

CENTRE FOR TAX SYSTEM INTEGRITY



**Preliminary Findings and Codebook for
the Australian Tax System – Fair or Not
Survey**

Valerie Braithwaite & Monika Reinhart



WORKING PAPER 79 • November 2005

**Preliminary Findings and Codebook
for the
Australian Tax System – Fair or Not Survey**

Valerie Braithwaite and Monika Reinhart

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

ISBN 0 462 76879 1.
ISSN 1444-8211

WORKING PAPER No 79

November 2005

© *Centre for Tax System Integrity, Research School of Social Sciences,*

Australian National University 2005

© *Commonwealth of Australia 2005*

National Library of Australia

Cataloguing-in-Publication data:

Braithwaite, V. A. (Valerie A.), 1951- .
Preliminary findings and codebook for the Australian tax
system fair or not survey.

Bibliography.
ISBN 0 462 76879 1.

1. Social surveys - Australia. 2. Taxation - Australia. 3.
Value-added tax - Australia. I. Centre for Tax System
Integrity. II. Title. (Series : Working paper (Centre for
Tax System Integrity) ; no. 79).

336.200723

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

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

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

Abstract

The Australian Tax System - Fair or Not Survey (ATSFONS 2002) was designed as a follow-up survey to the Community Hopes, Fears and Actions Survey (CHFAS 2000) conducted in 2000. The ATSFONS 2002 was sent to all those who had returned CHFAS 2000 questionnaires, to a sample of those who had not replied to the CHFAS 2000 and who had not made contact with us, and to a new random sample of Australian citizens. The purpose of sending the ATSFONS 2002 to these three different groups was to enable us to check the representativeness of the sample. Results of these comparisons are presented in this paper and show some biases. The sample underestimates younger age groups and the never marrieds; over-represents professionals and managerial groups and under-represents clerical, trades and transport/production groups; and over-represents those who are more favourably disposed to the tax system and tax authority. None are considered dramatic enough to undermine the usefulness of the data for detecting relationships among major variables of interest.

Also presented in this working paper are some key findings relating to attitude and behaviour change over the first 18 months of the GST. In addition to presenting the codebook for the ATSFONS 2002 which gives a frequency breakdown for every question in the survey for the panel sample, the paper introduces the reader to some new variables measured in the ATSFONS 2002 that tap into reactions to the GST, views on different methods of taxation, the community's tax morale, and finally, trust in the Tax Office compared with other institutions.

Preliminary Findings and Codebook for the Australian Tax System – Fair or Not Survey

Valerie Braithwaite and Monika Reinhart

This working paper presents the codebook for the Australian Tax System – Fair or Not Survey (ATSFONS 2002) panel study and an introduction that covers three issues. First, sample representativeness is addressed. This part of the working paper should be read in conjunction with Working Paper 4 (Mearns and Braithwaite, 2001) which examines in some detail the biases associated with the first wave of the panel study, the CHFAS 2000 (N = 2040, response rate = 29%). The conclusion of Working Paper 4 is that the CHFAS 2000 sample contains some biases. It under-represents those under 35 years of age, and over-represents those over 50 years of age; it under-represents trades people and labourers and over-represents professionals; and it over-represents those with post-secondary education. The departures from census distributions are small in all cases, involving less than an 8% difference. For purposes of establishing relationships between variables minor variations from population distributions do little harm. Where the purpose is to estimate population parameters, weighting procedures may be used. The question addressed with the second wave of data collected through the ATSFONS 2002, is whether departures from population distributions on key social demographic variables have increased or decreased, and whether there is any reason to revise the conclusions reached in Working Paper 4. Also of interest are biases of an attitudinal nature. These are addressed in this working paper by comparing samples from different sources on scales to measure motivational postures (Braithwaite, 2001).

The second issue addressed in this paper is attitude change among Australians over the first two years of the GST. Particular attention is paid to using a methodology that controls for known biases in the panel sample. Most of the measures used have been discussed earlier in Working Paper 2 (Braithwaite, 2001) and are not detailed again in this working paper. Newly developed measures are described in table footnotes.

The third issue introduces the reader to new data that was collected in the ATSFONS 2002 to respond to tax issues that were topical at the time – the GST, tax avoidance, tax morale and trust in the tax authority.

Procedure

Respondents who had completed the CHFAS 2000 in June-July 2000 were sent the Australian Tax System – Fair or Not Survey (ATSFONS 2002) 18 months later in December-January 2001-2002. The retention rate for the follow-up survey was a satisfactory 69%. In spite of success in holding respondents in the study for the second survey, the possibility of bias in who stayed in the panel and who withdrew is one that needs empirical examination. Of particular interest is whether or not those who remained in the panel were more favourably disposed to taxation.

A further methodological issue relates to the effect that doing the survey may have on completing the follow-up, 18 months later. While it is unlikely that respondents remembered what they said from one occasion to the next, it is possible that through doing the survey, respondents gave more thought to taxation than they had done previously. Thus, by the time that the second survey came around, they may have been more informed on the responses they were giving.

To examine these two issues concerning the methodological adequacy of the data, comparisons were made between 4 groups of respondents. Group 1 comprised respondents who **completed both surveys** (N = 1161, 20% of original sample selected for the CHFAS 2000), while Group 2 comprised respondents who **withdrew after completing the first survey** (N = 879, 15% of original sample selected for the CHFAS 2000).

In addition to re-contacting participants who had taken part in the CHFAS 2000, we selected a random sample of CHFAS 2000 non-respondents whom we had been unable to contact in 2000 (we excluded people who had contacted us and declined to participate).

Responses to the ATSFONS 2002 were received from 195 **sample re-entries** (13% of those who received a questionnaire, that is, 1496 in-scope respondents).

The fourth group comprised a **new sample** of respondents. A second random sample was selected from the publicly available electoral rolls, stratifying on state. The response rate to the ATSFONS 2002 among this group was 38%, yielding 970 completed questionnaires from 2562 in-scope respondents.

Further details of the method used for the survey appear in Appendix 1.

Sample representativeness

First of all, the panel sample (Group 1) and the new random sample (Group 4) were compared with the ABS population estimates for five social demographic variables: sex, marital status, workforce participation, and occupation. Education had not been included in the ATSFONS 2002 so that comparisons on this variable were not possible.

Table 1: Comparing the distribution of age groups for Group 1 and Group 4 with the Census 2001

Age	Group 1 (panel) %	Sig. Difference	Group 4 (new random) %	Sig. Difference	Census %
24 and under	4.8	Yes	5.8	Yes	12.5
25 - 29	3.9	Yes	4.7	Yes	9.4
30 - 34	6.8	Yes	7.0	Yes	10.0
35 - 39	10.5	No	8.7	No	10.2
40 - 44	10.5	No	11.4	No	10.2
45 - 49	12.4	Yes	14.0	Yes	9.4
50 - 54	13.0	Yes	13.4	Yes	8.9
55 - 59	10.0	Yes	8.7	Yes	6.9
60 - 64	8.9	Yes	8.9	Yes	5.6
65 and over	19.3	Yes	17.4	No	17.0

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

Table 2: Comparing the distribution of sex for Group 1 and Group 4 with the Census 2001

Sex	Group 1 (panel) %	Sig. Difference	Group 4 (new random) %	Sig. Difference	Census %
Female	52.2	No	46.4	Yes	51.2
Male	47.8	No	53.6	Yes	48.7

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

Table 3: Comparing the distribution of workforce participation for Group 1 and Group 4 with the Census 2001

Working Status	Group 1 (panel) %	Sig. Difference	Group 4 (new random) %	Sig. Difference	Census %
Full time	40.8	No	45.8	Yes	38.5
Part time	17.4	No	17.3	No	18.1
Not in the workforce	41.8	No	36.9	No	43.4

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

Table 4: Comparing the distribution of occupational groups for Group 1 and Group 4 with the Census 2001

Occupation	Group 1 (panel) %	Sig. Difference	Group 4 (new random) %	Sig. Difference	Census %
1.Managers and Admin	12.2	Yes	14.7	Yes	9.7
2.Professionals	25.0	Yes	22.4	Yes	19.1
3.Associate Professionals	13.3	No	13.5	No	12.3
4.Trades & Advanced Clerical Services	13.1	Yes	13.8	No	16.5
5. Intermediate Clerical, Intermediate Trade	16.8	No	13.8	Yes	17.0
6.Intermediate Production, Transport	7.3	No	9.0	No	8.3
7.Elementary Clerical	6.3	Yes	5.7	Yes	8.5
8.Labourers	6.1	Yes	7.1	No	8.5

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

Table 5: Comparing the distribution of marital status for Group 1 and Group 4 with the Census 2001

Marital Status	Group 1 (panel) %	Sig. Difference	Group 4 (new random) %	Sig. Difference	Census %
Never married	13.1	Yes	15.2	Yes	27.94
Now married, de facto	74.2	Yes	71.8	Yes	54.16
Widowed	4.6	Yes	3.7	Yes	6.51
Divorced, separated	8.1	Yes	9.4	No	11.38

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

From Tables 1-5, we see that the sample comprising the panel study under-represents younger age groups (those under 35 years of age) and over-represents older age groups (those over 45 years of age). The occupational bias observed in the CHFAS 2000 was evident also in the ATSFONS 2002. Compared with population estimates, there were more professionals and managers, fewer in the trades and basic clerical work, and fewer labourers. Those who were never married, widowed, or divorced were under-represented in the panel sample, while those who were married were over-represented. The percentage points difference for never marrieds was 15, and 20 for marrieds in the panel study, the biggest difference we observed. Other differences were more in keeping with what we had observed in the CHFAS 2000.

The new random sample that received the ATSFONS 2002 showed similar biases as the panel study (see Tables 1-5), and the CHFAS 2000 before it. The biases were the same for age with an under-representation of younger respondents and over-representation of older respondents. In the ATSFONS 2002 random sample, there was an over-representation of people in full-time work. For occupation, the ATSFONS random sample again over-represented managers and professionals. Lower occupational categories in trades and clerical work were under-represented. The ATSFONS 2002 random sample showed the same over-representation of marrieds as the panel sample, 18 percentage points, and under-representation of never marrieds, 13 percentage points. In the ATSFONS 2002 random sample, the divorced were appropriately represented.

The similarity in findings between the panel sample and the new random sample suggests that the decision to collect a second wave of data did not introduce new kinds of social demographic bias. As with the CHFAS 2000, variations from population distributions were minor, except in the case of marital status.

To gain further insights into the ways in which our survey processes and instruments elicited more favourable responses from some members of the community than others, we compared the four kinds of samples. First, the panel sample was compared with the withdrawal sample on the CHFAS 2000. Second, the re-entry sample was compared with the new random sample on the ATSFONS 2002. Third, all four samples were compared on the same 5 social demographic indicators.

The panel sample was significantly different from the withdrawal sample in that it over-represented married people, and under-represented young people. In other words, attrition was more likely among the young, and the never marrieds.

The re-entry sample and the new random sample were not significantly different on any of the five social demographic indicators.

Finally, when all four samples were compared, the first survey, CHFAS 2000, seems to have appealed more to women; the second survey, ATFONS 2002, seems to have appealed more to men. The other significant difference reflected the higher attrition rate in the panel study among those under 35 years of age and the lower attrition rate among those over 45 years.

Overall, the sample held up quite well in the second wave of testing on social demographic characteristics. Other sources of bias may exist, however. It is possible that those who agreed to do a second survey had a more sympathetic attitude to tax than those who had done only one survey. To check for attitudinal bias, the panel sample was compared to the other groups on the motivational postures of commitment, capitulation, resistance, disengagement and game playing (see Braithwaite, 2001, for a discussion of motivational postures).

Table 6: Comparing means for those who remained in the panel and those who withdrew on motivational postures measured with the CHFAS 2000

Motivational postures	Group 1 (panel)	Group 2 (withdrawals)	t-test
Commitment	3.88	3.81	2.92***
Resistance	3.16	3.20	NS
Capitulation	3.42	3.37	NS
Disengagement	2.28	2.35	-3.17***
Game playing	2.40	2.45	NS

*** p < 0.001

Table 6 examines motivational posture scores on the CHFAS 2000 for those who stayed in the panel for the ATSFONS 2002 and those who withdrew. Those who stayed in the study were more committed to the tax system and less disengaged than those who withdrew. The differences are small and do not invalidate the use of the sample to study the negative postures of disengagement, resistance and game playing, but nevertheless, they should not be forgotten.

Table 7: Comparing means for different samples on motivational postures measured with the ATSFONS 2002

Motivational postures	Group 1 (panel)	Group 3 (re-entry)	Group 4 (new random)	F-value
Commitment	3.97	3.88	3.92	NS
Resistance	3.15	3.25	3.26	***
Capitulation	3.40	3.33	3.37	NS
Disengagement	2.28	2.33	2.31	NS
Game playing	2.31	2.39	2.38	**

** p < 0.01; *** p < 0.001

Table 7 reports the mean scores on motivational postures for the three groups who completed the ATSFONS 2002. The panel sample did not differ significantly from the other samples on commitment, capitulation and disengagement as measured in the ATSFONS 2002. The panel sample was less likely to express postures of resistance and game playing. These findings are in keeping with the notion that the panel sample tends to be more favourably disposed to the tax system and the Tax Office.

Change in attitudes over the first 18 months of the GST

Because the analysis of motivational postures across samples suggests that the panel has a slight bias towards individuals who are more cooperative and more accepting of authority, we propose to examine change in attitudes over the first 18 months of the GST in two ways. First, we will compare the same individuals (the panel sample) in terms of their attitudes to the tax system and the tax authority in 2000 and in 2001. Second, we will compare the complete sample of respondents to the CHFAS 2000 with the new sample of respondents to the ATSFONS 2002 on this same set of variables. The purpose is to look for confirmation of results across methods. A finding will be regarded as significant if both the following conditions are met: a change in attitudes over the first 18 months of the GST is indicated by a change in attitudes **within** a sample of individuals; and a change in attitudes over the first 18 months of the GST is indicated by a difference in attitudes **between** two independent random samples, one from 2000, the other from 2001.

The attitudes that appear in Table 8 are measured through multi-item scales described in Braithwaite (2001). They represent motivational postures (1-5), trust and procedural fairness (6-9), tax morale (10, 11), taxation costs (12-14), relative tax fairness (15-17), and the likelihood of being caught for tax evasion (single item measure).

Table 8: Mean scores on attitude measures showing change from 2000 to 2001 using a repeated measures sample and using independent samples

	Repeated measures sample		Independent samples	
	2000 mean	2001 mean	2000 mean	2001 mean
Attitudes and beliefs				
1 commitment	3.88	3.97***	3.85	3.92***
2 capitulation	3.41	3.41	3.40	3.37
3 resistance	3.16	3.14	3.18	3.26***
4 disengagement	2.28	2.27	2.31	2.31
5 game playing	2.40	2.30***	2.42	2.38
6 trust	3.21	3.18	3.18	3.10***
7 exchange trust norms	5.03	5.20***	5.02	5.17***
8 communal trust norms	5.21	5.31**	5.21	5.32***
9 adherence to the <i>Taxpayers' Charter</i>	3.57	3.45***	3.55	3.37***
10 tax morale or belief in paying tax honestly	3.60	3.61	3.56	3.56
11 perceptions of community's tax morale	2.64	2.65	2.65	2.65
12 personal fairness in tax decisions and outcomes	3.71	3.26***	3.67	3.17***
13 personal economic hardship through taxation	3.07	2.94***	3.09	3.02
14 pay less tax, get less from government	2.96	2.98	3.00	3.08**
15 wealthy paying less than fair share	3.83	3.85	3.71	3.76
16 small business paying less than fair share	2.94	2.88**	2.91	2.90
17 working class people paying less than fair share	2.62	2.59	2.62	2.55**
18 likelihood of being caught for tax evasion	3.44	3.33***	3.42	3.20***

** p < 0.01; *** p < 0.001

The findings can be summarized as follows. Between 2000 and 2001, commitment to the tax system increased. The community were less convinced that the Tax Office behaved in accordance with the *Taxpayers' Charter*, and they were more insistent that the Tax Office should act in accordance with the trust norms of exchange and communal representation. In 2001, people were reporting less favourable outcomes from the Tax Office, but they also considered their chances of being caught for not declaring income or over-claiming deductions were lower.

These findings held across both the panel sample and the independent random samples. Some findings were significant in one, and just missed being significant in the other. Perceptions of economic hardship appeared to be greater in 2001 than 2000, perhaps a response to small business' struggle with the GST. Game playing appeared to be weaker in 2001 than 2000, perhaps due to the Tax Office's crackdown on mass marketed schemes.

Change in behaviours over the first 18 months of the GST

Table 9: Means and percentages on behavioural measures showing change from 2000 to 2001 using a repeated measures sample and using independent samples

	Repeated measures sample		Independent samples	
	2000 % yes	2001 % yes	2000 % yes	2001 % yes
worked for cash in hand ^a	5.9	5.6	6.1	5.2
purchased work with cash ^a	15.5	16.7	14.5	14.6
	Repeated measures sample		Independent samples	
	2000 mean	2001 mean	2000 mean	2001 mean
undeclared income ^b	.02	.02	.03	.03
over-claimed deductions ^b	-.06	-.07	.00	.07**
using cash to pay ^{bc}	1.58	1.56***	1.59	1.54***

** p < 0.01; *** p < 0.001

^a A Chi-square test of independence was used to assess the effect of time for the independent samples. A McNemar test was used for the repeated measures sample.

^b A t test for differences between means (independent and dependent) was used to test for statistically significant differences.

^c Using cash to pay is a new scale developed since CTSI Working Paper 2. It is calculated by averaging yes/no answers to 6 questions: Pay (a) Cash/other:supermarket with < \$50, (b) Cash/other:supermarket with > \$50, (c) Cash/other:store with < \$50 worth, (d) Cash/other: store with > \$50 worth, (e) Cash/other:restaurant bill < \$50, (f) Cash/other:restaurant bill > \$50.

Behavioural change was evident in people's use of cash to pay for goods and services. On average, people were less likely to use cash to pay for food, to buy books, gifts, sporting goods, and clothes in 2001 than 2000. For charges less than \$50, cash was the preferred method of payment by three-quarters of the population.

Australians' views of taxation 18 months after the introduction of the GST

Attitudes to the GST were measured by the first question in the ATSFONS 2002. The attitudes reflect ambivalence in the population with regard to the tax. A subset of the attitude statements appears in Table 10. They are arranged in order of endorsement among the panel sample. Most people thought there could have been better community consultation and were sympathetic to the difficulties the tax created for small business and those who were poor. About half considered it a fair tax that was introduced smoothly and which had not lowered their own standard of living. Almost twenty per cent thought it was a tax that was fairly easy to avoid.

Table 10: Percent of Australians endorsing the GST and its introduction (panel sample)

Attitude statement	% agreement
Problems in introducing the GST could have been avoided if the government listened more to the community.	71.0
The GST makes unreasonable demands on small business.	70.0
The GST has been hard on the most vulnerable members of our community.	68.8
The GST has increased the gap between the rich and the poor in Australia.	60.5
My standard of living is just as high now as it was before the GST.	52.7
A tax on Goods and Services is a fair way of collecting the tax needed to run Australia.	48.1
The tax office did its best to help us with the GST.	47.3
The GST has had a smooth introduction, all things considered.	44.6
The GST was a tax we had to have.	40.9
It is fairly easy to avoid paying the GST.	18.3

With tax reform well underway, it seemed a good time to ask Australians if they thought tax should be based mainly on the income they earn, the goods and services they buy, or

the property they own. Income was chosen by 44.7%, goods and services by 32.1%, and only 5% selected property. Other means of taxation were preferred by 18.2%.

While GST was on people's minds over the two-year period in which data were collected for the CHFAS 2000 and ATSFONS 2002, other tax events were also capturing media headlines, in particular, mass marketed tax avoidance schemes. Murphy and others have written extensively on this topic (Hobson, 2004; Murphy, 2003a; 2003b; 2004a; 2004b), and we will not go over this material here. In the ATFONS 2002, we asked the general population: 'Compared with 5 years ago, do you think people are more prepared or less prepared to go in for tax schemes which rely for their success on loopholes in the law?' Only 30.6% said more prepared, which suggests that while Australians see a market for tax avoidance schemes, most Australians don't feel a lure toward them. On the whole, Australians' perceptions of their public appeal are not galloping forward at the pace of the advertisements that we see in the financial pages of our major newspapers and in advertisements from the financial service sector.

A central platform of the work of CTSI has been to theorize the factors that keep the voluntary tax paying culture afloat. Following the work of Benno Torgler (Torgler & Murphy, 2005), we have focused a part of our research on tax morale, that is, the personal belief that tax should be paid because it is the right thing to do. The ATSFONS 2002, like the CHFAS 2000, measured personal norms and ethical positions relating to taxation (see section above). In addition, we were interested in whether beliefs about what was the right thing to do could exist independently of beliefs about what was the smart thing to do. We presented respondents with five scenarios listed in Table 11. The first column reports the percentage of Australians who considered this action 'an alright thing to do,' meaning it was morally acceptable in their view. The second column reports the percentage of Australians who considered this action 'a smart thing to do.'

Table 11: Percent of Australians who consider five tax scenarios to be ‘an alright thing to do’ and ‘a smart thing to do’

Action	% alright	% smart
to understate income on your tax return by \$10,000	2.1	2.5
to go in for a tax scheme which relies for its success on loopholes in the law and which for a small outlay (say \$400) provides deductions of \$10,000	15.7	12.5
to invest in rental housing, claim mortgage interest and other expenses in excess of rental income to reduce tax	52.1	43.1
to claim higher tax deductions than entitled to - say an extra \$10,000	4.0	4.9
to declare yourself bankrupt so that you don’t have to pay the Tax Office back taxes that you owe them	5.1	8.0

Further data analyses demonstrated that while beliefs about something being alright and beliefs about something being smart were distinct, there was a relationship between them ($r = 0.39, p < 0.001$). The more likely people were to think something was alright, the more likely they were to think it was smart. But within this overall trend, some interesting observations can be made from Table 11. People’s moral censor does not prevent them from looking at an action in a detached way and thinking ‘that’s clever’. Hopefully, their moral censor prevents them from actually doing this themselves, but they can enjoy the way in which others stretch the law. In the above example, some of our respondents enjoyed the bankruptcy action, and more of them thought it ‘smart’ than ‘alright.’ In contrast, the responses to ‘smart’ were lower than the responses to ‘alright’ in the cases of going into tax schemes and investing in rental property, both of which were well-publicised strategies without cutting edge value.

A second approach we used in the ATFONS 2002 to test the limits of tax morale was to ask when tax evasion was justified. A fifth thought it was justified when the system was unfair (20.9%), 12% thought it justified when a person was under great financial strain, and 6.2% thought it was justified when you could get away with it.

The final set of new questions in the ATFONS 2002 that warrant consideration in the light of other findings relates to trust in our institutions. We know that trust in the Tax Office dropped from 2000 and 2001. While the drop is significant, it is not large, particularly given the tax reform program that was underway at the time. An alternative way of assessing the trust the public has in the Tax Office is to gauge the standing of this institution in relation to other institutions. Table 12 below presents these findings. Also in Table 12 are the trust scores given to these institutions in Job's 'Community Participation and Citizenship Survey' (Job 2000a; Job 2000b) which was based on a random sample of 1999 citizens, 837 of whom responded (43%). The sample was drawn from the publicly available electoral rolls for Victoria and New South Wales. The Tax Office received the same level of endorsement on both surveys, and its relative position was stable.

Table 12: Percent stating they have a lot of trust in a set of Australian institutions

Institution	% trust a lot in ATSFONS 2002	% trust a lot in Job
the fire station in your area	67.7	57.9
the hospitals in your area	35.8	32.5
the police station in your area	35.7	33.7
the schools in your area	34.8	27.2
local community groups	23.5	not included
charities	18.1	not included
law courts	12.8	not included
Tax Office	10.4	10.6
the local council	10.0	6.4
the federal government	6.8	3.9
the television news channels in your area	5.7	5.7
banks	4.7	not included
newspapers	4.5	3.7
insurance companies	2.9	not included

From the results in Table 12, trust in the Tax Office ranked at about the same level as trust in local government and just a little below law courts. This location was well below local institutions on which people relied directly for their well-being and quality of life (fire brigade, police, and schools). It is of note, however, that the Tax Office ranked well above other financial institutions such as banks and insurance companies.

Conclusion

The ATFONS provides a data set that follows up individuals who participated in the CHFAS 2000 and allows us to examine the ways in which the attitudes of this group have

changed over time. A random sample of new respondents recruited for the ATSFONS 2002 provides a comparison group to check for re-testing effects from wave 1 (CHFAS 2000) to wave 2 (ATFONS). Samples of respondents who withdrew from the panel after the CHFAS 2000 and re-entered for the ATSFONS 2002 allow us to interrogate the data to look for biases in who is responding to this set of surveys and who is not. The diagnostic analyses conducted to date yield few surprises, confirm some fears, but leave us with confidence that the data set provides a valuable base for future research.

References

Braithwaite, V. (2001). *The Community Hopes, Fears and Actions Survey: Goals and Measures*. Centre for Tax System Integrity Working Paper No. 2. Canberra: Australian National University.

Braithwaite, V. (2001). *Tensions between the citizen taxpaying role and compliance practices*. Centre for Tax System Integrity Working Paper No. 13. Canberra: Australian National University.

Hobson, K. (2004). 'Say no to the ATO': the cultural politics of protest against the Australian Taxation Office. *Social Movement Studies*, 3(1), 51-71.

Job, J. (2000a) Community Participation and Citizenship Survey
<http://ctsi.anu.edu.au/research/trust.html>

Job, J. (2000b) Codebook for Community Participation and Citizenship Survey
<http://ctsi.anu.edu.au/research/trust.codebook.pdf>

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. 2. Canberra: Australian National University.

Murphy, K. (2003a). An examination of taxpayers' attitudes towards the Australian tax system: Findings from a survey of tax scheme investors. *Australian Tax Forum*, 18(2), 209-242.

Murphy, K. (2003b). Procedural justice and tax compliance. *Australian Journal of Social Issues*, 38(3), 379-408.

Murphy, K. (2004a). The role of trust in nurturing compliance: A study of accused tax avoiders. *Law and Human Behavior*, 28(2), 187-209.

Murphy, K. (2004b). Aggressive tax planning: Differentiating those playing the game from those who don't. *Journal of Economic Psychology*, 25, 307-329.

Torgler, B. & Murphy, K. (2005). *Tax morale in Australia: Changing over time?* Centre for Tax System Integrity Working Paper No. 58. Canberra: Australian National University.

Appendix I Survey Method

Survey Method provided by Malcolm Mearns, Datacol Research Pty Ltd.

Overview of the survey

The survey was conducted by Datacol Research Pty Ltd on behalf of the Centre for Tax System Integrity (CTSI) between November 2001 and February 2002.

This survey was a development and expansion of the Community Hopes, Fears and Actions (CHFAS 2000) survey conducted in 2000 by the Centre. The original survey was conducted on a sample of some 7754 Australian voters. A response of 2040 completed surveys was obtained which represented a response rate of 29% after adjusting for out of scope returns.

This survey was a 28 page self-completion questionnaire containing approximately 350 questions. Like CHFAS, this questionnaire consisted of a number of psychometric scales measuring attributes of interest such as trust, procedural justice, distributive justice, and social values, together with a wide range of questions measuring interaction with the tax system and a selection of demographic and background variables of both the individual and a spouse, if present.

The survey sample is comprised of three sub-groups as follows:

- All respondents to the 2000 CHFA surveyN=1944
- Randomly selected non-contacts from the 2000 CHFA survey.....N=2000
- New sample from electoral roll.....N=3000

For the new sample 3000 electors were drawn from the using probability proportional to size sampling (PPS) within state and territory. To generate the random sample within each state and territory the total enrolled electors were counted, allocated a unique number derived from their position on the microfiche and then sampled randomly using the Australia wide sampling fraction of 1/4235. Each selected position was then found on the microfiche and the name and address was entered into the survey management database.

Table 1. State electoral distribution and sample

State / Territory	Enrolled 31 July 2001	Sampled
NSW	4,194,976	991
Vic	3,235,097	764
Qld	2,324,257	549
SA	1,042,436	246
WA	1,209,157	286
Tas	342,938	81
NT	122,633	29
ACT	233,354	55
Total	12,704,848	3000

Distribution and follow-up of non-response

The survey process was modelled on the Dillman Total Design Method (1978). The method provides for an attractive survey booklet with clear question layout and for multiple mailings following up non-respondents over a period of time. Up to 7 mail contacts were made during the survey in an effort to reduce non-response.

A 'pre-letter' setting out the aims of the study and designed to stimulate interest and participation was posted to each of the 6944 selected respondents on 12 November 2001. The letter explained the intent of the study, identified the ANU as the sponsoring organisation, guaranteed respondent confidentiality, and referred potential respondents to a Freecall 1800 number should they have any questions. A number of refusals and return to sender were received from this 1st mailing. Nine days later, on 21 November the questionnaire package was posted to the 6764 persons not yet heard from and comprised a covering letter, the questionnaire and a reply-paid envelope. The covering letter reiterated the aims and sponsorship of the study and again referred potential respondents to a Free call 1800 number should they have any questions. To prevent respondents from declaring that they had missed the cut off and to prevent respondents not responding in general, no return date was nominated for the questionnaire. Each questionnaire contained an identification number to allow selective follow-up of non-respondents.

Following an interval of 8 days from the questionnaire mail-out the 5903 non-respondents were identified from the management database and were sent a reminder postcard encouraging them to have their say and to respond as soon as possible. A further 7 days on, a 2nd reminder postcard was posted to the remaining 4999 non-respondents.

A second questionnaire was posted to the 3996 non-respondents following an interval of 13 days. Again this mailing package comprised a covering letter, an identified copy of the questionnaire and a reply-paid envelope.

After a further 27 days had elapsed another reminder card was sent to non-respondents and they were further followed up by a final reminder card nine days later. By the end of June 2002, a total of 2374 useable responses had been received. Throughout the survey administration period, respondents who telephoned the 1800 Free call number who had lost or misplaced their questionnaire were sent another.

The number of responses classified by type is shown in Table 2.

Table 2. Number and percentage of responses classified by type

Class of response	Number	Unadjusted percent	Percent Of in scope
Drawn sample	6944	100.0	
Out of scope (return to sender, deceased, incapable)	1199	17.3	
In scope	5745	82.7	100.0
Explicit refusals	311	4.5	5.48
Completed survey	2374	34.2	41.3

The response rate by sample sub-group is shown in Tables 3a, b and c. It is interesting to note the nearly 10 percent response from persons who had not responded 18 months earlier to the CHFA survey. Further analysis of this is the subject of a separate paper.

Table 3a. Number and percentage of responses classified by type - New sample from electoral roll

Class of response	Number	Unadjusted percent	Percent Of in scope
Drawn sample	3000	100.0	
Out of scope (return to sender, deceased, incapable)	438	14.6	
In scope	2562	85.4	100.0
Explicit refusals	130	4.3	5.1
Completed survey	970	32.3	37.9

Table 3b. Number and percentage of responses classified by type - Randomly selected non-contacts from the 2000 CHFA survey

Class of response	Number	Unadjusted percent	Percent Of in scope
Drawn sample	2000	100.0	
Out of scope (return to sender, deceased, incapable)	504	25.2	
In scope	1496	74.8	100.0
Explicit refusals	103	5.2	6.9
Completed survey	195	9.8	13.0

Table 3c. Number and percentage of responses classified by type - All respondents to the 2000 CHFA survey

Class of response	Number	Unadjusted percent	Percent Of in scope
Drawn sample	1944	100.0	
Out of scope (return to sender, deceased, incapable)	257	13.2	
In scope	1687	86.8	100.0
Explicit refusals	78	4.0	4.6
Completed survey	1161	59.7	68.8

48 responses were received from which the ID number had been removed preventing the identification of the survey sub-sample. Consequently, these surveys have been included in Table 2 but omitted from Tables 3a, b and c.

1. RECENT TAX EVENTS

1.1 The GST (goods and services tax) has been in place for more than a year. What are your thoughts on the following:

1. {F1Q1} The GST was a tax we had to have.....	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 2.74	n 307	263	110	365	104	[1149]	(12)
Std Dev 1.38	% 26.7	22.9	9.6	31.8	9.1	[100.0]	(1.0)
2. {F1Q2} The introduction of the GST was badly planned	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.47	n 45	295	124	447	237	[1148]	(13)
Std Dev 1.19	% 3.9	25.7	10.8	38.9	20.6	[100.0]	(1.1)
3. {F1Q3} My standard of living is just as high now as it was before the GST	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.06	n 201	276	66	468	138	[1149]	(12)
Std Dev 1.35	% 17.5	24.0	5.7	40.7	12.0	[100.0]	(1.0)
4. {F1Q4} The GST makes unreasonable demands on small business	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.82	n 27	141	174	465	333	[1140]	(21)
Std Dev 1.06	% 2.4	12.4	15.3	40.8	29.2	[100.0]	(1.8)
5. {F1Q5} A lot of helpful information was given to the community about the GST	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 2.90	n 171	329	135	465	48	[1148]	(13)
Std Dev 1.20	% 14.9	28.7	11.8	40.5	4.2	[100.0]	(1.1)
6. {F1Q6} Some goods and services should be exempted from the GST	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.95	n 69	117	32	513	412	[1143]	(18)
Std Dev 1.16	% 6.0	10.2	2.8	44.9	36.0	[100.0]	(1.6)
7. {F1Q7} Changes are still required to make it easier for small business to collect and pay the GST	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.97	n 16	74	161	567	327	[1145]	(16)
Std Dev 0.90	% 1.4	6.5	14.1	49.5	28.6	[100.0]	(1.4)
8. {F1Q8} The GST has had a smooth introduction, all things considered.....	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 2.89	n 176	328	133	475	38	[1150]	(11)
Std Dev 1.20	% 15.3	28.5	11.6	41.3	3.3	[100.0]	(0.9)
9. {F1Q9} The advice that was offered to the community when the GST was introduced was poor	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.32	n 50	345	138	420	197	[1150]	(11)
Std Dev 1.19	% 4.3	30.0	12.0	36.5	17.1	[100.0]	(0.9)
10. {F1Q10} A GST is the best way to make sure the government has enough money to run the country.....	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 2.74	n 208	334	214	324	64	[1144]	(17)
Std Dev 1.21	% 18.2	29.2	18.7	28.3	5.6	[100.0]	(1.5)
11. {F1Q11} The GST has been hard on the most vulnerable members of our community	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.78	n 32	198	127	416	372	[1145]	(16)
Std Dev 1.16	% 2.8	17.3	11.1	36.3	32.5	[100.0]	(1.4)
12. {F1Q12} The GST victimizes little businesses	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.48	n 39	250	216	393	240	[1138]	(23)
Std Dev 1.15	% 3.4	22.0	19.0	34.5	21.1	[100.0]	(2.0)
13. {F1Q13} It is fairly easy to avoid paying the GST	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 2.43	n 201	504	228	165	45	[1143]	(18)
Std Dev 1.06	% 17.6	44.1	19.9	14.4	3.9	[100.0]	(1.6)
14. {F1Q14} Problems in introducing the GST could have been avoided if the Tax Office listened more to the community	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.61	n 26	181	214	525	202	[1148]	(13)
Std Dev 1.02	% 2.3	15.8	18.6	45.7	17.6	[100.0]	(1.1)
15. {F1Q15} Problems in introducing the GST could have been avoided if the government listened more to the community	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.78	n 22	137	168	536	263	[1126]	(35)
Std Dev 1.00	% 2.0	12.2	14.9	47.6	23.4	[100.0]	(3.0)
16. {F1Q16} The Tax Office did its best to help us deal with the GST	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.15	n 83	261	258	484	56	[1142]	(19)
Std Dev 1.06	% 7.3	22.9	22.6	42.4	4.9	[100.0]	(1.6)
17. {F1Q17} The GST should have been postponed until the Tax Office had ironed out all the problems	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.55	n 36	237	165	482	227	[1147]	(14)
Std Dev 1.12	% 3.1	20.7	14.4	42.0	19.8	[100.0]	(1.2)
18. {F1Q18} The GST has increased the gap between the rich and the poor in Australia.....	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.59	n 57	248	151	354	344	[1154]	(7)
Std Dev 1.25	% 4.9	21.5	13.1	30.7	29.8	[100.0]	(0.6)
19. {F1Q19} A tax on Goods and Services is a fair way of collecting the tax needed to run Australia	No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.02	n 196	239	163	453	102	[1153]	(8)
Std Dev 1.28	% 17.0	20.7	14.1	39.3	8.8	[100.0]	(0.7)

1.2 {F2Q12} If you were to decide what type of tax the government in Canberra should use to raise the *bulk* of its revenue, what type of tax would you choose? (Please circle one)

	n	%
A tax on the value of property people own.....	1	56
A tax on the amount people earn	2	503
A tax on goods and services people buy.....	3	361
Some other means	4	205
	Total Valid	[1125]
	Missing Data	(36)

1.3 Tax evasion is justified if ...

	Strongly agree	Agree	Neither	Disagree	Strongly disagree	Total Valid	Missing Data
1. {F2Q131} A person is under great financial strain	36	102	140	489	382	[1149]	(12)
Mean	3.94						
Std Dev	1.04						
	n	%					
	3.1	8.9	12.2	42.6	33.2	[100.0]	(1.0)
2. {F2Q132} If the tax system is unfair	41	196	173	447	278	[1135]	(26)
Mean	3.64						
Std Dev	1.13						
	n	%					
	3.6	17.3	15.2	39.4	24.5	[100.0]	(2.2)
3. {F2Q133} If there is a good chance of getting away with it.....	15	56	111	445	511	[1138]	(23)
Mean	4.21						
Std Dev	0.90						
	n	%					
	1.3	4.9	9.8	39.1	44.9	[100.0]	(2.0)

1.4 {F2Q14} Compared with five years ago, do you think people are more prepared or less prepared to go in for tax schemes which rely for their success on loopholes in the law? (Please circle one)

	n	%
Much more prepared	1	208
A little more prepared	2	143
About the same.....	3	339
A little less prepared.....	4	85
Much less prepared	5	72
Don't know.....	6	301
	Total Valid	[1148]
	Missing Data	(13)

1.5 How much do you agree or disagree with the following ...

	Strongly agree	Agree	Neither	Disagree	Strongly disagree	Total Valid	Missing Data
1a. {F2Q151A} It's alright to under-state income on your tax return by \$10,000	6	18	64	520	547	[1155]	(6)
Mean	4.37						
Std Dev	0.71						
	n	%					
	0.5	1.6	5.5	45.0	47.4	[100.0]	(0.5)
1b. {F2Q151B} How smart do you think it is to do this?	Not at all	Perhaps a bit	It's smart	Very smart		Total Valid	Missing Data
Mean	1.12					[1153]	(8)
Std Dev	0.46					[100.0]	(0.7)
	n	%					
	1062	62	12	17			
	92.1	5.4	1.0	1.5			
2a. {F2Q152A} It's alright to go in for a tax scheme which relies for its success on loopholes in the law and which for a small outlay (say \$400) provides deductions of \$10,000.....	Strongly agree	Agree	Neither	Disagree	Strongly disagree	Total Valid	Missing Data
Mean	3.81					[1143]	(18)
Std Dev	1.08					[100.0]	(1.6)
	n	%					
	29	151	177	442	344		
	2.5	13.2	15.5	38.7	30.1		
2b. {F2Q152B} How smart do you think it is to do this?	Not at all	Perhaps a bit	It's smart	Very smart		Total Valid	Missing Data
Mean	1.46					[1140]	(21)
Std Dev	0.80					[100.0]	(1.8)
	n	%					
	793	204	104	39			
	69.6	17.9	9.1	3.4			

3a. {F3Q3A} It's alright for people to invest in rental housing, claim mortgage interest and other expenses in excess of rental income to reduce the tax they have to pay.....			Strongly agree	Agree	Neither	Disagree	Strongly disagree	Total Valid	Missing Data
Mean	2.85	n	143	454	127	280	143	[1147]	(14)
Std Dev	1.27	%	12.5	39.6	11.1	24.4	12.5	[100.0]	(1.2)

3b. {F3Q3B} How smart do you think it is to do this?			Not at all	Perhaps a bit	It's smart	Very smart	Total Valid	Missing Data
Mean	2.21	n	379	267	365	125	[1136]	(25)
Std Dev	1.03	%	33.4	23.5	32.1	11.0	[100.0]	(2.2)

4a. {F3Q4A} It's alright for people to claim higher tax deductions than they are entitled to. Say they claim an extra \$10,000.....			Strongly agree	Agree	Neither	Disagree	Strongly disagree	Total Valid	Missing Data
Mean	4.28	n	21	25	64	545	499	[1154]	(7)
Std Dev	0.81	%	1.8	2.2	5.5	47.2	43.2	[100.0]	(0.6)

4b. {F3Q4B} How smart do you think it is to do this?			Not at all	Perhaps a bit	It's smart	Very smart	Total Valid	Missing Data
Mean	1.18	n	1014	73	37	19	[1143]	(18)
Std Dev	0.56	%	88.7	6.4	3.2	1.7	[100.0]	(1.6)

5a. {F3Q5A} It's alright to declare yourself bankrupt so that you don't have to pay the Tax Office back taxes that you owe them.....			Strongly agree	Agree	Neither	Disagree	Strongly disagree	Total Valid	Missing Data
Mean	4.36	n	20	39	76	390	627	[1152]	(9)
Std Dev	0.88	%	1.7	3.4	6.6	33.9	54.4	[100.0]	(0.8)

5b. {F3Q5B} How smart do you think it is to do this?			Not at all	Perhaps a bit	It's smart	Very smart	Total Valid	Missing Data
Mean	1.29	n	942	108	50	41	[1141]	(20)
Std Dev	0.71	%	82.6	9.5	4.4	3.6	[100.0]	(1.7)

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

Almost
never

Almost
always

1. {F3Q211} Being accountable for what they do.....			1	2	3	4	5	Total Valid	Missing Data
Mean	3.17	n	129	148	390	349	124	[1140]	(21)
Std Dev	1.14	%	11.3	13.0	34.2	30.6	10.9	[100.0]	(1.8)

2. {F3Q212} Treating you fairly and reasonably			1	2	3	4	5	Total Valid	Missing Data
Mean	3.47	n	51	144	347	424	177	[1143]	(18)
Std Dev	1.04	%	4.5	12.6	30.4	37.1	15.5	[100.0]	(1.6)

		Almost never				Almost always		
		1	2	3	4	5	Total Valid	Missing Data
3. {F4Q213} Treating you as honest in your tax affairs unless you act otherwise.....		1	2	3	4	5		
Mean	3.72	n	59	90	252	446	293	[1140] (21)
Std Dev	1.09	%	5.2	7.9	22.1	39.1	25.7	[100.0] (1.8)
4. {F4Q214} Offering you professional service and assistance to help you understand and meet your tax obligations.....		1	2	3	4	5		
Mean	3.43	n	87	127	337	375	203	[1129] (32)
Std Dev	1.14	%	7.7	11.2	29.8	33.2	18.0	[100.0] (2.8)
5. {F4Q215} Respecting your privacy.....		1	2	3	4	5		
Mean	3.66	n	65	105	266	401	288	[1125] (36)
Std Dev	1.13	%	5.8	9.3	23.6	35.6	25.6	[100.0] (3.1)
6. {F4Q216} Keeping the information they hold about you confidential, in accordance with the law.....		1	2	3	4	5		
Mean	3.90	n	36	64	245	410	364	[1119] (42)
Std Dev	1.03	%	3.2	5.7	21.9	36.6	32.5	[100.0] (3.6)
7. {F4Q217} Giving you access to information they hold about you, in accordance with the law.....		1	2	3	4	5		
Mean	3.47	n	64	111	362	366	194	[1097] (64)
Std Dev	1.08	%	5.8	10.1	33.0	33.4	17.7	[100.0] (5.5)
8. {F4Q218} Explaining to you the decisions they make about your tax affairs.....		1	2	3	4	5		
Mean	3.36	n	87	166	319	348	198	[1118] (43)
Std Dev	1.16	%	7.8	14.8	28.5	31.1	17.7	[100.0] (3.7)
9. {F4Q219} Giving you advice and information that you can rely on.....		1	2	3	4	5		
Mean	3.37	n	74	167	336	361	183	[1121] (40)
Std Dev	1.12	%	6.6	14.9	30.0	32.2	16.3	[100.0] (3.4)
10. {F4Q2110} Helping you to minimize your costs in complying with the tax laws.....		1	2	3	4	5		
Mean	2.90	n	179	217	363	250	105	[1114] (47)
Std Dev	1.20	%	16.1	19.5	32.6	22.4	9.4	[100.0] (4.0)
11. {F4Q2111} Giving you the right to an independent review from outside the Tax Office.....		1	2	3	4	5		
Mean	3.25	n	94	135	406	292	151	[1078] (83)
Std Dev	1.12	%	8.7	12.5	37.7	27.1	14.0	[100.0] (7.1)
12. {F4Q2112} 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	3.75	n	42	74	293	410	287	[1106] (55)
Std Dev	1.04	%	3.8	6.7	26.5	37.1	25.9	[100.0] (4.7)

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 or refunds.

		Never	Once	More than once		
3.1 Have you ever ...						
1. {F4Q311} Been penalized or fined by the Tax Office.....		1	2	3		
	n	947	173	29		Total Valid [1149] (12)
	%	82.4	15.1	2.5		[100.0] (1.0)
2. {F4Q312} Had an audit or other investigation by the Tax Office.....		1	2	3		
	n	939	186	26		Total Valid [1151] (10)
	%	81.6	16.2	2.3		[100.0] (0.9)
3. {F4Q313} Contested an assessment given by the Tax Office.....		1	2	3		
	n	969	153	30		Total Valid [1152] (9)
	%	84.1	13.3	2.6		[100.0] (0.8)
4. {F4Q314} Requested information about your tax situation.....		1	2	3		
	n	808	239	100		Total Valid [1147] (14)
	%	70.4	20.8	8.7		[100.0] (1.2)
5. {F4Q315} Requested general information about the tax system.....		1	2	3		
	n	707	218	217		Total Valid [1142] (19)
	%	61.9	19.1	19.0		[100.0] (1.6)

3.2 {F4Q32} Should you have filed an income tax return for the July 1999 to June 2000 financial year?

	n	%
Yes.....	1	939
No.....	2	194
Don't Know.....	3	14
	Total Valid	[1147]
	Missing Data	(14)

3.3 {F4Q33} Did you file an income tax return for the July 1999 to June 2000 financial year?

	n	%
Yes.....	1	938
No.....	2	202
Not yet.....	3	10
	Total Valid	[1150]
	Missing Data	(11)

3.4 {F5Q34} Should you have filed an income tax return for the July 2000 to June 2001 financial year?

	n	%	
Yes.....	1	906	79.1
No.....	2	233	20.3
Don't Know.....	3	7	0.6
		[1146]	[100.0]
Missing Data	(15)	(1.3)	

3.5 {F5Q35} Did you file an income tax return for the July 2000 to June 2001 financial year?

	n	%	
Yes.....	1	785	68.3
No.....	2	237	20.6
Not yet.....	3	128	11.1
		Total Valid	[1150]
Missing Data	(11)	(0.9)	

3.6 {F5Q36} Do you have an outstanding debt with the Tax Office?

	n	%	
Yes.....	1	64	5.6
No.....	2	1089	94.4
		Total Valid	[1153]
Missing Data	(8)	(0.7)	

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	Total Valid	Missing Data
1. {F5Q411} The Tax Office treats people as if they can be trusted to do the right thing.....		1	2	3	4	5	[1150]	(11)
Mean 3.33	n	52	211	242	599	46	[1150]	(11)
Std Dev 0.97	%	4.5	18.3	21.0	52.1	4.0	[100.0]	(0.9)
2. {F5Q412} The Tax Office respects the individual's rights as a citizen.....		1	2	3	4	5	[1147]	(14)
Mean 3.50	n	31	125	285	651	55	[1147]	(14)
Std Dev 0.85	%	2.7	10.9	24.8	56.8	4.8	[100.0]	(1.2)
3. {F5Q413} I like the game of finding the grey area of tax law.....		1	2	3	4	5	[1141]	(20)
Mean 2.25	n	249	482	304	88	18	[1141]	(20)
Std Dev 0.94	%	21.8	42.2	26.6	7.7	1.6	[100.0]	(1.7)
4. {F5Q414} The Tax Office gives equal consideration to the views of all Australians.....		1	2	3	4	5	[1148]	(13)
Mean 2.87	n	123	307	351	335	32	[1148]	(13)
Std Dev 1.04	%	10.7	26.7	30.6	29.2	2.8	[100.0]	(1.1)
5. {F5Q415} The Tax Office respects taxpayers who can give them a run for their money.....		1	2	3	4	5	[1152]	(9)
Mean 2.18	n	295	495	251	80	31	[1152]	(9)
Std Dev 0.98	%	25.6	43.0	21.8	6.9	2.7	[100.0]	(0.8)
6. {F5Q416} The Tax Office is encouraging to those who have difficulty meeting their obligations through no fault of their own.....		1	2	3	4	5	[1142]	(19)
Mean 3.05	n	61	207	528	302	44	[1142]	(19)
Std Dev 0.90	%	5.3	18.1	46.2	26.4	3.9	[100.0]	(1.6)
7. {F5Q417} The Tax Office listens to powerful interest groups, not to ordinary Australians.....		1	2	3	4	5	[1143]	(18)
Mean 3.52	n	38	161	313	430	201	[1143]	(18)
Std Dev 1.04	%	3.3	14.1	27.4	37.6	17.6	[100.0]	(1.6)
8. {F5Q418} I feel a moral obligation to pay my tax.....		1	2	3	4	5	[1150]	(11)
Mean 4.19	n	16	22	72	653	387	[1150]	(11)
Std Dev 0.75	%	1.4	1.9	6.3	56.8	33.7	[100.0]	(0.9)
9. {F5Q419} 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	[1147]	(14)
Mean 3.33	n	37	238	285	488	99	[1147]	(14)
Std Dev 1.00	%	3.2	20.7	24.8	42.5	8.6	[100.0]	(1.2)
10. {F5Q4110} Overall, I pay my tax with good will.....		1	2	3	4	5	[1152]	(9)
Mean 3.97	n	14	58	113	729	238	[1152]	(9)
Std Dev 0.78	%	1.2	5.0	9.8	63.3	20.7	[100.0]	(0.8)

			Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
11. {F6Q4111} 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	n	19	231	380	405	102	[1137]	(24)
Std Dev	0.95	%	1.7	20.3	33.4	35.6	9.0	[100.0]	(2.1)
12. {F6Q4112} 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	2.20	n	273	489	269	92	16	[1139]	(22)
Std Dev	0.94	%	24.0	42.9	23.6	8.1	1.4	[100.0]	(1.9)
13. {F6Q4113} It's impossible to satisfy the requirements of the Tax Office completely.....			1	2	3	4	5	Total Valid	Missing Data
Mean	2.95	n	39	366	393	282	51	[1131]	(30)
Std Dev	0.94	%	3.4	32.4	34.7	24.9	4.5	[100.0]	(2.6)
14. {F6Q4114} 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	2.79	n	60	368	471	217	16	[1132]	(29)
Std Dev	0.86	%	5.3	32.5	41.6	19.2	1.4	[100.0]	(2.5)
15. {F6Q4115} I enjoy talking to friends about loopholes in the tax system.....			1	2	3	4	5	Total Valid	Missing Data
Mean	2.12	n	276	518	288	47	9	[1138]	(23)
Std Dev	0.85	%	24.3	45.5	25.3	4.1	0.8	[100.0]	(2.0)
16. {F6Q4116} 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	1.93	n	322	636	137	26	17	[1138]	(23)
Std Dev	0.79	%	28.3	55.9	12.0	2.3	1.5	[100.0]	(2.0)
17. {F6Q4117} The Tax Office is concerned about protecting the average citizen's rights.....			1	2	3	4	5	Total Valid	Missing Data
Mean	3.14	n	48	222	429	406	34	[1139]	(22)
Std Dev	0.91	%	4.2	19.5	37.7	35.6	3.0	[100.0]	(1.9)
18. {F6Q4118} If the Tax Office gets tough with me, I will become uncooperative with them.....			1	2	3	4	5	Total Valid	Missing Data
Mean	2.25	n	182	598	261	75	17	[1133]	(28)
Std Dev	0.86	%	16.1	52.8	23.0	6.6	1.5	[100.0]	(2.4)
19. {F6Q4119} I am willing to exercise my right to legally minimize the tax I pay.....			1	2	3	4	5	Total Valid	Missing Data
Mean	3.70	n	22	96	217	665	136	[1136]	(25)
Std Dev	0.86	%	1.9	8.5	19.1	58.5	12.0	[100.0]	(2.2)
20. {F6Q4120} 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	3.11	n	40	323	337	352	85	[1137]	(24)
Std Dev	1.01	%	3.5	28.4	29.6	31.0	7.5	[100.0]	(2.1)
21. {F6Q4121} I resent paying tax.....			1	2	3	4	5	Total Valid	Missing Data
Mean	2.33	n	173	587	240	101	34	[1135]	(26)
Std Dev	0.94	%	15.2	51.7	21.1	8.9	3.0	[100.0]	(2.2)
22. {F6Q4122} I accept responsibility for paying my fair share of tax.....			1	2	3	4	5	Total Valid	Missing Data
Mean	4.00	n	23	56	50	773	235	[1137]	(24)
Std Dev	0.79	%	2.0	4.9	4.4	68.0	20.7	[100.0]	(2.1)
23. {F6Q4123} It's important not to let the Tax Office push you around.....			1	2	3	4	5	Total Valid	Missing Data
Mean	3.34	n	29	141	443	463	60	[1136]	(25)
Std Dev	0.86	%	2.6	12.4	39.0	40.8	5.3	[100.0]	(2.2)
24. {F6Q4124} 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	1.89	n	339	654	96	31	18	[1138]	(23)
Std Dev	0.79	%	29.8	57.5	8.4	2.7	1.6	[100.0]	(2.0)
25. {F6Q4125} 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	3.71	n	12	79	229	724	95	[1139]	(22)
Std Dev	0.76	%	1.1	6.9	20.1	63.6	8.3	[100.0]	(1.9)
26. {F6Q4126} I think of taxpaying as helping the government do worthwhile things.....			1	2	3	4	5	Total Valid	Missing Data
Mean	3.69	n	29	111	190	664	145	[1139]	(22)
Std Dev	0.90	%	2.5	9.7	16.7	58.3	12.7	[100.0]	(1.9)
27. {F6Q4127} 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	2.76	n	60	422	410	224	22	[1138]	(23)
Std Dev	0.89	%	5.3	37.1	36.0	19.7	1.9	[100.0]	(2.0)

		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
28. {F7Q4128} The Tax Office considers the concerns of average citizens when making decisions		1	2	3	4	5		
Mean	2.86	n 68	368	368	324	10	[1138]	(23)
Std Dev	0.93	% 6.0	32.3	32.3	28.5	0.9	[100.0]	(2.0)
29. {F7Q4129} 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		
Mean	2.56	n 68	570	310	170	17	[1135]	(26)
Std Dev	0.87	% 6.0	50.2	27.3	15.0	1.5	[100.0]	(2.2)
30. {F7Q4130} I pay the tax that I am legally required to pay, but not a cent more		1	2	3	4	5		
Mean	3.91	n 5	56	122	803	149	[1135]	(26)
Std Dev	0.68	% 0.4	4.9	10.7	70.7	13.1	[100.0]	(2.2)
31. {F7Q4131} Paying tax is the right thing to do		1	2	3	4	5		
Mean	4.12	n 7	9	75	789	252	[1132]	(29)
Std Dev	0.60	% 0.6	0.8	6.6	69.7	22.3	[100.0]	(2.5)
32. {F7Q4132} I enjoy the challenge of minimizing the tax I have to pay.....		1	2	3	4	5		
Mean	2.78	n 69	390	414	235	24	[1132]	(29)
Std Dev	0.91	% 6.1	34.5	36.6	20.8	2.1	[100.0]	(2.5)
33. {F7Q4133} If you don't cooperate with the Tax Office, they will get tough with you		1	2	3	4	5		
Mean	3.71	n 17	80	240	676	125	[1138]	(23)
Std Dev	0.81	% 1.5	7.0	21.1	59.4	11.0	[100.0]	(2.0)
34. {F7Q4134} 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		
Mean	2.94	n 79	326	338	364	28	[1135]	(26)
Std Dev	0.99	% 7.0	28.7	29.8	32.1	2.5	[100.0]	(2.2)
35. {F7Q4135} Paying tax is a responsibility that should be willingly accepted by all Australians		1	2	3	4	5		
Mean	4.17	n 9	14	74	716	326	[1139]	(22)
Std Dev	0.67	% 0.8	1.2	6.5	62.9	28.6	[100.0]	(1.9)
36. {F7Q4136} Once the Tax Office has you branded as a non-compliant taxpayer, they will never change their mind		1	2	3	4	5		
Mean	3.11	n 19	219	554	296	44	[1132]	(29)
Std Dev	0.82	% 1.7	19.3	48.9	26.1	3.9	[100.0]	(2.5)
37. {F7Q4137} Paying my tax ultimately advantages everyone		1	2	3	4	5		
Mean	3.90	n 10	65	138	738	188	[1139]	(22)
Std Dev	0.77	% 0.9	5.7	12.1	64.8	16.5	[100.0]	(1.9)
38. {F7Q4138} The Tax Office goes to great lengths to consult with the community over changes to their system.....		1	2	3	4	5		
Mean	2.67	n 102	410	403	202	19	[1136]	(25)
Std Dev	0.93	% 9.0	36.1	35.5	17.8	1.7	[100.0]	(2.2)
39. {F7Q4139} As a society we need more people willing to take a stand against the Tax Office.....		1	2	3	4	5		
Mean	2.66	n 76	471	389	170	32	[1138]	(23)
Std Dev	0.91	% 6.7	41.4	34.2	14.9	2.8	[100.0]	(2.0)
40. {F7Q4140} The Tax Office treats people as if they will only do the right thing when forced to.....		1	2	3	4	5		
Mean	2.94	n 31	378	396	290	39	[1134]	(27)
Std Dev	0.91	% 2.7	33.3	34.9	25.6	3.4	[100.0]	(2.3)
41. {F7Q4141} The tax system may not be perfect, but it works well enough for most of us.....		1	2	3	4	5		
Mean	3.49	n 30	171	205	678	54	[1138]	(23)
Std Dev	0.90	% 2.6	15.0	18.0	59.6	4.7	[100.0]	(2.0)
42. {F7Q4142} 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		
Mean	3.83	n 5	58	170	796	112	[1141]	(20)
Std Dev	0.68	% 0.4	5.1	14.9	69.8	9.8	[100.0]	(1.7)

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

		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
1. {F8Q421} The Tax Office can't do much if a large company decides to defy it.....		1	2	3	4	5		
Mean	2.81	n 112	498	140	301	99	[1150]	(11)
Std Dev	1.18	% 9.7	43.3	12.2	26.2	8.6	[100.0]	(0.9)
2. {F8Q422} The Tax Office can't do much if a small business decides to defy it.....		1	2	3	4	5	Total Valid	Missing Data
Mean	1.99	n 236	752	100	49	10	[1147]	(14)
Std Dev	0.74	% 20.6	65.6	8.7	4.3	0.9	[100.0]	(1.2)
3. {F8Q423} The Tax Office can't do much if a wealthy individual decides to defy it.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.90	n 119	444	138	332	116	[1149]	(12)
Std Dev	1.22	% 10.4	38.6	12.0	28.9	10.1	[100.0]	(1.0)
4. {F8Q424} The Tax Office can't do much if an ordinary wage and salary earner decides to defy it.....		1	2	3	4	5	Total Valid	Missing Data
Mean	1.81	n 344	708	66	26	4	[1148]	(13)
Std Dev	0.67	% 30.0	61.7	5.7	2.3	0.3	[100.0]	(1.1)
5. {F8Q425} The Tax Office can't do much if a self-employed taxpayer decides to defy it.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.05	n 257	677	123	79	11	[1147]	(14)
Std Dev	0.83	% 22.4	59.0	10.7	6.9	1.0	[100.0]	(1.2)

4.3 And now, what would you say overall?

		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
1. {F8Q431} 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	2.93	n 41	427	283	366	30	[1147]	(14)
Std Dev	0.97	% 3.6	37.2	24.7	31.9	2.6	[100.0]	(1.2)
2. {F8Q432} 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	2.81	n 41	507	244	336	19	[1147]	(14)
Std Dev	0.95	% 3.6	44.2	21.3	29.3	1.7	[100.0]	(1.2)
3. {F8Q433} The Tax Office has too much power.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.24	n 29	227	442	336	109	[1143]	(18)
Std Dev	0.96	% 2.5	19.9	38.7	29.4	9.5	[100.0]	(1.6)
4. {F8Q434} The Tax Office's decisions are too influenced by political pressures.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.65	n 13	134	300	489	210	[1146]	(15)
Std Dev	0.95	% 1.1	11.7	26.2	42.7	18.3	[100.0]	(1.3)
5. {F8Q435} We should abolish the tax system.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.09	n 302	560	195	49	39	[1145]	(16)
Std Dev	0.95	% 26.4	48.9	17.0	4.3	3.4	[100.0]	(1.4)
6. {F8Q436} The Tax Office does its job well.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.28	n 35	121	495	474	20	[1145]	(16)
Std Dev	0.80	% 3.1	10.6	43.2	41.4	1.7	[100.0]	(1.4)
7. {F8Q437} People should comply with the taxation system because it is the law.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.97	n 6	40	111	821	174	[1152]	(9)
Std Dev	0.66	% 0.5	3.5	9.6	71.3	15.1	[100.0]	(0.8)
8. {F8Q438} If governments contribute to society's well-being, it is only right that we comply with their legislation.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.81	n 8	56	208	751	124	[1147]	(14)
Std Dev	0.72	% 0.7	4.8	17.9	64.7	10.7	[100.0]	(1.2)
9. {F8Q439} It is our duty as citizens to comply with the taxation legislation.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.97	n 3	32	127	829	161	[1152]	(9)
Std Dev	0.62	% 0.3	2.8	11.0	72.0	14.0	[100.0]	(0.8)

5. COMPARING YOURSELF TO OTHERS

5.1 {F9Q51} 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	106	9.7
A bit more than their fair share	206	18.8
About their fair share	685	62.4
A bit less than their fair share	78	7.1
Much less than their fair share	22	2.0
Total Valid	[1097]	[100.0]
Missing Data	(64)	(5.5)

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

1. {F9Q521} Being a member of the Australian community is important to me

		Do not agree at all Agree completely									
		1	2	3	4	5	6	7			
Mean	6.36	7	6	13	56	106	226	734	Total Valid	Missing Data	
Std Dev	1.07	0.6	0.5	1.1	4.9	9.2	19.7	63.9	[1148]	(13)	
	n								[100.0]	(1.1)	
	%										

2. {F9Q522} I feel a sense of pride in being a member of the Australian community

		Do not agree at all Agree completely									
		1	2	3	4	5	6	7			
Mean	6.36	4	7	16	62	96	235	734	Total Valid	Missing Data	
Std Dev	1.06	0.3	0.6	1.4	5.4	8.3	20.4	63.6	[1154]	(7)	
	n								[100.0]	(0.6)	
	%										

3. {F9Q523} Being an honest taxpayer is important to me

		Do not agree at all Agree completely									
		1	2	3	4	5	6	7			
Mean	6.28	3	2	18	66	120	288	657	Total Valid	Missing Data	
Std Dev	1.03	0.3	0.2	1.6	5.7	10.4	25	56.9	[1154]	(7)	
	n								[100.0]	(0.6)	
	%										

4. {F9Q524} I feel a sense of pride in being an honest taxpayer

		Do not agree at all Agree completely									
		1	2	3	4	5	6	7			
Mean	6.04	12	13	29	113	137	246	602	Total Valid	Missing Data	
Std Dev	1.30	1.0	1.1	2.5	9.8	11.9	21.4	52.3	[1152]	(9)	
	n								[100.0]	(0.8)	
	%										

5.3 {F9Q53} 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.....	60	5.4
A bit more tax than they do.....	162	14.5
About the same amount of tax as they do.....	846	75.6
A bit less tax than they do.....	38	3.4
Much less tax than they do.....	13	1.2
Total Valid	[1119]	[100.0]
Missing Data	(42)	(3.6)

5.4 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. {F10Q541} Workers whose primary income is wage and salaries									
Mean	2.32	n	230	339	540	24	3	[1136]	(25)
Std Dev	0.83	%	20.2	29.8	47.5	2.1	0.3	[100.0]	(2.2)
2. {F10Q542} People who make a lot of their money from investments									
Mean	3.49	n	37	154	350	401	190	[1132]	(29)
Std Dev	1.03	%	3.3	13.6	30.9	35.4	16.8	[100.0]	(2.5)
3. {F10Q543} Families earning less than \$20,000 a year									
Mean	2.60	n	198	288	497	97	63	[1143]	(18)
Std Dev	1.04	%	17.3	25.2	43.5	8.5	5.5	[100.0]	(1.6)
4. {F10Q544} Families earning more than \$100,000 a year									
Mean	3.39	n	83	179	295	369	210	[1136]	(25)
Std Dev	1.17	%	7.3	15.8	26.0	32.5	18.5	[100.0]	(2.2)
5. {F10Q545} You, yourself									
Mean	2.63	n	89	292	715	27	12	[1135]	(26)
Std Dev	0.71	%	7.8	25.7	63.0	2.4	1.1	[100.0]	(2.2)
6. {F10Q546} Your industry/occupation group									
Mean	2.71	n	84	275	654	67	27	[1107]	(54)
Std Dev	0.79	%	7.6	24.8	59.1	6.1	2.4	[100.0]	(4.7)

5.5 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. {F10Q551} Owner-managers of large companies. Do they pay their fair share of tax?									
Mean	4.07	n	26	68	175	389	470	[1128]	(33)
Std Dev	1.01	%	2.3	6.0	15.5	34.5	41.7	[100.0]	(2.8)
2. {F10Q552} Senior judges and barristers									
Mean	4.05	n	38	57	201	338	486	[1120]	(41)
Std Dev	1.06	%	3.4	5.1	17.9	30.2	43.4	[100.0]	(3.5)
3. {F10Q553} Unskilled factory workers									
Mean	2.37	n	202	380	500	48	8	[1138]	(23)
Std Dev	0.85	%	17.8	33.4	43.9	4.2	0.7	[100.0]	(2.0)
4. {F10Q554} Trades people									
Mean	2.86	n	90	291	497	204	56	[1138]	(23)
Std Dev	0.97	%	7.9	25.6	43.7	17.9	4.9	[100.0]	(2.0)
5. {F10Q555} Farm labourers									
Mean	2.47	n	186	339	518	69	22	[1134]	(27)
Std Dev	0.90	%	16.4	29.9	45.7	6.1	1.9	[100.0]	(2.3)

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

Item	Mean	Std Dev	n	%	Much more!	A bit more	OK	A bit less	Much less!	Total Valid	Missing Data
6. {F11Q556} Farm owners. How much of their fair share do they pay?	2.97	1.04	100	8.9	235	469	236	84	[1124]	(37)	
7. {F11Q557} Doctors in general practice (GPs)	3.47	0.96	29	2.6	124	421	386	162	[1122]	(39)	
8. {F11Q558} Chief executives of large national corporations	4.17	1.09	45	4.0	61	128	310	579	[1123]	(38)	
9. {F11Q559} Small business owners	2.77	0.94	94	8.3	343	448	214	31	[1130]	(31)	
10. {F11Q5510} Tax agents and advisers	3.54	0.84	9	0.8	74	500	381	159	[1123]	(38)	
11. {F11Q5511} Waitresses.....	2.65	0.82	107	9.5	311	591	110	12	[1131]	(30)	
12. {F11Q5512} Surgeons.....	3.70	1.05	42	3.7	97	298	406	279	[1122]	(39)	

5.6 {F11Q56} How often do you agree with the decisions made by the Tax Office?

	1	2	3	4	5	Total Valid	Missing Data
Mean	3.50					[1139]	(22)
Std Dev	0.87					[100.0]	(1.9)
n	31	90	406	507	105		
%	2.7	7.9	35.6	44.5	9.2		

5.7 {F11Q57} How often are the decisions of the Tax Office favourable to you?

	1	2	3	4	5	Total Valid	Missing Data
Mean	3.04					[1137]	(24)
Std Dev	1.05					[100.0]	(2.1)
n	117	185	443	322	70		
%	10.3	16.3	39.0	28.3	6.2		



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

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 {F12Q61} 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	3.02	n	197	220	311	182	226	[1136]	(25)
Std Dev	1.36	%	17.3	19.4	27.4	16.0	19.9	[100.0]	(2.2)

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

1. {F12Q621} 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	3.68	n	100	152	210	200	454	[1116]	(45)
Std Dev	1.36	%	9.0	13.6	18.8	17.9	40.7	[100.0]	(3.9)

2. {F12Q622} 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	3.62	n	97	150	233	202	409	[1091]	(70)
Std Dev	1.34	%	8.9	13.7	21.4	18.5	37.5	[100.0]	(6.0)

3. {F12Q623} 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	4.00	n	37	85	216	256	500	[1094]	(67)
Std Dev	1.13	%	3.4	7.8	19.7	23.4	45.7	[100.0]	(5.8)

4. {F12Q624} 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	4.06	n	71	75	168	184	596	[1094]	(67)
Std Dev	1.25	%	6.5	6.9	15.4	16.8	54.5	[100.0]	(5.8)

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. {F12Q631} Taken to court + pay a substantial fine +

		No	Small	Medium	Large	Total Valid	Missing Data
pay the tax you owe with interest							
Mean	3.66	n	45	41	163	866	[1115]
Std Dev	0.74	%	4.0	3.7	14.6	77.7	[100.0]

2. {F12Q632} Taken to court + pay the tax you owe

		No	Small	Medium	Large	Total Valid	Missing Data
with interest							
Mean	3.55	n	48	60	234	762	[1104]
Std Dev	0.79	%	4.3	5.4	21.2	69.0	[100.0]

3. {F12Q633} Pay a substantial fine + pay the tax you

		No	Small	Medium	Large	Total Valid	Missing Data
owe with interest							
Mean	3.52	n	42	64	283	720	[1109]
Std Dev	0.77	%	3.8	5.8	25.5	64.9	[100.0]

4. {F12Q634} Pay the tax you owe with interest

		No	Small	Medium	Large	Total Valid	Missing Data
Mean	3.10	n	86	205	332	486	[1109]
Std Dev	0.96	%	7.8	18.5	29.9	43.8	[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. {F13Q641} Feel that you had let down your family		1	2	3	4	Total Valid	Missing Data
Mean	2.94	n 180	147	357	444	[1128]	(33)
Std Dev	1.08	% 16.0	13.0	31.6	39.4	[100.0]	(2.8)
2. {F13Q642} Feel ashamed of yourself		1	2	3	4	Total Valid	Missing Data
Mean	3.09	n 124	156	348	503	[1131]	(30)
Std Dev	1.01	% 11.0	13.8	30.8	44.5	[100.0]	(2.6)
3. {F13Q643} Feel angry with yourself for what you did.....		1	2	3	4	Total Valid	Missing Data
Mean	3.20	n 89	126	385	529	[1129]	(32)
Std Dev	0.93	% 7.9	11.2	34.1	46.9	[100.0]	(2.8)
4. {F13Q644} Feel concerned to put matters right and put it behind you.....		1	2	3	4	Total Valid	Missing Data
Mean	3.39	n 39	79	417	595	[1130]	(31)
Std Dev	0.77	% 3.5	7.0	36.9	52.7	[100.0]	(2.7)
5. {F13Q645} Feel that what you had done was wrong.....		1	2	3	4	Total Valid	Missing Data
Mean	3.27	n 63	117	401	544	[1125]	(36)
Std Dev	0.86	% 5.6	10.4	35.6	48.4	[100.0]	(3.1)
6. {F13Q646} Feel bad about the harm and trouble you'd caused.....		1	2	3	4	Total Valid	Missing Data
Mean	3.02	n 120	175	394	437	[1126]	(35)
Std Dev	0.99	% 10.7	15.5	35.0	38.8	[100.0]	(3.0)
7. {F13Q647} Feel humiliated.....		1	2	3	4	Total Valid	Missing Data
Mean	3.03	n 134	184	330	480	[1128]	(33)
Std Dev	1.03	% 11.9	16.3	29.3	42.6	[100.0]	(2.8)
8. {F13Q648} Feel embarrassed		1	2	3	4	Total Valid	Missing Data
Mean	3.09	n 120	151	361	492	[1124]	(37)
Std Dev	1.00	% 10.7	13.4	32.1	43.8	[100.0]	(3.2)
9. {F13Q649} 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	2.03	n 492	241	264	130	[1127]	(34)
Std Dev	1.06	% 43.7	21.4	23.4	11.5	[100.0]	(2.9)
10. {F13Q6410} Feel guilty.....		1	2	3	4	Total Valid	Missing Data
Mean	3.03	n 114	201	343	465	[1123]	(38)
Std Dev	1.00	% 10.2	17.9	30.5	41.4	[100.0]	(3.3)
11. {F13Q6411} Feel angry with the Tax Office		1	2	3	4	Total Valid	Missing Data
Mean	2.30	n 294	358	321	153	[1126]	(35)
Std Dev	1.00	% 26.1	31.8	28.5	13.6	[100.0]	(3.0)
12. {F13Q6412} Feel bothered by thoughts that you were being unfairly treated		1	2	3	4	Total Valid	Missing Data
Mean	2.06	n 385	387	263	92	[1127]	(34)
Std Dev	0.95	% 34.2	34.3	23.3	8.2	[100.0]	(2.9)
13. {F13Q6413} Feel that you wanted to get even with the Tax Office		1	2	3	4	Total Valid	Missing Data
Mean	1.41	n 806	205	83	30	[1124]	(37)
Std Dev	0.74	% 71.7	18.2	7.4	2.7	[100.0]	(3.2)
14. {F13Q6414} Pretend that nothing was happening		1	2	3	4	Total Valid	Missing Data
Mean	1.46	n 786	190	127	25	[1128]	(33)
Std Dev	0.78	% 69.7	16.8	11.3	2.2	[100.0]	(2.8)
15. {F13Q6415} Make a joke of it		1	2	3	4	Total Valid	Missing Data
Mean	1.47	n 781	202	108	36	[1127]	(34)
Std Dev	0.80	% 69.3	17.9	9.6	3.2	[100.0]	(2.9)
16. {F13Q6416} Rise above it.....		1	2	3	4	Total Valid	Missing Data
Mean	2.89	n 119	197	505	306	[1127]	(34)
Std Dev	0.93	% 10.6	17.5	44.8	27.2	[100.0]	(2.9)

7. ANOTHER 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.

7.1 {F14Q71} 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	3.69	n	40	134	330	268	365	[1137]	(24)
Std Dev	1.14	%	3.5	11.8	29.0	23.6	32.1	[100.0]	(2.1)

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

1. {F14Q721} 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	3.56	n	99	184	241	174	418	[1116]	(45)
Std Dev	1.36	%	8.9	16.5	21.6	15.6	37.5	[100.0]	(3.9)

2. {F14Q722} 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	3.56	n	92	163	269	192	386	[1102]	(59)
Std Dev	1.32	%	8.3	14.8	24.4	17.4	35.0	[100.0]	(5.1)

3. {F14Q723} 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	4.00	n	32	74	249	264	494	[1113]	(48)
Std Dev	1.09	%	2.9	6.6	22.4	23.7	44.4	[100.0]	(4.1)

4. {F14Q724} 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	4.10	n	53	74	175	208	595	[1105]	(56)
Std Dev	1.18	%	4.8	6.7	15.8	18.8	53.8	[100.0]	(4.8)

7.3 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

		No	Small	Medium	Large		
1. {F14Q731} Taken to court + pay a substantial fine + pay the tax you owe with interest		1	2	3	4	Total Valid	Missing Data
Mean	3.69	n	43	36	147	891	(44)
Std Dev	0.71	%	3.8	3.2	13.2	79.8	(3.8)
2. {F14Q732} Taken to court + pay the tax you owe with interest		1	2	3	4	Total Valid	Missing Data
Mean	3.58	n	35	70	217	788	(51)
Std Dev	0.75	%	3.2	6.3	19.5	71.0	(4.4)
3. {F14Q733} Pay a substantial fine + pay the tax you owe with interest		1	2	3	4	Total Valid	Missing Data
Mean	3.50	n	40	77	280	719	(45)
Std Dev	0.78	%	3.6	6.9	25.1	64.4	(3.9)
4. {F14Q734} Pay the tax you owe with interest		1	2	3	4	Total Valid	Missing Data
Mean	3.11	n	94	202	305	513	(47)
Std Dev	0.98	%	8.4	18.1	27.4	46.1	(4.0)

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. {F15Q741} Feel that you had let down your family		1	2	3	4	Total Valid	Missing Data
Mean	2.97	n 172	155	323	470	[1120]	(41)
Std Dev	1.08	% 15.4	13.8	28.8	42.0	[100.0]	(3.5)
2. {F15Q742} Feel ashamed of yourself		1	2	3	4	Total Valid	Missing Data
Mean	3.07	n 128	152	357	485	[1122]	(39)
Std Dev	1.01	% 11.4	13.5	31.8	43.2	[100.0]	(3.4)
3. {F15Q743} Feel angry with yourself for what you did.....		1	2	3	4	Total Valid	Missing Data
Mean	3.17	n 81	149	388	504	[1122]	(39)
Std Dev	0.92	% 7.2	13.3	34.6	44.9	[100.0]	(3.4)
4. {F15Q744} Feel concerned to put matters right and put it behind you.....		1	2	3	4	Total Valid	Missing Data
Mean	3.34	n 40	86	449	548	[1123]	(38)
Std Dev	0.77	% 3.6	7.7	40.0	48.8	[100.0]	(3.3)
5. {F15Q745} Feel that what you had done was wrong.....		1	2	3	4	Total Valid	Missing Data
Mean	3.23	n 65	132	402	515	[1114]	(47)
Std Dev	0.87	% 5.8	11.8	36.1	46.2	[100.0]	(4.0)
6. {F15Q746} Feel bad about the harm and trouble you'd caused		1	2	3	4	Total Valid	Missing Data
Mean	3.01	n 117	173	405	422	[1117]	(44)
Std Dev	0.98	% 10.5	15.5	36.3	37.8	[100.0]	(3.8)
7. {F15Q747} Feel humiliated		1	2	3	4	Total Valid	Missing Data
Mean	3.01	n 142	176	331	469	[1118]	(43)
Std Dev	1.04	% 12.7	15.7	29.6	41.9	[100.0]	(3.7)
8. {F15Q748} Feel embarrassed		1	2	3	4	Total Valid	Missing Data
Mean	3.05	n 124	168	356	470	[1118]	(43)
Std Dev	1.01	% 11.1	15.0	31.8	42.0	[100.0]	(3.7)
9. {F15Q749} 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	1.98	n 507	251	241	119	[1118]	(43)
Std Dev	1.05	% 45.3	22.5	21.6	10.6	[100.0]	(3.7)
10. {F15Q7410} Feel guilty.....		1	2	3	4	Total Valid	Missing Data
Mean	2.99	n 128	194	346	442	[1110]	(51)
Std Dev	1.02	% 11.5	17.5	31.2	39.8	[100.0]	(4.4)
11. {F15Q7411} Feel angry with the Tax Office		1	2	3	4	Total Valid	Missing Data
Mean	2.10	n 381	349	287	102	[1119]	(42)
Std Dev	0.98	% 34.0	31.2	25.6	9.1	[100.0]	(3.6)
12. {F15Q7412} Feel bothered by thoughts that you were being unfairly treated		1	2	3	4	Total Valid	Missing Data
Mean	1.92	n 449	376	220	71	[1116]	(45)
Std Dev	0.92	% 40.2	33.7	19.7	6.4	[100.0]	(3.9)
13. {F15Q7413} Feel that you wanted to get even with the Tax Office		1	2	3	4	Total Valid	Missing Data
Mean	1.39	n 820	196	69	33	[1118]	(43)
Std Dev	0.73	% 73.3	17.5	6.2	3.0	[100.0]	(3.7)
14. {F15Q7414} Pretend that nothing was happening		1	2	3	4	Total Valid	Missing Data
Mean	1.48	n 762	198	129	27	[1116]	(45)
Std Dev	0.79	% 68.3	17.7	11.6	2.4	[100.0]	(3.9)
15. {F15Q7415} Make a joke of it		1	2	3	4	Total Valid	Missing Data
Mean	1.46	n 773	204	105	34	[1116]	(45)
Std Dev	0.79	% 69.3	18.3	9.4	3.0	[100.0]	(3.9)
16. {F15Q7416} Rise above it.....		1	2	3	4	Total Valid	Missing Data
Mean	2.85	n 146	184	479	306	[1115]	(46)
Std Dev	0.97	% 13.1	16.5	43.0	27.4	[100.0]	(4.0)

8. TRUST IN INSTITUTIONS

8.1 Following is a list of different institutions or organizations. Please indicate how much you trust each one by circling the number that is closest to how you feel.

		Trust them a lot	Trust them a fair bit	Trust them only a little	Do not trust them at all		
1. {F15Q811} The police stations in your area		1	2	3	4	Total Valid	Missing Data
Mean	1.83	n 411	561	142	38	[1152]	(9)
Std Dev	0.76	% 35.7	48.7	12.3	3.3	[100.0]	(0.8)
2. {F15Q812} The fire station in your area		1	2	3	4	Total Valid	Missing Data
Mean	1.36	n 781	337	29	6	[1153]	(8)
Std Dev	0.56	% 67.7	29.2	2.5	0.5	[100.0]	(0.7)
3. {F15Q813} The public schools in your area		1	2	3	4	Total Valid	Missing Data
Mean	1.83	n 398	567	153	27	[1145]	(16)
Std Dev	0.74	% 34.8	49.5	13.4	2.4	[100.0]	(1.4)
4. {F15Q814} Your local council		1	2	3	4	Total Valid	Missing Data
Mean	2.54	n 115	466	412	162	[1155]	(6)
Std Dev	0.85	% 10.0	40.3	35.7	14.0	[100.0]	(0.5)

		Trust them a lot	Trust them a fair bit	Trust them only a little	Do not trust them at all		
5. {F16Q815} Local community groups (eg sporting clubs, church groups).....		1	2	3	4	Total Valid	Missing Data
Mean	1.96	n 265	664	177	23	[1129]	(32)
Std Dev	0.69	% 23.5	58.8	15.7	2.0	[100.0]	(2.8)
6. {F16Q816} The newspapers		1	2	3	4	Total Valid	Missing Data
Mean	2.73	n 52	377	547	175	[1151]	(10)
Std Dev	0.77	% 4.5	32.8	47.5	15.2	[100.0]	(0.9)
7. {F16Q817} The television news channels in your area		1	2	3	4	Total Valid	Missing Data
Mean	2.55	n 66	499	467	117	[1149]	(12)
Std Dev	0.75	% 5.7	43.4	40.6	10.2	[100.0]	(1.0)
8. {F16Q818} The hospitals in your area		1	2	3	4	Total Valid	Missing Data
Mean	1.82	n 413	557	158	25	[1153]	(8)
Std Dev	0.74	% 35.8	48.3	13.7	2.2	[100.0]	(0.7)
9. {F16Q819} The Tax Office		1	2	3	4	Total Valid	Missing Data
Mean	2.32	n 120	636	313	86	[1155]	(6)
Std Dev	0.76	% 10.4	55.1	27.1	7.4	[100.0]	(0.5)
10. {F16Q8110} The federal government		1	2	3	4	Total Valid	Missing Data
Mean	2.78	n 78	375	427	274	[1154]	(7)
Std Dev	0.89	% 6.8	32.5	37.0	23.7	[100.0]	(0.6)
11. {F16Q8111} Banks.....		1	2	3	4	Total Valid	Missing Data
Mean	2.98	n 54	289	433	379	[1155]	(6)
Std Dev	0.88	% 4.7	25.0	37.5	32.8	[100.0]	(0.5)
12. {F16Q8112} Law courts.....		1	2	3	4	Total Valid	Missing Data
Mean	2.41	n 148	524	342	140	[1154]	(7)
Std Dev	0.86	% 12.8	45.4	29.6	12.1	[100.0]	(0.6)
13. {F16Q8113} Insurance companies		1	2	3	4	Total Valid	Missing Data
Mean	3.05	n 33	254	491	375	[1153]	(8)
Std Dev	0.81	% 2.9	22.0	42.6	32.5	[100.0]	(0.7)
14. {F16Q8114} Charities		1	2	3	4	Total Valid	Missing Data
Mean	2.20	n 209	581	297	69	[1156]	(5)
Std Dev	0.80	% 18.1	50.3	25.7	6.0	[100.0]	(0.4)

8.2 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		
1. {F16Q821} Has misled the Australian people.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.74	n 74	403	457	172	42	[1148]	(13)
Std Dev	0.92	% 6.4	35.1	39.8	15.0	3.7	[100.0]	(1.1)
2. {F16Q822} Acted in the interests of all Australians		1	2	3	4	5	Total Valid	Missing Data
Mean	3.06	n 57	292	364	403	34	[1150]	(11)
Std Dev	0.96	% 5.0	25.4	31.7	35.0	3.0	[100.0]	(0.9)
3. {F16Q823} Turned its back on its responsibility to Australians.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.68	n 72	459	417	163	38	[1149]	(12)
Std Dev	0.91	% 6.3	39.9	36.3	14.2	3.3	[100.0]	(1.0)
4. {F16Q824} Caved in to pressure from special interest groups.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.27	n 40	241	345	405	114	[1145]	(16)
Std Dev	1.01	% 3.5	21.0	30.1	35.4	10.0	[100.0]	(1.4)
5. {F16Q825} Is trusted by you to administer the tax system fairly		1	2	3	4	5	Total Valid	Missing Data
Mean	3.43	n 40	153	287	608	60	[1148]	(13)
Std Dev	0.91	% 3.5	13.3	25.0	53.0	5.2	[100.0]	(1.1)
6. {F16Q826} Takes advantage of people who are vulnerable.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.82	n 80	408	342	267	49	[1146]	(15)
Std Dev	1.00	% 7.0	35.6	29.8	23.3	4.3	[100.0]	(1.3)
7. {F16Q827} Meets its obligations to Australians.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.27	n 38	194	370	508	36	[1146]	(15)
Std Dev	0.89	% 3.3	16.9	32.3	44.3	3.1	[100.0]	(1.3)
8. {F16Q828} Is open and honest in its dealings with citizens.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.14	n 60	212	417	425	34	[1148]	(13)
Std Dev	0.93	% 5.2	18.5	36.3	37.0	3.0	[100.0]	(1.1)

8.3 These questions are about you, the sort of person you are:

		Strongly disagree	Disagree	Neither	Agree	Strongly agree	Total Valid	Missing Data
1. {F17Q831} Most people in positions of power try to exploit you.....		1	2	3	4	5		
Mean	2.75	n	94	457	289	263	48	[1151] (10)
Std Dev	1.03	%	8.2	39.7	25.1	22.8	4.2	[100.0] (0.9)
2. {F17Q832} The people who run the country are not really concerned with what happens to you.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.41	n	16	283	234	458	163	[1154] (7)
Std Dev	1.05	%	1.4	24.5	20.3	39.7	14.1	[100.0] (0.6)
3. {F17Q833} What you think doesn't count very much.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.28	n	39	307	213	468	118	[1145] (16)
Std Dev	1.07	%	3.4	26.8	18.6	40.9	10.3	[100.0] (1.4)
4. {F17Q834} Most people would try to take advantage of you if they got the chance.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.94	n	61	430	239	357	64	[1151] (10)
Std Dev	1.06	%	5.3	37.4	20.8	31.0	5.6	[100.0] (0.9)
5. {F17Q835} I consider it a personal failure if I can not live up to societal standards.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.87	n	92	410	242	352	49	[1145] (16)
Std Dev	1.07	%	8.0	35.8	21.1	30.7	4.3	[100.0] (1.4)
6. {F17Q836} I consider it a personal failure if I can not live up to my personal goals or standards.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.64	n	36	180	132	622	182	[1152] (9)
Std Dev	1.02	%	3.1	15.6	11.5	54.0	15.8	[100.0] (0.8)
7. {F17Q837} I feel insecure about what others are thinking of me.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.42	n	151	560	284	139	23	[1157] (4)
Std Dev	0.93	%	13.1	48.4	24.5	12.0	2.0	[100.0] (0.3)
8. {F17Q838} I tend to learn from the mistakes I make.....		1	2	3	4	5	Total Valid	Missing Data
Mean	4.06	n	13	21	51	873	198	[1156] (5)
Std Dev	0.62	%	1.1	1.8	4.4	75.5	17.1	[100.0] (0.4)
9. {F17Q839} I respect all people irrespective of their status.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.92	n	18	82	114	699	241	[1154] (7)
Std Dev	0.85	%	1.6	7.1	9.9	60.6	20.9	[100.0] (0.6)
10. {F17Q8310} I like to live modestly.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.85	n	8	63	146	811	121	[1149] (12)
Std Dev	0.70	%	0.7	5.5	12.7	70.6	10.5	[100.0] (1.0)
11. {F17Q8311} I suffer from self-doubt.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.55	n	125	515	280	206	23	[1149] (12)
Std Dev	0.97	%	10.9	44.8	24.4	17.9	2.0	[100.0] (1.0)
12. {F17Q8312} It takes a lot to get me mad.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.49	n	29	183	224	623	88	[1147] (14)
Std Dev	0.94	%	2.5	16.0	19.5	54.3	7.7	[100.0] (1.2)
13. {F17Q8313} I frequently get upset.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.41	n	118	618	257	139	20	[1152] (9)
Std Dev	0.89	%	10.2	53.6	22.3	12.1	1.7	[100.0] (0.8)
14. {F17Q8314} There are many things that annoy me.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.91	n	47	427	291	361	28	[1154] (7)
Std Dev	0.97	%	4.1	37.0	25.2	31.3	2.4	[100.0] (0.6)
15. {F17Q8315} I can tolerate frustration better than most.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.30	n	20	191	404	496	40	[1151] (10)
Std Dev	0.85	%	1.7	16.6	35.1	43.1	3.5	[100.0] (0.9)
16. {F17Q8316} I am always calm – nothing ever bothers me.....		1	2	3	4	5	Total Valid	Missing Data
Mean	2.51	n	74	582	333	153	9	[1151] (10)
Std Dev	0.83	%	6.4	50.6	28.9	13.3	0.8	[100.0] (0.9)
17. {F17Q8317} I am somewhat emotional.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.02	n	50	332	355	383	33	[1153] (8)
Std Dev	0.95	%	4.3	28.8	30.8	33.2	2.9	[100.0] (0.7)

8.4 How frequently do you:

		Never or rarely	Sometimes	Often	Very often	Total Valid	Missing Data
1. {F17Q841} Discuss your views about local issues with your neighbours?.....		1	2	3	4		
Mean	1.89	n	356	596	186	19	[1157] (4)
Std Dev	0.72	%	30.8	51.5	16.1	1.6	[100.0] (0.3)
2. {F17Q842} Attend public meetings on community or school issues?.....		1	2	3	4	Total Valid	Missing Data
Mean	1.60	n	608	420	108	21	[1157] (4)
Std Dev	0.73	%	52.5	36.3	9.3	1.8	[100.0] (0.3)
3. {F17Q843} Communicate your views about local issues to community leaders?.....		1	2	3	4	Total Valid	Missing Data
Mean	1.52	n	660	403	86	8	[1157] (4)
Std Dev	0.66	%	57.0	34.8	7.4	0.7	[100.0] (0.3)

		Never or rarely	Sometimes	Often	Very often	Total Valid	Missing Data
4. {F18Q844} Meet with neighbours for a social evening?.....		1	2	3	4	[1147]	(14)
Mean	1.70	n 493	521	112	21	[100.0]	(1.2)
Std Dev	0.72	% 43.0	45.4	9.8	1.8		
5. {F18Q845} Read the community newspaper?.....		1	2	3	4	[1148]	(13)
Mean	3.08	n 51	225	456	416	[100.0]	(1.1)
Std Dev	0.86	% 4.4	19.6	39.7	36.2		
6. {F18Q846} Visit with friends and family?.....		1	2	3	4	[1149]	(12)
Mean	3.15	n 20	205	503	421	[100.0]	(1.0)
Std Dev	0.77	% 1.7	17.8	43.8	36.6		
7. {F18Q847} Attend religious services?		1	2	3	4	[1148]	(13)
Mean	1.86	n 593	296	91	168	[100.0]	(1.1)
Std Dev	1.08	% 51.7	25.8	7.9	14.6		

8.5 {F18Q85} Generally speaking, would you say that most people can be trusted or that you can't be too careful in dealing with people? (Please circle a number)

		Most people can be trusted				You can't be too careful			Total Valid	Missing Data
		1	2	3	4	5	6	7	[1133]	(28)
Mean	3.76	n 70	201	251	262	169	120	60	[100.0]	(2.4)
Std Dev	1.58	% 6.2	17.7	22.2	23.1	14.9	10.6	5.3		

8.6 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

		Not at all						Essential	Total Valid	Missing Data
		1	2	3	4	5	6	Total Valid	Missing Data	
1. {F18Q861} Not take risks.....		1	2	3	4	5	6	[1140]	(21)	
Mean	4.49	n 45	69	147	233	318	328	[100.0]	(1.8)	
Std Dev	1.39	% 3.9	6.1	12.9	20.4	27.9	28.8			
2. {F18Q862} Have a proven track record		1	2	3	4	5	6	[1146]	(15)	
Mean	5.11	n 7	14	61	173	398	493	[100.0]	(1.3)	
Std Dev	1.00	% 0.6	1.2	5.3	15.1	34.7	43			
3. {F18Q863} Be efficient in its operations		1	2	3	4	5	6	[1147]	(14)	
Mean	5.38	n 3	12	30	114	326	662	[100.0]	(1.2)	
Std Dev	0.88	% 0.3	1.0	2.6	9.9	28.4	57.7			
4. {F18Q864} Be consistent in its decision making.....		1	2	3	4	5	6	[1149]	(12)	
Mean	5.46	n 4	8	29	106	272	730	[100.0]	(1.0)	
Std Dev	0.86	% 0.3	0.7	2.5	9.2	23.7	63.5			
5. {F18Q865} Be accountable for its actions		1	2	3	4	5	6	[1145]	(16)	
Mean	5.56	n 5	12	19	73	231	805	[100.0]	(1.4)	
Std Dev	0.83	% 0.4	1.0	1.7	6.4	20.2	70.3			
6. {F18Q866} Be predictable in the way it responds to citizens.....		1	2	3	4	5	6	[1145]	(16)	
Mean	5.15	n 13	17	54	159	359	543	[100.0]	(1.4)	
Std Dev	1.05	% 1.1	1.5	4.7	13.9	31.4	47.4			
7. {F18Q867} Share the goals of the people		1	2	3	4	5	6	[1145]	(16)	
Mean	5.02	n 9	28	61	226	334	487	[100.0]	(1.4)	
Std Dev	1.09	% 0.8	2.4	5.3	19.7	29.2	42.5			
8. {F18Q868} Be able to anticipate problems in the tax system before they arise		1	2	3	4	5	6	[1144]	(17)	
Mean	5.13	n 8	19	64	148	387	518	[100.0]	(1.5)	
Std Dev	1.03	% 0.7	1.7	5.6	12.9	33.8	45.3			
9. {F18Q869} Keep citizens informed.....		1	2	3	4	5	6	[1148]	(13)	
Mean	5.33	n 9	9	33	126	342	629	[100.0]	(1.1)	
Std Dev	0.93	% 0.8	0.8	2.9	11.0	29.8	54.8			
10. {F18Q8610} Consult widely with different groups		1	2	3	4	5	6	[1147]	(14)	
Mean	5.17	n 12	24	51	145	352	563	[100.0]	(1.2)	
Std Dev	1.06	% 1.0	2.1	4.4	12.6	30.7	49.1			
11. {F18Q8611} Understand the position of taxpayers.....		1	2	3	4	5	6	[1148]	(13)	
Mean	5.33	n 8	10	35	125	336	634	[100.0]	(1.1)	
Std Dev	0.93	% 0.7	0.9	3.0	10.9	29.3	55.2			
12. {F18Q8612} Treat taxpayers with respect.....		1	2	3	4	5	6	[1148]	(13)	
Mean	5.47	n 6	10	23	98	273	738	[100.0]	(1.1)	
Std Dev	0.87	% 0.5	0.9	2.0	8.5	23.8	64.3			
13. {F18Q8613} Be on top of the games of those who get out of paying tax		1	2	3	4	5	6	[1148]	(13)	
Mean	5.57	n 8	10	19	67	219	825	[100.0]	(1.1)	
Std Dev	0.84	% 0.7	0.9	1.7	5.8	19.1	71.9			
14. {F18Q8614} Have interest in the well-being of ordinary Australians.....		1	2	3	4	5	6	[1147]	(14)	
Mean	5.45	n 5	12	34	104	248	744	[100.0]	(1.2)	
Std Dev	0.91	% 0.4	1.0	3.0	9.1	21.6	64.9			

9. TAXPAYING BEHAVIOUR

9.1 {F19Q91} Think about the last income tax return that you filed or has been filed on your behalf. What financial year was it for?

2000/2001 Financial Year.....	1	}	<i>Please continue</i>	n	%
1999/2000 Financial Year.....	2			714	72.2
1998/1999 Financial Year.....	3			150	15.2
1997/1998 Financial Year.....	4			23	2.3
Have not filed a tax return in the last 5 years	5		<i>-- Skip to Section 10 on CASH TRANSACTION BEHAVIOUR on Page 21</i>	78	7.9
				Total Valid	[989] [100.0]
				Missing Data	(172) (14.8)

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

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

1. {F19Q921} Salary, wages.....		1	2	3	4	5		
Mean 4.22	n	177	1	7	16	753	Total Valid	Missing Data
Std Dev 1.56	%	18.6	0.1	0.7	1.7	78.9	[954]	(207)
							[100.0]	(17.8)
2. {F19Q922} Honorariums, allowances, tips, bonuses, director's fees		1	2	3	4	5		
Mean 1.95	n	676	6	5	16	197	Total Valid	Missing Data
Std Dev 1.67	%	75.1	0.7	0.6	1.8	21.9	[900]	(261)
							[100.0]	(22.5)
3. {F19Q923} Eligible termination payments		1	2	3	4	5		
Mean 1.69	n	731	5	7	3	148	Total Valid	Missing Data
Std Dev 1.50	%	81.8	0.6	0.8	0.3	16.6	[894]	(267)
							[100.0]	(23.0)
4. {F19Q924} Australian government allowances like Youth Allowance, Austudy, Newstart		1	2	3	4	5		
Mean 1.62	n	745	6	5	5	129	Total Valid	Missing Data
Std Dev 1.42	%	83.7	0.7	0.6	0.6	14.5	[890]	(271)
							[100.0]	(23.3)
5. {F19Q925} Australian government pensions, superannuation pensions, and other pensions or annuities.....		1	2	3	4	5		
Mean 2.35	n	604	6	11	6	303	Total Valid	Missing Data
Std Dev 1.87	%	64.9	0.6	1.2	0.6	32.6	[930]	(231)
							[100.0]	(19.9)
6. {F19Q926} Interest.....		1	2	3	4	5		
Mean 4.07	n	209	11	9	15	721	Total Valid	Missing Data
Std Dev 1.66	%	21.7	1.1	0.9	1.6	74.7	[965]	(196)
							[100.0]	(16.9)
7. {F19Q927} Dividends		1	2	3	4	5		
Mean 3.29	n	389	9	8	9	527	Total Valid	Missing Data
Std Dev 1.96	%	41.3	1.0	0.8	1.0	55.9	[942]	(219)
							[100.0]	(18.9)

9.3 {F19Q93} As far as you know, did you exaggerate the amount of deductions or rebates in your most recent income tax return?

A lot.....	1			n	%
Quite a bit.....	2			4	0.4
Somewhat.....	3			2	0.2
A little.....	4			12	1.2
Not at all.....	5			66	6.6
				911	91.6
				Total Valid	[995] [100.0]
				Missing Data	(166) (14.3)

9.4 **{F20Q94}** Think of the deductions and rebates you claimed in your most recent income tax return. Would you say you were ... (Circle the answer that best describes you)

	n	%
Absolutely confident that they were all legitimate	1	879
A bit unsure about some of them	2	63
Pretty unsure about quite a lot.....	3	10
Haven't a clue, someone else did it.....	4	45
Total Valid	[997]	[100.0]
Missing Data	(164)	(14.1)

9.5 **{F20Q95}** As far as you know, did you report all the money you earned in your most recent income tax return?

	n	%
Yes	1	975
No	2	25
Total Valid	[1000]	[100.0]
Missing Data	(161)	(13.9)

9.6 **{F20Q96}** 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 most recent income tax return?

	n	%
A lot.....	1	81
Quite a bit.....	2	114
Some.....	3	199
A little.....	4	191
None	5	414
Total Valid	[999]	[100.0]
Missing Data	(162)	(14.0)

9.7 **{F20Q97}** In preparing for your most recent income tax return, did you look at several different ways of arranging your finances to minimize your tax?

	n	%
Yes.....	1	259
No	2	737
Total Valid	[996]	[100.0]
Missing Data	(165)	(14.2)

9.8 **{F20Q98}** When you were preparing for the lodgment of your most recent income tax return, how well did you understand what the Tax Office expected of you? Would you say your understanding was ...

	n	%
Extremely good	1	137
Good	2	316
Reasonable	3	402
Partial.....	4	76
Poor	5	69
Total Valid	[1000]	[100.0]
Missing Data	(161)	(13.9)

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

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

1. {F20Q991} Negative gearing (property/shares).....	n	143	762	77	[982]	(179)
	%	14.6	77.6	7.8	[100.0]	(15.4)
2. {F20Q992} Employee share arrangements.....	n	32	827	116	[975]	(186)
	%	3.3	84.8	11.9	[100.0]	(16.0)
3. {F20Q993} Salary packaging	n	78	795	106	[979]	(182)
	%	8.0	81.2	10.8	[100.0]	(15.7)

		Yes	No	DK	Total Valid	Missing Data
4. {F21Q994} Superannuation planning.....	n	244	696	52	[992]	(169)
	%	24.6	70.2	5.2	[100.0]	(14.6)
5. {F21Q995} Warrants or leveraged investments	n	18	778	185	[981]	(180)
	%	1.8	79.3	18.9	[100.0]	(15.5)
6. {F21Q996} Schemes to convert income into capital gains	n	13	817	150	[980]	(181)
	%	1.3	83.4	15.3	[100.0]	(15.6)
7. {F21Q997} Tax shelters eg film schemes, agricultural schemes	n	15	855	113	[983]	(178)
	%	1.5	87.0	11.5	[100.0]	(15.3)
8. {F21Q998} Off-shore tax havens or other international tax planning.....	n	6	858	116	[980]	(181)
	%	0.6	87.6	11.8	[100.0]	(15.6)

❖ 10. CASH TRANSACTION BEHAVIOUR

10.1 {F21Q101} Have you worked for cash-in-hand payments in the last 12 months? By cash-in-hand we mean cash money that tax is not paid on.

	n	%
Yes..... 1	63	5.5
No..... 2 -- skip to 10.3	1075	94.5
Total Valid	[1138]	[100.0]
Missing Data	(23)	(2.0)

10.2.1 {FJOBIN1} {FJOBIN2} {FJOBIN3} If yes, what were you employed as and what kind of work did you do?

_____ See Appendix One

10.2.2 {F21Q1022} How much did you earn in this way in the last 12 months?

\$ _____ See Appendix Two

10.2.3 {F21Q1023} On average, how much did you earn per hour for this work?

\$ _____ See Appendix Two

10.3 {F21Q103} Have you paid anyone cash-in-hand payments in the last 12 months for work or services they provided to you? By cash-in-hand we mean cash money that tax is not paid on.

	n	%
Yes..... 1	188	16.8
No..... 2 -- skip to 10.5	932	83.2
Total Valid	[1120]	[100.0]
Missing Data	(41)	(3.5)

10.4.1 {FJOBOUT1} {FJOBOUT2} {FJOBOUT3} {FJOBOUT4} {FJOBOUT5} {FJOBOUT6} {FJOBOUT7} 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 Three

(a) Job 1 :- _____

(b) Job 2 :- _____

(c) Job 3 :- _____

10.4.2 {F221042A} {F221042B} {F221042C} How much did you pay for this work in the last 12 months?

See Appendix Four

(a) Job 1 :- \$ _____

(b) Job 2 :- \$ _____

(c) Job 3 :- \$ _____

10.4.3 {F221043A} {F221043B} {F221043C} On average, how much did you pay each person per hour for their work? See Appendix Five

(a) Job1 :- \$ _____

(b) Job 2 :- \$ _____

(c) Job3 :- \$ _____



10.5 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.

		Highly unlikely	Unlikely	Unsure	Likely	Highly likely	Total Valid	Missing Data
1. {F22Q1051} I'd think they were clever		1	2	3	4	5		
Mean	2.30							
Std Dev	1.06							
	n	249	394	230	109	34	[1016]	(145)
	%	24.5	38.8	22.6	10.7	3.3	[100.0]	(12.5)
2. {F22Q1052} I would not care.....		1	2	3	4	5	Total Valid	Missing Data
Mean	3.06						[1046]	(115)
Std Dev	1.16						[100.0]	(9.9)
	n	100	272	245	323	106		
	%	9.6	26.0	23.4	30.9	10.1		
3. {F22Q1053} I'd think it was wrong		1	2	3	4	5	Total Valid	Missing Data
Mean	3.64						[1074]	(87)
Std Dev	1.11						[100.0]	(7.5)
	n	57	135	177	474	231		
	%	5.3	12.6	16.5	44.1	21.5		
4. {F22Q1054} I'd let them know I disapproved		1	2	3	4	5	Total Valid	Missing Data
Mean	2.66						[1056]	(105)
Std Dev	1.14						[100.0]	(9.0)
	n	171	346	281	187	71		
	%	16.2	32.8	26.6	17.7	6.7		
5. {F22Q1055} I'd report them to the Tax Office		1	2	3	4	5	Total Valid	Missing Data
Mean	1.87						[1041]	(120)
Std Dev	1.02						[100.0]	(10.3)
	n	481	310	186	31	33		
	%	46.2	29.8	17.9	3.0	3.2		



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. {F23Q1111} I would be better off if I worked less given the rate at which I am taxed			1	2	3	4	5	Total Valid	Missing Data
Mean 2.83	n		95	358	354	235	64	[1106]	(55)
Std Dev 1.04	%		8.6	32.4	32.0	21.2	5.8	[100.0]	(4.7)
2. {F23Q1112} Paying tax removes the incentive to earn more income.....			1	2	3	4	5	Total Valid	Missing Data
Mean 3.18	n		61	330	211	379	135	[1116]	(45)
Std Dev 1.14	%		5.5	29.6	18.9	34.0	12.1	[100.0]	(3.9)
3. {F23Q1113} Paying tax means I just can't get ahead			1	2	3	4	5	Total Valid	Missing Data
Mean 2.81	n		77	428	310	228	71	[1114]	(47)
Std Dev 1.04	%		6.9	38.4	27.8	20.5	6.4	[100.0]	(4.0)

11.2 {F23Q112} Overall, how dissatisfied or satisfied are you with the way the government spends taxpayers' money? *(Please circle a number)*

			1	2	3	4	5	Total Valid	Missing Data
Mean 2.69	n		172	299	363	219	40	[1093]	(68)
Std Dev 1.07	%		15.7	27.4	33.2	20.0	3.7	[100.0]	(5.9)

11.3 This question is asking what YOU think.

1. {F23Q1131} Do YOU think you should honestly declare cash earnings on your tax return?			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.73	n		37	146	108	646	207	[1144]	(17)
Std Dev 1.00	%		3.2	12.8	9.4	56.5	18.1	[100.0]	(1.5)
2. {F23Q1132} Do YOU think it is acceptable to overstate tax deductions on your tax return?.....			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 1.97	n		261	743	65	65	9	[1143]	(18)
Std Dev 0.76	%		22.8	65.0	5.7	5.7	0.8	[100.0]	(1.6)
3. {F23Q1133} Do YOU think that the tax you pay is fair given the goods and services you get from the government?.....			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 2.88	n		143	374	139	442	38	[1136]	(25)
Std Dev 1.16	%		12.6	32.9	12.2	38.9	3.3	[100.0]	(2.2)
4. {F23Q1134} Would YOU prefer to pay less tax even if it means receiving a more restricted range of goods and services?			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 2.84	n		83	474	169	357	50	[1133]	(28)
Std Dev 1.09	%		7.3	41.8	14.9	31.5	4.4	[100.0]	(2.4)
5. {F23Q1135} Do YOU think working for cash-in-hand payments without paying tax is a trivial offence?			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 2.61	n		155	504	138	307	33	[1137]	(24)
Std Dev 1.11	%		13.6	44.3	12.1	27.0	2.9	[100.0]	(2.1)
6. {F23Q1136} Do YOU think the government should actively discourage participation in the cash economy?			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.30	n		52	278	222	441	137	[1130]	(31)
Std Dev 1.10	%		4.6	24.6	19.6	39.0	12.1	[100.0]	(2.7)

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

1. {F23Q1141} Do MOST PEOPLE think they should honestly declare cash earnings on their tax return?.....			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 2.53	n		142	563	145	274	17	[1141]	(20)
Std Dev 1.03	%		12.4	49.3	12.7	24.0	1.5	[100.0]	(1.7)
2. {F23Q1142} Do MOST PEOPLE think it is acceptable to overstate deductions on their tax return?.....			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 3.34	n		26	283	203	533	94	[1139]	(22)
Std Dev 1.01	%		2.3	24.8	17.8	46.8	8.3	[100.0]	(1.9)
3. {F23Q1143} Do MOST PEOPLE think that the tax they pay is fair given the goods and services they get from the government?.....			No!!	No	??	Yes	Yes!!	Total Valid	Missing Data
Mean 2.44	n		154	566	187	224	8	[1139]	(22)
Std Dev 0.98	%		13.5	49.7	16.4	19.7	0.7	[100.0]	(1.9)

4. {F24Q1144} Would MOST PEOPLE prefer to pay less tax even if it means receiving a more restricted range of goods and services?.....

		No!!	No	??	Yes	Yes!!	Total Valid	Missing Data	
Mean	3.14	n	37	328	271	436	62	[1134]	(27)
Std Dev	1.00	%	3.3	28.9	23.9	38.4	5.5	[100.0]	(2.3)

5. {F24Q1145} Do MOST PEOPLE think working for cash-in-hand payments without paying tax is a trivial offence?.....

		No!!	No	??	Yes	Yes!!	Total Valid	Missing Data	
Mean	3.41	n	43	221	179	613	79	[1135]	(26)
Std Dev	1.00	%	3.8	19.5	15.8	54.0	7.0	[100.0]	(2.2)

6. {F24Q1146} Do MOST PEOPLE think the government should actively discourage participation in the cash economy?.....

		No!!	No	??	Yes	Yes!!	Total Valid	Missing Data	
Mean	2.85	n	71	423	277	317	38	[1126]	(35)
Std Dev	1.01	%	6.3	37.6	24.6	28.2	3.4	[100.0]	(3.0)

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

1. {F24Q1151} In the supermarket with less than \$50 worth of goods.....

	Cash	Don't use cash	Total Valid	Missing Data
n	862	285	[1147]	(14)
%	75.2	24.8	[100.0]	(1.2)

2. {F24Q1152} In the supermarket with more than \$50 worth of goods.....

	Cash	Don't use cash	Total Valid	Missing Data
n	558	586	[1144]	(17)
%	48.8	51.2	[100.0]	(1.5)

3. {F24Q1153} 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	730	416	[1146]	(15)
%	63.7	36.3	[100.0]	(1.3)

4. {F24Q1154} 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	396	744	[1140]	(21)
%	34.7	65.3	[100.0]	(1.8)

5. {F24Q1155} In a restaurant with a bill of less than \$50.....

	Cash	Don't use cash	Total Valid	Missing Data
n	840	301	[1141]	(20)
%	73.6	26.4	[100.0]	(1.7)

6. {F24Q1156} In a restaurant with a bill of more than \$50.....

	Cash	Don't use cash	Total Valid	Missing Data
n	487	646	[1133]	(28)
%	430	57.0	[100.0]	(2.4)

11.6 {F24Q116} 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 Six

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

1. {F24Q1171} Someone who knows their way around the system to minimize the tax I have to pay.....

		Low	Medium	High	Top	Total Valid	Missing Data	
Mean	2.63	n	142	324	475	187	[1128]	(33)
Std Dev	0.90	%	12.6	28.7	42.1	16.6	[100.0]	(2.8)

2. {F24Q1172} Someone who will take advantage of grey areas of the law on my behalf.....

		Low	Medium	High	Top	Total Valid	Missing Data	
Mean	1.80	n	533	364	159	72	[1128]	(33)
Std Dev	0.91	%	47.3	32.3	14.1	6.4	[100.0]	(2.8)

3. {F24Q1173} 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	2.19	n	319	392	298	117	[1126]	(35)
Std Dev	0.96	%	28.3	34.8	26.5	10.4	[100.0]	(3.0)

4. {F24Q1174} A creative accountant.....

		Low	Medium	High	Top	Total Valid	Missing Data	
Mean	2.01	n	430	344	240	102	[1116]	(45)
Std Dev	0.98	%	38.5	30.8	21.5	9.1	[100.0]	(3.9)

5. {F24Q1175} Someone who can deliver on aggressive tax planning.....

		Low	Medium	High	Top	Total Valid	Missing Data	
Mean	2.04	n	383	392	250	90	[1115]	(46)
Std Dev	0.94	%	34.3	35.2	22.4	8.1	[100.0]	(4.0)


6. {F24Q1176} Someone who will do it honestly and with minimum fuss.....

		Low	Medium	High	Top	Total Valid	Missing Data	
Mean	3.36	n	12	76	539	507	[1134]	(27)
Std Dev	0.65	%	1.1	6.7	47.5	44.7	[100.0]	(2.3)

7. {F24Q1177} Someone who does not take risks and only claims for things that are clearly legitimate.....

		Low	Medium	High	Top	Total Valid	Missing Data	
Mean	3.18	n	37	153	509	435	[1134]	(27)
Std Dev	0.79	%	3.3	13.5	44.9	38.4	[100.0]	(2.3)

11.8 **{F25Q118}** Did you rely on a tax agent or advisor (tax accountant or lawyer) in preparing your most recent income tax return?

Yes.....	1					n	%
No.....	2	-- skip to Section 12				801	70.7
						332	29.3
						[1133]	[100.0]
						(28)	(2.4)

11.9 How well do the following statements describe your tax agent's approach to taxation matters?

			Strongly disagree	Disagree	Neither	Agree	Strongly agree		
1. {F25Q1191} I have a tax agent who is clever in the way she/he arranges my affairs to minimize tax			1	2	3	4	5	Total Valid	Missing Data
Mean 3.12	n		36	125	306	218	34	[719]	(442)
Std Dev 0.92	%		5.0	17.4	42.6	30.3	4.7	[100.0]	(38.1)
2. {F25Q1192} My tax agent is a very honest person.....			1	2	3	4	5	Total Valid	Missing Data
Mean 4.24	n		8	5	60	388	267	[728]	(433)
Std Dev 0.72	%		1.1	0.7	8.2	53.3	36.7	[100.0]	(37.3)
3. {F25Q1193} My tax agent helps me interpret ambiguous or grey areas of the tax law in my favour.....			1	2	3	4	5	Total Valid	Missing Data
Mean 3.06	n		50	137	296	202	38	[723]	(438)
Std Dev 0.98	%		6.9	18.9	40.9	27.9	5.3	[100.0]	(37.7)
4. {F25Q1194} My tax agent has suggested complicated schemes I could get into to avoid tax			1	2	3	4	5	Total Valid	Missing Data
Mean 1.85	n		285	303	107	21	8	[724]	(437)
Std Dev 0.86	%		39.4	41.9	14.8	2.9	1.1	[100.0]	(37.6)
5. {F25Q1195} My tax agent has warned me against getting involved in tax planning schemes			1	2	3	4	5	Total Valid	Missing Data
Mean 3.08	n		63	91	348	169	52	[723]	(438)
Std Dev 1.00	%		8.7	12.6	48.1	23.4	7.2	[100.0]	(37.7)

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 **{F25Q121}** Firstly, what is your sex?

Male.....	1					n	%
Female.....	2					551	48.1
						595	51.9
						[1146]	[100.0]
						(15)	(1.3)

12.2 **{F25Q122}** What is your age in years? _____ Years

See Appendix Seven

12.3 **{F25Q123}** In what country were you born? _____

See Appendix Eight

12.4 **{F25Q124}** Are you from a non-English speaking background?

Yes.....	1					n	%
No.....	2					176	15.5
						963	84.5
						[1139]	[100.0]
						(22)	(1.9)

12.5 **{F25Q125}** If yes, from which country did your family come? _____

See Appendix Eight

12.6 {F26Q126} Now some questions about the work that you are doing. Last week were you ...

	n	%
Working full time for pay	449	39.9
Working part-time for pay	199	17.7
Unemployed	28	2.5
Retired from paid work	267	23.8
Full-time student	13	1.2
Keeping house.....	168	14.9
	Total Valid	[1124] [100.0]
	Missing Data	(37) (3.2)

} skip to 12.8

12.7 {F26Q127} 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 Nine

2. Main tasks that you do

3. Kind of business or industry

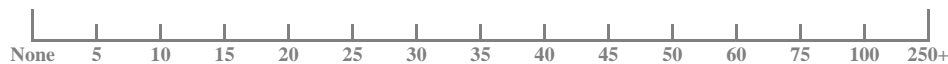
4. {F26Q1274} Is (was) that job for ...

	n	%
A private company or business	404	47.1
Non-profit organisation eg university	76	8.9
Commonwealth, state or local government.....	230	26.8
Self-employed; in partnership; own business	148	17.2
	Total Valid	[858] [100.0]
	Missing Data	(303) (26.1)



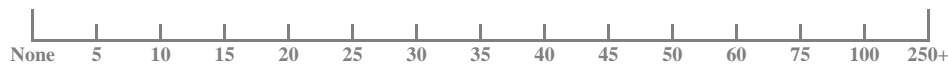
12.8 {F26Q128} All in all, what was your *family's* income last year – about how many *thousand* dollars? (Please circle a number)

See Appendix Ten



12.9 {F26Q129} And your own personal income – about how many thousand dollars? (Please circle a number)

See Appendix Ten



12.10 {F26Q1210} How many children do you have living with you at home?

	n	%
None	635	56.4
One	186	16.5
Two.....	205	18.2
Three.....	85	7.5
Four or more.....	15	1.3
	Total Valid	[1126] [100.0]
	Missing Data	(35) (3.0)

Mean 0.81
Std Dev 1.06

12.11 {F27Q1211} What is your current marital status?

		n	%
Never married.....	1 -- skip to next page	138	12.3
Now married (including de facto relationships)	2	832	73.9
Widowed	3 } skip to next page	57	5.1
Divorced or separated	4	99	8.8
	Total Valid	[1126]	[100.0]
	Missing Data	(35)	(3.0)

These questions are for people who currently have a partner.

12.12 {F27Q1212} Last week, did you have a husband, wife or de facto who was

		n	%
Working full-time for pay	1	347	42.8
Working part-time for pay	2	130	16.0
Unemployed	3	21	2.6
Retired from paid work	4	198	24.4
Full-time student	5 } skip to next page	1	0.1
Keeping house	6	114	14.1
	Total Valid	[811]	[100.0]
	Missing Data	(350)	(30.1)

12.13 {F27Q1213} If your husband, wife or de facto has a regular job, please describe the kind of work that he/she does.

See Appendix Eleven

1. Job title

2. Main tasks that he/she does

3. Kind of business or industry

4. {F27Q1214} Does he/she work for ...

		n	%
A private company or business	1	285	49.1
Non-profit organisation eg university	2	30	5.2
Commonwealth, state or local government.....	3	135	23.3
Self-employed; in partnership; own business	4	130	22.4
	Total Valid	[580]	[100.0]
	Missing Data	(581)	(50.0)

12.14 In your own words, what do you expect the Tax Office to deliver...

a. **{F28Q14A}** To you?

b. **{F28Q14B}** To the Australian community?

12.15 **{F28Q14C}** In your own words, what is your responsibility to the Tax Office?

THANK YOU VERY MUCH FOR FILLING OUT THE QUESTIONNAIRE!!

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



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

If you have any comments which you would like to add, please write them below.

APPENDIX ONE

{FJOBIN1} Q101-1 Job 1 where you were paid cash

Value Label	Value	Freque ncy	Valid %
Electrician	101	1	0.1
Painter	108	1	0.1
Tradesperson NFD	120	1	0.1
Handyman	131	2	0.2
Labourer	132	4	0.3
Small plastering job	157	1	0.1
Small jobs	162	1	0.1
Electrical/gas	165	1	0.1
Lawn mowing / Cut gr	205	1	0.1
Gardening / Garden m	207	4	0.3
Garden design	230	1	0.1
Grass slasher	232	1	0.1
Cleaners	300	2	0.2
House cleaning / Hom	303	1	0.1
Private tuition / Tu	402	3	0.3
Professional trainin	404	1	0.1
Personal services NF	444	1	0.1
Masseur	445	1	0.1
Walker	450	1	0.1
Visit elderly neighb	451	1	0.1
Babysitters	462	1	0.1
Childcare	465	1	0.1
Farm Work	480	1	0.1
Mechanic	502	2	0.2
Equipment repair/mai	550	1	0.1
Taxi	601	1	0.1
Printing	709	1	0.1
Casual bar work	803	1	0.1
Casual NFD	808	1	0.1
Market research	810	1	0.1
Minister	833	1	0.1
Wedding preparation	834	1	0.1
Milkbar / Coffee sho	842	1	0.1
Selling goods	849	2	0.2
Voluntary	850	1	0.1
Word processing	859	1	0.1
Clerical	860	1	0.1
Book keeping	862	1	0.1
Counselling	875	1	0.1
Sales at markets	876	1	0.1
MYOB	878	1	0.1
Consultant	921	1	0.1
Coaching	924	1	0.1
Music lessons	926	1	0.1
Non-responsive	997	1	0.1
Total		[1161]	[100.0]
Uncodable for now	998	1	0.1
No Answer	999	1103	95
Missing	.	(0)	(0.0)

{FJOBIN2} Q101-2 Job 2where you were paid cash

Value Label	Value	Freque ncy	Valid %
Carpenter/Joiner	104	1	0.1

Outside labouring	204	1	0.1
Weeding	208	1	0.1
Cleaner / Cleaning	301	1	0.1
Self employed	802	1	0.1
Party plan sales	872	1	0.1
Sales at markets	876	1	0.1
Total		[1161]	[100.0]
No Answer	999	1154	99.4
Missing	.	(0)	(0.0)

{FJOBIN3} Q101-3 Job 3 Where you were paid cash

Value Label	Value	Freque ncy	Valid %
Rubbish removal	210	1	0.1
No Answer	999	1160	99.9
Total		[1161]	[100.0]
Missing		(0)	(0.0)

APPENDIX TWO

{F21Q1022} Q1022How much did you earn in last 12 months

Value Label	Value	Frequency	Valid %
	0	5	8.1
	40	1	1.6
	50	1	1.6
	75	1	1.6
	80	1	1.6
	100	1	1.6
	150	3	4.8
	200	4	6.5
	250	1	1.6
	255	1	1.6
	300	1	1.6
	400	8	12.9
	450	1	1.6
	500	7	11.3
	600	2	3.2
	800	2	3.2
	1000	4	6.5
	1100	1	1.6
	1200	2	3.2
	1500	3	4.8
	2000	2	3.2
	3000	1	1.6
	5000	1	1.6
	10000	1	1.6
	12000	1	1.6
	15000	1	1.6
	17000	1	1.6
	19000	1	1.6
	25000	1	1.6
	30000	2	3.2
Total		[62]	[100.0]
Missing	.	(1099)	(94.7)
Mean		3134.68	
Std Dev		7009.74	
Median		500.00	

{F21Q1023} Q1023On average, how much per hour for this work

Value Label	Value	Frequency	Valid %
	0	4	7.1
	1	1	1.8
	2	1	1.8
	3	1	1.8
	4	2	3.6
	5	1	1.8
	6	1	1.8
	7	1	1.8
	8	1	1.8
	9	1	1.8
	10	6	10.7
	11	1	1.8
	12	4	7.1
	13	1	1.8
	15	5	8.9
	17	1	1.8
	20	8	14.3
	25	3	5.4
	30	4	7.1
	32	1	1.8
	35	1	1.8
	40	4	7.1
	50	1	1.8
	63	1	1.8
	100	1	1.8
Total		[1161]	[100]
Missing	.	(1105)	(95.2)
Mean		19.07	
Std Dev		17.38	
Median		15.00	

APPENDIX THREE

{FJOBOUT1} Q1041-1 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Electrician	101	5	0.4
Plumber	102	8	0.7
Tiler	103	3	0.3
Carpenter/Joiner	104	3	0.3
Locksmith	105	1	0.1
Builder / Home renov	106	2	0.2
Painter	108	8	0.7
Welder	109	1	0.1
Concretor / Cementin	112	3	0.3
Plasterer	114	2	0.2
Construction	115	3	0.3
Drainage	116	2	0.2
Tradesperson NFD	120	3	0.3
Trade	121	1	0.1
Handyman	131	5	0.4
Labourer	132	5	0.4
House Building / Mai	150	1	0.1
Pest exterminator	153	1	0.1
Odd jobs around the	154	3	0.3
Floor repairs / Carp	156	1	0.1
Air conditioner repa	160	1	0.1
Small jobs	162	1	0.1
Hanging wallpaper	163	1	0.1
Picture hanging	167	5	0.4
Tree lopping	201	3	0.3
Garden cleaning	202	1	0.1
Tree removal	203	2	0.2
Lawn mowing / Cut gr	205	15	1.3
Gardening / Garden m	207	18	1.6
Weeding	208	1	0.1
Rubbish removal	210	1	0.1
Ditch digging / Eart	223	1	0.1
Fencing	227	3	0.3
Landscaping	228	4	0.3
Yard cleaning/mainte	229	1	0.1
Garden soil	231	1	0.1
Cleaners	300	3	0.3
Cleaner / Cleaning	301	3	0.3
House cleaning / Hom	303	12	1
Ironing	304	2	0.2
Housework	306	3	0.3
Cleaning the gutter/	308	1	0.1
Carpet cleaning	310	1	0.1
Domestic help	312	1	0.1
Sewing	314	1	0.1
Private tuition / Tu	402	1	0.1
Haircuts for family	441	1	0.1
Care of pets / Dogwa	442	2	0.2
Put out garbage, col	449	1	0.1
Babysitters	462	2	0.2
Shearing sheep	484	1	0.1
Farrier	488	1	0.1
Agriculture work	489	1	0.1
Mechanic	502	12	1

Panel Beater	504	1	0.1
Auto electrician	506	1	0.1
Equipment repair/mai	550	1	0.1
Transport	600	1	0.1
Taxi	601	1	0.1
Courier driver	608	1	0.1
Firewood	703	1	0.1
Wood delivery and su	704	1	0.1
Machine operator	708	1	0.1
Working in a small b	806	1	0.1
Kitchenhand	813	1	0.1
Wedding preparation	834	1	0.1
Tips / Tips to waite	844	2	0.2
Book keeping	862	1	0.1
Chiropractor	868	1	0.1
MYOB	878	1	0.1
Total		[1161]	[100]
No Answer	999	975	84
Missing	.	(0)	(0.0)

{FJOBOUT2} Q1041-2 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Electrician	101	4	0.3
Plumber	102	5	0.4
Carpenter/Joiner	104	3	0.3
Builder / Home renov	106	3	0.3
Painter	108	2	0.2
Bricklaying/Brickie	111	5	0.4
Concretor / Cementin	112	1	0.1
Plasterer	114	1	0.1
Trade	121	1	0.1
Handyman	131	1	0.1
Labourer	132	1	0.1
House Building / Mai	150	3	0.3
Knocking down sheds	155	1	0.1
Electrical/gas	165	1	0.1
Picture hanging	167	4	0.3
Tree lopping	201	3	0.3
Lawn mowing / Cut gr	205	6	0.5
Gardening / Garden m	207	6	0.5
Rubbish removal	210	1	0.1
Brick Paving/Paving	221	1	0.1
Yard cleaning/mainte	229	2	0.2
Grass slasher	232	1	0.1
Land clearing	234	1	0.1
Soil removal	235	1	0.1
Cleaner / Cleaning	301	1	0.1
House cleaning / Hom	303	3	0.3
Window washer/cleane	305	2	0.2
Carpet cleaning	310	2	0.2
Care of pets / Dogwa	442	1	0.1
Child minding	461	1	0.1
Babysitters	462	1	0.1
Nanny	466	1	0.1

Mechanic	502	5	0.4
Repairer - Motor car	503	1	0.1
Panel Beater	504	1	0.1
Car detailing/cleani	507	2	0.2
Equipment repair/mai	550	1	0.1
Purchased Goods	700	1	0.1
Paid for some glass	701	1	0.1
Machine operator	708	1	0.1
Printing	709	1	0.1
Casual NFD	808	1	0.1
Letter dropping	877	1	0.1
Dance studio	925	1	0.1
Music lessons	926	1	0.1
Total		[1161]	[100]
Uncodable for now	998	1	0.1
No Answer	999	1072	92.3
Missing	.	(0)	(0.0)
Mean		944.58	
Std Dev		198.69	
Median		999	

{FJOBOUT3} Q1041-3 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Plumber	102	2	0.2
Carpenter/Joiner	104	1	0.1
Locksmith	105	1	0.1
Builder / Home renov	106	1	0.1
Painter	108	2	0.2
Bricklaying/Brickie	111	1	0.1
Concretor / Cementin	112	2	0.2
Plasterer	114	1	0.1
Tradesperson NFD	120	1	0.1
Trade	121	1	0.1
Odd jobs around the	154	1	0.1
Excavating	169	1	0.1
Wharf repair/mainten	171	1	0.1
Tree lopping	201	1	0.1
Lawn mowing / Cut gr	205	1	0.1
Gardening / Garden m	207	2	0.2
Weeding	208	1	0.1
Rubbish removal	210	2	0.2
Cleaners	300	1	0.1
Window washer/cleane	305	2	0.2
Care of pets / Dogwa	442	1	0.1
Home care	448	1	0.1
Nanny	466	1	0.1
Mechanic	502	1	0.1
Auto electrician	506	1	0.1
Car detailing/cleani	507	1	0.1
Equipment repair/mai	550	1	0.1
Drivers NFD	606	1	0.1
Machine operator	708	1	0.1
Computer work	829	1	0.1
Vet	846	1	0.1
Total		[1161]	[100]
No Answer	999	1124	96.8
Missing	.	(0)	(0.0)
Mean		976.37	
Std Dev		130.47	
Median		999	

{FJOBOUT4} Q1041-4 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Roofer	107	1	0.1
Handyman	131	1	0.1
Outside labouring	204	1	0.1
Childcare	465	1	0.1
Purchased Goods	700	1	0.1
Sales at markets	876	1	0.1
Total		[1161]	100
No Answer	999	1155	99.5
Missing	.	(0)	(0.0)
Mean		995.98	
Std Dev		46.98	
Median		999	

{FJOBOUT5} Q1041-5 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Carpenter/Joiner	104	1	0.1
Total		[1161]	[100]
No Answer	999	1160	99.9
Missing	.	(0)	(0.0)
Mean		998.23	
Std Dev		26.27	
Median		999	

{FJOBOUT6} Q1041-6 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Tiler	103	1	0.1
Total		[1161]	[100]
No Answer	999	1160	99.9
Missing	.	(0)	(0.0)
Mean		998.23	
Std Dev		26.30	
Median		999	

{FJOBOUT7} Q1041-7 Job 1 that you paid for with cash

Value Label	Value	Frequency	Valid %
Purchased Goods	700	1	0.1
Total		[1161]	[100]
No Answer	999	1160	99.9
Missing	.	(0)	(0.0)
Mean		998.74	
Std dev		8.78	
Median		999	

APPENDIX FOUR

{F221042A} Q1042-1 Job 1 - How much pay for this work

Value Label	Value	Frequency	Valid %
	0	1	0.6
	10	1	0.6
	14	1	0.6
	20	3	1.7
	30	5	2.8
	35	1	0.6
	40	4	2.3
	45	1	0.6
	50	9	5.1
	55	1	0.6
	60	1	0.6
	70	2	1.1
	75	1	0.6
	78	1	0.6
	80	4	2.3
	90	2	1.1
	95	1	0.6
	100	12	6.8
	120	4	2.3
	150	7	4
	160	1	0.6
	165	1	0.6
	180	2	1.1
	200	15	8.5
	220	1	0.6
	225	2	1.1
	240	2	1.1
	250	6	3.4
	300	11	6.2
	360	1	0.6
	380	1	0.6
	400	6	3.4
	406	1	0.6
	450	1	0.6
	500	8	4.5
	550	1	0.6
	600	5	2.8
	750	1	0.6
	780	1	0.6
	800	2	1.1
	900	2	1.1
	920	1	0.6
	984	1	0.6
	1000	5	2.8
	1040	1	0.6
	1200	1	0.6
	1250	1	0.6
	1300	1	0.6
	1500	6	3.4
	1800	1	0.6
	2000	6	3.4
	2080	1	0.6
	2200	1	0.6
	2500	2	1.1

3000	5	2.8
3500	1	0.6
4000	1	0.6
4100	1	0.6
5000	3	1.7
5200	1	0.6
6000	2	1.1
6500	1	0.6
7500	1	0.6
Total	[1161]	[100]
Missing	(984)	(84.8)
Mean	832.44	
Std Dev	1364.14	
Median	250	

{F221042B} Q1042-2 Job 2 - How much pay for this work

Value Label	Value	Frequency	Valid %
	0	1	1.2
	10	1	1.2
	25	2	2.4
	30	2	2.4
	40	3	3.6
	44	1	1.2
	50	3	3.6
	56	1	1.2
	60	1	1.2
	70	3	3.6
	75	1	1.2
	80	4	4.8
	100	10	11.9
	120	1	1.2
	150	3	3.6
	170	1	1.2
	200	6	7.1
	250	2	2.4
	270	1	1.2
	300	4	4.8
	320	1	1.2
	400	1	1.2
	500	5	6
	600	2	2.4
	700	1	1.2
	800	2	2.4
	1000	1	1.2
	1200	3	3.6
	1400	1	1.2
	1500	3	3.6
	2000	2	2.4
	2200	1	1.2
	2500	2	2.4
	2600	1	1.2
	3000	1	1.2
	5000	1	1.2
	6000	1	1.2
	6900	1	1.2

8000	2	2.4
30000	1	1.2

Total		[1161]	[100]
Missing	.	(1077)	(92.8)

Mean	1237.92
Std Dev	3587.29
Median	200

{F221042C} Q1042-3 Job 3 - How much pay for this work

Value Label	Value	Frequency	Valid %
	0	1	3.6
	12	1	3.6
	20	2	7.1
	30	1	3.6
	120	1	3.6
	150	2	7.1
	200	5	17.9
	250	1	3.6
	300	1	3.6
	370	1	3.6
	400	3	10.7
	420	1	3.6
	500	1	3.6
	800	1	3.6
	1000	2	7.1
	2000	1	3.6
	5000	1	3.6
	7000	1	3.6
	8000	1	3.6

Total		[1161]	[100]
Missing	.	(1133)	(97.6)

Mean	1047.93
Std Dev	2066.92
Median	275

APPENDIX FIVE

{F221043A} Q1043-1 Job 1 - How much pay each person per hour

Value Label	Value	Frequency	Valid %
	0	1	0.7
	1	1	0.7
	5	2	1.4
	8	2	1.4
	9	1	0.7
	10	18	12.9
	12	7	5
	13	7	5
	14	1	0.7
	15	28	20
	16	1	0.7
	18	1	0.7
	20	19	13.6
	23	1	0.7
	25	8	5.7
	30	14	10
	33	1	0.7
	35	2	1.4
	40	3	2.1
	50	8	5.7
	60	5	3.6
	63	1	0.7
	100	3	2.1
	120	1	0.7
	155	1	0.7
	165	1	0.7
	180	2	1.4
Total		[1161]	[100]
Missing	.	(1021)	(87.9)
Mean		28.34	
Std Dev		31.21	
Median		19	

{F221043B} Q1043-2 Job 2 - How much pay each person per hour

Value Label	Value	Frequency	Valid %
	0	1	1.6
	1	1	1.6
	2	1	1.6
	5	1	1.6
	10	7	11.3
	13	2	3.2
	15	10	16.1
	20	10	16.1
	22	1	1.6
	25	5	8.1
	30	5	8.1
	35	2	3.2
	40	4	6.5
	45	1	1.6
	50	6	9.7
	55	1	1.6
	60	1	1.6

	100	3	4.8
Total		[1161]	[100]
Missing	.	(1099)	(94.7)
Mean		28.08	
Std Dev		21.82	
Median		20	

{F221043C} Q1043-3 Job 3 - How much pay each person per hour

Value Label	Value	Frequency	Valid %
	0	1	5.6
	10	1	5.6
	12	1	5.6
	15	1	5.6
	20	3	16.7
	22	1	5.6
	25	1	5.6
	27	1	5.6
	30	3	16.7
	40	1	5.6
	55	1	5.6
	90	1	5.6
	100	2	11.1
Total		[1161]	[100]
Missing	.	(1143)	(98.4)
Mean		35.89	
Std Dev		30.44	
Median		26	

APPENDIX SIX

{F24Q116} Q116 Estimate of how much cash you go through over a course of a normal week

Value Label	Value	Frequency	Valid %
	0	1	0.1
	5	2	0.2
	6	1	0.1
	7	1	0.1
	10	13	1.2
	15	2	0.2
	20	38	3.5
	25	8	0.7
	30	20	1.8
	35	1	0.1
	40	19	1.7
	45	4	0.4
	50	102	9.4
	60	15	1.4
	65	1	0.1
	70	10	0.9
	75	13	1.2
	80	22	2
	85	1	0.1
	87	1	0.1
	90	3	0.3
	100	123	11.3
	110	2	0.2
	120	17	1.6
	125	7	0.6
	130	5	0.5
	135	1	0.1
	140	3	0.3
	150	119	10.9
	151	1	0.1
	160	3	0.3
	170	1	0.1
	175	11	1
	180	9	0.8
	196	1	0.1
	200	175	16.1
	208	1	0.1
	220	2	0.2
	221	1	0.1
	225	1	0.1
	230	3	0.3
	240	2	0.2
	250	89	8.2
	270	1	0.1
	275	2	0.2
	290	1	0.1
	300	86	7.9
	325	2	0.2
	350	31	2.8
	354	1	0.1
	375	1	0.1
	400	47	4.3
	420	2	0.2

425	1	0.1
430	1	0.1
446	1	0.1
450	8	0.7
500	29	2.7
575	1	0.1
600	10	0.9
660	1	0.1
700	5	0.5
800	1	0.1
900	1	0.1
Total	[1161]	[100]
Missing	.	(71)
All of it	9998	1
Don't know	9999	1
Mean		203.50
Std Dev		440.92
Median		150

APPENDIX SEVEN

{F25Q122} Q122 Age

Value Label	Value	Frequency	Valid %
	18	1	0.1
	19	1	0.1
	20	8	0.7
	21	8	0.7
	22	8	0.7
	23	7	0.6
	24	8	0.7
	25	9	0.8
	26	7	0.6
	27	10	0.9
	28	11	1
	29	10	0.9
	30	14	1.2
	31	9	0.8
	32	18	1.6
	33	13	1.1
	34	16	1.4
	35	18	1.6
	36	18	1.6
	37	27	2.4
	38	21	1.8
	39	23	2
	40	27	2.4
	41	24	2.1
	42	24	2.1
	43	29	2.5
	44	30	2.6
	45	18	1.6
	46	23	2
	47	31	2.7
	48	23	2
	49	29	2.5
	50	39	3.4
	51	27	2.4
	52	29	2.5
	53	24	2.1
	54	30	2.6
	55	26	2.3
	56	31	2.7
	57	24	2.1
	58	24	2.1
	59	17	1.5
	60	27	2.4
	61	18	1.6
	62	14	1.2
	63	24	2.1
	64	23	2
	65	13	1.1
	66	16	1.4
	67	20	1.8
	68	22	1.9
	69	16	1.4
	70	15	1.3
	71	19	1.7

72	17	1.5
73	11	1
74	15	1.3
75	17	1.5
76	3	0.3
77	6	0.5
78	9	0.8
79	8	0.7
80	10	0.9
81	7	0.6
82	6	0.5
83	1	0.1
84	2	0.2
85	2	0.2
86	1	0.1
87	1	0.1
89	1	0.1

Total	[1161]	[100]
Missing	.	(23)
Mean	51.25	
Std Dev	14.94	
Median	51	

APPENDIX EIGHT

{F25Q123} Q123 Country of birth ABS SACC 1998
(Cat 1269.0)

Value Label	Value	Frequency	Valid Percent
Africa NFD	918	2	0.2
Australia	1101	873	76.8
New Zealand	1201	11	1
Papua New Guinea	1302	3	0.3
United Kingdom	2100	30	2.6
England	2102	57	5
Northern Ireland	2104	1	0.1
Scotland	2105	7	0.6
Wales	2106	3	0.3
Ireland	2201	4	0.4
Austria	2301	2	0.2
France	2303	1	0.1
Germany	2304	20	1.8
Netherlands	2308	9	0.8
Switzerland	2311	1	0.1
Finland	2403	1	0.1
Italy	3104	15	1.3
Malta	3105	9	0.8
Spain	3108	2	0.2
Croatia	3204	2	0.2
Cyprus	3205	3	0.3
Former Yugoslav Repu	3206	2	0.2
Greece	3207	3	0.3
Yugoslavia, Federal	3213	1	0.1
Czech Republic	3302	1	0.1
Poland	3307	9	0.8
Russian Federation	3308	1	0.1
Morocco	4104	1	0.1
Israel	4205	1	0.1
Lebanon	4208	2	0.2
Burma(Myanmar)	5101	1	0.1
Cambodia	5102	1	0.1
Thailand	5104	1	0.1
VietNam	5105	4	0.4
Malaysia	5203	2	0.2
Philippines	5204	12	1.1
Singapore	5205	1	0.1
China(excludes SARs	6101	7	0.6
Hong Kong (SAR of Ch	6102	5	0.4
Taiwan (Province of	6105	1	0.1
Japan	6201	1	0.1
Korea, Republic of	6203	1	0.1
India	7103	4	0.4
Pakistan	7106	1	0.1
Canada	8102	4	0.4
United States of Ame	8104	5	0.4
El Salvador	8303	1	0.1
Kenya	9208	2	0.2
Mauritius	9214	1	0.1
South Africa	9225	4	0.4
Zimbabwe	9232	1	0.1
Total		[1161]	[100]
Missing	.	(24)	(2.1)
Mean		1616.96	
Std Dev		1339.15	
Median		1101	

{F25Q125} Q125 Country family came from ABS SACC 1998
(Cat 1269.0)

Value Label	Value	Frequency	Valid Percent
Czechoslovakia	914	1	0.6
Africa NFD	918	1	0.6
Australia	1101	15	8.6
United Kingdom	2100	2	1.1
England	2102	10	5.7
Scotland	2105	1	0.6
Ireland	2201	1	0.6
Austria	2301	2	1.1
France	2303	1	0.6
Germany	2304	20	11.5
Netherlands	2308	9	5.2
Switzerland	2311	1	0.6
Italy	3104	22	12.6
Malta	3105	7	4
Spain	3108	2	1.1
Croatia	3204	4	2.3
Cyprus	3205	3	1.7
Former Yugoslav Repu	3206	2	1.1
Greece	3207	8	4.6
Slovenia	3212	1	0.6
Yugoslavia, Federal	3213	3	1.7
Hungary	3304	2	1.1
Latvia	3305	2	1.1
Poland	3307	13	7.5
Russian Federation	3308	2	1.1
Ukraine	3312	1	0.6
Iraq	4204	1	0.6
Israel	4205	1	0.6
Lebanon	4208	3	1.7
Syria	4214	1	0.6
Burma(Myanmar)	5101	1	0.6
Cambodia	5102	1	0.6
VietNam	5105	3	1.7
Malaysia	5203	1	0.6
Philippines	5204	7	4
China(excludes SARs	6101	8	4.6
Hong Kong (SAR of Ch	6102	4	2.3
Taiwan (Province of	6105	1	0.6
Korea, Republic of	6203	2	1.1
India	7103	1	0.6
Canada	8102	1	0.6
El Salvador	8303	1	0.6
Mauritius	9214	1	0.6
Total		[1161]	[100]
Missing	.	(987)	(85)
Mean		3278.81	
Std Dev		1528.82	
Median		3105	

APPENDIX NINE

{F26Q127} Q127 Own Occupation coded to ABS ASCO2

Value Label	Value	Frequency	Valid %				
MANAGERS AND ADMINIS	1000	3	0.3	Pre-Primary School T	2411	1	0.1
Legislators and Gove	1111	1	0.1	Primary School Teach	2412	13	1.1
General Managers	1112	14	1.2	Secondary School Tea	2413	8	0.7
Building and Constru	1191	3	0.3	Special Education Te	2414	3	0.3
Importers, Exporters	1192	1	0.1	UNIVERSITY AND VOCAT	2420	1	0.1
Manufacturers	1193	2	0.2	University Lecturers	2421	10	0.9
Finance Managers	1211	6	0.5	Vocational Education	2422	5	0.4
Human Resource Manag	1213	3	0.3	Extra-Systemic Teach	2491	3	0.3
ENGINEERING, DISTRIB	1220	1	0.1	Education Officers	2493	3	0.3
Engineering Managers	1221	5	0.4	Social Workers	2511	2	0.2
Production Managers	1222	6	0.5	Welfare and Communit	2512	5	0.4
Supply and Distribut	1223	4	0.3	Counsellors	2513	1	0.1
Information Technolo	1224	1	0.1	Psychologists	2514	2	0.2
Sales and Marketing	1231	11	0.9	Ministers of Religio	2515	4	0.3
Policy and Planning	1291	2	0.2	Legal Professionals	2521	5	0.4
Health Services Mana	1292	3	0.3	Economists	2522	1	0.1
Education Managers	1293	7	0.6	Urban and Regional P	2523	2	0.2
Child Care Co-ordina	1295	1	0.1	Other Social Profess	2529	1	0.1
Media Producers and	1296	1	0.1	Photographers	2532	2	0.2
Other Specialist Man	1299	3	0.3	Designers and Illust	2533	4	0.3
FARMERS AND FARM MAN	1310	7	0.6	Journalists and Rela	2534	2	0.2
Mixed Crop and Lives	1311	2	0.2	Musicians and Relate	2537	1	0.1
Livestock Farmers	1312	14	1.2	Actors, Dancers and	2538	1	0.1
Crop Farmers	1313	5	0.4	Media Presenters	2539	1	0.1
PROFESSIONALS	2000	4	0.3	Air Transport Profes	2541	3	0.3
Geologists and Geoph	2112	1	0.1	Sea Transport Profes	2542	1	0.1
Environmental and Ag	2114	3	0.3	Occupational and Env	2543	1	0.1
Medical Scientists	2115	2	0.2	SCIENCE, ENGINEERING	3100	1	0.1
Other Natural and Ph	2119	1	0.1	Medical Technical Of	3111	2	0.2
BUILDING AND ENGINEE	2120	3	0.3	Science Technical Of	3112	3	0.3
Architects and Lands	2121	1	0.1	BUILDING AND ENGINEE	3120	4	0.3
Civil Engineers	2124	2	0.2	Building, Architectu	3121	3	0.3
Electrical and Elect	2125	4	0.3	Electrical Engineeri	3123	3	0.3
Mechanical, Producti	2126	2	0.2	Electronic Engineeri	3124	2	0.2
ACCOUNTANTS, AUDITOR	2210	1	0.1	Mechanical Engineeri	3125	1	0.1
Accountants	2211	16	1.4	Other Building and E	3129	1	0.1
Auditors	2212	2	0.2	Branch Accountants a	3211	1	0.1
Marketing and Advert	2221	2	0.2	Financial Dealers an	3212	3	0.3
Technical Sales Repr	2222	1	0.1	Financial Investment	3213	1	0.1
Computing Profession	2231	13	1.1	Office Managers	3291	21	1.8
Human Resource Profe	2291	8	0.7	Project and Program	3292	15	1.3
Librarians	2292	6	0.5	Real Estate Associat	3293	10	0.9
Business and Organis	2294	3	0.3	Computing Support Te	3294	5	0.4
Generalist Medical P	2311	4	0.3	Shop Managers	3311	18	1.6
Specialist Medical P	2312	3	0.3	HOSPITALITY AND ACCO	3320	1	0.1
Registered Nurses	2323	14	1.2	Restaurant and Cater	3321	3	0.3
Registered Midwives	2324	4	0.3	Chefs	3322	2	0.2
Dental Practitioners	2381	1	0.1	Other Hospitality an	3329	1	0.1
Pharmacists	2382	3	0.3	Customer Service Man	3392	6	0.5
Occupational Therapi	2383	1	0.1	Transport Company Ma	3393	2	0.2
Optometrists	2384	1	0.1	Other Managing Super	3399	6	0.5
Physiotherapists	2385	2	0.2	Enrolled Nurses	3411	1	0.1
Podiatrists	2388	1	0.1	Welfare Associate Pr	3421	4	0.3
SCHOOL TEACHERS	2410	19	1.6	Ambulance Officers a	3491	1	0.1
				Massage Therapists	3494	1	0.1
				Police Officers	3911	8	0.7

Safety Inspectors	3992	1	0.1	INTERMEDIATE SERVICE	6300	1	0.1
Sportspersons, Coach	3993	1	0.1	Education Aides	6311	4	0.3
Other Miscellaneous	3999	3	0.3	Children's Care Work	6312	6	0.5
TRADEPERSONS AND RE	4000	2	0.2	Special Care Workers	6313	7	0.6
Metal Fitters and Ma	4112	7	0.6	Personal Care and Nu	6314	4	0.3
Toolmakers	4113	2	0.2	Hotel Service Superv	6321	1	0.1
Aircraft Maintenance	4114	2	0.2	Bar Attendants	6322	3	0.3
Structural Steel and	4122	6	0.5	Waiters	6323	1	0.1
Motor Mechanics	4211	8	0.7	Prison Officers	6393	2	0.2
Panel Beaters	4213	2	0.2	Personal Care Consul	6395	1	0.1
Vehicle Body Makers	4215	1	0.1	Fitness Instructors	6396	2	0.2
ELECTRICAL AND ELECT	4310	1	0.1	Travel and Tourism A	6397	1	0.1
Electricians	4311	6	0.5	Other Intermediate S	6399	1	0.1
Refrigeration and Ai	4312	1	0.1	INTERMEDIATE PRODUCT	7000	1	0.1
Electronic and Offic	4315	2	0.2	INTERMEDIATE PLANT O	7100	1	0.1
CONSTRUCTION TRADESP	4400	1	0.1	Mobile Construction	7111	4	0.3
Carpentry and Joiner	4411	5	0.4	Forklift Drivers	7112	5	0.4
Fibrous Plasterers	4412	1	0.1	Other Mobile Plant O	7119	1	0.1
Painters and Decorat	4421	1	0.1	Engineering Producti	7123	1	0.1
Plumbers	4431	2	0.2	Other Intermediate S	7129	3	0.3
Meat Tradespersons	4511	1	0.1	INTERMEDIATE MACHINE	7200	4	0.3
Bakers and Pastrycoo	4512	1	0.1	Sewing Machinists	7211	5	0.4
Cooks	4513	1	0.1	Textile and Footwear	7212	1	0.1
Greenkeepers	4622	2	0.2	Plastics Production	7291	1	0.1
Gardeners	4623	3	0.3	Photographic Develop	7298	2	0.2
PRINTING TRADESPERSO	4910	1	0.1	ROAD AND RAIL TRANSP	7310	1	0.1
Graphic Pre-Press Tr	4911	1	0.1	Truck Drivers	7311	8	0.7
Printing Machinists	4912	1	0.1	Bus and Tram Drivers	7312	2	0.2
Binders and Finisher	4913	1	0.1	Automobile Drivers	7313	4	0.3
Wood Machinists and	4921	1	0.1	Delivery Drivers	7314	2	0.2
Hairdressers	4931	2	0.2	Train Drivers and As	7315	2	0.2
Marine Construction	4981	2	0.2	OTHER INTERMEDIATE P	7900	1	0.1
Fire Fighters	4985	1	0.1	Miners	7911	1	0.1
Other Miscellaneous	4999	1	0.1	Product Quality Cont	7992	3	0.3
Secretaries and Pers	5111	18	1.6	Storepersons	7993	6	0.5
Bookkeepers	5911	9	0.8	ELEMENTARY CLERICAL,	8000	1	0.1
Credit and Loans Off	5912	4	0.3	Mail Sorting Clerks	8112	2	0.2
MISCELLANEOUS ADVANC	5990	2	0.2	Messengers	8114	1	0.1
Court and Hansard Re	5992	1	0.1	Other Elementary Cle	8119	1	0.1
Insurance Agents	5993	1	0.1	SALES ASSISTANTS	8210	1	0.1
General Clerks	6111	16	1.4	Sales Assistants	8211	20	1.7
Keyboard Operators	6121	7	0.6	Checkout Operators a	8291	2	0.2
Receptionists	6131	10	0.9	Ticket Salespersons	8292	2	0.2
Accounting Clerks	6141	4	0.3	Service Station Atte	8296	1	0.1
Payroll Clerks	6142	2	0.2	Guards and Security	8311	1	0.1
Bank Workers	6143	5	0.4	Domestic Housekeeper	8313	1	0.1
Insurance Clerks	6144	1	0.1	Caretakers	8314	1	0.1
Production Recording	6151	2	0.2	Laundry Workers	8315	1	0.1
Transport and Despat	6152	3	0.3	Other Elementary Ser	8319	2	0.2
Stock and Purchasing	6153	8	0.7	Cleaners	9111	19	1.6
Inquiry and Admissio	6191	8	0.7	PROCESS WORKERS	9210	1	0.1
Library Assistants	6192	6	0.5	Engineering Producti	9211	2	0.2
Personnel Clerks	6193	1	0.1	Product Assemblers	9212	4	0.3
Intermediate Inspect	6194	2	0.2	Wood Products Factor	9215	1	0.1
Other Intermediate C	6199	2	0.2	Hand Packers	9221	1	0.1
Sales Representative	6211	5	0.4	Packagers and Contai	9222	3	0.3
Motor Vehicle and Re	6212	3	0.3	OTHER LABOURERS AND	9900	1	0.1
Retail and Checkout	6213	1	0.1	Earthmoving Labourer	9912	1	0.1

Concreters	9917	3	0.3
Other Mining, Constr	9919	1	0.1
Farm Hands	9921	4	0.3
Nursery and Garden L	9922	2	0.2
Kitchenhands	9931	7	0.6
Food Trades Assistan	9933	1	0.1
Freight and Furnitur	9992	4	0.3
Handypersons	9993	7	0.6
Total		[1161]	[100]
Uncodable for now	998	44	3.8
No answer	999	280	24.1
Missing	.	(0)	(0.0)
Mean		3427.74	
Std Dev		2615.80	
Median		2414	

APPENDIX TEN

{F26Q128} Q128 Family's income last year

Value Label	Value	Frequency	Valid %
None (labelled point)	0	25	2.4
\$5k (labelled point)	5	8	0.8
	7	2	0.2
\$10k (labelled point)	10	33	3.2
	12	1	0.1
\$15k (labelled point)	15	58	5.7
	17	4	0.4
	18	1	0.1
\$20k (labelled point)	20	73	7.1
	22	2	0.2
\$25k (labelled point)	25	59	5.8
	26	1	0.1
	27	3	0.3
\$30k (labelled point)	30	71	6.9
	32	1	0.1
\$35k (labelled point)	35	80	7.8
	37	1	0.1
\$40k (labelled point)	40	57	5.6
	42	2	0.2
\$45k (labelled point)	45	51	5
	48	1	0.1
\$50k (labelled point)	50	93	9.1
	52	1	0.1
	55	3	0.3
\$60k (labelled point)	60	114	11.1
	67	3	0.3
\$75k (labelled point)	75	117	11.4
	87	1	0.1
\$100k (labelled point)	100	134	13.1
	110	1	0.1
	130	1	0.1
	150	2	0.2
	170	2	0.2
\$250k (labelled point)	250	19	1.9
Total		[1161]	[100]
Missing	.	(136)	(11.7)
Mean		52.63	
Std Dev		39.61	
Median		45	

{F26Q129} Q129 Own personal income

Value Label	Value	Frequency	Valid %
None (labelled point)	0	83	7.8
\$5k (labelled point)	5	67	6.3
	7	9	0.8
\$10k (labelled point)	10	131	12.3
	12	3	0.3
\$15k (labelled point)	15	99	9.3
	17	3	0.3
\$20k (labelled point)	20	79	7.4
	22	1	0.1
\$25k (labelled point)	25	97	9.1
	27	2	0.2
\$30k (labelled point)	30	87	8.2
	32	1	0.1
\$35k (labelled point)	35	68	6.4
	37	2	0.2
\$40k (labelled point)	40	63	5.9
	42	2	0.2
\$45k (labelled point)	45	39	3.7
\$50k (labelled point)	50	81	7.6
	55	2	0.2
\$60k (labelled point)	60	51	4.8
\$75k (labelled point)	75	37	3.5
	87	3	0.3
\$100k (labelled point)	100	36	3.4
\$250k (labelled point)	250	8	0.7
Total		[1161]	[100]
Missing	.	(94)	(8.1)
Mean		30.67	
Std Dev		30.03	
Median		22	

APPENDIX ELEVEN

{F27Q1213} Q1213 Spouse Occupation coded to ABS ASCO2

Value Label	Value	Frequency	Valid %				
MANAGERS AND ADMINIS	1000	5	0.4	Education Officers	2493	1	0.1
General Managers	1112	5	0.4	SOCIAL WELFARE PROFE	2510	1	0.1
Building and Constr	1191	5	0.4	Social Workers	2511	2	0.2
Manufacturers	1193	1	0.1	Welfare and Communit	2512	2	0.2
SPECIALIST MANAGERS	1200	1	0.1	Counsellors	2513	1	0.1
Finance Managers	1211	5	0.4	Psychologists	2514	1	0.1
Human Resource Manag	1213	1	0.1	Ministers of Religio	2515	2	0.2
Engineering Managers	1221	1	0.1	Legal Professionals	2521	2	0.2
Production Managers	1222	9	0.8	Photographers	2532	1	0.1
Information Technolo	1224	2	0.2	Designers and Illust	2533	1	0.1
Sales and Marketing	1231	2	0.2	Air Transport Profes	2541	1	0.1
Education Managers	1293	4	0.3	Sea Transport Profes	2542	2	0.2
Commissioned Officer	1294	1	0.1	Medical Technical Of	3111	1	0.1
Child Care Co-ordina	1295	1	0.1	Electronic Engineeri	3124	2	0.2
Other Specialist Man	1299	1	0.1	Other Building and E	3129	1	0.1
FARMERS AND FARM MAN	1310	5	0.4	FINANCE ASSOCIATE PR	3210	1	0.1
Mixed Crop and Lives	1311	6	0.5	Financial Dealers an	3212	2	0.2
Livestock Farmers	1312	11	0.9	Financial Investment	3213	3	0.3
Crop Farmers	1313	3	0.3	Office Managers	3291	4	0.3
PROFESSIONALS	2000	4	0.3	Project and Program	3292	8	0.7
Chemists	2111	1	0.1	Real Estate Associat	3293	8	0.7
Geologists and Geoph	2112	2	0.2	Computing Support Te	3294	2	0.2
Life Scientists	2113	1	0.1	MANAGING SUPERVISORS	3300	1	0.1
Environmental and Ag	2114	1	0.1	Shop Managers	3311	18	1.6
Medical Scientists	2115	3	0.3	HOSPITALITY AND ACCO	3320	1	0.1
BUILDING AND ENGINEE	2120	5	0.4	Restaurant and Cater	3321	4	0.3
Electrical and Elect	2125	3	0.3	Chefs	3322	1	0.1
Mechanical, Producti	2126	4	0.3	Customer Service Man	3392	3	0.3
BUSINESS AND INFORMA	2200	1	0.1	Transport Company Ma	3393	1	0.1
Accountants	2211	3	0.3	Other Managing Super	3399	3	0.3
Marketing and Advert	2221	1	0.1	Enrolled Nurses	3411	1	0.1
Technical Sales Repr	2222	4	0.3	Welfare Associate Pr	3421	1	0.1
Computing Profession	2231	4	0.3	Ambulance Officers a	3491	2	0.2
Human Resource Profe	2291	5	0.4	Dental Associate Pro	3492	1	0.1
Librarians	2292	2	0.2	Police Officers	3911	5	0.4
Business and Organis	2294	3	0.3	Other Miscellaneous	3999	1	0.1
Generalist Medical P	2311	2	0.2	TRADESPERSONS AND RE	4000	3	0.3
Specialist Medical P	2312	2	0.2	MECHANICAL ENGINEERI	4110	1	0.1
Nurse Managers	2321	2	0.2	Metal Fitters and Ma	4112	3	0.3
Registered Nurses	2323	17	1.5	FABRICATION ENGINEER	4120	2	0.2
Registered Midwives	2324	1	0.1	Structural Steel and	4122	2	0.2
Registered Mental He	2325	1	0.1	Sheetmetal Tradesper	4124	1	0.1
Dental Practitioners	2381	3	0.3	Motor Mechanics	4211	6	0.5
Pharmacists	2382	2	0.2	Automotive Electrici	4212	1	0.1
Physiotherapists	2385	1	0.1	Electricians	4311	4	0.3
Natural Therapy Prof	2394	1	0.1	Refrigeration and Ai	4312	1	0.1
SCHOOL TEACHERS	2410	11	0.9	Electronic and Offic	4315	3	0.3
Pre-Primary School T	2411	2	0.2	Communications Trade	4316	1	0.1
Primary School Teach	2412	4	0.3	STRUCTURAL CONSTRUCT	4410	2	0.2
Secondary School Tea	2413	3	0.3	Carpentry and Joiner	4411	3	0.3
Special Education Te	2414	1	0.1	Fibrous Plasterers	4412	1	0.1
UNIVERSITY AND VOCAT	2420	1	0.1	Bricklayers	4414	1	0.1
University Lecturers	2421	4	0.3	Wall and Floor Tiler	4416	1	0.1
Extra-Systemic Teach	2491	1	0.1	Painters and Decorat	4421	1	0.1
				Plumbers	4431	2	0.2
				Other Food Tradesper	4519	1	0.1

HORTICULTURAL TRADES	4620	1	0.1	Miners	7911	4	0.3
Gardeners	4623	2	0.2	Blasting Workers	7912	1	0.1
Printing Machinists	4912	1	0.1	Structural Steel Con	7913	2	0.2
Cabinetmakers	4922	4	0.3	Insulation and Home	7914	1	0.1
Clothing Tradesperso	4941	2	0.2	Motor Vehicle Parts	7991	1	0.1
Upholsterers and Bed	4942	1	0.1	Product Quality Cont	7992	2	0.2
Marine Construction	4981	1	0.1	Storepersons	7993	4	0.3
Fire Fighters	4985	1	0.1	Seafarers and Fishin	7994	1	0.1
Chemical, Petroleum	4987	1	0.1	Registry and Filing	8111	2	0.2
Other Miscellaneous	4999	1	0.1	Switchboard Operator	8113	1	0.1
Secretaries and Pers	5111	17	1.5	Other Elementary Cle	8119	2	0.2
OTHER ADVANCED CLERI	5900	1	0.1	Sales Assistants	8211	17	1.5
Bookkeepers	5911	7	0.6	Checkout Operators a	8291	2	0.2
Credit and Loans Off	5912	2	0.2	Street Vendors and R	8293	1	0.1
Advanced Legal and R	5991	2	0.2	Domestic Housekeeper	8313	2	0.2
Court and Hansard Re	5992	2	0.2	Other Elementary Ser	8319	2	0.2
General Clerks	6111	8	0.7	LABOURERS AND RELATE	9000	1	0.1
Keyboard Operators	6121	7	0.6	Cleaners	9111	11	0.9
Receptionists	6131	15	1.3	Engineering Producti	9211	1	0.1
Accounting Clerks	6141	5	0.4	Product Assemblers	9212	2	0.2
Payroll Clerks	6142	1	0.1	Other Process Worker	9219	1	0.1
Bank Workers	6143	5	0.4	Hand Packers	9221	4	0.3
Production Recording	6151	1	0.1	Packagers and Contai	9222	1	0.1
Transport and Despat	6152	1	0.1	Mining Support Worke	9911	1	0.1
Stock and Purchasing	6153	4	0.3	Survey Hands	9914	1	0.1
Inquiry and Admissio	6191	4	0.3	Construction and Plu	9916	1	0.1
Library Assistants	6192	1	0.1	Concreters	9917	1	0.1
Personnel Clerks	6193	1	0.1	Farm Hands	9921	4	0.3
Intermediate Inspect	6194	1	0.1	Nursery and Garden L	9922	3	0.3
Other Intermediate C	6199	2	0.2	Handypersons	9993	8	0.7
Sales Representative	6211	6	0.5	Other Miscellaneous	9999	3	0.3
Motor Vehicle and Re	6212	3	0.3				
Education Aides	6311	4	0.3	Total		[1161]	[100]
Children's Care Work	6312	3	0.3	Uncodable for now	998	33	2.8
Special Care Workers	6313	1	0.1	No answer	999	558	48.1
Personal Care and Nu	6314	3	0.3	Missing	.	(0)	(0.0)
Hotel Service Superv	6321	3	0.3				
Bar Attendants	6322	1	0.1	Mean		2793.70	
Waiters	6323	1	0.1	Std Dev		2557.50	
Dental Assistants	6391	3	0.3	Median		999	
Prison Officers	6393	1	0.1				
Personal Care Consul	6395	1	0.1				
Fitness Instructors	6396	2	0.2				
Travel and Tourism A	6397	1	0.1				
INTERMEDIATE PRODUCT	7000	1	0.1				
MOBILE PLANT OPERATO	7110	1	0.1				
Mobile Construction	7111	4	0.3				
Forklift Drivers	7112	3	0.3				
Other Mobile Plant O	7119	3	0.3				
Engineering Producti	7123	1	0.1				
Other Intermediate S	7129	1	0.1				
INTERMEDIATE MACHINE	7200	4	0.3				
Sewing Machinists	7211	2	0.2				
Plastics Production	7291	1	0.1				
Truck Drivers	7311	10	0.9				
Bus and Tram Drivers	7312	1	0.1				
Automobile Drivers	7313	3	0.3				
Delivery Drivers	7314	5	0.4				

1. RECENT TAX EVENTS

THE CENTRE FOR TAX SYSTEM INTEGRITY WORKING PAPERS

- No. 1. Braithwaite, V., & Reinhart, M. *The Taxpayers' Charter: Does the Australian Taxation Office comply and who benefits?* December 2000.
- No. 2. Braithwaite, V. *The Community Hopes, Fears and Actions Survey: Goals and Measures.* March 2001.
- No. 3. Braithwaite, V., Reinhart, M., Mearns, M., & Graham, R. *Preliminary findings from the Community Hopes, Fears and Actions Survey.* April 2001.
- No. 4. Mearns, M., & Braithwaite, V. *The Community Hopes, Fears and Actions Survey: Survey method, sample representativeness and data quality.* April 2001.
- No. 5. Sakurai, Y., & Braithwaite, V. *Taxpayers' perceptions of the ideal tax adviser: Playing safe or saving dollars?* May 2001.
- No. 6. Wenzel, M. *The impact of outcome orientation and justice concerns on tax compliance: The role of taxpayers' identity.* June 2001.
- No. 7. Wenzel, M. *Misperceptions of social norms about tax compliance (1): A prestudy.* June 2001.
- No. 8. Wenzel, M. *Misperceptions of social norms about tax compliance (2): A field-experiment.* June 2001.
- No. 9. Taylor, N. *Taxpayers who complain about paying tax: What differentiates those who complain from those who don't?* June 2001.
- No. 10. Wenzel, M. *Principles of procedural fairness in reminder letters and awareness of entitlements: A prestudy.* June 2001.
- No. 11. Taylor, N., & Wenzel, M. *The effects of different letter styles on reported rental income and rental deductions: An experimental approach.* July 2001.
- No. 12. Williams, R. *Prosecuting non-lodgers: To persuade or punish?* July 2001.
- No. 13. Braithwaite, V. *Tensions between the citizen taxpaying role and compliance practices.* July 2001.
- No. 14. Taylor, N. *Understanding taxpayer attitudes through understanding taxpayer identities.* July 2001.

- No. 15. Shover, N., Job, J., & Carroll, A. *Organisational capacity for responsive regulation*. August 2001.
- No. 16. Tyler, T. R. *Trust and law-abidingness: A proactive model of social regulation*. August 2001.
- No. 17. Genser, B. *Corporate income taxation in the European Union: Current state and perspectives*. August 2001.
- No. 18. McBarnet, D. *When compliance is not the solution but the problem: From changes in law to changes in attitude*. August 2001.
- No. 19. Schneider, F., Braithwaite, V., & Reinhart, M. *Individual behaviour in Australia's shadow economy: Facts, empirical findings and some mysteries*. September 2001.
- No. 20. Taylor, N., & Wenzel, M. *Assessing the effects of rental property schedules: A comparison between self-prepared tax returns lodged via paper and e-tax*. March 2004. (A version of this paper appears as 'Comparing rental income and rental deductions for electronic versus paper lodgers: A follow-up investigation'. Working Paper No. 20, 2001).
- No. 21. Braithwaite, J. *Through the eyes of the advisers: A fresh look at tax compliance of high wealth individuals*. September 2001.
- No. 22. Braithwaite, J., Pittelkow, Y., & Williams, R. *Tax compliance by the very wealthy: Red flags of risk*. September 2001.
- No. 23. Braithwaite, J., & Williams, R. *Meta risk management and tax system integrity*. October 2001.
- No. 24. Braithwaite, J., & Wirth, A. *Towards a framework for large business tax compliance*. November 2001.
- No. 25. Murphy, K., & Sakurai, Y. *Aggressive Tax Planning: Differentiating those playing the game from those who don't?* October 2001.
- No. 26. Morgan, S., & Murphy, K. *The 'Other Nation': Understanding rural taxpayers' attitudes toward the Australian tax system*. December 2001.
- No. 27. Ahmed, E., & Sakurai, Y. *Small business individuals: What do we know and what do we need to know?* December 2001.
- No. 28. Hobson, K. *Championing the compliance model: From common sense to common action*. December 2001.
- No. 29. Savage, M. *Small Business rural taxpayers and their agents: Has tax reform affected their relationship?* November 2004.

- No. 30. Job, J., & Honaker, D. *Short-term experience with responsive regulation in the Australian Taxation Office*. May 2002.
- No. 31. Frey, B. *A constitution for knaves crowds out civic virtues*. June 2002.
- No. 32. Feld, L., & Frey, B. *Trust breeds trust: How taxpayers are treated*. June 2002.
- No. 33. Wenzel, M. *An analysis of norm processes in tax compliance*. July 2002.
- No. 34. Wenzel, M. *The social side of sanctions: Personal and social norms as moderators of deterrence*. October 2002.
- No. 35. Murphy, K. *Procedural justice and the Australian Taxation Office: A study of tax scheme investors*. October 2002.
- No. 36. Hobson, K. *Financing Australia: A 'post-modern' approach to tax compliance and tax research*. August 2002.
- No. 37. Hobson, K. *'Say no to the ATO': The cultural politics of protest against the Australian Tax Office*. December 2002.
- No. 38. Wenzel, M. *Altering norm perceptions to increase tax compliance*. December 2002.
- No. 39. Murphy, K., & Byng, K. *A User's Guide to 'The Australian Tax System Survey of Tax Scheme Investors'*. December 2002.
- No. 40. Murphy, K., & Byng, K. *Preliminary findings from 'The Australian Tax System Survey of Tax Scheme Investors'*. December 2002.
- No. 41. Webley, P., Adams, C., & Elffers, H. *VAT compliance in the United Kingdom*. December 2002.
- No. 42. Wenzel, M. *Principles of procedural fairness in reminder letters: An experimental study*. December 2002.
- No. 43. Murphy, K. *'Trust me, I'm the taxman': The role of trust in nurturing compliance*. December 2002.
- No. 44. Braithwaite, J. *Making tax law more certain: A theory*. December 2002.
- No. 45. Murphy, K. *Moving towards a more effective model of regulatory enforcement in the Australian Taxation Office*. November 2004.

- No. 46. Murphy, K. *An examination of taxpayers' attitudes towards the Australian tax system: Findings from a survey of tax scheme investors*. November 2004.
- No. 47. Cooper, G., & Wenzel, M. *Does the Tax Value Method increase 'certainty' in dealing with tax? An experimental approach*. November 2004.
- No. 48. Geis, G. *Chop-chop: The illegal cigarette market in Australia*. January 2005.
- No. 49. Murphy, K. *The role of trust in nurturing compliance: A study of accused tax avoiders*. November 2004.
- No. 50. Murphy, K. *Procedural justice, shame and tax compliance*. November 2004.
- No. 51. Sakurai, Y. *Comparing cross-cultural regulatory styles and processes in dealing with transfer pricing*. November 2004.
- No. 52. Rawlings, G. *Cultural narratives of taxation and citizenship: Fairness, groups and globalisation*. February 2004.
- No. 53. Job, J., & Reinhart, M. *Trusting the Tax Office: Does Putnam's thesis relate to tax?* February 2004.
- No. 54. Braithwaite, V. *Perceptions of who's not paying their fair share*. February 2004.
- No. 55. Geis, G., Cartwright, S., & Houston, J. *Public wealth, public health, and private stealth: Australia's black market in cigarettes*. February 2004.
- No. 56. Murphy, K. *Procedural justice and tax compliance*. February 2004.
- No. 57. Wenzel, M., & Taylor, N. *Toward evidence-based tax administration*. February 2004.

- No. 58. Torgler, B., & Murphy, K. *Tax morale in Australia: What shapes it and has it changed over time?* January 2005.
- No. 59. Wenzel, M., Murphy, K., Ahmed, E., & Mearns, M. *Preliminary findings from 'The what's fair and what's unfair survey about justice issues in the Australian tax context'*. April 2004.
- No. 60. Rawlings, G. *Offshore Finance Centres: Institutions of global capital and sites of cultural practice*. January 2005.
- No. 61. Rawlings, G. *English laws and global money markets: The rise of the Vanuatu tax haven*. January 2005.
- No. 62. James, S., Murphy, K., & Reinhart, M. *The Taxpayers' Charter: A case study in tax administration*. February 2005.
- No. 63. Wenzel, M. *Motivation or rationalisation? Causal relations between ethics, norms and tax compliance*. May 2005.
- No. 64. Wenzel, M., & Jobling, P. *Legitimacy of regulatory authorities as a function of inclusive identification and power over ingroups and outgroups*. May 2005.
- No. 65. James, S., Murphy, K., & Reinhart, M. *The Citizen's Charter: How such initiatives might be more effective*. May 2005.
- No. 66. Ahmed, E. *Preliminary findings from the Graduates' Hopes, Visions and Actions (GHVA) Survey*. May 2005.
- No. 67. Ahmed, E., & Braithwaite, V. *When tax collectors become collectors for child support and student loans: Jeopardizing the revenue base?* May 2005.
- No. 68. Braithwaite, V., & Ahmed. *A threat to tax morale: The case of Australian higher education policy*. May 2005.
- No. 69. Ahmed, E., & Braithwaite, V. *Emotionally intelligent tax policy: The case of higher education funding*. May 2005.
- No. 70. Braithwaite, V. *Are taxpayers' charters 'seducers' or 'protectors' of public interest? Australia's experience*. June 2005.

- No. 71. Murphy, K. *Regulating more effectively: The relationship between procedural justice, legitimacy and tax non-compliance*. June 2005.
- No. 72. Braithwaite, V., Murphy, K., & Reinhart, M. *The threat of taxation: Management by responsive regulation*. June 2005.
- No. 73. Wenzel, M. *The multiplicity of taxpayer identities and their implications for tax ethics*. June 2005.
- No. 74. Rawlings, G. *Responsive regulation, multilateralism, bilateral tax treaties and the continuing appeal of offshore finance centres*. June 2005.
- No. 75. Ahmed, E. *Higher education loans and tax evasion: A case of policy eroding compliance?* June 2005.
- No. 76. Feld, L., & Frey, B. *Tax compliance as the result of a psychological tax contract: The role of incentives and responsive regulation*. June 2005.
- No. 77. Murphy, K. *Turning resistance into compliance: Evidence from a longitudinal study of tax scheme investors*. June 2005.
- No. 78. Rawlings, G. *Networks of influence and the management of SME tax compliance in Australia*. June 2005.
- No. 79. Braithwaite, V., Reinhart, M., *Preliminary Findings and Codebook for the Australian Tax System – Fair or Not Survey*. November 2005.
- No. 80. Harris, N., & McCrae, J. *Perceptions of tax and participation in the cash economy: Examining the role of motivational postures in small businesses*. July 2005.
- No. 81. Picciotto, S. *Constructing Compliance: Game-Playing, Tax Law and the State*. November 2005.
- No. 82. Rothengatter, M. *‘Sticks, carrots or sermons?’ – Improving voluntary tax-compliance among migrant small-business entrepreneurs of a multi-cultural nation*. November 2005.
- No. 83. Braithwaite, V., Reinhart, M., Job, J. *Getting on or getting by? Australians in the cash economy*. November 2005.