

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

*Valerie Braithwaite, Monika Reinhart,
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The Australian National University
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Preliminary findings from the Community Hopes, Fears and Actions Survey

Valerie Braithwaite, Monika Reinhart, Malcolm Mearns¹ and Rachelle Graham¹

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

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

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

Part 1: Overview

¹ Datacol Research Pty Ltd.

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

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

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

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

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

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

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

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

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

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

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

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

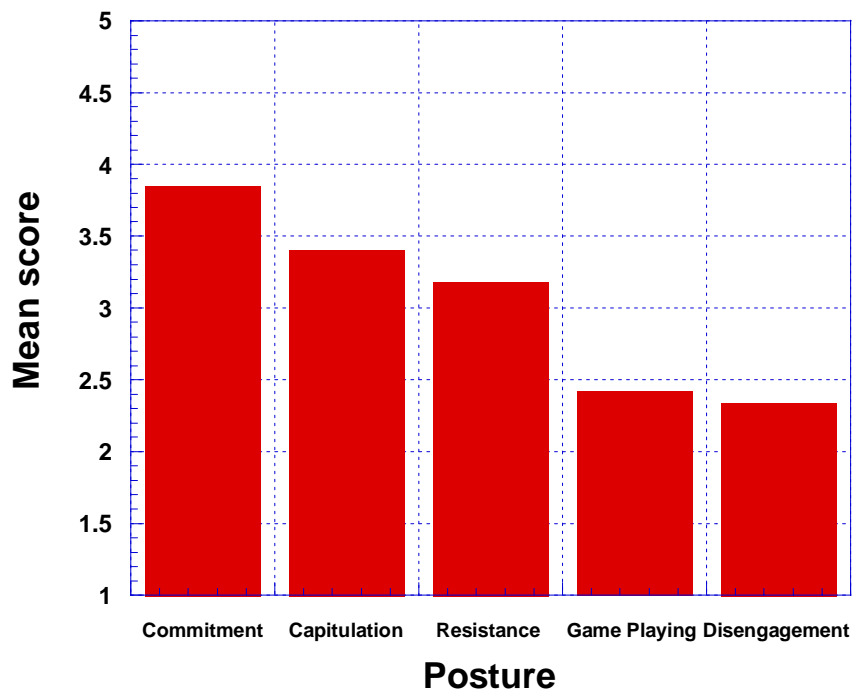


Figure 1: Levels of endorsement for motivational postures in the community

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 4 cont'd over the page

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

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

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

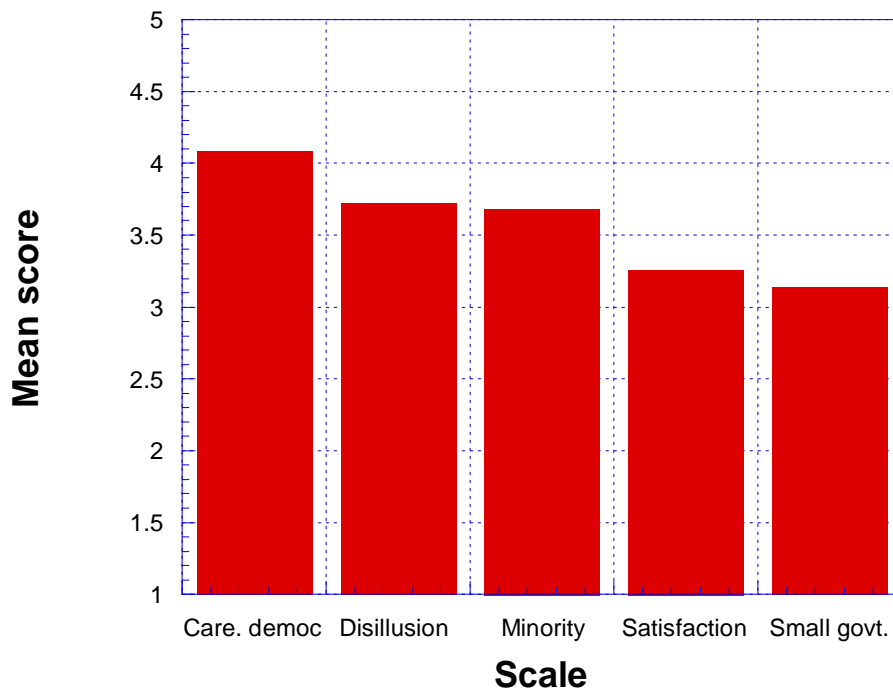


Figure 2: Levels of endorsement for the democracy scales

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

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

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

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

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

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

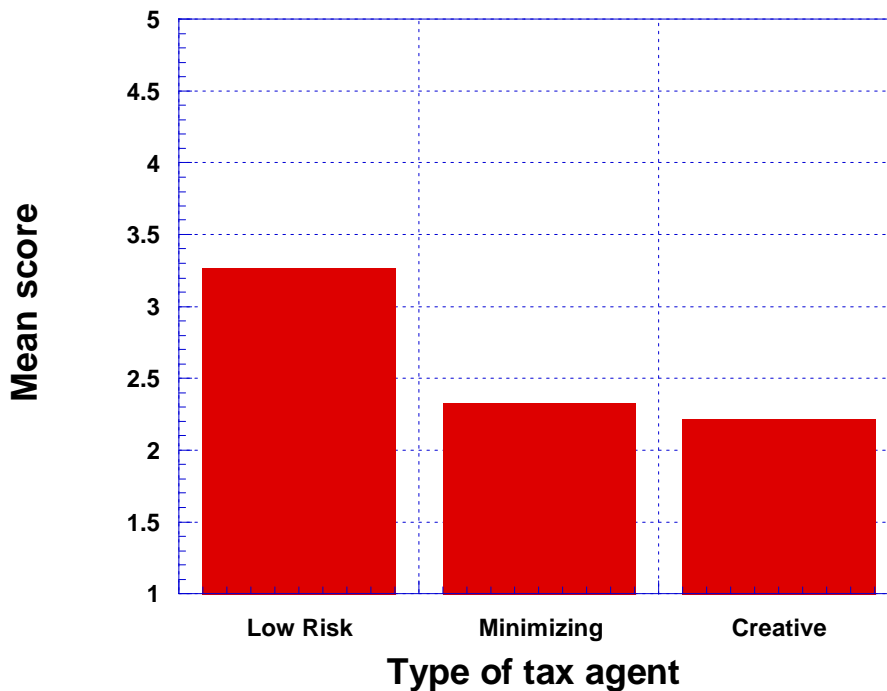


Figure 3: Preferences for different types of tax agents

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

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

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

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

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

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

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

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

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Part 2: Basic descriptive findings

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