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The following questions are about what you think about taxation in Scotland. Thinking about the different types of taxation listed below, who do you think makes the decisions for setting each tax for tax payers in Scotland?

	Total		Male		Female		Age bands						Area						Urban small town / Rural 2													
							under 35		35-44		45-54		55-64		65 plus		W Central		E Central		North		Urban and small town	Rural								
			A		B		C		D		E		F		G		H		I		J		K	L								
Income Tax																																
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%						
The UK Parliament	222	21%	83	16%	138	25% A	67	23%	41	26%	E	30	15%	34	20%	48	19%	95	21%	68	19%	59	22%	179	20%	43	24%					
The Scottish Parliament	437	41%	219	43%	218	39%	101	35%	62	40%		83	41%	80	46%	C	112	44%	182	41%	150	42%	106	40%	371	42%	66	36%				
A mixture of the UK and Scottish Parliaments	362	34%	199	39%	B	163	29%	94	32%		43	28%		85	42%	DF	54	32%	86	34%	152	34%	125	35%	85	32%	298	34%	63	35%		
Don't know	51	5%	13	3%	38	7%	A	27	9%	EFG	10	6%	FG	5	3%		4	2%	5	2%	20	5%	13	4%	18	7%	42	5%	9	5%		
Not Answered	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%		
Value Added Tax (VAT)																																
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%						
The UK Parliament	850	79%	431	84%	B	419	75%	197	68%		123	79%	C	172	85%	C	148	86%	C	210	83%	C	352	79%	286	80%	212	79%	705	79%	146	80%
The Scottish Parliament	87	8%	38	7%	49	9%	31	11%	17	11%		12	6%	10	6%	16	6%	42	9%	28	8%	16	6%	74	8%	13	7%					
A mixture of the UK and Scottish Parliaments	79	7%	33	6%	46	8%	34	12%	DF	8	5%	12	6%	9	5%	16	6%	31	7%	25	7%	23	9%	67	8%	12	7%					
Don't know	55	5%	13	2%	42	8%	A	27	9%	EF	6	4%	7	4%	4	2%	11	4%	24	5%	16	4%	16	6%	45	5%	10	6%				
Not Answered	1	0%	0	0%	1	0%	0	0%	1	0%	0	0%	0	0%	0	0%	0	0%	0	0%	1	0%	0	0%	1	0%	0	0%				
Corporation Tax																																
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%						
The UK Parliament	659	62%	334	65%	326	58%	148	51%	98	63%	C	132	65%	C	117	68%	C	164	65%	C	255	57%	231	65%	H	174	65%	H	542	61%	117	65%
The Scottish Parliament	171	16%	86	17%	85	15%	38	13%	27	18%		31	15%	28	16%	47	19%	87	19%	J	54	15%	30	11%	148	17%	23	13%				
A mixture of the UK and Scottish Parliaments	125	12%	59	11%	66	12%	56	19%	DEFG	14	9%	23	11%	15	9%	18	7%	58	13%	37	10%	30	11%	106	12%	20	11%					
Don't know	115	11%	36	7%	79	14%	A	47	16%	EFG	17	11%	18	9%	12	7%	22	9%	49	11%	35	10%	32	12%	94	11%	21	12%				
Not Answered	1	0%	0	0%	1	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	1	0%	0	0%						
Land and Buildings Transaction Tax (LBTT)																																
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%						
The UK Parliament	260	24%	111	22%	149	27%	42	14%	35	23%		65	32%	CD	47	28%	C	71	28%	C	103	23%	80	22%	77	29%	214	24%	47	26%		
The Scottish Parliament	458	43%	248	48%	B	211	38%	113	39%		70	45%		85	42%		80	47%	110	44%	209	47%	J	156	44%	J	93	35%	381	43%	78	43%
A mixture of the UK and Scottish Parliaments	136	13%	62	12%	74	13%	62	21%	DEFG	15	10%	20	10%	17	10%	22	9%	58	13%	47	13%	32	12%	118	13%	18	10%					
Don't know	213	20%	91	18%	122	22%	73	25%	EF	35	23%	F	32	16%	25	15%	47	19%	77	17%	72	20%	63	24%	174	20%	39	21%				
Not Answered	4	0%	2	0%	3	0%	0	0%	0	0%	1	1%	1	1%	2	1%	1	0%	1	0%	2	1%	4	0%	0	0%						

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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The following questions are about what you think about taxation in Scotland. Thinking about the different types of taxation listed below, who do you think makes the decisions for setting each tax for tax payers in Scotland?

	Annual income																				Full_time	Part_time	Self_employed	Not_working
	Total		<£15k		£15-30k		£30-50k		£50k+		N/a													
			A		B		C		D		E													
Income Tax																								
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%				
The UK Parliament	222	21%	38	30%	66	28%	30	14%	21	13%	67	20%	86	19%	33	24%	15	14%	97	23%				
The Scottish Parliament	437	41%	39	31%	91	38%	96	45%	65	39%	145	44%	173	38%	58	41%	44	42%	186	43%				
A mixture of the UK and Scottish Parliaments	362	34%	41	32%	72	30%	82	38%	70	42%	97	30%	175	39%	40	28%	45	42%	122	29%				
Don't know	51	5%	8	6%	11	4%	5	2%	9	5%	20	6%	18	4%	10	7%	2	2%	23	5%				
Not Answered	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%				
Value Added Tax (VAT)																								
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%				
The UK Parliament	850	79%	92	74%	195	81%	181	85%	143	86%	239	73%	372	82%	106	75%	90	84%	330	77%				
The Scottish Parliament	87	8%	13	10%	22	9%	17	8%	6	4%	30	9%	33	7%	11	7%	7	6%	41	9%				
A mixture of the UK and Scottish Parliaments	79	7%	11	9%	15	6%	10	5%	8	5%	35	11%	32	7%	13	9%	6	6%	30	7%				
Don't know	55	5%	9	7%	9	4%	5	2%	8	5%	24	7%	14	3%	12	9%	4	4%	27	6%				
Not Answered	1	0%	0	0%	0	0%	0	0%	1	0%	0	0%	1	0%	0	0%	0	0%	0	0%				
Corporation Tax																								
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%				
The UK Parliament	659	62%	72	58%	141	58%	142	66%	119	72%	186	57%	282	62%	84	59%	75	71%	259	61%				
The Scottish Parliament	171	16%	22	18%	38	16%	35	16%	21	12%	55	17%	75	16%	19	14%	13	12%	72	17%				
A mixture of the UK and Scottish Parliaments	125	12%	13	11%	35	14%	18	8%	12	7%	48	15%	56	12%	17	12%	9	8%	47	11%				
Don't know	115	11%	17	13%	27	11%	19	9%	14	9%	38	12%	40	9%	21	15%	10	9%	48	11%				
Not Answered	1	0%	0	0%	0	0%	0	0%	0	0%	1	0%	0	0%	0	0%	0	0%	1	0%				
Land and Buildings Transaction Tax (LBTT)																								
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%				
The UK Parliament	260	24%	38	30%	76	31%	50	24%	38	23%	58	18%	108	24%	31	22%	22	21%	108	25%				
The Scottish Parliament	458	43%	40	32%	92	38%	95	45%	88	53%	144	44%	212	47%	51	36%	48	45%	167	39%				
A mixture of the UK and Scottish Parliaments	136	13%	19	15%	35	15%	20	10%	16	9%	46	14%	56	12%	17	12%	13	13%	58	14%				
Don't know	213	20%	29	23%	38	16%	47	22%	23	14%	76	23%	76	17%	41	29%	22	21%	93	22%				
Not Answered	4	0%	0	0%	0	0%	0	0%	1	1%	3	1%	1	0%	1	1%	1	1%	1	0%				

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

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Income Tax

	Total		Male		Female		Age bands										Area						Urban small town / Rural 2						
							under 35		35-44		45-54		55-64		65 plus		W Central		E Central		North		Urban and small town		Rural				
			A	B	C	D	E	F	G	H	I	J	K		L														
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%			
The Scottish Parliament	437	41%	219	43%	218	39%	101	35%	62	40%	83	41%	80	46%	C	112	44%	182	41%	150	42%	106	40%	371	42%	66	36%		
A mixture of the UK and Scottish Parliaments	362	34%	199	39%	B	163	29%	94	32%	43	28%	85	42%	DF	54	32%	86	34%	152	34%	125	35%	85	32%	298	34%	63	35%	
The UK Parliament	222	21%	83	16%	A	138	25%	67	23%	41	26%	E	30	15%	34	20%	48	19%	95	21%	68	19%	59	22%	179	20%	43	24%	
Don't know	51	5%	13	3%	A	38	7%	27	9%	EFG	10	6%	FG	5	3%	4	2%	5	2%	20	5%	13	4%	18	7%	42	5%	9	5%
Not Answered	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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Income Tax

	Annual income															Full_time		Part_time		Self_employed		Not_working	
	Total		<£15k		£15-30k		£30-50k		£50k+		N/a												
			A		B		C		D		E												
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%			
The Scottish Parliament	437	41%	39	31%	91	38%	96	45% A	65	39%	145	44% A	173	38%	58	41%	44	42%	186	43%			
A mixture of the UK and Scottish Parliaments	362	34%	41	32%	72	30%	82	38%	70	42% BE	97	30%	175	39%	40	28%	45	42%	122	29%			
The UK Parliament	222	21%	38	30% CD	66	28% CD	30	14%	21	13%	67	20% D	86	19%	33	24%	15	14%	97	23%			
Don't know	51	5%	8	6%	11	4%	5	2%	9	5%	20	6% C	18	4%	10	7%	2	2%	23	5%			
Not Answered	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%			

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

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Value Added Tax (VAT)

	Total		Male		Female		Age bands										Area						Urban small town / Rural 2					
							under 35		35-44		45-54		55-64		65 plus		W Central		E Central		North		Urban and small town		Rural			
	A	B	C	D	E	F	G	H	I	J	K	L																
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%		
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The Scottish Parliament	87	8%	38	7%	49	9%	31	11%	17	11%	12	6%	10	6%	16	6%	42	9%	28	8%	16	6%	74	8%	13	7%		
A mixture of the UK and Scottish Parliaments	79	7%	33	6%	46	8%	34	12%	DF	8	5%	12	6%	9	5%	16	6%	31	7%	25	7%	23	9%	67	8%	12	7%	
Don't know	55	5%	13	2%	42	8%	A	27	9%	EF	6	4%	7	4%	4	2%	11	4%	24	5%	16	4%	16	6%	45	5%	10	6%
Not Answered	1	0%	0	0%	1	0%	0	0%	1	0%	0	0%	0	0%	0	0%	0	0%	1	0%	0	0%	1	0%	0	0%		

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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Value Added Tax (VAT)

	Annual income															Full_time		Part_time		Self_employed		Not_working		
	Total		<£15k		£15-30k		£30-50k		£50k+		N/a													
			A		B		C		D		E													
Total	1072	100%	125	100%	240	100%	213	100%		166	100%		328	100%		452	100%	141	100%	106	100%	427	100%	
The UK Parliament	850	79%	92	74%	195	81%	181	85%	AE	143	86%	AE	239	73%		372	82%	106	75%	90	84%	330	77%	
The Scottish Parliament	87	8%	13	10%	22	9%	D	17	8%		6	4%		30	9%	D	33	7%	11	7%	7	6%	41	9%
A mixture of the UK and Scottish Parliaments	79	7%	11	9%	15	6%		10	5%		8	5%		35	11%	CD	32	7%	13	9%	6	6%	30	7%
Don't know	55	5%	9	7%	9	4%		5	2%		8	5%		24	7%	C	14	3%	12	9%	4	4%	27	6%
Not Answered	1	0%	0	0%	0	0%		0	0%		1	0%		0	0%		1	0%	0	0%	0	0%	0	0%

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

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Corporation Tax

	Total		Male		Female		Age bands												Area						Urban small town / Rural 2											
							under 35			35-44			45-54			55-64			65 plus			W Central		E Central		North		Urban and small town		Rural						
	A	B	C	D	E	F	G	H	I	J	K	L																								
Total	1072	100%	515	100%	557	100%	289	100%		155	100%		204	100%		172	100%		252	100%		448	100%		356	100%		267	100%		891	100%		181	100%	
The UK Parliament	659	62%	334	65%	326	58%	148	51%		98	63%	C	132	65%	C	117	68%	C	164	65%	C	255	57%		231	65%	H	174	65%	H	542	61%		117	65%	
The Scottish Parliament	171	16%	86	17%	85	15%	38	13%		27	18%		31	15%		28	16%		47	19%		87	19%	J	54	15%		30	11%		148	17%		23	13%	
A mixture of the UK and Scottish Parliaments	125	12%	59	11%	66	12%	56	19%	DEFG	14	9%		23	11%		15	9%		18	7%		58	13%		37	10%		30	11%		106	12%		20	11%	
Don't know	115	11%	36	7%	79	14%	A	47	16%	EFG	17	11%		18	9%		12	7%		22	9%		49	11%		35	10%		32	12%		94	11%		21	12%
Not Answered	1	0%	0	0%	1	0%		0	0%		0	0%		0	0%		0	0%		1	0%		0	0%		0	0%		1	0%		1	0%		0	0%

Weight model: Weighted

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Corporation Tax

	Annual income															Full_time		Part_time		Self_employed		Not_working	
	Total		<£15k		£15-30k		£30-50k		£50k+		N/a												
			A		B		C		D		E												
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%			
The UK Parliament	659	62%	72	58%	141	58%	142	66%	E 119	72%	ABE 186	57%	282	62%	84	59%	75	71%	259	61%			
The Scottish Parliament	171	16%	22	18%	38	16%	35	16%	21	12%	55	17%	75	16%	19	14%	13	12%	72	17%			
A mixture of the UK and Scottish Parliaments	125	12%	13	11%	35	14%	D 18	8%	12	7%	48	15%	D 56	12%	17	12%	9	8%	47	11%			
Don't know	115	11%	17	13%	27	11%	19	9%	14	9%	38	12%	40	9%	21	15%	10	9%	48	11%			
Not Answered	1	0%	0	0%	0	0%	0	0%	0	0%	1	0%	0	0%	0	0%	0	0%	1	0%			

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

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Land and Buildings Transaction Tax (LBTT)

	Total		Male		Female		Age bands										Area						Urban small town / Rural 2								
							under 35		35-44		45-54		55-64		65 plus		W Central		E Central		North		Urban and small town		Rural						
			A	B	C		D		E		F		G		H		I		J		K		L								
Total	1072	100%	515	100%	557	100%	289	100%		155	100%	204	100%		172	100%	252	100%		448	100%	356	100%	267	100%		891	100%	181	100%	
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The Scottish Parliament	458	43%	248	48% B	211	38%	113	39%		70	45%	85	42%		80	47%		110	44%		209	47% J	156	44% J	93	35%		381	43%	78	43%
A mixture of the UK and Scottish Parliaments	136	13%	62	12%	74	13%	62	21%	DEFG	15	10%	20	10%		17	10%		22	9%		58	13%	47	13%	32	12%		118	13%	18	10%
Don't know	213	20%	91	18%	122	22%	73	25%	EF	35	23% F	32	16%		25	15%		47	19%		77	17%	72	20%	63	24%		174	20%	39	21%
Not Answered	4	0%	2	0%	3	0%	0	0%		0	0%	1	1%		1	1%		2	1%		1	0%	1	0%	2	1%		4	0%	0	0%

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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Land and Buildings Transaction Tax (LBTT)

	Annual income															Full_time		Part_time		Self_employed		Not_working	
	Total		<£15k		£15-30k		£30-50k		£50k+		N/a												
			A		B		C		D		E												
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%			
The UK Parliament	260	24%	38	30% E	76	31% E	50	24%	38	23%	58	18%	108	24%	31	22%	22	21%	108	25%			
The Scottish Parliament	458	43%	40	32%	92	38%	95	45% A	88	53% AB	144	44% A	212	47%	51	36%	48	45%	167	39%			
A mixture of the UK and Scottish Parliaments	136	13%	19	15%	35	15%	20	10%	16	9%	46	14%	56	12%	17	12%	13	13%	58	14%			
Don't know	213	20%	29	23%	38	16%	47	22% D	23	14%	76	23% D	76	17%	41	29%	22	21%	93	22%			
Not Answered	4	0%	0	0%	0	0%	0	0%	1	1%	3	1%	1	0%	1	1%	1	1%	1	0%			

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

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Thinking broadly about the tax system in Scotland, to what extent do you agree or disagree with the following statements?

	Total		Male		Female		Age bands						Area			Urban small town / Rural 2														
							under 35		35-44		45-54		55-64		65 plus		W Central	E Central	North	Urban and small town	Rural									
			A	B	C	D	E	F	G	H	I	J	K	L																
The tax system in Scotland is clear and easy to understand																														
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%				
Strongly agree	23	2%	17	3%	7	1%	5	2%	2	2%	5	2%	5	3%	7	3%	7	2%	7	2%	10	4%	23	3%	L	1	0%			
Tend to agree	173	16%	97	19%	B	76	14%	50	17%	16	11%	31	15%	30	18%	D	45	18%	D	70	16%	55	15%	48	18%	142	16%	30	17%	
Neither agree nor disagree	272	25%	116	22%	156	28%	63	22%	40	26%	60	30%	43	25%	66	26%	114	25%	87	24%	71	27%	214	24%	58	32%	K			
Tend to disagree	319	30%	160	31%	160	29%	82	28%	46	29%	61	30%	56	32%	74	30%	137	31%	117	33%	J	65	24%	263	30%	56	31%			
Strongly disagree	188	18%	84	16%	104	19%	53	18%	29	19%	37	18%	31	18%	38	15%	89	20%	55	15%	44	16%	161	18%	27	15%				
Don't know	94	9%	39	8%	55	10%	36	13%	EF	21	14%	EFG	10	5%	7	4%	19	8%	30	7%	36	10%	28	11%	86	10%	L	8	5%	
Not Answered	2	0%	2	0%	1	0%	0	0%	1	0%	0	0%	0	0%	2	1%	1	0%	0	0%	2	1%	2	0%	0	0%				
AVG	3.49		3.42		3.55		3.50		3.62	G	3.49		3.48		3.40		3.55		3.49		3.36		3.49		3.46					
Scots need better information about how taxes are decided in Scotland																														
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%				
Strongly agree	483	45%	237	46%	245	44%	137	47%	75	48%	88	43%	68	40%	115	46%	211	47%	J	168	47%	103	39%	414	46%	L	69	38%		
Tend to agree	419	39%	197	38%	222	40%	116	40%	55	35%	82	40%	74	43%	93	37%	161	36%	147	41%	110	41%	338	38%	81	45%				
Neither agree nor disagree	99	9%	44	9%	55	10%	16	5%	14	9%	24	12%	C	16	9%	29	11%	C	44	10%	25	7%	30	11%	77	9%	22	12%		
Tend to disagree	28	3%	16	3%	12	2%	10	3%	2	1%	2	1%	9	5%	DE	6	2%	12	3%	7	2%	9	3%	25	3%	3	2%			
Strongly disagree	15	1%	9	2%	5	1%	2	1%	2	2%	5	2%	2	1%	4	1%	7	1%	2	1%	6	2%	10	1%	4	2%				
Don't know	26	2%	10	2%	16	3%	9	3%	6	4%	3	2%	2	1%	6	2%	12	3%	5	1%	9	3%	24	3%	2	1%				
Not Answered	3	0%	1	0%	2	0%	1	0%	1	0%	1	0%	0	0%	0	0%	2	0%	1	0%	0	0%	3	0%	0	0%				
AVG	1.73		1.74		1.72		1.65		1.67		1.76		1.85	CD	1.74		1.72		1.65		1.85	I	1.70		1.84					
The relationship between UK-wide and Scottish taxes is easy to understand																														
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%				
Strongly agree	21	2%	13	3%	8	1%	4	1%	2	1%	5	3%	2	1%	8	3%	10	2%	6	2%	5	2%	19	2%	2	1%				
Tend to agree	124	12%	73	14%	B	51	9%	36	12%	11	7%	23	11%	23	13%	D	32	13%	D	55	12%	41	12%	28	10%	111	12%	L	13	7%
Neither agree nor disagree	184	17%	79	15%	105	19%	37	13%	25	16%	42	21%	36	21%	C	44	18%	68	15%	59	17%	57	22%	145	16%	40	22%			
Tend to disagree	394	37%	188	37%	206	37%	105	36%	52	34%	75	37%	60	35%	102	41%	156	35%	159	45%	HJ	79	29%	310	35%	84	46%	K		
Strongly disagree	248	23%	127	25%	121	22%	67	23%	45	29%	G	48	23%	41	24%	48	19%	119	27%	I	61	17%	68	25%	I	215	24%	33	18%	
Don't know	98	9%	32	6%	66	12%	A	41	14%	EFG	20	13%	EFG	10	5%	10	6%	17	7%	39	9%	30	8%	29	11%	88	10%	L	10	6%
Not Answered	2	0%	2	0%	1	0%	0	0%	1	0%	1	0%	0	0%	1	0%	1	0%	0	0%	1	0%	2	0%	0	0%				
AVG	3.74		3.71		3.78		3.78		3.95	EFG	3.70		3.71		3.64		3.78		3.70		3.74		3.74		3.74					

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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Thinking broadly about the tax system in Scotland, to what extent do you agree or disagree with the following statements?

	Annual income																				Full_time	Part_time	Self_employed	Not_working
	Total	<£15k		£15-30k		£30-50k		£50k+		N/a														
		A		B		C		D		E														
The tax system in Scotland is clear and easy to understand																								
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%				
Strongly agree	23	2%	4	3%	5	2%	5	2%	5	3%	5	1%	10	2%	0	0%	2	2%	11	3%				
Tend to agree	173	16%	12	9%	45	19%	A 36	17%	35	21%	A 45	14%	71	16%	26	19%	22	21%	69	16%				
Neither agree nor disagree	272	25%	31	25%	64	27%	53	25%	48	29%	75	23%	124	27%	33	24%	25	24%	95	22%				
Tend to disagree	319	30%	34	27%	62	26%	70	33%	43	26%	110	34%	154	34%	38	27%	25	24%	116	27%				
Strongly disagree	188	18%	29	23%	E 49	20%	E 41	19%	30	18%	40	12%	70	15%	22	16%	26	24%	77	18%				
Don't know	94	9%	16	12%	CD 15	6%	8	4%	5	3%	51	15%	BCD 23	5%	22	15%	6	5%	57	13%				
Not Answered	2	0%	0	0%	0	0%	1	0%	0	0%	2	0%	0	0%	0	0%	0	0%	2	1%				
AVG	3.49		3.66		D 3.46		3.52		3.36		3.49		3.47		3.47		3.49		3.48					
Scots need better information about how taxes are decided in Scotland																								
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%				
Strongly agree	483	45%	65	52%	CD 116	48%	C 78	37%	63	38%	161	49%	CD 188	42%	56	40%	50	47%	213	50%				
Tend to agree	419	39%	38	30%	88	37%	105	49%	ABE 70	42%	A 118	36%	193	43%	59	42%	37	35%	154	36%				
Neither agree nor disagree	99	9%	11	9%	23	10%	20	9%	21	13%	23	7%	42	9%	19	13%	14	13%	30	7%				
Tend to disagree	28	3%	2	1%	6	2%	5	2%	5	3%	10	3%	16	4%	1	1%	4	3%	7	2%				
Strongly disagree	15	1%	1	1%	4	2%	1	0%	4	2%	4	1%	5	1%	4	3%	1	1%	5	1%				
Don't know	26	2%	8	6%	BD 3	1%	4	2%	1	0%	10	3%	D 6	1%	3	2%	1	1%	17	4%				
Not Answered	3	0%	1	1%	0	0%	0	0%	1	1%	1	0%	1	0%	0	0%	0	0%	1	0%				
AVG	1.73		1.59		1.72		1.78	A	1.88	AE	1.67		1.78		1.84		1.75		1.62					
The relationship between UK-wide and Scottish taxes is easy to understand																								
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%				
Strongly agree	21	2%	1	1%	5	2%	6	3%	4	3%	5	1%	10	2%	0	0%	4	4%	7	2%				
Tend to agree	124	12%	12	10%	35	15%	22	10%	18	11%	37	11%	46	10%	13	9%	16	15%	58	14%				
Neither agree nor disagree	184	17%	22	18%	43	18%	42	20%	E 38	23%	E 40	12%	82	18%	28	20%	20	19%	64	15%				
Tend to disagree	394	37%	37	30%	83	34%	79	37%	62	37%	134	41%	A 178	39%	54	38%	35	33%	147	34%				
Strongly disagree	248	23%	34	27%	62	26%	54	26%	34	20%	63	19%	103	23%	26	18%	26	24%	100	24%				
Don't know	98	9%	18	14%	BC 12	5%	9	4%	11	7%	48	15%	BCD 32	7%	21	15%	5	5%	50	12%				
Not Answered	2	0%	0	0%	0	0%	1	0%	0	0%	2	0%	1	0%	0	0%	0	0%	2	0%				
AVG	3.74		3.84		3.71		3.75		3.66		3.77		3.76		3.77		3.61		3.73					

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

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The tax system in Scotland is clear and easy to understand

	Unweighted total		Total		Male		Female		Age bands						Area						Urban small town / Rural 2										
									under 35		35-44		45-54		55-64		65 plus		W Central		E Central		North		Urban and small town		Rural				
					A		B		C		D		E		F		G		H		I		J		K		L				
Unweighted total	1072		1072		520		552	A	232		192	G	193		201		254		451	J	358		263		887		185				
Total	1072		1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%			
Strongly agree	27		23	2%	17	3%	7	1%	5	2%	2	2%	5	2%	5	3%	7	3%	7	2%	7	2%	10	4%	23	3%	L	1	0%		
Tend to agree	166		173	16%	97	19%	B	76	14%	50	17%	16	11%	31	15%	30	18%	D	45	18%	D	70	16%	55	15%	48	18%	142	16%	30	17%
Neither agree nor disagree	271		272	25%	116	22%	156	28%	63	22%	40	26%	60	30%	43	25%	66	26%	114	25%	87	24%	71	27%	214	24%	58	32%	K		
Tend to disagree	328		319	30%	160	31%	160	29%	82	28%	46	29%	61	30%	56	32%	74	30%	137	31%	117	33%	J	65	24%	263	30%	56	31%		
Strongly disagree	188		188	18%	84	16%	104	19%	53	18%	29	19%	37	18%	31	18%	38	15%	89	20%	55	15%	44	16%	161	18%	27	15%			
Don't know	89		94	9%	39	8%	55	10%	36	13%	EF	21	14%	EFG	10	5%	7	4%	30	7%	36	10%	28	11%	86	10%	L	8	5%		
Not Answered	3		2	0%	2	0%	1	0%	0	0%	1	0%	0	0%	0	0%	2	1%	1	0%	0	0%	2	1%	2	0%	0	0%			
AVG	3.49		3.49		3.42		3.55		3.50		3.62	G	3.49		3.48		3.40		3.55		3.49		3.36		3.49		3.46				

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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The tax system in Scotland is clear and easy to understand

	Annual income															Full_time		Part_time		Self_employed		Not_working		
	Unweighted total		Total		<£15k		£15-30k		£30-50k		£50k+		N/a											
			A		B		C		D		E													
Unweighted total	1072	1072		126		238		222	D	174		312		476		132		112		390				
Total	1072	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%			
Strongly agree	27	23	2%	4	3%	5	2%	5	2%	5	3%	5	1%	10	2%	0	0%	2	2%	11	3%			
Tend to agree	166	173	16%	12	9%	45	19%	A	36	17%	35	21%	A	45	14%	71	16%	26	19%	22	21%	69	16%	
Neither agree nor disagree	271	272	25%	31	25%	64	27%		53	25%	48	29%		75	23%	124	27%	33	24%	25	24%	95	22%	
Tend to disagree	328	319	30%	34	27%	62	26%		70	33%	43	26%		110	34%	154	34%	38	27%	25	24%	116	27%	
Strongly disagree	188	188	18%	29	23%	E	49	20%	E	41	19%	30	18%	40	12%	70	15%	22	16%	26	24%	77	18%	
Don't know	89	94	9%	16	12%	CD	15	6%		8	4%	5	3%	51	15%	BCD	23	5%	22	15%	6	5%	57	13%
Not Answered	3	2	0%	0	0%		0	0%		1	0%	0	0%	2	0%		0	0%	0	0%	0	0%	2	1%
AVG	3.49	3.49		3.66	D	3.46		3.52		3.36		3.49		3.47		3.47		3.49		3.48				

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

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Scots need better information about how taxes are decided in Scotland

	Total		Male		Female		Age bands										Area						Urban small town / Rural 2			
			A		B		under 35		35-44		45-54		55-64		65 plus		W Central		E Central		North		Urban and small town		Rural	
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%
Strongly agree	483	45%	237	46%	245	44%	137	47%	75	48%	88	43%	68	40%	115	46%	211	47% J	168	47%	103	39%	414	46% L	69	38%
Tend to agree	419	39%	197	38%	222	40%	116	40%	55	35%	82	40%	74	43%	93	37%	161	36%	147	41%	110	41%	338	38%	81	45%
Neither agree nor disagree	99	9%	44	9%	55	10%	16	5%	14	9%	24	12% C	16	9%	29	11% C	44	10%	25	7%	30	11%	77	9%	22	12%
Tend to disagree	28	3%	16	3%	12	2%	10	3%	2	1%	2	1%	9	5% DE	6	2%	12	3%	7	2%	9	3%	25	3%	3	2%
Strongly disagree	15	1%	9	2%	5	1%	2	1%	2	2%	5	2%	2	1%	4	1%	7	1%	2	1%	6	2%	10	1%	4	2%
Don't know	26	2%	10	2%	16	3%	9	3%	6	4%	3	2%	2	1%	6	2%	12	3%	5	1%	9	3%	24	3%	2	1%
Not Answered	3	0%	1	0%	2	0%	1	0%	1	0%	1	0%	0	0%	0	0%	2	0%	1	0%	0	0%	3	0%	0	0%
AVG	1.73		1.74		1.72		1.65		1.67		1.76		1.85 CD		1.74		1.72		1.65		1.85 I		1.70		1.84	

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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Scots need better information about how taxes are decided in Scotland

	Annual income															Full_time		Part_time		Self_employed		Not_working			
	Total		<£15k			£15-30k			£30-50k			£50k+			N/a										
			A			B			C			D			E										
Total	1072	100%	125	100%		240	100%		213	100%		166	100%		328	100%		452	100%	141	100%	106	100%	427	100%
Strongly agree	483	45%	65	52%	CD	116	48%	C	78	37%		63	38%		161	49%	CD	188	42%	56	40%	50	47%	213	50%
Tend to agree	419	39%	38	30%		88	37%		105	49%	ABE	70	42%	A	118	36%		193	43%	59	42%	37	35%	154	36%
Neither agree nor disagree	99	9%	11	9%		23	10%		20	9%		21	13%		23	7%		42	9%	19	13%	14	13%	30	7%
Tend to disagree	28	3%	2	1%		6	2%		5	2%		5	3%		10	3%		16	4%	1	1%	4	3%	7	2%
Strongly disagree	15	1%	1	1%		4	2%		1	0%		4	2%		4	1%		5	1%	4	3%	1	1%	5	1%
Don't know	26	2%	8	6%	BD	3	1%		4	2%		1	0%		10	3%	D	6	1%	3	2%	1	1%	17	4%
Not Answered	3	0%	1	1%		0	0%		0	0%		1	1%		1	0%		1	0%	0	0%	0	0%	1	0%
AVG		1.73		1.59			1.72			1.78	A		1.88	AE		1.67			1.78		1.84		1.75		1.62

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

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The relationship between UK-wide and Scottish taxes is easy to understand

	Total		Male		Female		Age bands										Area						Urban small town / Rural 2					
							under 35		35-44		45-54		55-64		65 plus		W Central		E Central		North		Urban and small town		Rural			
	A	B	C	D	E	F	G	H	I	J	K	L																
Total	1072	100%	515	100%	557	100%	289	100%		155	100%		204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%
Strongly agree	21	2%	13	3%	8	1%	4	1%		2	1%		5	3%	2	1%	8	3%	10	2%	6	2%	5	2%	19	2%	2	1%
Tend to agree	124	12%	73	14%	B 51	9%	36	12%		11	7%		23	11%	23	13% D	32	13% D	55	12%	41	12%	28	10%	111	12%	L 13	7%
Neither agree nor disagree	184	17%	79	15%	105	19%	37	13%		25	16%		42	21%	36	21% C	44	18%	68	15%	59	17%	57	22%	145	16%	40	22%
Tend to disagree	394	37%	188	37%	206	37%	105	36%		52	34%		75	37%	60	35%	102	41%	156	35%	159	45% HJ	79	29%	310	35%	84	46% K
Strongly disagree	248	23%	127	25%	121	22%	67	23%		45	29%	G	48	23%	41	24%	48	19%	119	27% I	61	17%	68	25% I	215	24%	33	18%
Don't know	98	9%	32	6%	66	12%	A 41	14%	EFG	20	13%	EFG	10	5%	10	6%	17	7%	39	9%	30	8%	29	11%	88	10%	L 10	6%
Not Answered	2	0%	2	0%	1	0%	0	0%		1	0%		1	0%	0	0%	1	0%	1	0%	0	0%	1	0%	2	0%	0	0%
AVG	3.74		3.71		3.78		3.78			3.95	EFG	3.70		3.71		3.64		3.78		3.70		3.74		3.74		3.77		

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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The relationship between UK-wide and Scottish taxes is easy to understand

	Annual income														Full_time		Part_time		Self_employed		Not_working	
	Total		<£15k		£15-30k		£30-50k		£50k+		N/a											
			A		B		C		D		E											
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%		
Strongly agree	21	2%	1	1%	5	2%	6	3%	4	3%	5	1%	10	2%	0	0%	4	4%	7	2%		
Tend to agree	124	12%	12	10%	35	15%	22	10%	18	11%	37	11%	46	10%	13	9%	16	15%	58	14%		
Neither agree nor disagree	184	17%	22	18%	43	18%	42	20%	E	38	23%	E	40	12%	82	18%	28	20%	20	19%	64	15%
Tend to disagree	394	37%	37	30%	83	34%	79	37%	62	37%	134	41%	A	178	39%	54	38%	35	33%	147	34%	
Strongly disagree	248	23%	34	27%	62	26%	54	26%	34	20%	63	19%	103	23%	26	18%	26	24%	100	24%		
Don't know	98	9%	18	14%	BC	12	5%	9	4%	11	7%	48	15%	BCD	32	7%	21	15%	5	5%	50	12%
Not Answered	2	0%	0	0%	0	0%	1	0%	0	0%	2	0%	1	0%	0	0%	0	0%	2	0%		
AVG	3.74		3.84		3.71		3.75		3.66		3.77		3.76		3.77		3.61		3.73			

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

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Thinking about the amount of income tax you pay and how it has changed in recent years, which ONE of the following three statements comes closest to your view?

	Total		Male		Female		Age bands										Area						Urban small town / Rural 2							
			A		B		under 35		35-44		45-54		55-64		65 plus		W Central		E Central		North		Urban and small town		Rural					
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%				
The amount of income tax I pay has gone up in the last few years	417	39%	208	40%	209	38%	114	39%	77	49%	G	82	40%	G	69	40%	G	76	30%	175	39%	135	38%	107	40%	341	38%	76	42%	
The amount of income tax I pay has gone down in the last few years	109	10%	60	12%	49	9%	13	5%	12	8%		31	15%	CD	26	15%	CD	27	11%	C	48	11%	37	10%	24	9%	88	10%	21	12%
The amount of income tax I pay has remained about the same in the last few years	306	29%	162	31%	144	26%	62	21%	46	29%		63	31%		46	27%		89	35%	C	124	28%	104	29%	77	29%	255	29%	51	28%
Not applicable	235	22%	84	16%	151	27%	A	100	35%	DEFG	19	12%	28	14%	30	18%		56	22%	DE	99	22%	78	22%	57	21%	202	23%	33	18%
Not Answered	6	1%	2	0%	4	1%	0	0%	2	1%		0	0%	0	0%		4	2%	CEF	2	0%	1	0%	3	1%	5	1%	1	0%	

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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Thinking about the amount of income tax you pay and how it has changed in recent years, which ONE of the following three statements comes closest to your view?

	Annual income																		Full_time	Part_time	Self_employed	Not_working			
	Total		<£15k		£15-30k		£30-50k		£50k+		N/a														
			A		B		C		D		E														
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%					
The amount of income tax I pay has gone up in the last few years	417	39%	23	18%	95	40%	A	95	44%	AE	90	54%	ABE	114	35%	A	252	56%	49	35%	34	32%	96	23%	
The amount of income tax I pay has gone down in the last few years	109	10%	15	12%	25	10%		25	12%		17	10%		27	8%		50	11%	15	11%	12	11%	38	9%	
The amount of income tax I pay has remained about the same in the last few years	306	29%	36	29%	82	34%	E	68	32%	E	43	26%		77	23%		125	28%	43	30%	43	41%	110	26%	
Not applicable	235	22%	51	40%	BCD	35	15%		23	11%		16	10%		109	33%	BCD	24	5%	34	24%	15	14%	181	42%
Not Answered	6	1%	0	0%		3	1%		2	1%		0	0%		1	0%		2	0%	0	0%	2	2%	2	0%

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

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And still thinking specifically about income tax, how much would you say you understand about the following?

	Total		Male		Female		Age bands										Area						Urban small town / Rural 2			
							under 35		35-44		45-54		55-64		65 plus		W Central		E Central		North		Urban and small town	Rural		
			A	B	C	D	E	F	G	H	I	J	K	L												
Your personal allowance, the amount you can earn before paying any income tax																										
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%
I understand a lot	486	45%	261	51% B	225	40%	89	31%	50	32%	106	52% CD	90	53% CD	150	60% CD	215	48%	148	42%	123	46%	401	45%	85	47%
I understand a little	488	46%	215	42%	273	49% A	154	53% EFG	95	61% EFG	80	39%	69	40%	90	36%	182	41%	176	49% H	130	49%	405	46%	82	45%
I don't understand at all	95	9%	38	7%	58	10%	45	16% DEFG	11	7%	16	8%	12	7%	11	5%	51	11% J	32	9% J	12	5%	83	9%	12	7%
Not Answered	3	0%	1	0%	1	0%	1	0%	0	0%	1	1%	0	0%	0	0%	1	0%	0	0%	1	1%	1	0%	1	1%
The different bands of income tax rates in Scotland, set according to your level of earnings																										
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%
I understand a lot	332	31%	188	36% B	144	26%	60	21%	43	28%	71	35% C	67	39% CD	91	36% C	153	34%	100	28%	79	30%	276	31%	56	31%
I understand a little	580	54%	264	51%	316	57%	170	59% F	95	61% FG	107	52%	81	47%	128	51%	221	49%	211	59% H	149	56%	481	54%	99	55%
I don't understand at all	157	15%	61	12%	96	17% A	58	20% D	17	11%	26	13%	22	13%	33	13%	72	16%	46	13%	39	15%	131	15%	26	14%
Not Answered	3	0%	2	0%	1	0%	1	0%	0	0%	0	0%	2	1%	0	0%	3	1%	0	0%	0	0%	3	0%	0	0%
The difference between income tax rates in Scotland compared with other parts of the UK																										
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%
I understand a lot	253	24%	156	30% B	97	17%	33	11%	32	21%	61	30% C	52	30% CD	75	30% CD	110	25%	80	23%	63	23%	203	23%	50	27%
I understand a little	456	43%	215	42%	241	43%	100	35%	68	44%	96	47% C	79	46% C	113	45% C	183	41%	161	45%	112	42%	377	42%	79	44%
I don't understand at all	353	33%	135	26%	218	39% A	149	52% DEFG	55	35% EFG	46	23%	40	23%	63	25%	153	34%	114	32%	86	32%	303	34%	50	28%
Not Answered	9	1%	8	2% B	1	0%	7	3%	0	0%	0	0%	1	0%	1	0%	2	0%	1	0%	6	2%	7	1%	2	1%

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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And still thinking specifically about income tax, how much would you say you understand about the following?

Annual income																														
Total		<£15k					£15-30k					£30-50k					£50k+					N/a					Full_time	Part_time	Self_employed	Not_working
		A					B					C					D					E								
Your personal allowance, the amount you can earn before paying any income tax																														
Total	1072	100%	125	100%		240	100%		213	100%		166	100%		328	100%		452	100%	141	100%	106	100%	427	100%					
I understand a lot	486	45%	46	37%		90	37%		121	57%	ABE	98	59%	ABE	132	40%		202	45%	58	41%	58	55%	193	45%					
I understand a little	488	46%	64	51%	CD	134	56%	CD	81	38%		57	34%		153	47%	D	212	47%	70	49%	46	43%	186	43%					
I don't understand at all	95	9%	14	11%		17	7%		12	6%		10	6%		43	13%	BCD	37	8%	14	10%	2	2%	47	11%					
Not Answered	3	0%	1	1%		0	0%		0	0%		1	1%		0	0%		1	0%	0	0%	0	0%	1	0%					
The different bands of income tax rates in Scotland, set according to your level of earnings																														
Total	1072	100%	125	100%		240	100%		213	100%		166	100%		328	100%		452	100%	141	100%	106	100%	427	100%					
I understand a lot	332	31%	28	22%		58	24%		83	39%	ABE	77	46%	ABE	86	26%		148	33%	29	20%	41	38%	127	30%					
I understand a little	580	54%	65	52%		152	63%	CDE	112	52%		77	47%		175	53%		249	55%	84	59%	53	50%	223	52%					
I don't understand at all	157	15%	31	25%	BCD	29	12%		19	9%		11	7%		66	20%	BCD	55	12%	29	21%	12	11%	75	17%					
Not Answered	3	0%	1	1%		1	0%		0	0%		0	0%		1	0%		0	0%	0	0%	1	1%	2	1%					
The difference between income tax rates in Scotland compared with other parts of the UK																														
Total	1072	100%	125	100%		240	100%		213	100%		166	100%		328	100%		452	100%	141	100%	106	100%	427	100%					
I understand a lot	253	24%	21	17%		39	16%		67	31%	ABE	61	37%	ABE	66	20%		111	25%	23	16%	37	34%	92	22%					
I understand a little	456	43%	51	41%		111	46%		98	46%		73	44%		124	38%		199	44%	59	42%	47	44%	171	40%					
I don't understand at all	353	33%	51	41%	CD	85	35%	CD	48	22%		32	19%		137	42%	CD	142	31%	59	42%	23	21%	155	36%					
Not Answered	9	1%	1	1%		6	2%	D	1	1%		0	0%		1	0%		0	0%	0	0%	0	0%	9	2%					

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

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Your personal allowance, the amount you can earn before paying any income tax

	Total		Male		Female		Age bands										Area						Urban small town / Rural 2								
							under 35		35-44		45-54		55-64		65 plus		W Central		E Central		North		Urban and small town		Rural						
	A	B	C		D		E		F		G		H		I		J		K		L										
Total	1072	100%	515	100%	557	100%	289	100%		155	100%		204	100%		172	100%		252	100%		448	100%	356	100%	267	100%	891	100%	181	100%
I understand a lot	486	45%	261	51% B	225	40%	89	31%		50	32%		106	52% CD	90	53% CD	150	60% CD	215	48%	148	42%	123	46%	401	45%	85	47%			
I understand a little	488	46%	215	42%	273	49% A	154	53% EFG	95	61% EFG	80	39%	69	40%	90	36%	182	41%	176	49% H	130	49%	405	46%	82	45%					
I don't understand at all	95	9%	38	7%	58	10%	45	16% DEFG	11	7%	16	8%	12	7%	11	5%	51	11% J	32	9% J	12	5%	83	9%	12	7%					
Not Answered	3	0%	1	0%	1	0%	1	0%	0	0%	1	1%	0	0%	0	0%	1	0%	0	0%	1	1%	1	0%	1	1%					

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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Your personal allowance, the amount you can earn before paying any income tax

	Annual income															Full_time		Part_time		Self_employed		Not_working			
	Total		<£15k		£15-30k		£30-50k		£50k+		N/a														
			A		B		C		D		E														
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%					
I understand a lot	486	45%	46	37%	90	37%	121	57%	ABE	98	59%	ABE	132	40%	202	45%	58	41%	58	55%	193	45%			
I understand a little	488	46%	64	51%	CD	134	56%	CD	81	38%		57	34%		153	47%	D	212	47%	70	49%	46	43%	186	43%
I don't understand at all	95	9%	14	11%		17	7%		12	6%		10	6%		43	13%	BCD	37	8%	14	10%	2	2%	47	11%
Not Answered	3	0%	1	1%		0	0%		0	0%		1	1%		0	0%		1	0%	0	0%	0	0%	1	0%

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

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The different bands of income tax rates in Scotland, set according to your level of earnings

	Total		Male		Female		Age bands										Area						Urban small town / Rural 2									
							under 35		35-44		45-54		55-64		65 plus		W Central		E Central		North		Urban and small town		Rural							
			A	B	C	D	E	F	G	H	I	J	K		L																	
Total	1072	100%	515	100%	557	100%	289	100%		155	100%		204	100%		172	100%		252	100%		448	100%	356	100%	267	100%	891	100%	181	100%	
I understand a lot	332	31%	188	36% B	144	26%	60	21%		43	28%		71	35% C		67	39%	CD	91	36%	C	153	34%	100	28%	79	30%	276	31%	56	31%	
I understand a little	580	54%	264	51%	316	57%	170	59%	F	95	61%	FG	107	52%		81	47%		128	51%		221	49%	211	59%	H	149	56%	481	54%	99	55%
I don't understand at all	157	15%	61	12%	96	17%	A	58	20%	D	17	11%		26	13%		22	13%		33	13%		72	16%	46	13%	39	15%	131	15%	26	14%
Not Answered	3	0%	2	0%	1	0%		1	0%		0	0%		0	0%		2	1%		0	0%		3	1%	0	0%	0	0%	3	0%	0	0%

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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The different bands of income tax rates in Scotland, set according to your level of earnings

	Annual income															Full_time		Part_time		Self_employed		Not_working	
	Total		<£15k		£15-30k		£30-50k		£50k+		N/a												
			A		B		C		D		E												
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%			
I understand a lot	332	31%	28	22%	58	24%	83	39%	77	46%	86	26%	148	33%	29	20%	41	38%	127	30%			
I understand a little	580	54%	65	52%	152	63%	CDE	112	52%	77	47%	175	53%	249	55%	84	59%	53	50%	223	52%		
I don't understand at all	157	15%	31	25%	BCD	29	12%	19	9%	11	7%	66	20%	BCD	55	12%	29	21%	12	11%	75	17%	
Not Answered	3	0%	1	1%	1	0%	0	0%	0	0%	1	0%	0	0%	0	0%	1	1%	2	1%			

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

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The difference between income tax rates in Scotland compared with other parts of the UK

	Total		Male		Female		Age bands										Area						Urban small town / Rural 2								
							under 35		35-44		45-54		55-64		65 plus		W Central		E Central		North		Urban and small town		Rural						
	A	B	C	D	E	F	G	H	I	J	K	L																			
Total	1072	100%	515	100%	557	100%	289	100%		155	100%		204	100%		172	100%		252	100%		448	100%	356	100%	267	100%	891	100%	181	100%
I understand a lot	253	24%	156	30% B	97	17%	33	11%		32	21% C	61	30% CD	52	30% CD	75	30% CD	110	25%	80	23%	63	23%	203	23%	50	27%				
I understand a little	456	43%	215	42%	241	43%	100	35%		68	44%	96	47% C	79	46% C	113	45% C	183	41%	161	45%	112	42%	377	42%	79	44%				
I don't understand at all	353	33%	135	26%	218	39% A	149	52% DEFG	55	35% EFG	46	23%	40	23%	63	25%	153	34%	114	32%	86	32%	303	34%	50	28%					
Not Answered	9	1%	8	2% B	1	0%	7	3%		0	0%	0	0%	1	0%	1	0%	2	0%	1	0%	6	2%	7	1%	2	1%				

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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The difference between income tax rates in Scotland compared with other parts of the UK

	Annual income															Full_time		Part_time		Self_employed		Not_working	
	Total		<£15k		£15-30k		£30-50k		£50k+		N/a												
			A		B		C		D		E												
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%			
I understand a lot	253	24%	21	17%	39	16%	67	31%	61	37%	66	20%	111	25%	23	16%	37	34%	92	22%			
I understand a little	456	43%	51	41%	111	46%	98	46%	73	44%	124	38%	199	44%	59	42%	47	44%	171	40%			
I don't understand at all	353	33%	51	41%	CD	85	35%	CD	48	22%	32	19%	137	42%	CD	142	31%	59	42%	23	21%	155	36%
Not Answered	9	1%	1	1%	6	2%	D	1	1%	0	0%	1	0%	0	0%	0	0%	0	0%	9	2%		

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

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As you may know, a new 'Scottish Taxpayer status' was introduced in 2016, outlining who is a Scottish taxpayer for the new Scottish Income Tax. Which one of the following statements best describes your awareness and understanding of the new Scottish Taxpayer status"?

	Total		Male		Female		Age bands										Area						Urban small town / Rural 2								
							under 35		35-44		45-54		55-64		65 plus		W Central		E Central		North		Urban and small town	Rural							
	A	B	C	D	E	F	G	H	I	J	K	L																			
Total	1072	100%	515	100%	557	100%	289	100%		155	100%		204	100%		172	100%		252	100%		448	100%	356	100%	267	100%	891	100%	181	100%
I am aware of the Scottish Taxpayer status and understand a lot about it	170	16%	106	21% B	64	11%	20	7%		22	14%	C	38	19%	C	36	21%	C	54	21%	C	78	17%	52	15%	40	15%	140	16%	29	16%
I am aware of the Scottish Taxpayer status and understand a little about it	338	32%	186	36% B	152	27%	51	18%		44	28%	C	87	43%	CD	70	41%	CD	86	34%	C	133	30%	120	34%	85	32%	271	30%	66	37%
I am aware of the Scottish Taxpayer status but do not know anything about it	170	16%	70	14%	100	18%	46	16%		22	14%		30	15%		26	15%		45	18%		82	18%	45	13%	42	16%	142	16%	27	15%
I am not aware of the Scottish Taxpayer status	387	36%	150	29%	237	43% A	171	59%	DEFG	66	42%	EFG	48	23%		38	22%		65	26%		153	34%	134	38%	101	38%	330	37%	58	32%
Not Answered	8	1%	3	1%	5	1%	1	0%		1	1%		1	0%		2	1%		2	1%		3	1%	4	1%	0	0%	7	1%	1	0%

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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As you may know, a new 'Scottish Taxpayer status' was introduced in 2016, outlining who is a Scottish taxpayer for the new Scottish Income Tax. Which one of the following statements best describes your awareness and understanding of the new

	Annual income															Full_time		Part_time		Self_employed		Not_working			
	Total		<£15k		£15-30k		£30-50k		£50k+		N/a														
			A		B		C		D		E														
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%	452	100%	141	100%	106	100%	427	100%					
I am aware of the Scottish Taxpayer status and understand a lot about it	170	16%	16	13%	27	11%	36	17%	48	29%	ABCE	43	13%	79	17%	15	11%	24	23%	60	14%				
I am aware of the Scottish Taxpayer status and understand a little about it	338	32%	30	24%	77	32%	E	97	45%	ABE	58	35%	E	76	23%	152	34%	36	25%	34	32%	124	29%		
I am aware of the Scottish Taxpayer status but do not know anything about it	170	16%	18	14%	36	15%		22	10%		23	14%		71	22%	CD	68	15%	16	11%	23	21%	68	16%	
I am not aware of the Scottish Taxpayer status	387	36%	59	47%	CD	99	41%	CD	58	27%		37	22%		135	41%	CD	151	33%	74	52%	25	24%	171	40%
Not Answered	8	1%	2	2%	1	0%		1	0%		0	0%		4	1%		3	1%	1	0%	0	0%	4	1%	

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

/ Scottish Taxpayer status"?

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As you may be aware, some people on low incomes also receive welfare benefits, such as Universal Credit (UC). Thinking about the link between income tax and Universal Credit, which one of the following statements come closest to your understanding of what currently happens?

	Total		Male		Female		Age bands										Area						Urban small town / Rural 2			
			A		B		C		D		E		F		G		H		I		J		K		L	
	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%	Count	%
Total	1072	100%	515	100%	557	100%	289	100%	155	100%	204	100%	172	100%	252	100%	448	100%	356	100%	267	100%	891	100%	181	100%
I don't have any understanding of UC's	689	64%	327	64%	361	65%	173	60%	106	68%	122	60%	123	72%	165	65%	280	63%	213	60%	195	73%	561	63%	128	70%
People who receive UC do not have to pay any income tax	177	17%	85	16%	92	17%	63	22%	26	17%	33	16%	19	11%	36	14%	85	19%	58	16%	34	13%	148	17%	29	16%
If someone receives a cut in the income tax they pay, the amount they receive in UC is also reduced	105	10%	57	11%	49	9%	22	8%	10	6%	25	12%	18	11%	29	12%	45	10%	44	12%	16	6%	94	10%	12	6%
If someone receives a cut in the income tax they pay, the amount they receive in UC remains the same	95	9%	45	9%	50	9%	30	10%	14	9%	22	11%	9	5%	20	8%	34	8%	40	11%	21	8%	83	9%	12	7%
Not Answered	6	1%	1	0%	5	1%	1	0%	0	0%	1	1%	2	1%	1	0%	4	1%	1	0%	1	0%	5	1%	1	1%

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B - C/D/E/F/G - H/I/J - K/L. Significance on cells with base under 30 shown with lowercase.

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As you may be aware, some people on low incomes also receive welfare benefits, such as Universal Credit (UC). Thinking about the link between income tax and Universal Credit, which one of the following statements come closest to your understanding of wh

	Annual income														Full_time		Part_time		Self_employed		Not_working	
	Total		<£15k		£15-30k		£30-50k		£50k+		N/a											
			A		B		C		D		E											
Total	1072	100%	125	100%	240	100%	213	100%	166	100%	328	100%		452	100%	141	100%	106	100%	427	100%	
I don't have any understanding of UC's	689	64%	80	64%	145	60%	138	65%	97	59%	228	70%	D	299	66%	88	63%	68	64%	262	61%	
People who receive UC do not have to pay any income tax	177	17%	19	15%	52	22%	E	30	14%	34	21%	E	42	13%	75	17%	30	21%	21	19%	68	16%
If someone receives a cut in the income tax they pay, the amount they receive in UC is also reduced	105	10%	11	9%	26	11%		22	10%	18	11%		29	9%	40	9%	8	6%	10	10%	48	11%
If someone receives a cut in the income tax they pay, the amount they receive in UC remains the same	95	9%	11	9%	17	7%		24	11%	16	9%		27	8%	36	8%	14	10%	7	6%	46	11%
Not Answered	6	1%	4	3%	0	0%		0	0%	1	1%		1	0%	1	0%	1	1%	0	0%	4	1%

Weight model: Weighted

Significance testing: T-test, columns tested (95% confidence level) - A/B/C/D/E. Significance on cells with base under 30 shown with lowercase.

at currently happens?

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Unweighted sample details

Total	1072	100%
Male	520	49%
Female	552	51%
Age bands		
under 35	232	22%
35-44	192	18%
45-54	193	18%
55-64	201	19%
65 plus	254	24%
Area		
W Central	451	42%
E Central	358	33%
North	263	25%
Urban small town / Rural 2		
Urban and small town	887	83%
Rural	185	17%
Annual income		
Total	1072	100%
<£15k	126	12%
£15-30k	238	22%
£30-50k	222	21%
£50k+	174	16%
N/a	312	29%
Working status*		
Full time	476	44%
Part time	132	12%
Self employed	112	10%
Not working**	399	37%

* adds up to more than 100% because of overlaps

**Not working - includes student, housewife, unemployed, retired

Fieldwork and methodology

Surveys were online with invitations to a sample of the ScotPulse panel throughout Scotland, representative of the Scottish population

Survey invitations were sent on 26th of September, with results analysed on the 1st of October

A total of 1072 complete responses was received.

Results were weighted to the Scottish population by gender and age.