	82.0	0.5	0.8	0.4	16.2	[100.0]	(24.9)
5. {P24Q5} Australian government pensions, superannuation pensions, and other pensions or annuities	n	1100	22	12	8	441	[1583]	(457)
	%	69.5	1.4	0.8	0.5	27.9	[100.0]	(22.4)
6. {P24Q6} Interest	n	366	32	22	30	1183	[1633]	(407)
	%	22.4	2.0	1.3	1.8	72.4	[100.0]	(20.0)
7. {P24Q7} Dividends	n	841	14	11	10	722	[1598]	(442)
	%	52.6	0.9	0.7	0.6	45.2	[100.0]	(21.7)

9.5 {P24Q95} As far as you know, did you exaggerate the amount of deductions or rebates in your 1998-99 income tax return?

	n	%
A lot	11	0.7
Quite a bit	5	0.3
Somewhat	34	2.1
A little	118	7.2
Not at all	1480	89.8
Mean 4.85	Total Valid	[1648]
Std Dev 0.52	Missing Data	(392)
		[100.0]
		(19.2)

9.6 {P24Q96} Think of the deductions and rebates you claimed in your 1998-99 income tax return. Would you say you were ... (Circle the answer that best describes you)

	n	%
Absolutely confident that they were all legitimate	1376	84.7
A bit unsure about some of them	129	7.9
Pretty unsure about quite a lot	12	0.7
Haven't a clue, someone else did it	108	6.6
Total Valid	[1625]	[100.0]
Missing Data	(415)	(20.3)

9.7 {P24Q97} As far as you know, did you report all the money you earned in your 1998-99 income tax return?

	n	%
Yes	1566	95.7
No	70	4.3
Total Valid	[1636]	[100.0]
Missing Data	(404)	(19.8)

9.8 {P25Q98} Some people put in a lot of effort to plan their financial affairs in order to legally pay as little tax as possible. How much effort did you or your family devote to this objective in preparing for your 1998-99 income tax return?

	n	%
A lot	109	6.7
Quite a bit	131	8.0
Some	280	17.2
A little	347	21.3
None	765	46.9

Mean	3.94	Total Valid	[1632]	[100.0]
Std Dev	1.25	Missing Data	(408)	(20.0)

9.9 {P25Q99} In preparing for your 1998-99 income tax return, did you look at several different ways of arranging your finances to minimize your tax?

		n	%
Yes.....	1	362	22.2
No.....	2	1272	77.8
	Total Valid	[1634]	[100.0]
	Missing Data	(406)	(19.9)

9.10 {P25Q910} When you were preparing for the lodgment of your 1998-99 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	185	11.5
Good.....	2	496	30.7
Reasonable.....	3	641	39.7
Partial.....	4	169	10.5
Poor.....	5	124	7.7
Mean	2.72	Total Valid	[1615]
Std Dev	1.05	Missing Data	(425)
			[100.0]
			(20.8)

9.11 Did you rely on the following people in preparing your 1998-99 income tax return?

1. {P25Q1} Family member or close friend.....	Yes	No	Total Valid	Missing Data
	n	288	1061	[1349]
	%	21.3	78.7	(691)
			[100.0]	(33.9)
2. {P25Q2} Tax agent or advisor (tax accountant or lawyer).....	Yes	No	Total Valid	Missing Data
	n	1236	368	[1604]
	%	77.1	22.9	(436)
			[100.0]	(21.4)
3. {P25Q3} Business partner.....	Yes	No	Total Valid	Missing Data
	n	48	1264	[1312]
	%	3.7	96.3	(728)
			[100.0]	(35.7)
4. {P25Q4} Someone from the Tax Office.....	Yes	No	Total Valid	Missing Data
	n	85	1231	[1316]
	%	6.5	93.5	(724)
			[100.0]	(35.5)
5. {P25Q5} Someone from your industry association.....	Yes	No	Total Valid	Missing Data
	n	42	1271	[1313]
	%	3.2	96.8	(727)
			[100.0]	(35.6)
6. {P25Q6} One of your employees.....	Yes	No	Total Valid	Missing Data
	n	13	1298	[1311]
	%	1.0	99.0	(729)
			[100.0]	(35.7)


9.12 Below is a list of investment strategies that may provide for tax minimization. In preparing for your 1998-99 income tax return, were you able to minimize your tax through ...

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

		Yes	No	DK	Total Valid	Missing Data
1. {P26Q1} Negative gearing (property/shares)	n	195	1292	131	[1618]	(422)
	%	12.1	79.9	8.1	[100.0]	(20.7)
2. {P26Q2} Employee share arrangements.....	n	28	1365	213	[1606]	(434)
	%	1.7	85.0	13.3	[100.0]	(21.3)
3. {P26Q3} Salary packaging.....	n	115	1304	187	[1606]	(434)
	%	7.2	81.2	11.6	[100.0]	(21.3)
4. {P26Q4} Superannuation planning	n	326	1181	109	[1616]	(424)
	%	20.2	73.1	6.7	[100.0]	(20.8)
5. {P26Q5} Warrants or leveraged investments.....	n	15	1247	340	[1602]	(438)
	%	0.9	77.8	21.2	[100.0]	(21.5)
6. {P26Q6} Schemes to convert income into capital gains.....	n	25	1315	263	[1603]	(437)
	%	1.6	82.0	16.4	[100.0]	(21.4)
7. {P26Q7} Tax shelters eg film schemes, agricultural schemes	n	27	1335	244	[1606]	(434)
	%	1.7	83.1	15.2	[100.0]	(21.3)
8. {P26Q8} Off-shore tax havens or other international tax planning	n	9	1372	223	[1604]	(436)
	%	0.6	85.5	13.9	[100.0]	(21.4)

10. CASH TRANSACTION BEHAVIOUR

10.1 {P26Q101} 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.

Yes.....	1	n	118	%	6.0
No.....	2 -- skip to 10.3 		1860		94.0
		Total Valid	[1978]		[100.0]
		Missing Data	(62)		(3.0)

10.2.1 {CJOBIN1} {CJOBIN2} {CJOBIN3} {CJOBIN4} {CJOBIN5} If yes, what were you employed as and what kind of work did you do?

_____ See Appendix Two

10.2.2 {P26Q1022} How much did you earn in this way in the last 12 months?

\$ _____

See Appendix Three

10.2.3 {P26Q1023} On average, how much did you earn per hour for this work?

\$ _____

See Appendix Three

 0.3 Why do you think people work for cash-in-hand payments? By cash-in-hand we mean cash money that tax is not paid on.

Definitely
Not Unlikely Unsure Probably Definitely

1. {P27Q1}	Income tax is too high.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.69	n	59	240	332	913	394	[1938]	(102)
Std Dev	1.02	%	3.0	12.4	17.1	47.1	20.3	[100.0]	(5.0)
2. {P27Q2}	Don't have a tax file number.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.92	n	150	627	517	508	129	[1931]	(109)
Std Dev	1.08	%	7.8	32.5	26.8	26.3	6.7	[100.0]	(5.3)
3. {P27Q3}	Want to avoid paying tax on the money they earn.....		1	2	3	4	5	Total Valid	Missing Data
Mean	4.38	n	23	28	107	821	975	[1954]	(86)
Std Dev	0.76	%	1.2	1.4	5.5	42.0	49.9	[100.0]	(4.2)
4. {P27Q4}	Need extra money through a second job.....		1	2	3	4	5	Total Valid	Missing Data
Mean	4.00	n	28	67	221	1187	438	[1941]	(99)
Std Dev	0.78	%	1.4	3.5	11.4	61.2	22.6	[100.0]	(4.9)
5. {P27Q5}	Want to avoid red tape and government regulation.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.55	n	65	309	373	882	312	[1941]	(99)
Std Dev	1.04	%	3.3	15.9	19.2	45.4	16.1	[100.0]	(4.9)
6. {P27Q6}	Want to have more disposable income.....		1	2	3	4	5	Total Valid	Missing Data
Mean	4.19	n	26	44	173	1003	700	[1946]	(94)
Std Dev	0.79	%	1.3	2.3	8.9	51.5	36.0	[100.0]	(4.6)
7. {P27Q7}	Want to stay out of the government system.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.62	n	38	254	462	840	347	[1941]	(99)
Std Dev	0.99	%	2.0	13.1	23.8	43.3	17.9	[100.0]	(4.9)
8. {P27Q8}	They just do it – no particular reason.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.01	n	180	494	525	605	130	[1934]	(106)
Std Dev	1.10	%	9.3	25.5	27.1	31.3	6.7	[100.0]	(5.2)

10.4 {P27Q104} 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.

Yes.....	1	n	283	%	14.4
No.....	2 -- skip to 10.6	n	1685	%	85.6
		Total Valid	[1968]		[100.0]
		Missing Data	(72)		(3.5)

10.5.1 {CJOBOUT1} {CJOBOUT2} {CJOBOUT3} {CJOBOUT4} {CJOBOUT5} {CJOBOUT6} If yes, what were they employed as and what kind of work did they do? If they did different things please list the jobs from the largest to the smallest.

See Appendix Four

(a) Job1 :- _____

(b) Job 2 :- _____

(c) Job3 :- _____

10.5.2 {P28Q1052A} {P28Q1052B} {P28Q1052C} How much did you pay for this work in the last 12 months?

(a) Job1 :- \$ _____

See Appendix Five

(b) Job 2 :- \$ _____

(c) Job3 :- \$ _____

10.5.3 {P28Q1053A} {P28Q1053B} {P28Q1053C} On average, how much did you pay each person per hour for their work?

(a) Job1 :- \$ _____

See Appendix Six

(b) Job 2 :- \$ _____

(c) Job3 :- \$ _____



10.6 Why do you think people are paid cash-in-hand? By cash-in-hand we mean cash money that tax is not paid on.

			Definitely not	Unlikely	Unsure	Probably	Definitely	Total Valid	Missing Data
1. {P28Q106A} Reduced costs for employers.....			1	2	3	4	5		
Mean	3.56	n	66	240	418	962	248	[1934]	(106)
Std Dev	0.98	%	3.4	12.4	21.6	49.7	12.8	[100.0]	(5.2)
2. {P28Q106B} Allows employers to avoid paying compensation, insurance, superannuation etc.....			1	2	3	4	5	Total Valid	Missing Data
Mean	3.83	n	41	157	305	1030	412	[1945]	(95)
Std Dev	0.92	%	2.1	8.1	15.7	53.0	21.2	[100.0]	(4.7)
3. {P28Q106C} Helps out people who need a job and are in trouble financially.....			1	2	3	4	5	Total Valid	Missing Data
Mean	3.40	n	55	434	377	847	242	[1955]	(85)
Std Dev	1.05	%	2.8	22.2	19.3	43.3	12.4	[100.0]	(4.2)
4. {P28Q106D} Avoids red tape and government regulation.....			1	2	3	4	5	Total Valid	Missing Data
Mean	3.68	n	37	227	373	989	317	[1943]	(97)
Std Dev	0.94	%	1.9	11.7	19.2	50.9	16.3	[100.0]	(4.8)
5. {P28Q106E} Gives employers flexibility in how they run their business.....			1	2	3	4	5	Total Valid	Missing Data
Mean	3.38	n	52	336	568	783	200	[1939]	(101)
Std Dev	0.97	%	2.7	17.3	29.3	40.4	10.3	[100.0]	(5.0)
6. {P28Q106F} Keeps employers' business concerns private and out of the government system.....			1	2	3	4	5	Total Valid	Missing Data
Mean	3.55	n	44	262	487	864	280	[1937]	(103)
Std Dev	0.97	%	2.3	13.5	25.1	44.6	14.5	[100.0]	(5.0)

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

1. {P28Q107A} I'd think they were clever...

			1	2	3	4	5	Total Valid	Missing Data
			Highly unlikely				Highly likely		
Mean	2.32	n	607	464	642	161	89	[1963]	(77)
Std Dev	1.13	%	30.9	23.6	32.7	8.2	4.5	[100.0]	(3.8)

2. {P29Q2} I would not care...

			Highly unlikely ----- Highly likely						
			1	2	3	4	5		
Mean	3.07	n	240	350	674	405	285	Total Valid	Missing Data
Std Dev	1.21	%	12.3	17.9	34.5	20.7	14.6	[1954]	(86)
								[100.0]	(4.2)

3. {P29Q3} I'd think it was wrong...


			Highly unlikely ----- Highly likely						
			1	2	3	4	5		
Mean	3.46	n	176	239	527	535	481	Total Valid	Missing Data
Std Dev	1.23	%	9.0	12.2	26.9	27.3	24.6	[1958]	(82)
								[100.0]	(4.0)

4. {P29Q4} I'd let them know I disapproved...

			Highly unlikely ----- Highly likely						
			1	2	3	4	5		
Mean	2.57	n	528	432	548	254	196	Total Valid	Missing Data
Std Dev	1.28	%	27.0	22.1	28.0	13.0	10.0	[1958]	(82)
								[100.0]	(4.0)

5. {P29Q5} I'd report them to the Tax Office...

			Highly unlikely ----- Highly likely						
			1	2	3	4	5		
Mean	1.70	n	1226	307	287	60	77	Total Valid	Missing Data
Std Dev	1.08	%	62.6	15.7	14.7	3.1	3.9	[1957]	(83)
								[100.0]	(4.1)



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

11. SOME OTHER ISSUES

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

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		
			1	2	3	4	5		
1. {P29Q111A} I would be better off if I worked less given the rate at which I am taxed.....								Total Valid	Missing Data
Mean	2.95	n	134	540	643	481	119	[1917]	(123)
Std Dev	1.03	%	7.0	28.2	33.5	25.1	6.2	[100.0]	(6.0)

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		
			1	2	3	4	5		
2. {P29Q111B} Paying tax removes the incentive to earn more income.....								Total Valid	Missing Data
Mean	3.42	n	73	449	335	762	319	[1938]	(102)
Std Dev	1.12	%	3.8	23.2	17.3	39.3	16.5	[100.0]	(5.0)

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		
			1	2	3	4	5		
3. {P30Q111C} Paying tax means I just can't get ahead.....								Total Valid	Missing Data
Mean	2.90	n	83	705	590	430	120	[1928]	(112)
Std Dev	1.00	%	4.3	36.6	30.6	22.3	6.2	[100.0]	(5.5)


11.2 The government spends taxpayers' money in many different areas. Below are just a few of these areas. For each area, do you think the government should be spending less money, keeping things as they are, or spending more money?

			Much less	Less	Same	More	Much more	Total Valid	Missing Data
1. {P30Q112A} Education			1	2	3	4	5	Total Valid	Missing Data
Mean	4.16	n	6	25	263	1066	645	[2005]	(35)
Std Dev	0.71	%	0.3	1.2	13.1	53.2	32.2	[100.0]	(1.7)
2. {P30Q112B} Defence			1	2	3	4	5	Total Valid	Missing Data
Mean	3.46	n	65	245	726	644	322	[2002]	(38)
Std Dev	1.00	%	3.2	12.2	36.3	32.2	16.1	[100.0]	(1.9)
3. {P30Q112C} Health care			1	2	3	4	5	Total Valid	Missing Data
Mean	4.31	n	7	24	193	891	889	[2004]	(36)
Std Dev	0.72	%	0.3	1.2	9.6	44.5	44.4	[100.0]	(1.8)
4. {P30Q112D} Law courts & legal aid			1	2	3	4	5	Total Valid	Missing Data
Mean	3.18	n	76	289	954	546	123	[1988]	(52)
Std Dev	0.89	%	3.8	14.5	48.0	27.5	6.2	[100.0]	(2.5)
5. {P30Q112E} Policing			1	2	3	4	5	Total Valid	Missing Data
Mean	3.85	n	16	77	503	995	402	[1993]	(47)
Std Dev	0.81	%	0.8	3.9	25.2	49.9	20.2	[100.0]	(2.3)
6. {P30Q112F} Preventing illegal immigration			1	2	3	4	5	Total Valid	Missing Data
Mean	3.86	n	53	138	554	547	705	[1997]	(43)
Std Dev	1.06	%	2.7	6.9	27.7	27.4	35.3	[100.0]	(2.1)
7. {P30Q112G} Welfare.....			1	2	3	4	5	Total Valid	Missing Data
Mean	3.35	n	120	307	656	584	329	[1996]	(44)
Std Dev	1.11	%	6.0	15.4	32.9	29.3	16.5	[100.0]	(2.2)
8. {P30Q112H} Employment.....			1	2	3	4	5	Total Valid	Missing Data
Mean	3.67	n	34	129	686	755	392	[1996]	(44)
Std Dev	0.92	%	1.7	6.5	34.4	37.8	19.6	[100.0]	(2.2)
9. {P30Q112I} Scientific research			1	2	3	4	5	Total Valid	Missing Data
Mean	3.71	n	28	131	620	831	389	[1999]	(41)
Std Dev	0.90	%	1.4	6.6	31.0	41.6	19.5	[100.0]	(2.0)
10. {P30Q112J} The arts (film, music, dance).....			1	2	3	4	5	Total Valid	Missing Data
Mean	2.65	n	267	555	859	242	72	[1995]	(45)
Std Dev	0.98	%	13.4	27.8	43.1	12.1	3.6	[100.0]	(2.2)
11. {P30Q112K} Industry development.....			1	2	3	4	5	Total Valid	Missing Data
Mean	3.61	n	40	147	690	803	316	[1996]	(44)
Std Dev	0.91	%	2.0	7.4	34.6	40.2	15.8	[100.0]	(2.2)

11.3 {P30Q113} 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	2.48	n	400	569	723	250	43	[1985]	(55)
Std Dev	1.02	%	20.2	28.7	36.4	12.6	2.2	[100.0]	(2.7)

11.4.1 {P30Q1141} These questions are about which political party you prefer. Do you usually think of yourself as a supporter of a political party?

Yes.....	1	n	1071	54.2
No.....	2	%	906	45.8
			-- skip to 11.5 	
		Total Valid	[1977]	[100.0]
		Missing Data	(63)	(3.1)

11.4.2 {P31Q1142} If yes, do you usually think of yourself as Liberal, Labor, National or what?

Liberal.....	1	n	441	39.9
Labor.....	2	%	491	44.4
National.....	3		54	4.9
Australian Democrat.....	4		38	3.4
One Nation.....	5		39	3.5
Greens.....	6		27	2.4
Other.....	7		15	1.4
		Total Valid	[1105]	[100.0]
		Missing Data	(935)	(45.8)

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

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

		1	2	3	4	5	Total Valid	Missing Data
1. {P31Q1} Broadening the tax base so that everyone makes some contribution		1	2	3	4	5	Total Valid	Missing Data
Mean	3.69	n 84	193	573	522	601	[1973]	(67)
Std Dev	1.13	% 4.3	9.8	29.0	26.5	30.5	[100.0]	(3.3)
2. {P31Q2} Ensuring that people who are wealthier pay more tax		1	2	3	4	5	Total Valid	Missing Data
Mean	3.86	n 77	202	387	581	736	[1983]	(57)
Std Dev	1.14	% 3.9	10.2	19.5	29.3	37.1	[100.0]	(2.8)
3. {P31Q3} Ensuring that large corporations pay their fair share.....		1	2	3	4	5	Total Valid	Missing Data
Mean	4.47	n 10	30	181	571	1201	[1993]	(47)
Std Dev	0.76	% 0.5	1.5	9.1	28.7	60.3	[100.0]	(2.3)
4. {P31Q4} Keeping the costs of administering the tax system down		1	2	3	4	5	Total Valid	Missing Data
Mean	3.77	n 19	124	704	580	560	[1987]	(53)
Std Dev	0.96	% 1.0	6.2	35.4	29.2	28.2	[100.0]	(2.6)
5. {P31Q5} Making the whole tax system simpler through getting rid of as many exemptions as possible		1	2	3	4	5	Total Valid	Missing Data
Mean	3.51	n 123	252	602	510	498	[1985]	(55)
Std Dev	1.17	% 6.2	12.7	30.3	25.7	25.1	[100.0]	(2.7)
6. {P31Q6} Giving corporations incentives to serve the community (e.g. create jobs, contribute to public goods, support sport and the arts).....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.82	n 72	106	495	742	573	[1988]	(52)
Std Dev	1.02	% 3.6	5.3	24.9	37.3	28.8	[100.0]	(2.5)
7. {P31Q7} Getting rid of the grey areas of tax law		1	2	3	4	5	Total Valid	Missing Data
Mean	4.04	n 20	99	443	631	781	[1974]	(66)
Std Dev	0.95	% 1.0	5.0	22.4	32.0	39.6	[100.0]	(3.2)
8. {P31Q8} Making the amount of tax paid by all large corporations publicly available.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.67	n 181	213	364	548	671	[1977]	(63)
Std Dev	1.29	% 9.2	10.8	18.4	27.7	33.9	[100.0]	(3.1)
9. {P31Q9} Getting rid of as many deductions as possible		1	2	3	4	5	Total Valid	Missing Data
Mean	2.58	n 468	482	590	258	166	[1964]	(76)
Std Dev	1.22	% 23.8	24.5	30.0	13.1	8.5	[100.0]	(3.7)
10. {P31Q10} Looking into a flat rate of tax.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.88	n 453	304	535	358	308	[1958]	(82)
Std Dev	1.37	% 23.1	15.5	27.3	18.3	15.7	[100.0]	(4.0)
11. {P31Q11} Improving the competitiveness of Australian business		1	2	3	4	5	Total Valid	Missing Data
Mean	3.65	n 70	172	585	695	455	[1977]	(63)
Std Dev	1.04	% 3.5	8.7	29.6	35.2	23.0	[100.0]	(3.1)
12. {P31Q12} Making sure that the government has a secure source of revenue to provide public goods.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.77	n 32	115	603	754	474	[1978]	(62)
Std Dev	0.93	% 1.6	5.8	30.5	38.1	24.0	[100.0]	(3.0)
13. {P31Q13} Keeping taxes as low as possible.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.75	n 62	193	537	582	613	[1987]	(53)
Std Dev	1.09	% 3.1	9.7	27.0	29.3	30.9	[100.0]	(2.6)
14. {P31Q14} Minimising the regulations and the paper work for taxpayers.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.88	n 35	149	499	634	673	[1990]	(50)
Std Dev	1.02	% 1.8	7.5	25.1	31.9	33.8	[100.0]	(2.5)

11.6 This question is asking what YOU think.

1. {P32Q116A} 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 3.73	n	85	214	259	1037	399	[1994]	(46)
Std Dev 1.03	%	4.3	10.7	13.0	52.0	20.0	[100.0]	(2.3)
2. {P32Q116B} 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 2.08	n	399	1214	231	127	23	[1994]	(46)
Std Dev 0.82	%	20.0	60.9	11.6	6.4	1.2	[100.0]	(2.3)
3. {P32Q116C} 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 2.82	n	248	662	338	668	66	[1982]	(58)
Std Dev 1.13	%	12.5	33.4	17.1	33.7	3.3	[100.0]	(2.8)
4. {P32Q116D} 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 2.80	n	134	801	426	543	68	[1972]	(68)
Std Dev 1.03	%	6.8	40.6	21.6	27.5	3.4	[100.0]	(3.3)
5. {P32Q116E} 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 2.72	n	233	826	283	550	89	[1981]	(59)
Std Dev 1.12	%	11.8	41.7	14.3	27.8	4.5	[100.0]	(2.9)
6. {P32Q116F} 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 3.31	n	84	374	572	725	216	[1971]	(69)
Std Dev 1.03	%	4.3	19.0	29.0	36.8	11.0	[100.0]	(3.4)

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

1. {P32Q117A} Do MOST PEOPLE think they should honestly declare cash earnings on their tax return?.....		No!!	No	Don't Know	Yes	Yes!!	Total Valid	Missing Data
Mean 2.52	n	229	928	440	355	38	[1990]	(50)
Std Dev 0.98	%	11.5	46.6	22.1	17.8	1.9	[100.0]	(2.5)
2. {P32Q117B} Do MOST PEOPLE think it is acceptable to overstate deductions on their tax return?.....		No!!	No	Don't Know	Yes	Yes!!	Total Valid	Missing Data
Mean 3.39	n	41	335	559	917	132	[1984]	(56)
Std Dev 0.91	%	2.1	16.9	28.2	46.2	6.7	[100.0]	(2.7)
3. {P32Q117C} Do MOST PEOPLE think that the tax they pay is fair given the goods and services they get from the government?		No!!	No	Don't Know	Yes	Yes!!	Total Valid	Missing Data
Mean 2.43	n	245	944	508	269	21	[1987]	(53)
Std Dev 0.91	%	12.3	47.5	25.6	13.5	1.1	[100.0]	(2.6)
4. {P32Q117D} Would MOST PEOPLE 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 3.13	n	52	463	722	668	82	[1987]	(53)
Std Dev 0.91	%	2.6	23.3	36.3	33.6	4.1	[100.0]	(2.6)
5. {P32Q117E} Do MOST PEOPLE 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 3.43	n	54	303	524	931	170	[1982]	(58)
Std Dev 0.94	%	2.7	15.3	26.4	47.0	8.6	[100.0]	(2.8)
6. {P32Q117F} Do MOST PEOPLE think the government should actively discourage participation in the cash economy?.....		No!!	No	Don't Know	Yes	Yes!!	Total Valid	Missing Data
Mean 2.89	n	109	519	890	406	55	[1979]	(61)
Std Dev 0.89	%	5.5	26.2	45.0	20.5	2.8	[100.0]	(3.0)

11.8 Consider the following situations. When would you use cash and when would you use something else (e.g. cheque, credit card, eftpos)?


1. {P32Q118A} In the supermarket with less than \$50 worth of goods		Cash	Don't use cash	Total Valid	Missing Data
	n	1510	492	[2002]	(38)
	%	75.4	24.6	[100.0]	(1.9)
2. {P32Q118B} In the supermarket with more than \$50 worth of goods		Cash	Don't use cash	Total Valid	Missing Data
	n	1023	972	[1995]	(45)
	%	51.3	48.7	[100.0]	(2.2)
3. {P33Q118C} In a store (e.g. sports, clothes, books, gifts) with less than \$50 worth of goods.....		Cash	Don't use cash	Total Valid	Missing Data
	n	1322	673	[1995]	(45)

		%	66.3	33.7	[100.0]	(2.2)
4. {P33Q118D} In a store (e.g. sports, clothes, books, gifts) with more than \$50 worth of goods.....	Cash	Don't use cash	Total Valid	Missing Data		
	n	766	1228	[1994]	(46)	
	%	38.4	61.6	[100.0]	(2.3)	
5. {P33Q118E} In a restaurant with a bill of less than \$50.....	Cash	Don't use cash	Total Valid	Missing Data		
	n	1540	455	[1995]	(45)	
	%	77.2	22.8	[100.0]	(2.2)	
6. {P33Q118F} In a restaurant with a bill of more than \$50.....	Cash	Don't use cash	Total Valid	Missing Data		
	n	927	1062	[1989]	(51)	
	%	46.6	53.4	[100.0]	(2.5)	

11.9 {P33Q119} Please give your best estimate of how much cash would go through your wallet or purse over a course of a normal week?

\$ _____ See Appendix Seven

11.10.1 {P33Q101} Do you generally use a tax agent or advisor to prepare your income tax return?

		n	%
Yes..... 1		1348	68.4
No..... 2 -- skip to 11.11 		624	31.6
	Total Valid	[1972]	[100.0]
	Missing Data	(68)	(3.3)

11.10.2 If yes, how well do the following statements describe his/her approach to taxation matters?

		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
1. {P33Q102A} I have a tax agent who is clever in the way she/he arranges my affairs to minimize tax.....		1	2	3	4	5	[1278]	(762)
Mean 3.13	n	64	215	537	419	43	[100.0]	(37.4)
Std Dev 0.90	%	5.0	16.8	42.0	32.8	3.4		
2. {P33Q102B} My tax agent is a very honest person.....		1	2	3	4	5	[1300]	(740)
Mean 4.22	n	11	10	106	732	441	[100.0]	(36.3)
Std Dev 0.69	%	0.8	0.8	8.2	56.3	33.9		
3. {P33Q102C} My tax agent helps me interpret ambiguous or grey areas of the tax law in my favour.....		1	2	3	4	5	[1278]	(762)
Mean 3.33	n	36	183	475	488	96	[100.0]	(37.4)
Std Dev 0.91	%	2.8	14.3	37.2	38.2	7.5		
4. {P33Q102D} My tax agent has suggested complicated schemes I could get into to avoid tax.....		1	2	3	4	5	[1282]	(758)
Mean 1.96	n	396	616	210	45	15	[100.0]	(37.2)
Std Dev 0.85	%	30.9	48.0	16.4	3.5	1.2		
5. {P33Q102E} My tax agent has warned me against getting involved in tax planning schemes.....		1	2	3	4	5	[1274]	(766)
Mean 3.05	n	80	183	672	268	71	[100.0]	(37.5)
Std Dev 0.91	%	6.3	14.4	52.7	21.0	5.6		

 11.11 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		
1. {P33Q11A} Someone who just does it and doesn't bother me with it.....						[1922]	(118)
Mean 1.81	n	893	590	345	94	[100.0]	(5.8)
Std Dev 0.90	%	46.5	30.7	18.0	4.9		
2. {P341111B} Someone who knows their way around the system to minimize the tax I have to pay.....						[1919]	(121)
Mean 2.65	n	203	566	858	292	[100.0]	(5.9)
Std Dev 0.86	%	10.6	29.5	44.7	15.2		
3. {P341111C} Someone who will take advantage of grey areas of the law on my behalf.....		Low	Medium	High	Top	Total Valid	Missing Data

Mean	2.01	n	657	707	415	130	[1909]	(131)
Std Dev	0.91	%	34.4	37.0	21.7	6.8	[100.0]	(6.4)
4. {P341111D} Someone who is able to deal with any problems that arise								
			Low	Medium	High	Top	Total Valid	Missing Data
Mean	3.24	n	25	153	1089	657	[1924]	(116)
Std Dev	0.65	%	1.3	8.0	56.6	34.1	[100.0]	(5.7)
5. {P341111E} Someone who is well networked and knows what the Tax Office is checking on at any particular time								
			Low	Medium	High	Top	Total Valid	Missing Data
Mean	2.51	n	334	588	691	309	[1922]	(118)
Std Dev	0.96	%	17.4	30.6	36.0	16.1	[100.0]	(5.8)
6. {P341111F} A creative accountant								
			Low	Medium	High	Top	Total Valid	Missing Data
Mean	2.13	n	608	632	475	192	[1907]	(133)
Std Dev	0.98	%	31.9	33.1	24.9	10.1	[100.0]	(6.5)
7. {P341111G} Someone who can deliver on aggressive tax planning								
			Low	Medium	High	Top	Total Valid	Missing Data
Mean	2.01	n	620	754	415	111	[1900]	(140)
Std Dev	0.88	%	32.6	39.7	21.8	5.8	[100.0]	(6.9)
8. {P341111H} Someone who will do it honestly and with minimum fuss								
			Low	Medium	High	Top	Total Valid	Missing Data
Mean	3.35	n	15	128	949	842	[1934]	(106)
Std Dev	0.64	%	0.8	6.6	49.1	43.5	[100.0]	(5.2)
9. {P341111I} Someone who does not take risks and only claims for things that are clearly legitimate								
			Low	Medium	High	Top	Total Valid	Missing Data
Mean	3.19	n	55	243	909	730	[1937]	(103)
Std Dev	0.76	%	2.8	12.5	46.9	37.7	[100.0]	(5.0)
11.12 How much are the following like you?								
			Not at all	A little bit	A fair bit	Very much		
1. {P341112A} I feel competent to do my own income tax return								
			1	2	3	4	Total Valid	Missing Data
Mean	2.13	n	710	514	486	243	[1953]	(87)
Std Dev	1.05	%	36.4	26.3	24.9	12.4	[100.0]	(4.3)
2. {P341112B} I don't keep my income and expense documentation very well for tax purposes								
			1	2	3	4	Total Valid	Missing Data
Mean	2.06	n	813	457	387	275	[1932]	(108)
Std Dev	1.09	%	42.1	23.7	20.0	14.2	[100.0]	(5.3)
3. {P341112C} I tend to put my income tax return off until the last minute								
			1	2	3	4	Total Valid	Missing Data
Mean	1.86	n	978	449	298	204	[1929]	(111)
Std Dev	1.03	%	50.7	23.3	15.4	10.6	[100.0]	(5.4)
4. {P341112D} Preparing an income tax return is a low priority in my life								
			1	2	3	4	Total Valid	Missing Data
Mean	2.01	n	803	550	347	233	[1933]	(107)
Std Dev	1.04	%	41.5	28.5	18.0	12.1	[100.0]	(5.2)
5. {P341112E} Other things always seem to get in the way of doing my tax								
			1	2	3	4	Total Valid	Missing Data
Mean	1.82	n	935	540	294	151	[1920]	(120)
Std Dev	0.96	%	48.7	28.1	15.3	7.9	[100.0]	(5.9)
6. {P341112F} I have someone else who looks after my tax matters for me								
			1	2	3	4	Total Valid	Missing Data
Mean	2.38	n	770	236	362	569	[1937]	(103)
Std Dev	1.27	%	39.8	12.2	18.7	29.4	[100.0]	(5.0)

12. BACKGROUND INFORMATION

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

12.1 **{P35Q121}** Firstly, what is your sex?

	n	%
Male	949	46.9
Female.....	1074	53.1
Total Valid	[2023]	[100.0]
Missing Data	(17)	(0.8)

12.2 **{P35Q122}** What is your age in years? _____ Years

See Appendix Eight

12.3 **{P35Q123}** In what country were you born? _____

See Appendix Nine

12.4 **{P35Q124}** What is your current marital status?

	n	%
Never married	306	15.2
Now married (including de facto relationships).....	1435	71.1
Widowed.....	94	4.7
Divorced or separated	184	9.1
Total Valid	[2019]	[100.0]
Missing Data	(21)	(1.0)

12.5 **{P35Q125}** What was the highest level of education you completed?

	n	%
Did not have any or much formal schooling	21	1.0
Primary School	110	5.4
Junior/ Intermediate/ Form 4/ Year 10.....	474	23.5
Secondary/ Leaving/ From 6/ Year 12	438	21.7
Trade certificate/Nursing Diploma	255	12.6
Diploma Course	246	12.2
University/Tertiary Degree.....	356	17.6
Post-graduate Degree	120	5.9
Total Valid	[2020]	[100.0]
Missing Data	(20)	(1.0)

12.6 **{P35Q126}** Now some questions about the work that you are doing. Last week were you ...

	n	%
Working full time for pay	851	42.6
Working part-time for pay	350	17.5
Unemployed.....	91	4.6
Retired from paid work.....	380	19.0
Full-time student.....	54	2.7
Keeping house.....	274	13.7
Total Valid	[2000]	[100.0]
Missing Data	(40)	(2.0)

} skip to 12.8 ☺

12.7 **{P35Q127}** What kind of work do you do? Please give your full job title and as much detail as you can. If you are retired or unemployed, please describe your last regular paid job.

1. Job title

See Appendix Ten

2. Main tasks that you do

3. Kind of business or industry

4. {P36Q127D} Is (was) that job for ...

	n	%
A private company or business	1	785
Non-profit organisation eg university	2	129
Commonwealth, state or local government	3	405
Self-employed; in partnership; own business.....	4	244
Total Valid	[1563]	[100.0]
Missing Data	(477)	(23.4)



12.8 {P36Q128} What kind of work were you doing in 1998-99?

	n	%
Same as now	1	1582
Different..... 2 -- skip to 12.9	284	15.2
Total Valid	[1866]	[100.0]
Missing Data	(174)	(8.5)

12.8.1 {P36Q128A} If different, please describe the kind of work you were doing then.

1. Job title

See Appendix Eleven

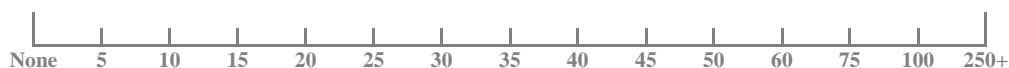
2. Main tasks that you did

3. Kind of business or industry

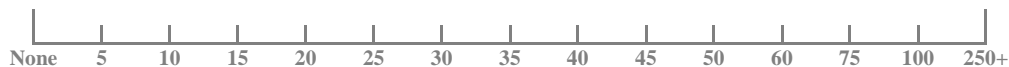
4. {P36Q128D} Was that job for ...

	n	%
A private company or business	1	137
Non-profit organisation eg university	2	33
Commonwealth, state or local government	3	46
Self-employed; in partnership; own business.....	4	34
Total Valid	[250]	[100.0]
Missing Data	(1790)	(87.7)

12.9 {P37Q129} All in all, what was your *family's* income last year – about how many *thousand* dollars? (Please circle a number) See Appendix Twelve



12.10 {P37Q1210} And your own personal income – about how many thousand dollars? (Please circle a number) See Appendix Twelve



12.11 {P37Q1211} Are you paid fairly? We are asking about what you think is morally right – not about what you do earn, nor what you would like to earn – but what you feel you deserve, what you ought in fairness earn given your skills and the like. All in all, how fair is your pay?

			VERY LOW!!	Low!!	Low	Fair	High	High!!	VERY HIGH!!	Total Valid	Missing Data
			1	2	3	4	5	6	7	[1810]	(230)
Mean	3.50	n	141	146	447	899	122	38	17	[1810]	(230)
Std Dev	1.12	%	7.8	8.1	24.7	49.7	6.7	2.1	0.9	[100.0]	(11.3)

12.12 {P37Q1212} How many children do you have living with you at home?

			n	%
None	0	1087	54.6	
One	1	325	16.3	
Two	2	375	18.8	
Three	3	161	8.1	
Four or more	4	43	2.2	
Mean	0.87	Total Valid	[1991]	[100.0]
Std Dev	1.11	Missing Data	(49)	(2.4)

12.13 Do you pay any of the following?

Question	Yes	No	Total Valid	Missing Data
1. {P37Q1213A} HECS for yourself?	n 147 % 8.0	n 1700 % 92.0	[1847] [100.0]	(193) (9.5)
2. {P37Q1213B} HECS for a family member?	n 85 % 4.7	n 1733 % 95.3	[1818] [100.0]	(222) (10.9)
3. {P37Q1213C} Child support?	n 65 % 3.6	n 1762 % 96.4	[1827] [100.0]	(213) (10.4)

12.14 {P37Q1214} Last week, did you have a husband, wife or de facto who was

	n	%	
Working full-time for pay	1	659	44.2
Working part-time for pay	2	233	15.6
Unemployed	3	72	4.8
Retired from paid work	4	281	18.8
Full-time student	5	17	1.1
Keeping house	6	229	15.4
} skip to the end			
Total Valid	[1491]	[100.0]	
Missing Data	(549)	(26.9)	

12.15 {P38Q1215} **If your husband, wife or de facto has a regular job**, please describe the kind of work that he/she does.

See Appendix Thirteen

1. Job title

2. Main tasks that he/she does

3. Kind of business or industry

4. {P38Q1215D} Does he/she work for ...

	n	%
A private company or business	1	
Non-profit organisation eg university	2	
Commonwealth, state or local government	3	
Self-employed; in partnership; own business.....	4	
Total Valid	[910]	[100.0]
Missing Data	(1130)	(55.4)

THANK YOU VERY MUCH FOR FILLING OUT THE QUESTIONNAIRE!!

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



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

APPENDIX ONE

{P14Q52A} Can you describe the sort of people who you think of as being in the same boat as you

Value Label	Value	Frequency	Valid %
abstract	11	3	0.2
national	13	2	0.2
average	14	58	4.8
other	19	3	0.2
disadvantaged	21	121	9.9
middle income	22	105	8.6
advantaged	23	20	1.6
other	29	1	0.1
less educated	31	1	0.1
highly educated	32	6	0.5
other	39	1	0.1
unemployed	41	10	0.8
employed	42	233	19.1
self-employed	43	36	2.9
retired	44	33	2.7
part-time	45	19	1.6
cash recipients	46	1	0.1
professional	47	25	2.0
house keeper	48	14	1.1
other	49	2	0.2
farmer	51	15	1.2
blue-collar	52	34	2.8
sales person	53	2	0.2
public servant	54	11	0.9
small business	55	44	3.6
manager	56	8	0.7
academic	57	1	0.1
student	58	34	2.8
entrepreneurs	59	4	0.3
occupational	60	39	3.2
moral	71	28	2.3
deserving	72	32	2.6
victim	73	5	0.4
female	82	1	0.1
young	91	13	1.1
middle-aged	92	3	0.2
mature	93	2	0.2
single	101	9	0.7
family	104	16	1.3
sole parent	105	15	1.2
rural	112	1	0.1
single inc. family	121	21	1.7
single inc. couple	122	3	0.2
dual inc. family	123	13	1.1
dual inc. couple	124	3	0.2
allowance	131	1	0.1
pension	132	67	5.5
self-funded	133	45	3.7
family and friends	141	10	0.8
work colleagues	142	18	1.5
investors	151	3	0.2
property	152	2	0.2
own house	155	1	0.1
tax minimiser	171	1	0.1
low opportunity	172	1	0.1

Misunderstood questi	200	21	1.7
Total		[1221]	[100.0]
Missing		(819)	(40.1)

{P14Q52B} Can you describe the sort of people who you think of as being in the same boat as you

Value Label	Value	Frequency	Valid %
national	13	1	0.2
average	14	7	1.5
disadvantaged	21	33	7.0
middle income	22	32	6.8
advantaged	23	12	2.5
less educated	31	1	0.2
highly educated	32	2	0.4
unemployed	41	2	0.4
employed	42	52	11
self-employed	43	16	3.4
retired	44	2	0.4
part-time	45	25	5.3
professional	47	20	4.2
house keeper	48	2	0.4
trainee	50	1	0.2
farmer	51	6	1.3
blue-collar	52	3	0.6
sales person	53	2	0.4
public servant	54	9	1.9
small business	55	16	3.4
manager	56	6	1.3
student	58	7	1.5
entrepreneurs	59	3	0.6
occupational	60	13	2.8
moral	71	15	3.2
deserving	72	32	6.8
victim	73	12	2.5
male	81	1	0.2
female	82	1	0.2
young	91	2	0.4
middle-aged	92	2	0.4
single	101	9	1.9
married/de facto	102	4	0.8
family	104	16	3.4
sole parent	105	4	0.8
divorcee	106	1	0.2
urban	111	1	0.2
rural	112	1	0.2
single inc. family	121	6	1.3
single inc. couple	122	1	0.2
dual inc. family	123	5	1.1
dual inc. couple	124	1	0.2
allowance	131	4	0.8
pension	132	19	4.0
self-funded	133	1	0.2
no benefits	134	5	1.1
family and friends	141	8	1.7
work colleagues	142	4	0.8
investors	151	11	2.3
property	152	3	0.6

other income	153	2	0.4
debt	154	8	1.7
own house	155	1	0.2
no dependents	161	3	0.6
with dependents	162	8	1.7
dependent	163	2	0.4
low opportunity	172	5	1.1
Misunderstood questi	200	1	0.2
Total		[472]	[100.0]
Missing		(1568)	(76.9)

{P14Q52C} Can you describe the sort of people who you think of as being in the same boat as you

Value Label	Value	Frequency	Valid %
disadvantaged	21	5	4.4
middle income	22	8	7.0
advantaged	23	1	0.9
highly educated	32	1	0.9
employed	42	10	8.8
self-employed	43	3	2.6
retired	44	1	0.9
part-time	45	5	4.4
professional	47	1	0.9
house keeper	48	1	0.9
blue-collar	52	1	0.9
sales person	53	1	0.9
small business	55	6	5.3
manager	56	1	0.9
student	58	1	0.9
entrepreneurs	59	1	0.9
occupational	60	4	3.5
moral	71	3	2.6
deserving	72	1	0.9
victim	73	8	7.0
female	82	1	0.9
young	91	1	0.9
mature	93	1	0.9
single	101	2	1.8
family	104	14	12.3
sole parent	105	2	1.8
urban	111	1	0.9
single inc. family	121	1	0.9
allowance	131	2	1.8
pension	132	3	2.6
no benefits	134	2	1.8
investors	151	2	1.8
property	152	2	1.8
other income	153	1	0.9
debt	154	7	6.1
no dependents	161	2	1.8
with dependents	162	1	0.9
low opportunity	172	5	4.4
Misunderstood questi	200	1	0.9
Total		[114]	[100.0]
Missing		(1926)	(94.4)

APPENDIX TWO

{CJOBIN1} P26Q1021-1 Job 1 where you were paid cash

Value Label	Value	Frequency	Valid %
Electrician	101	1	0.9
Plumber	102	2	1.9
Carpenter	104	5	4.7
Builder / Home renov	106	2	1.9
Painter	108	1	0.9
Tradesperson NFD	120	1	0.9
Handyman	131	2	1.9
Labourer	132	7	6.5
Installing a door -	152	1	0.9
Odd jobs around the	154	2	1.9
Small plastering job	157	1	0.9
Woodwork	161	1	0.9
Tree lopping	201	1	0.9
Outside labouring	204	2	1.9
Lawn mowing / Cut gr	205	2	1.9
Gardening / Garden m	207	2	1.9
Cleaner / Cleaning	301	2	1.9
House cleaning / Hom	303	3	2.8
Ironing	304	1	0.9
Window washer	305	2	1.9
Private tuition / Tu	402	5	4.7
Swimming Coach	403	1	0.9
Professional trainin	404	1	0.9
Teaching / Lecturer	405	1	0.9
Haircuts for family	441	1	0.9
Butchering sheep and	443	1	0.9
Babysitters	462	4	3.7
Welfare work	463	1	0.9
Nanny	466	1	0.9
Nursing	467	1	0.9
Farmhand	485	1	0.9
Fruit picker	486	1	0.9
Mechanic	502	1	0.9
Repair equipment	552	1	0.9
Taxi	601	2	1.9
Delivery driver	602	3	2.8
Furniture removalist	605	1	0.9
Sales agent / Promot	801	5	4.7
Self employed	802	3	2.8
Casual bar work	803	1	0.9
Working in a small b	806	1	0.9
Casual NFD	808	1	0.9
Motel operator	809	1	0.9
Market research	810	1	0.9
Signwriter	811	1	0.9
Artist	812	1	0.9
Kitchenhand	813	2	1.9
Chef	814	2	1.9
Commission	815	1	0.9
Security	819	1	0.9
Weight watcher	822	1	0.9
Manager	824	1	0.9
Waiters	826	2	1.9
Sales Manager	827	1	0.9
Petrol station	843	1	0.9

Book recording	862	1	0.9
Clerk - PA	863	1	0.9
Folding letters and	864	1	0.9
Accounting	865	1	0.9
Entertainers	900	1	0.9
Musician	901	4	3.7
Consultant	921	2	1.9
Worked for friends	923	1	0.9
Total		[107]	[100.0]
Uncodable	998	1	0.1
No Answer	999	1932	94.7
Total Missing		(1933)	(94.8)

{CJOBIN2} P26Q1021-2 Job 2 where you were paid cash

Value Label	Value	Frequency	Valid %
Labourer	132	1	9.1
Lawn mowing / Cut gr	205	1	9.1
Gardening / Garden m	207	3	27.3
Cleaner / Cleaning	301	1	9.1
Teaching / Lecturer	405	1	9.1
Helpers	464	1	9.1
Valet	820	1	9.1
Clerk - PA	863	1	9.1
Adjudicating / Umpir	922	1	9.1
Total		[11]	[100.0]
No Answer	999	2029	99.5
Total Missing		(2029)	(99.5)

{CJOBIN3} P26Q1021-3 Job 3 where you were paid cash

Value Label	Value	Frequency	Valid %
Labourer	132	1	50.0
Private tuition / Tu	402	1	50.0
Total		[2]	[100.0]
No Answer	999	2038	99.9
Total Missing		(2038)	(99.9)

{CJOBIN4} P26Q1021-4 Job 4 where you were paid cash

Value Label	Value	Frequency	Valid %
Delivery driver	602	1	100.0
Total		[1]	[100.0]
No Answer	999	2039	100.0
Total Missing		(2039)	(100.0)

{CJOBIN5} P26Q1021-5 Job 5 where you were paid cash

Value Label	Value	Frequency	Valid %
Santa Claus	818	1	100
Total		[1]	[100.0]
No Answer	999	2039	100.0
Total Missing		(2039)	(100.0)

APPENDIX THREE

{P26Q1022} Q1022 How much did you earn in last 12 months

Value Label	Value	Frequency	Valid %
	0	11	9.2
	70	1	0.8
	72	1	0.8
	80	2	1.7
	100	7	5.8
	150	4	3.3
	200	8	6.7
	220	1	0.8
	250	3	2.5
	300	10	8.3
	320	1	0.8
	400	4	3.3
	450	1	0.8
	460	1	0.8
	475	1	0.8
	500	12	10
	549	1	0.8
	600	1	0.8
	700	1	0.8
	800	2	1.7
	900	1	0.8
	1000	11	9.2
	1200	2	1.7
	1400	1	0.8
	1500	1	0.8
	1750	1	0.8
	2000	5	4.2
	2500	2	1.7
	3000	4	3.3
	4000	2	1.7
	4500	1	0.8
	5000	5	4.2
	6500	1	0.8
	10000	4	3.3
	20000	1	0.8
	22000	1	0.8
	23000	1	0.8
	25000	1	0.8
	30000	1	0.8
	45500	1	0.8
Total		[120]	[100.0]
Missing		(1920)	(94.1)
Mean		2628.13	
Std Dev		6415.46	
Median		500.00	

{P26Q1023} Q1023 On average, how much per hour for this work

Value Label	Value	Frequency	Valid %
	0	13	10.5
	2	1	0.8
	3	1	0.8
	5	2	1.6
	6	1	0.8
	7	1	0.8
	7	2	1.6
	8	4	3.2
	9	2	1.6
	10	23	18.5
	12	13	10.5
	14	2	1.6
	15	12	9.7
	16	1	0.8
	17	1	0.8
	20	16	12.9
	21	1	0.8
	24	1	0.8
	25	6	4.8
	28	1	0.8
	30	3	2.4
	37	1	0.8
	40	4	3.2
	45	2	1.6
	50	4	3.2
	60	1	0.8
	75	1	0.8
	80	1	0.8
	90	1	0.8
	160	1	0.8
	200	1	0.8
Total		[124]	[100.0]
Missing		(1916)	(93.9)
Mean		20.18	
Std Dev		26.10	
Median		12.00	

APPENDIX FOUR

{CJOBOUT1} P27Q1051-1 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Electrician	101	10	3.7
Plumber	102	14	5.2
Tiler	103	5	1.8
Carpenter	104	5	1.8
Locksmith	105	1	0.4
Builder / Home renov	106	13	4.8
Painter	108	8	3.0
Gasfitter	110	1	0.4
Bricklaying/Brickie	111	2	0.7
Concretor / Cementin	112	3	1.1
Glazier	113	1	0.4
Tradesperson NFD	120	9	3.3
Handyman	131	4	1.5
Labourer	132	4	1.5
Installing a door -	152	2	0.7
Odd jobs around the	154	14	5.2
Floor repairs / Carp	156	1	0.4
Small plastering job	157	2	0.7
Repaired hot water s	158	1	0.4
Fixing remote contro	159	1	0.4
Tree lopping	201	4	1.5
Tree removal	203	2	0.7
Outside labouring	204	2	0.7
Lawn mowing / Cut gr	205	23	8.5
Gardening / Garden m	207	25	9.2
Rubbish removal	210	1	0.4
Brick Paving	221	3	1.1
Irrigation	222	1	0.4
Ditch digging / Eart	223	4	1.5
Fencing	227	1	0.4
Cleaner / Cleaning	301	12	4.4
Maid	302	1	0.4
House cleaning / Hom	303	24	8.9
Ironing	304	3	1.1
Housework	306	2	0.7
Chimney sweeping	309	1	0.4
Carpet cleaning	310	3	1.1
Lessons	401	1	0.4
Private tuition / Tu	402	2	0.7
Swimming Coach	403	1	0.4
Haircuts for family	441	3	1.1
Care of pets / Dogwa	442	1	0.4
Personal services NF	444	1	0.4
Babysitters	462	1	0.4
Helpers	464	1	0.4
Childcare	465	2	0.7
Neighbourhood school	481	1	0.4
Farrier	483	1	0.4
Shearing sheep	484	1	0.4
Farmhand	485	1	0.4
Specialized work on	501	1	0.4
Mechanic	502	7	2.6
Repairer – Motor car	503	6	2.2
Panel Beater	504	1	0.4
Small jobs on car NF	505	1	0.4

Fixed the TV and com	551	1	0.4
Boat Repair	553	1	0.4
Repair NFD	570	2	0.7
Haycarting	603	1	0.4
Animal transport	604	1	0.4
Paid for some glass	701	1	0.4
Firewood	703	3	1.1
Wood delivery and su	704	1	0.4
Engineering – small	707	1	0.4
Goods NFD / Services	720	1	0.4
Self employed	802	1	0.4
Casual bar work	803	1	0.4
Office machinery rep	805	1	0.4
Kitchenhand	813	1	0.4
Assistant	816	1	0.4
Bindery work	825	1	0.4
Work Experience – Sa	828	1	0.4
Dental surgery	845	1	0.4
Typing	861	2	0.7
General office work	867	1	0.4
Musician	901	1	0.4
Total		[271]	[100.0]
No Answer	999	1769	86.7
Total Missing		(1769)	(86.7)

{CJOBOUT2} P27Q1051-2 Job 2 that you paid for with cash

Value Label	Value	Frequency	Valid %
Electrician	101	2	11.1
Tiler	103	1	5.6
Painter	108	1	5.6
Bricklaying/Brickie	111	1	5.6
Handyman	131	1	5.6
Labourer	132	1	5.6
Odd jobs around the	154	1	5.6
Garden cleaning	202	1	5.6
Lawn mowing / Cut gr	205	2	11.1
Rubbish removal	210	1	5.6
Driveway pebbling	220	1	5.6
Fish pond constructi	225	1	5.6
Cleaner / Cleaning	301	1	5.6
House cleaning / Hom	303	1	5.6
Goods NFD / Services	720	1	5.6
Administration	866	1	5.6
Total		[18]	[100.0]
No Answer	999	2022	99.1
Total Missing		(2022)	(99.1)

{CJOBOUT3} P27Q1051-3 Job 3 that you paid for with cash

Value Label	Value	Frequency	Valid %
Electrician	101	8	6.5
Plumber	102	8	6.5
Tiler	103	4	3.2
Carpenter	104	2	1.6
Builder / Home renov	106	5	4.0
Roofer	107	1	0.8
Painter	108	5	4.0

Welder	109	1	0.8
Bricklaying/Brickie	111	1	0.8
Handyman	131	3	2.4
Labourer	132	2	1.6
Odd labour	151	1	0.8
Installing a door -	152	2	1.6
Odd jobs around the	154	8	6.5
Floor repairs / Carp	156	1	0.8
Air conditioner repa	160	1	0.8
Tree removal	203	1	0.8
Outside labouring	204	1	0.8
Lawn mowing / Cut gr	205	6	4.8
Gardening / Garden m	207	12	9.7
Organics	209	1	0.8
Rubbish removal	210	2	1.6
Brick Paving	221	1	0.8
Cleaner / Cleaning	301	5	4.0
House cleaning / Hom	303	2	1.6
Ironing	304	3	2.4
Window washer	305	4	3.2
Housewashing	307	1	0.8
Cleaning the gutter	308	2	1.6
Chimney sweeping	309	1	0.8
Swimming pool cleane	311	1	0.8
Lessons	401	1	0.8
Haircuts for family	441	3	2.4
Care of pets / Dogwa	442	1	0.8
Butchering sheep and	443	1	0.8
Masseur	445	1	0.8
Babysitters	462	2	1.6
Helpers	464	1	0.8
Neighbouring school	482	1	0.8
Mechanic	502	3	2.4
Repairer – Motor car	503	2	1.6
Fixed the TV and com	551	1	0.8
Repair equipment	552	1	0.8
Taxi	601	1	0.8
Drivers NFD	606	1	0.8
Paid for some sheetm	702	1	0.8
Wood delivery and su	704	2	1.6
Animal byproducts -	705	1	0.8
Office machinery ser	804	1	0.8
Graphic design	807	1	0.8
House numbering	823	1	0.8
Tips / Tips to waite	844	1	0.8
Total		[124]	[100.0]
No Answer	999	1916	93.9
Total Missing		(1916)	(93.9)

{CJOBOUT4} P27Q1051-4 Job 4 that you paid for with cash

Value Label	Value	Frequency	Valid %
Floor repairs / Carp	156	1	50
Outside labouring	204	1	50
Total		[2]	[100.0]
No Answer	999	2038	99.9
Total Missing		(2038)	(99.9)

{CJOBOUT5} P27Q1051-5 Job 5 that you paid for with cash

Value Label	Value	Frequency	Valid %
Electrician	101	2	3.6
Plumber	102	1	1.8
Tiler	103	1	1.8
Builder / Home renov	106	4	7.1
Painter	108	5	8.9
Welder	109	1	1.8
Handyman	131	1	1.8
Installing a door -	152	1	1.8
Pest exterminator	153	1	1.8
Odd jobs around the	154	2	3.6
Floor repairs / Carp	156	1	1.8
Small plastering job	157	1	1.8
Air conditioner repa	160	1	1.8
Lawn mowing / Cut gr	205	5	8.9
Gardening / Garden m	207	6	10.7
Rubbish removal	210	2	3.6
Brick Paving	221	1	1.8
Cleaner / Cleaning	301	1	1.8
House cleaning / Hom	303	1	1.8
Window washer	305	1	1.8
Chimney sweeping	309	1	1.8
Haircuts for family	441	2	3.6
Babysitters	462	2	3.6
Helpers	464	1	1.8
Panel Beater	504	1	1.8
Delivery driver	602	1	1.8
Cartage	607	1	1.8
Horticultural byprod	706	1	1.8
Goods NFD / Services	720	1	1.8
Meets – Computer swa	817	1	1.8
Contracting	821	1	1.8
Restaurants and thei	841	1	1.8
Milkbar / Coffee sho	842	1	1.8
Tips / Tips to waite	844	1	1.8
Typing	861	1	1.8
Total		[56]	[100.0]
No Answer	999	1984	97.3
Total Missing		(1984)	(97.3)

{CJOBOUT6} P27Q1051-6 Job 6 that you paid for with cash

Value Label	Value	Frequency	Valid %
Locksmith	105	1	20.0
Odd jobs around the	154	1	20.0
Outside labouring	204	1	20.0
Gardening / Garden m	207	1	20.0
Cleaner / Cleaning	301	1	20.0
Total		[5]	[100.0]
No Answer	999	2035	99.8
Total Missing		(2035)	(99.8)

APPENDIX FIVE

{P281052A} Q1052A How much pay for this work.job1

Value Label	Value	Frequency	Valid %
	0	3	1.1
	4	1	0.4
	10	1	0.4
	15	2	0.8
	20	4	1.5
	30	1	0.4
	40	2	0.8
	45	1	0.4
	50	10	3.8
	52	1	0.4
	60	7	2.7
	70	2	0.8
	75	3	1.1
	80	7	2.7
	90	3	1.1
	100	16	6.1
	110	1	0.4
	115	1	0.4
	120	6	2.3
	125	1	0.4
	134	1	0.4
	148	1	0.4
	150	14	5.3
	160	3	1.1
	180	2	0.8
	200	16	6.1
	250	7	2.7
	270	1	0.4
	300	10	3.8
	320	1	0.4
	340	1	0.4
	350	3	1.1
	360	2	0.8
	400	10	3.8
	430	1	0.4
	450	2	0.8
	470	1	0.4
	480	1	0.4
	500	22	8.4
	520	2	0.8
	540	1	0.4
	550	2	0.8
	600	7	2.7
	650	1	0.4
	700	3	1.1
	750	1	0.4
	800	5	1.9
	900	1	0.4
	950	2	0.8
	1000	11	4.2
	1170	1	0.4
	1200	2	0.8
	1300	1	0.4
	1400	2	0.8
	1440	1	0.4

1500	7	2.7
1600	1	0.4
1690	1	0.4
1750	1	0.4
1820	1	0.4
2000	10	3.8
2235	1	0.4
2300	1	0.4
2500	2	0.8
2600	1	0.4
3000	5	1.9
3500	1	0.4
4000	4	1.5
4500	1	0.4
5000	6	2.3
6000	1	0.4
8000	1	0.4
18000	1	0.4
30000	1	0.4
80000	1	0.4

Total	[263]	[100.0]
Missing	(1777)	(87.1)
Mean	1270.16	
Std Dev	5433.65	
Median	500.00	

{P281052B} Q1052B How much pay for this work.job2

Value Label	Value	Frequency	Valid %
	0	2	1.6
	10	2	1.6
	20	2	1.6
	30	2	1.6
	35	1	0.8
	40	5	4.1
	50	3	2.5
	60	4	3.3
	70	1	0.8
	75	1	0.8
	80	6	4.9
	90	2	1.6
	100	8	6.6
	120	2	1.6
	140	1	0.8
	145	1	0.8
	150	7	5.7
	175	1	0.8
	200	10	8.2
	210	1	0.8
	250	1	0.8
	300	9	7.4
	345	1	0.8
	350	2	1.6
	384	1	0.8
	400	5	4.1
	500	6	4.9
	520	1	0.8

550	1	0.8
600	5	4.1
660	1	0.8
700	2	1.6
750	1	0.8
800	3	2.5
850	1	0.8
910	1	0.8
1000	5	4.1
1300	1	0.8
1500	2	1.6
1560	1	0.8
1800	2	1.6
2000	1	0.8
3000	3	2.5
15000	1	0.8
29900	1	0.8
30000	1	0.8
50000	1	0.8
Total	[122]	[100.0]
Missing	(1918)	(94.0)
Mean	1451.55	
Std Dev	5978.92	
Median	205.00	

	40000	1	1.9
Total		[54]	[100.0]
Missing		(1986)	(97.4)
Mean		2091.24	
Std Dev		6964.62	
Median		137.50	

{P281052C} Q1052C How much pay for this work.job3

Value Label	Value	Frequency	Valid %
	0	2	3.7
	10	1	1.9
	20	1	1.9
	30	2	3.7
	35	1	1.9
	40	2	3.7
	45	1	1.9
	50	3	5.6
	60	1	1.9
	70	2	3.7
	75	2	3.7
	80	1	1.9
	100	7	13.0
	110	1	1.9
	125	1	1.9
	150	1	1.9
	200	2	3.7
	300	3	5.6
	350	1	1.9
	390	1	1.9
	500	2	3.7
	600	1	1.9
	672	1	1.9
	700	1	1.9
	750	2	3.7
	1000	5	9.3
	3500	1	1.9
	5000	1	1.9
	6000	1	1.9
	15000	1	1.9
	30000	1	1.9

APPENDIX SIX

{P281053A} Q1053A How much pay each person/hr.job1

Value Label	Value	Frequency	Valid %
	0	3	1.5
	1	1	0.5
	5	4	2.0
	6	2	1.0
	8	4	2.0
	10	32	16.2
	12	8	4.0
	13	4	2.0
	14	1	0.5
	15	19	9.6
	16	1	0.5
	18	2	1.0
	20	36	18.2
	22	1	0.5
	25	15	7.6
	30	17	8.6
	35	3	1.5
	40	6	3.0
	45	4	2.0
	50	13	6.6
	55	1	0.5
	60	7	3.5
	70	3	1.5
	75	1	0.5
	80	4	2.0
	95	1	0.5
	100	1	0.5
	133	1	0.5
	150	1	0.5
	350	1	0.5
	400	1	0.5
Total		[198]	[100.0]
Missing		(1842)	(90.3)
Mean		30.27	
Std Dev		41.46	
Median		25.00	

{P281053B} Q1053B How much pay each person/hr.job2

Value Label	Value	Frequency	Valid %
	0	3	3.1
	5	3	3.1
	8	1	1.0
	9	1	1.0
	10	13	13.4
	11	1	1.0
	12	1	1.0
	15	13	13.4
	16	1	1.0
	20	11	11.3
	22	1	1.0
	25	6	6.2
	27	1	1.0
	28	1	1.0
	30	11	11.3

	32	1	1.0
	34	1	1.0
	35	3	3.1
	38	1	1.0
	40	7	7.2
	45	1	1.0
	50	6	6.2
	60	1	1.0
	70	1	1.0
	80	1	1.0
	95	1	1.0
	100	1	1.0
	145	1	1.0
	200	2	2.1
	300	1	1.0
Total		[97]	[100.0]
Missing		(1943)	(95.2)
Mean		33.58	
Std Dev		42.83	
Median		25.00	

{P281053C} Q1053C How much pay each person/hr.job3

Value Label	Value	Frequency	Valid %
	0	2	4.3
	5	2	4.3
	7	1	2.1
	8	1	2.1
	10	7	14.9
	12	2	4.3
	15	3	6.4
	17	1	2.1
	18	1	2.1
	20	9	19.1
	25	4	8.5
	27	1	2.1
	30	3	6.4
	33	1	2.1
	35	1	2.1
	40	2	4.3
	50	2	4.3
	60	1	2.1
	95	1	2.1
	100	1	2.1
	150	1	2.1
Total		[47]	[100.0]
Missing		(1993)	(97.7)
Mean		26.57	
Std Dev		27.35	
Median		20.00	

APPENDIX SEVEN

{P33Q119} Q119 Estimate of how much cash you go through over a course of a normal week

Value Label	Value	Frequency	Valid %
	0	7	0.4
	5	7	0.4
	10	24	1.3
	15	7	0.4
	17	1	0.1
	20	51	2.7
	23	1	0.1
	25	15	0.8
	30	32	1.7
	35	5	0.3
	40	38	2.0
	45	3	0.2
	50	185	9.9
	55	6	0.3
	60	36	1.9
	65	2	0.1
	70	21	1.1
	75	16	0.9
	80	28	1.5
	85	1	0.1
	90	10	0.5
	100	295	15.8
	110	6	0.3
	115	2	0.1
	120	26	1.4
	125	16	0.9
	128	1	0.1
	130	8	0.4
	135	1	0.1
	140	3	0.2
	142	1	0.1
	150	185	9.9
	155	1	0.1
	160	9	0.5
	165	1	0.1
	170	3	0.2
	175	11	0.6
	180	14	0.7
	190	2	0.1
	200	280	15.0
	205	1	0.1
	212	1	0.1
	215	1	0.1
	217	1	0.1
	220	4	0.2
	225	7	0.4
	230	1	0.1
	235	1	0.1
	240	1	0.1
	245	1	0.1
	250	106	5.7
	260	2	0.1
	275	3	0.2
	280	3	0.2
	300	136	7.3

310	1	0.1	
320	3	0.2	
325	1	0.1	
326	1	0.1	
340	1	0.1	
350	40	2.1	
352	1	0.1	
370	1	0.1	
375	1	0.1	
380	2	0.1	
400	83	4.4	
430	1	0.1	
450	17	0.9	
460	2	0.1	
470	1	0.1	
500	49	2.6	
550	2	0.1	
580	1	0.1	
600	15	0.8	
650	1	0.1	
700	5	0.3	
722	1	0.1	
750	2	0.1	
800	4	0.2	
850	1	0.1	
1000	2	0.1	
3000	1	0.1	
5000	1	0.1	
Total	[1871]	[100.0]	
Missing	.	152	7.5
All of it	9998	6	0.3
Don't know	9999	11	0.5
Total Missing	(169)	(8.3)	
Mean	182.11		
Std Dev	188.39		
Median	150.00		

APPENDIX EIGHT

{P35Q122} Q122 Age

Value Label	Value	Frequency	Valid %			
				73	21	1.0
				74	13	0.6
				75	22	1.1
				76	13	0.6
				77	12	0.6
				78	9	0.4
				79	18	0.9
				80	11	0.5
				81	4	0.2
				82	5	0.2
				83	2	0.1
				84	8	0.4
				85	4	0.2
				86	1	0.0
				87	1	0.0
				88	3	0.1
				89	1	0.0
				91	1	0.0
				93	1	0.0
				Total	[2007]	[100.0]
				Missing	(33)	(1.6)
				Mean	48.39	
				Std Dev	15.55	
				Median	48.00	
	18	10	0.5			
	19	21	1.0			
	20	18	0.9			
	21	20	1.0			
	22	20	1.0			
	23	22	1.1			
	24	17	0.8			
	25	15	0.7			
	26	24	1.2			
	27	28	1.4			
	28	22	1.1			
	29	22	1.1			
	30	33	1.6			
	31	34	1.7			
	32	28	1.4			
	33	30	1.5			
	34	35	1.7			
	35	38	1.9			
	36	41	2.0			
	37	45	2.2			
	38	52	2.6			
	39	44	2.2			
	40	48	2.4			
	41	47	2.3			
	42	50	2.5			
	43	51	2.5			
	44	41	2.0			
	45	46	2.3			
	46	45	2.2			
	47	41	2.0			
	48	54	2.7			
	49	35	1.7			
	50	72	3.6			
	51	39	1.9			
	52	38	1.9			
	53	50	2.5			
	54	41	2.0			
	55	42	2.1			
	56	44	2.2			
	57	40	2.0			
	58	35	1.7			
	59	33	1.6			
	60	41	2.0			
	61	29	1.4			
	62	31	1.5			
	63	27	1.3			
	64	18	0.9			
	65	31	1.5			
	66	27	1.3			
	67	29	1.4			
	68	20	1.0			
	69	22	1.1			
	70	33	1.6			
	71	15	0.7			
	72	23	1.1			

APPENDIX NINE

{P35Q123} Q123 Country ABS SACC 1998 (Cat 1269.0)

Value Label	Value	Frequency	Valid Percent
Europe NFD	611	1	0.0
Asia NFD	614	1	0.0
Australia (includes	1100	1	0.0
Australia	1101	1521	75.8
New Zealand	1201	16	0.8
Papua New Guinea	1302	5	0.2
Fiji	1502	4	0.2
United Kingdom	2100	57	2.8
England	2102	103	5.1
NorthernIreland	2104	1	0.0
Scotland	2105	21	1.0
Wales	2106	3	0.1
Ireland	2201	10	0.5
Austria	2301	4	0.2
France	2303	1	0.0
Germany	2304	31	1.5
Netherlands	2308	10	0.5
Switzerland	2311	1	0.0
Finland	2403	1	0.0
Iceland	2405	1	0.0
Sweden	2407	1	0.0
Italy	3104	30	1.5
Malta	3105	10	0.5
Spain	3108	2	0.1
Albania	3201	1	0.0
BosniaandHerzegov	3202	1	0.0
Croatia	3204	6	0.3
Cyprus	3205	4	0.2
Former YugoslavRepu	3206	2	0.1
Greece	3207	6	0.3
Yugoslavia,Federal	3213	5	0.2
CzechRepublic	3302	2	0.1
Hungary	3304	3	0.1
Lithuania	3306	1	0.0
Poland	3307	14	0.7
RussianFederation	3308	2	0.1
Egypt	4102	4	0.2
Morocco	4104	1	0.0
Iran	4203	1	0.0
Iraq	4204	1	0.0
Israel	4205	1	0.0
Lebanon	4208	3	0.1
Syria	4214	1	0.0
Burma(Myanmar)	5101	1	0.0
Cambodia	5102	3	0.1
Thailand	5104	1	0.0
VietNam	5105	7	0.3
Indonesia	5202	1	0.0
Malaysia	5203	6	0.3
Philippines	5204	20	1.0
Singapore	5205	1	0.0
China(excludesSARs	6101	14	0.7
HongKong(SARofCh	6102	7	0.3
Taiwan(Provinceof	6105	1	0.0
Japan	6201	1	0.0
Korea,Republicof(6203	1	0.0
India	7103	14	0.7
Pakistan	7106	1	0.0
SriLanka	7107	1	0.0
Canada	8102	6	0.3
UnitedStatesofAme	8104	7	0.3
SouthAmerica	8200	1	0.0
Chile	8204	1	0.0
ElSalvador	8303	1	0.0
Kenya	9208	2	0.1
Mauritius	9214	3	0.1
SouthAfrica	9225	7	0.3
Zambia	9231	1	0.0
Zimbabwe	9232	2	0.1
Total		[2006]	[100.0]
Missing		(34)	(1.7)

APPENDIX TEN

{P35Q127} Own Occupation coded to ABS ACSO2

Value Label	Value	Frequency	Valid %
MANAGERS AND ADMINIS	1000	14	0.9
Legislators and Gove	1111	2	0.1
General Managers	1112	24	1.5
Building and Constr	1191	9	0.6
Manufacturers	1193	4	0.3
Finance Managers	1211	9	0.6
Company Secretaries	1212	1	0.1
Human Resource Manag	1213	7	0.4
Engineering Managers	1221	3	0.2
Production Managers	1222	15	1.0
Supply and Distribut	1223	6	0.4
Information Technolo	1224	12	0.8
Sales and Marketing	1231	10	0.6
Health Services Mana	1292	2	0.1
Education Managers	1293	8	0.5
Commissioned Officer	1294	2	0.1
Child Care Co-ordina	1295	2	0.1
Other Specialist Man	1299	4	0.3
FARMERS AND FARM MAN	1310	15	1.0
Mixed Crop and Lives	1311	8	0.5
Livestock Farmers	1312	18	1.1
Crop Farmers	1313	9	0.6
Aquaculture Farmers	1314	1	0.1
PROFESSIONALS	2000	5	0.3
Chemists	2111	1	0.1
Geologists and Geoph	2112	2	0.1
Environmental and Ag	2114	4	0.3
BUILDING AND ENGINEE	2120	3	0.2
Architects and Lands	2121	5	0.3
Cartographers and Su	2123	2	0.1
Civil Engineers	2124	6	0.4
Electrical and Elect	2125	5	0.3
Mechanical, Producti	2126	2	0.1
Mining and Materials	2127	1	0.1
Other Building and E	2129	1	0.1
Accountants	2211	25	1.6
Auditors	2212	2	0.1
Corporate Treasurers	2213	1	0.1
Marketing and Advert	2221	6	0.4
Technical Sales Repr	2222	5	0.3
Computing Profession	2231	22	1.4
Human Resource Profe	2291	6	0.4
Librarians	2292	7	0.4
Business and Organis	2294	8	0.5
Other Business and I	2299	1	0.1
Generalist Medical P	2311	4	0.3
Specialist Medical P	2312	6	0.4
Nurse Managers	2321	2	0.1
Registered Nurses	2323	30	1.9
Registered Midwives	2324	5	0.3
Registered Mental He	2325	2	0.1
Dental Practitioners	2381	2	0.1
Pharmacists	2382	7	0.4
Occupational Therapi	2383	1	0.1
Optometrists	2384	2	0.1

Physiotherapists	2385	2	0.1
Podiatrists	2388	1	0.1
Medical Imaging Prof	2391	2	0.1
Veterinarians	2392	2	0.1
Dietitians	2393	1	0.1
Other Health Profess	2399	1	0.1
SCHOOL TEACHERS	2410	34	2.2
Pre-Primary School T	2411	4	0.3
Primary School Teach	2412	27	1.7
Secondary School Tea	2413	14	0.9
Special Education Te	2414	5	0.3
UNIVERSITY AND VOCAT	2420	2	0.1
University Lecturers	2421	8	0.5
Vocational Education	2422	9	0.6
Extra-Systemic Teach	2491	3	0.2
Education Officers	2493	5	0.3
SOCIAL WELFARE PROFE	2510	2	0.1
Social Workers	2511	3	0.2
Welfare and Communit	2512	6	0.4
Counsellors	2513	3	0.2
Psychologists	2514	3	0.2
Ministers of Religio	2515	8	0.5
Legal Professionals	2521	6	0.4
Economists	2522	1	0.1
Urban and Regional P	2523	1	0.1
Other Social Profess	2529	3	0.2
ARTISTS AND RELATED	2530	2	0.1
Visual Arts and Craf	2531	1	0.1
Photographers	2532	1	0.1
Designers and Illust	2533	1	0.1
Journalists and Rela	2534	8	0.5
Musicians and Relate	2537	1	0.1
Actors, Dancers and	2538	2	0.1
Air Transport Profes	2541	4	0.3
Sea Transport Profes	2542	2	0.1
Other Professionals	2549	4	0.3
ASSOCIATE PROFESSION	3000	1	0.1
Medical Technical Of	3111	3	0.2
Science Technical Of	3112	4	0.3
BUILDING AND ENGINEE	3120	4	0.3
Building, Architectu	3121	8	0.5
Civil Engineering As	3122	4	0.3
Electrical Engineeri	3123	3	0.2
Electronic Engineeri	3124	4	0.3
Other Building and E	3129	2	0.1
Branch Accountants a	3211	5	0.3
Financial Dealers an	3212	4	0.3
Financial Investment	3213	3	0.2
MISCELLANEOUS BUSINE	3290	2	0.1
Office Managers	3291	22	1.4
Project and Program	3292	18	1.1
Real Estate Associat	3293	13	0.8
Computing Support Te	3294	7	0.4
Shop Managers	3311	27	1.7
HOSPITALITY AND ACCO	3320	1	0.1
Restaurant and Cater	3321	8	0.5
Chefs	3322	5	0.3
Hotel and Motel Mana	3323	6	0.4

Club Managers (Licen	3324	2	0.1	Secretaries and Pers	5111	45	2.9
Sport and Recreation	3391	1	0.1	Bookkeepers	5911	11	0.7
Customer Service Man	3392	7	0.4	Credit and Loans Off	5912	3	0.2
Transport Company Ma	3393	4	0.3	Advanced Legal and R	5991	3	0.2
Other Managing Super	3399	9	0.6	Court and Hansard Re	5992	1	0.1
Enrolled Nurses	3411	3	0.2	Insurance Agents	5993	2	0.1
Welfare Associate Pr	3421	2	0.1	Travel Attendants	5996	2	0.1
Ambulance Officers a	3491	2	0.1	Other Miscellaneous	5999	2	0.1
Massage Therapists	3494	1	0.1	INTERMEDIATE CLERICA	6000	6	0.4
Police Officers	3911	10	0.6	INTERMEDIATE CLERICA	6100	1	0.1
Primary Products Ins	3991	2	0.1	General Clerks	6111	35	2.2
Safety Inspectors	3992	1	0.1	Keyboard Operators	6121	13	0.8
Sportspersons, Coach	3993	2	0.1	Receptionists	6131	29	1.8
Senior Fire Fighters	3995	1	0.1	Accounting Clerks	6141	15	1
Library Technicians	3997	2	0.1	Payroll Clerks	6142	2	0.1
Other Miscellaneous	3999	3	0.2	Bank Workers	6143	14	0.9
TRADESPERSONS AND RE	4000	3	0.2	Insurance Clerks	6144	1	0.1
General Mechanical E	4111	1	0.1	Production Recording	6151	1	0.1
Metal Fitters and Ma	4112	14	0.9	Stock and Purchasing	6153	18	1.1
Toolmakers	4113	3	0.2	Inquiry and Admissio	6191	15	1.0
Aircraft Maintenance	4114	2	0.1	Library Assistants	6192	7	0.4
Precision Metal Trad	4115	1	0.1	Personnel Clerks	6193	2	0.1
General Fabrication	4121	2	0.1	Intermediate Inspect	6194	3	0.2
Structural Steel and	4122	8	0.5	Other Intermediate C	6199	7	0.4
Sheetmetal Tradesper	4124	1	0.1	INTERMEDIATE SALES A	6210	1	0.1
AUTOMOTIVE TRADESPER	4210	2	0.1	Sales Representative	6211	23	1.5
Motor Mechanics	4211	16	1.0	Motor Vehicle and Re	6212	3	0.2
Panel Beaters	4213	1	0.1	Education Aides	6311	9	0.6
Vehicle Body Makers	4215	1	0.1	Children's Care Work	6312	14	0.9
Electricians	4311	17	1.1	Special Care Workers	6313	19	1.2
Refrigeration and Ai	4312	2	0.1	Personal Care and Nu	6314	7	0.4
Electrical Distribut	4313	1	0.1	HOSPITALITY WORKERS	6320	2	0.1
Electronic and Offic	4315	2	0.1	Hotel Service Superv	6321	2	0.1
Communications Trade	4316	7	0.4	Bar Attendants	6322	5	0.3
Carpentry and Joiner	4411	11	0.7	Waiters	6323	9	0.6
Fibrous Plasterers	4412	1	0.1	Dental Assistants	6391	3	0.2
Bricklayers	4414	3	0.2	Prison Officers	6393	1	0.1
Painters and Decorat	4421	2	0.1	Gaming Workers	6394	1	0.1
Signwriters	4422	1	0.1	Personal Care Consul	6395	2	0.1
Plumbers	4431	11	0.7	Fitness Instructors	6396	2	0.1
Meat Tradespersons	4511	3	0.2	Travel and Tourism A	6397	2	0.1
Bakers and Pastrycoo	4512	1	0.1	Other Intermediate S	6399	4	0.3
Cooks	4513	2	0.1	INTERMEDIATE PRODUCT	7000	1	0.1
Other Food Tradesper	4519	1	0.1	INTERMEDIATE PLANT O	7100	4	0.3
Wool, Hide and Skin	4613	2	0.1	Mobile Construction	7111	5	0.3
Animal Trainers	4614	1	0.1	Forklift Drivers	7112	11	0.7
Greenkeepers	4622	2	0.1	Other Mobile Plant O	7119	1	0.1
Gardeners	4623	5	0.3	Engineering Producti	7123	4	0.3
Printing Machinists	4912	1	0.1	Pulp and Paper Mill	7124	1	0.1
Screen Printers	4914	1	0.1	Other Intermediate S	7129	6	0.4
Other Wood Tradesper	4929	1	0.1	INTERMEDIATE MACHINE	7200	10	0.6
Hairdressers	4931	4	0.3	Sewing Machinists	7211	8	0.5
Upholsterers and Bed	4942	1	0.1	Rubber Production Ma	7292	2	0.1
Marine Construction	4981	2	0.1	Wood Processing Mach	7294	3	0.2
Glass Tradespersons	4982	1	0.1	Paper Products Machi	7295	1	0.1
Fire Fighters	4985	1	0.1	Clay, Stone and Conc	7297	1	0.1
Chemical, Petroleum	4987	1	0.1	Photographic Develop	7298	2	0.1
Defence Force Member	4991	3	0.2	ROAD AND RAIL TRANSP	7310	4	0.3
Performing Arts Supp	4992	1	0.1	Truck Drivers	7311	10	0.6
Other Miscellaneous	4999	1	0.1	Bus and Tram Drivers	7312	7	0.4

Automobile Drivers	7313	5	0.3
Delivery Drivers	7314	7	0.4
Train Drivers and As	7315	2	0.1
Miners	7911	3	0.2
Structural Steel Con	7913	2	0.1
Insulation and Home	7914	2	0.1
Product Quality Cont	7992	6	0.4
Storepersons	7993	14	0.9
Seafarers and Fishin	7994	1	0.1
ELEMENTARY CLERICAL,	8000	1	0.1
ELEMENTARY CLERKS	8110	1	0.1
Registry and Filing	8111	4	0.3
Mail Sorting Clerks	8112	3	0.2
Switchboard Operator	8113	1	0.1
Messengers	8114	4	0.3
Betting Clerks	8115	2	0.1
ELEMENTARY SALES WOR	8200	1	0.1
Sales Assistants	8211	64	4.1
Checkout Operators a	8291	6	0.4
Ticket Salespersons	8292	2	0.1
Street Vendors and R	8293	1	0.1
Telemarketers	8294	2	0.1
Sales Demonstrators	8295	1	0.1
Service Station Atte	8296	1	0.1
Other Elementary Sal	8299	1	0.1
Guards and Security	8311	2	0.1
Domestic Housekeeper	8313	1	0.1
Caretakers	8314	3	0.2
Laundry Workers	8315	2	0.1
Other Elementary Ser	8319	5	0.3
LABOURERS AND RELATE	9000	4	0.3
Cleaners	9111	30	1.9
PROCESS WORKERS	9210	1	0.1
Engineering Producti	9211	1	0.1
Product Assemblers	9212	6	0.4
Meat and Fish Proces	9213	3	0.2
Wood Products Factor	9215	1	0.1
Other Process Worker	9219	1	0.1
PRODUCT PACKAGERS	9220	1	0.1
Hand Packers	9221	5	0.3
Packagers and Contai	9222	1	0.1
Mining Support Worke	9911	1	0.1
Survey Hands	9914	1	0.1
Construction and Plu	9916	4	0.3
Concreters	9917	2	0.1
Other Mining, Constr	9919	2	0.1
AGRICULTURAL AND HOR	9920	1	0.1
Farm Hands	9921	12	0.8
Nursery and Garden L	9922	6	0.4
Kitchenhands	9931	6	0.4
Food Trades Assistan	9933	2	0.1
Freight and Furnitur	9992	1	0.1
Handypersons	9993	2	0.1
Total		[1574]	[100.0]
Uncodable	998	20	0.9
No answer	999	446	21.9
Total Missing		(466)	(22.8)

APPENDIX ELEVEN

{P36Q128A} Own occupation last year coded to ABS AC

Value Label	Value	Frequency	Valid %			
General Managers	1112	1	0.5	Defence Force Member	4991	2 0.9
Building and Constr	1191	1	0.5	Secretaries and Pers	5111	8 3.8
Production Managers	1222	1	0.5	Bookkeepers	5911	1 0.5
Sales and Marketing	1231	3	1.4	Credit and Loans Off	5912	1 0.5
Education Managers	1293	2	0.9	Other Miscellaneous	5999	1 0.5
Commissioned Officer	1294	1	0.5	General Clerks	6111	10 4.7
FARMERS AND FARM MAN	1310	1	0.5	Keyboard Operators	6121	3 1.4
PROFESSIONALS	2000	1	0.5	Receptionists	6131	2 0.9
Medical Scientists	2115	1	0.5	Accounting Clerks	6141	2 0.9
Accountants	2211	2	0.9	Bank Workers	6143	2 0.9
Auditors	2212	2	0.9	Insurance Clerks	6144	1 0.5
Marketing and Advert	2221	1	0.5	Transport and Despat	6152	1 0.5
Technical Sales Repr	2222	1	0.5	Inquiry and Admissio	6191	2 0.9
Computing Profession	2231	2	0.9	Other Intermediate C	6199	1 0.5
Human Resource Profe	2291	1	0.5	Sales Representative	6211	3 1.4
Mathematicians, Stat	2293	1	0.5	Education Aides	6311	1 0.5
Business and Organis	2294	2	0.9	Children's Care Work	6312	1 0.5
Other Business and I	2299	1	0.5	Special Care Workers	6313	3 1.4
Nurse Managers	2321	1	0.5	Personal Care and Nu	6314	2 0.9
Nurse Educators and	2322	1	0.5	HOSPITALITY WORKERS	6320	1 0.5
Registered Nurses	2323	3	1.4	Bar Attendants	6322	2 0.9
Occupational Therapi	2383	2	0.9	Waiters	6323	4 1.9
SCHOOL TEACHERS	2410	4	1.9	Personal Care Consul	6395	1 0.5
Pre-Primary School T	2411	1	0.5	Other Intermediate S	6399	1 0.5
Primary School Teach	2412	1	0.5	INTERMEDIATE PRODUCT	7000	1 0.5
Secondary School Tea	2413	1	0.5	Engineering Producti	7123	1 0.5
Vocational Education	2422	1	0.5	Photographic Develop	7298	1 0.5
Extra-Systemic Teach	2491	1	0.5	ROAD AND RAIL TRANSP	7310	3 1.4
Welfare and Communit	2512	3	1.4	Truck Drivers	7311	1 0.5
Legal Professionals	2521	1	0.5	Product Quality Cont	7992	2 0.9
Visual Arts and Craf	2531	1	0.5	Storepersons	7993	8 3.8
Actors, Dancers and	2538	1	0.5	Forestry and Logging	7995	1 0.5
Other Professionals	2549	3	1.4	Mail Sorting Clerks	8112	1 0.5
MEDICAL AND SCIENCE	3110	1	0.5	Switchboard Operator	8113	2 0.9
Science Technical Of	3112	1	0.5	Betting Clerks	8115	1 0.5
Office Managers	3291	4	1.9	Sales Assistants	8211	11 5.2
Project and Program	3292	4	1.9	Checkout Operators a	8291	1 0.5
Real Estate Associat	3293	3	1.4	Ticket Salespersons	8292	1 0.5
Shop Managers	3311	7	3.3	Street Vendors and R	8293	1 0.5
Restaurant and Cater	3321	1	0.5	Telemarketers	8294	2 0.9
Chefs	3322	2	0.9	Guards and Security	8311	3 1.4
Club Managers (Licen	3324	1	0.5	Caretakers	8314	1 0.5
Other Managing Super	3399	1	0.5	Laundry Workers	8315	1 0.5
Police Officers	3911	2	0.9	Cleaners	9111	4 1.9
Library Technicians	3997	3	1.4	PROCESS WORKERS	9210	2 0.9
Other Miscellaneous	3999	1	0.5	Hand Packers	9221	4 1.9
Toolmakers	4113	1	0.5	Farm Hands	9921	2 0.9
Aircraft Maintenance	4114	1	0.5	Nursery and Garden L	9922	2 0.9
Structural Steel and	4122	1	0.5	Kitchenhands	9931	6 2.8
Panel Beaters	4213	1	0.5	Total		[211] [100.0]
Electricians	4311	1	0.5	Uncodable	998	3 0.2
Carpentry and Joiner	4411	3	1.4	No answer	999	1826 89.5
Plumbers	4431	1	0.5	Missing		(1829) (89.7)
Other Food Tradesper	4519	1	0.5			
Florists	4984	1	0.5			

APPENDIX TWELVE

{P37Q129} Q129 Family's income last year

Value Label	Value	Frequency	Valid %
	0	51	2.8
	5	28	1.6
	6	1	0.1
	7	6	0.3
	10	63	3.5
	12	2	0.1
	15	124	6.9
	16	1	0.1
	17	6	0.3
	18	1	0.1
	20	134	7.4
	22	4	0.2
	25	115	6.4
	27	5	0.3
	30	142	7.9
	32	3	0.2
	35	115	6.4
	37	5	0.3
	40	106	5.9
	42	3	0.2
	45	74	4.1
	47	1	0.1
	50	199	11
	55	4	0.2
	60	189	10.5
	67	5	0.3
	70	1	0.1
	75	179	9.9
	77	1	0.1
	87	9	0.5
	95	1	0.1
	100	193	10.7
	105	1	0.1
	115	1	0.1
	130	1	0.1
	160	1	0.1
	175	3	0.2
	230	1	0.1
	250	24	1.3
Total		[1803]	[100.0]
Missing	.	230	11.3
Don't Know	999	7	0.3
Total Missing		(237)	(11.6)
Mean		48.69	
Std Dev		36.87	
Median		42.00	

{P37Q1210} Q1210 Own personal income

Value Label	Value	Frequency	Valid %
	0	162	8.7
	1	1	0.1
	2	5	0.3
	5	187	10
	6	1	0.1
	7	20	1.1
	10	207	11.1
	12	11	0.6
	13	2	0.1
	15	164	8.8
	16	1	0.1
	17	7	0.4
	18	1	0.1
	20	167	8.9
	22	7	0.4
	25	142	7.6
	27	6	0.3
	30	172	9.2
	32	4	0.2
	35	112	6.0
	37	2	0.1
	40	105	5.6
	42	2	0.1
	45	68	3.6
	47	1	0.1
	50	119	6.4
	55	2	0.1
	60	74	4.0
	67	1	0.1
	75	51	2.7
	87	6	0.3
	95	1	0.1
	100	43	2.3
	105	1	0.1
	130	1	0.1
	170	1	0.1
	175	1	0.1
	250	9	0.5
Total		[1867]	[100.0]
Missing	.	172	8.4
Don't Know	999	1	0.1
Total Missing		(173)	(8.5)
Mean		27.83	
Std Dev		27.31	
Median		25.00	

APPENDIX THIRTEEN

{P38Q1215} Spouse Occupation coded to ABS ACSO2

Value Label	Value	Frequency	Valid %
MANAGERS AND ADMINIS	1000	6	0.7
General Managers	1112	10	1.1
Building and Constr	1191	6	0.7
Importers, Exporters	1192	2	0.2
Finance Managers	1211	2	0.2
Human Resource Manag	1213	7	0.8
Production Managers	1222	10	1.1
Supply and Distribut	1223	5	0.6
Information Technolo	1224	4	0.5
Sales and Marketing	1231	8	0.9
Policy and Planning	1291	1	0.1
Health Services Mana	1292	1	0.1
Education Managers	1293	3	0.3
Commissioned Officer	1294	5	0.6
Child Care Co-ordina	1295	4	0.5
Other Specialist Man	1299	3	0.3
FARMERS AND FARM MAN	1310	13	1.5
Mixed Crop and Lives	1311	8	0.9
Livestock Farmers	1312	13	1.5
Crop Farmers	1313	4	0.5
PROFESSIONALS	2000	4	0.5
SCIENCE, BUILDING AN	2100	1	0.1
Geologists and Geoph	2112	1	0.1
Life Scientists	2113	3	0.3
Environmental and Ag	2114	3	0.3
Medical Scientists	2115	3	0.3
BUILDING AND ENGINEE	2120	3	0.3
Architects and Lands	2121	4	0.5
Cartographers and Su	2123	1	0.1
Civil Engineers	2124	3	0.3
Electrical and Elect	2125	3	0.3
Mechanical, Producti	2126	3	0.3
Accountants	2211	6	0.7
Marketing and Advert	2221	1	0.1
Technical Sales Repr	2222	2	0.2
Computing Profession	2231	14	1.6
Human Resource Profe	2291	6	0.7
Business and Organis	2294	8	0.9
Property Professiona	2295	1	0.1
Other Business and I	2299	1	0.1
Generalist Medical P	2311	3	0.3
Specialist Medical P	2312	2	0.2
NURSING PROFESSIONAL	2320	1	0.1
Registered Nurses	2323	18	2.0
Registered Midwives	2324	3	0.3
Registered Mental He	2325	2	0.2
Dental Practitioners	2381	2	0.2
Pharmacists	2382	1	0.1
Physiotherapists	2385	3	0.3
Medical Imaging Prof	2391	1	0.1
SCHOOL TEACHERS	2410	16	1.8
Pre-Primary School T	2411	1	0.1
Primary School Teach	2412	14	1.6
Secondary School Tea	2413	5	0.6
Special Education Te	2414	1	0.1

UNIVERSITY AND VOCAT	2420	2	0.2
University Lecturers	2421	6	0.7
Vocational Education	2422	3	0.3
English as a Second	2492	1	0.1
Education Officers	2493	2	0.2
Welfare and Communit	2512	7	0.8
Psychologists	2514	3	0.3
Ministers of Religio	2515	5	0.6
Legal Professionals	2521	7	0.8
ARTISTS AND RELATED	2530	1	0.1
Visual Arts and Craf	2531	1	0.1
Photographers	2532	3	0.3
Designers and Illust	2533	5	0.6
Journalists and Rela	2534	3	0.3
Authors and Related	2535	1	0.1
Musicians and Relate	2537	1	0.1
Air Transport Profes	2541	1	0.1
Sea Transport Profes	2542	1	0.1
Occupational and Env	2543	4	0.5
SCIENCE, ENGINEERING	3100	1	0.1
BUILDING AND ENGINEE	3120	1	0.1
Building, Architectu	3121	2	0.2
Electrical Engineeri	3123	1	0.1
Electronic Engineeri	3124	3	0.3
Other Building and E	3129	1	0.1
Branch Accountants a	3211	3	0.3
Financial Dealers an	3212	4	0.5
Financial Investment	3213	3	0.3
MISCELLANEOUS BUSINE	3290	1	0.1
Office Managers	3291	19	2.2
Project and Program	3292	8	0.9
Real Estate Associat	3293	7	0.8
Computing Support Te	3294	5	0.6
Shop Managers	3311	19	2.2
Restaurant and Cater	3321	3	0.3
Chefs	3322	4	0.5
Hotel and Motel Mana	3323	3	0.3
Other Hospitality an	3329	1	0.1
Sport and Recreation	3391	1	0.1
Customer Service Man	3392	2	0.2
Transport Company Ma	3393	2	0.2
Other Managing Super	3399	6	0.7
Enrolled Nurses	3411	2	0.2
Ambulance Officers a	3491	4	0.5
Dental Associate Pro	3492	1	0.1
Police Officers	3911	7	0.8
Safety Inspectors	3992	1	0.1
Sportspersons, Coach	3993	1	0.1
Senior Non-Commissio	3994	1	0.1
Library Technicians	3997	2	0.2
TRADESPERSONS AND RE	4000	4	0.5
Metal Fitters and Ma	4112	8	0.9
Aircraft Maintenance	4114	1	0.1
General Fabrication	4121	1	0.1
Structural Steel and	4122	6	0.7
Sheetmetal Tradesper	4124	1	0.1
Motor Mechanics	4211	9	1.0
Vehicle Painters	4214	1	0.1

Vehicle Trimmers	4216	1	0.1	Fitness Instructors	6396	1	0.1
Electricians	4311	5	0.6	Travel and Tourism A	6397	6	0.7
Refrigeration and Ai	4312	1	0.1	Other Intermediate S	6399	1	0.1
Electronic and Offic	4315	2	0.2	INTERMEDIATE PRODUCT	7000	1	0.1
Communications Trade	4316	3	0.3	INTERMEDIATE PLANT O	7100	1	0.1
STRUCTURAL CONSTRUCT	4410	3	0.3	Mobile Construction	7111	5	0.6
Carpentry and Joiner	4411	10	1.1	Forklift Drivers	7112	3	0.3
Fibrous Plasterers	4412	2	0.2	Other Mobile Plant O	7119	2	0.2
Roof Slaters and Til	4413	1	0.1	Engineering Producti	7123	2	0.2
Bricklayers	4414	2	0.2	Pulp and Paper Mill	7124	2	0.2
Wall and Floor Tiler	4416	2	0.2	Other Intermediate S	7129	3	0.3
Painters and Decorat	4421	2	0.2	INTERMEDIATE MACHINE	7200	5	0.6
Plumbers	4431	7	0.8	Sewing Machinists	7211	2	0.2
Meat Tradespersons	4511	2	0.2	Textile and Footwear	7212	2	0.2
Cooks	4513	3	0.3	MISCELLANEOUS INTERM	7290	1	0.1
Other Food Tradesper	4519	1	0.1	ROAD AND RAIL TRANSP	7310	1	0.1
Shearers	4612	2	0.2	Truck Drivers	7311	12	1.4
Greenkeepers	4622	2	0.2	Bus and Tram Drivers	7312	3	0.3
Gardeners	4623	6	0.7	Automobile Drivers	7313	4	0.5
Printing Machinists	4912	2	0.2	Delivery Drivers	7314	2	0.2
Cabinetmakers	4922	3	0.3	Train Drivers and As	7315	1	0.1
Hairdressers	4931	5	0.6	Miners	7911	3	0.3
Clothing Tradesperso	4941	2	0.2	Structural Steel Con	7913	3	0.3
Fire Fighters	4985	1	0.1	Insulation and Home	7914	1	0.1
Drillers	4986	1	0.1	Product Quality Cont	7992	6	0.7
Chemical, Petroleum	4987	4	0.5	Storepersons	7993	9	1.0
Defence Force Member	4991	3	0.3	Seafarers and Fishin	7994	1	0.1
Other Miscellaneous	4999	1	0.1	Printing Hands	7996	1	0.1
Secretaries and Pers	5111	17	1.9	Registry and Filing	8111	3	0.3
Bookkeepers	5911	2	0.2	Switchboard Operator	8113	1	0.1
Credit and Loans Off	5912	1	0.1	Other Elementary Cle	8119	2	0.2
Advanced Legal and R	5991	2	0.2	Sales Assistants	8211	33	3.7
Insurance Agents	5993	1	0.1	Checkout Operators a	8291	4	0.5
Insurance Risk Surve	5994	1	0.1	Ticket Salespersons	8292	1	0.1
Travel Attendants	5996	1	0.1	Street Vendors and R	8293	1	0.1
INTERMEDIATE CLERICA	6000	1	0.1	Telemarketers	8294	2	0.2
General Clerks	6111	18	2.0	Service Station Atte	8296	1	0.1
Keyboard Operators	6121	4	0.5	Other Elementary Sal	8299	1	0.1
Receptionists	6131	12	1.4	Guards and Security	8311	4	0.5
Accounting Clerks	6141	8	0.9	Ushers, Porters and	8312	1	0.1
Payroll Clerks	6142	4	0.5	Domestic Housekeeper	8313	2	0.2
Bank Workers	6143	7	0.8	Caretakers	8314	1	0.1
Insurance Clerks	6144	1	0.1	Laundry Workers	8315	3	0.3
Transport and Despat	6152	1	0.1	Other Elementary Ser	8319	1	0.1
Stock and Purchasing	6153	6	0.7	LABOURERS AND RELATE	9000	1	0.1
Inquiry and Admissio	6191	4	0.5	Cleaners	9111	14	1.6
Intermediate Inspect	6194	1	0.1	PROCESS WORKERS	9210	3	0.3
Other Intermediate C	6199	1	0.1	Engineering Producti	9211	1	0.1
Sales Representative	6211	9	1.0	Product Assemblers	9212	1	0.1
Motor Vehicle and Re	6212	2	0.2	Meat and Fish Proces	9213	3	0.3
Retail and Checkout	6213	1	0.1	Other Food Factory H	9214	1	0.1
Education Aides	6311	7	0.8	Wood Products Factor	9215	1	0.1
Children's Care Work	6312	7	0.8	Other Process Worker	9219	1	0.1
Special Care Workers	6313	7	0.8	Hand Packers	9221	1	0.1
Personal Care and Nu	6314	5	0.6	Railway Labourers	9915	1	0.1
Hotel Service Superv	6321	2	0.2	Construction and Plu	9916	2	0.2
Bar Attendants	6322	2	0.2	Concreters	9917	2	0.2
Waiters	6323	5	0.6	Farm Hands	9921	7	0.8
Dental Assistants	6391	1	0.1	Nursery and Garden L	9922	7	0.8
Personal Care Consul	6395	1	0.1	Kitchenhands	9931	2	0.2

Freight and Furnitur	9992	2	0.2
Handypersons	9993	1	0.1
Total		[883]	[100.0]
Uncodable	998	8	0.4
No answer	999	1149	56.3
Total Missing		(1157)	(56.7)