Research carried out by ScotPulse
for Diffley Partnership
Taxation
March 2021

Tables

q1 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?

q2 Thinking broadly about the tax system in Scotland, to what extent do you agree or disagree with the following statements?

q3 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?

q4 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?

q5 Since 2015, the Scottish Parliament has had some powers over taxation and has made some changes, for example with new rates and bands of income tax and changes to property taxes like Council Tax. With that in mind, which of the statements below comes closest to your view?

q6 The Scottish Parliament can make decisions on taxes and spending in a number of different ways. How much, if anything, would you say you know about the powers of the Scottish Parliament in terms of each of the following issues?

Income Tax

	Total		Male		Female		Age bands										Area						Urban/Rural 2			
							under 35		35-44		45-54		55-64		65+		W Central		E Central		North		urban		rural	
			A		B		C		D		E		F		G		H		I		J		K		L	
Total	1098	100%	527	100%	571	100%	296	100%	165	100%	187	100%	198	100%	253	100%	290	100%	429	100%	376	100%	874	100%	216	100%
The UK Parliament	278	25%	99	19%	179	31% A	89	30% G	41	25%	56	30% G	45	23%	47	19%	81	28%	98	23%	100	27%	223	26%	50	23%
The Scottish Parliament	473	43%	252	48% B	221	39%	115	39%	64	39%	79	43%	85	43%	129	51% CD	126	43%	187	44%	159	42%	381	44%	90	42%
A mixture of the UK and Scottish Parliaments	300	27%	170	32% B	130	23%	69	23%	50	30%	45	24%	66	33% CE	70	28%	75	26%	126	29%	97	26%	237	27%	63	29%
Don't know	45	4%	4	1%	41	7% A	23	8% FG	9	5% F	6	3% F	1	0%	6	2% F	8	3%	17	4%	20	5%	32	4%	13	6%
Not Answered	2	0%	2	0%	0	0%	0	0%	0	0%	0	0%	1	1%	1	0%	0	0%	2	0%	0	0%	2	0%	0	0%

Weight model: wm2

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.

	Annual h/h income										full_time		part_time		self_employed		not_working	
	< £15k		£15-30k		£30-50k		£50k +		DK									
	A		B		C		D		E									
Total	90	100%	266	100%	207	100%	183	100%	352	100%	487	100%	145	100%	59	100%	450	100%
The UK Parliament	31	34% C	77	29%	45	22%	41	22%	84	24%	121	25%	35	24%	17	28%	117	26%
The Scottish Parliament	38	42%	96	36%	98	47% B	90	49% B	151	43%	198	41%	69	48%	22	38%	202	45%
A mixture of the UK and Scottish Parliaments	16	18%	75	28%	60	29% A	50	27%	98	28%	149	31%	34	23%	17	29%	112	25%
Don't know	5	6%	16	6%	2	1%	2	1%	19	5%	19	4%	7	5%	2	3%	18	4%
Not Answered	0	0%	1	0%	1	0%	0	0%	0	0%	0	0%	0	0%	1	2%	1	0%

Weight model: wm2

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

Value Added Tax (VAT)

	Total		Male		Female		Age bands										Area						Urban/Rural 2			
							under 35		35-44		45-54		55-64		65+		W Central		E Central		North		urban		rural	
			A		B		C		D		E		F		G		H		I		J		K		L	
Total	1098	100%	527	100%	571	100%	296	100%	165	100%	187	100%	198	100%	253	100%	290	100%	429	100%	376	100%	874	100%	216	100%
The UK Parliament	875	80%	447	85% B	428	75%	222	75%	125	76%	155	83%	165	83%	208	82%	231	79%	348	81%	294	78%	692	79%	177	82%
The Scottish Parliament	95	9%	42	8%	53	9%	28	10%	16	10%	16	8%	15	8%	19	8%	29	10%	30	7%	36	9%	77	9%	17	8%
A mixture of the UK and Scottish Parliaments	78	7%	30	6%	48	8%	23	8%	16	10%	12	6%	14	7%	13	5%	17	6%	32	8%	28	7%	68	8% L	9	4%
Don't know	44	4%	5	1%	38	7% A	23	8% EFG	7	4%	4	2%	2	1%	7	3%	13	5%	15	3%	16	4%	32	4%	12	5%
Not Answered	6	1%	3	0%	4	1%	0	0%	0	0%	0	0%	1	1%	5	2% CDE	0	0%	4	1%	2	1%	4	0%	2	1%

Weight model: wm2

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.

	Annual h/h income										full_time		part_time		self_employed		not_working	
	< £15k		£15-30k		£30-50k		£50k +		DK									
	A		B		C		D		E									
Total	107	100%	272	100%	198	100%	163	100%	358	100%	429	100%	141	100%	61	100%	494	100%
The UK Parliament	84	79%	213	78%	171	86% DE	149	91% ABE	278	78%	359	84%	104	74%	53	87%	398	81%
The Scottish Parliament	10	9%	31	11% D	14	7%	6	4%	27	8%	24	6%	14	10%	6	10%	46	9%
A mixture of the UK and Scottish Parliaments	6	6%	18	7%	8	4%	7	4%	34	9%	35	8%	15	11%	1	2%	27	5%
Don't know	7	7% D	8	3%	4	2%	1	1%	13	4% D	10	2%	7	5%	0	0%	17	3%
Not Answered	0	0%	2	1%	1	1%	0	0%	6	2% A	1	0%	1	1%	1	2%	6	1%

Weight model: None

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

Corporation Tax

| | Total | | Male | | Female | | Age bands | | | | | | | | | | | | | Area | | | | | | Urban/Rural 2 | | | |
| | | | | | | | under 35 | | 35-44 | | 45-54 | | 55-64 | | 65+ | | | W Central | | E Central | | North | | urban | | rural | |
			A		B		C		D		E		F		G			H		I		J		K		L	
Total	1098	100%	527	100%	571	100%	296	100%	165	100%	187	100%	198	100%	253	100%		290	100%	429	100%	376	100%	874	100%	216	100%
The UK Parliament	747	68%	383	73% B	364	64%	197	66%	111	67%	138	74%	131	66%	169	67%		204	70%	292	68%	249	66%	590	67%	152	70%
The Scottish Parliament	145	13%	69	13%	77	13%	31	10%	25	15%	15	8%	33	17% E	42	17%	E	37	13%	62	14%	47	12%	120	14%	25	12%
A mixture of the UK and Scottish Parliaments	109	10%	48	9%	61	11%	33	11%	18	11%	16	9%	23	12%	19	7%		28	10%	46	11%	34	9%	91	10%	16	8%
Don't know	92	8%	25	5%	66	12% A	35	12% F	11	7%	18	10%	9	5%	19	7%		21	7%	25	6%	46	12% I	69	8%	23	10%
Not Answered	5	0%	2	0%	3	0%	0	0%	0	0%	0	0%	1	1%	4	2% CDE		0	0%	4	1%	1	0%	4	0%	1	0%

Weight model: wm2

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.

| | Annual h/h income | | | | | | | | | | full_time | | part_time | | self_employed | | not_working | |
| | < £15k | | £15-30k | | £30-50k | | £50k + | | DK | | | | | | | | | |
	A		B		C		D		E									
Total	90	100%	266	100%	207	100%	183	100%	352	100%	487	100%	145	100%	59	100%	450	100%
The UK Parliament	58	64%	175	66%	148	71%	146	80% AB	220	62%	331	68%	96	66%	40	68%	306	68%
The Scottish Parliament	15	16%	38	14%	23	11%	21	11%	49	14%	51	10%	18	12%	11	19%	68	15%
A mixture of the UK and Scottish Parliaments	7	8%	27	10%	16	8%	12	6%	47	13% D	59	12%	17	12%	4	6%	36	8%
Don't know	11	12% D	24	9% D	20	9% D	4	2%	34	10% D	46	9%	14	9%	3	5%	37	8%
Not Answered	0	0%	1	0%	1	0%	0	0%	3	1%	0	0%	1	0%	1	2%	3	1%

Weight model: wm2

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

Land and Buildings Transaction Tax (LBTT)

	Total		Male		Female		Age bands													Area						Urban/Rural 2			
							under 35		35-44		45-54		55-64		65+			W Central		E Central		North		urban		rural			
			A		B		C		D		E		F		G			H		I		J		K		L			
Total	1098	100%	527	100%	571	100%	296	100%	165	100%	187	100%	198	100%	253	100%		290	100%	429	100%	376	100%	874	100%	216	100%		
The UK Parliament	317	29%	152	29%	165	29%	67	22%	55	34%	71	38% CG	58	30%	65	26%		100	34%	115	27%	101	27%	251	29%	62	28%		
The Scottish Parliament	467	43%	242	46%	225	39%	125	42%	72	43%	70	37%	85	43%	116	46% E		116	40%	194	45%	156	41%	370	42%	94	43%		
A mixture of the UK and Scottish Parliaments	123	11%	56	11%	67	12%	36	12%	16	10%	21	11%	24	12%	26	10%		28	10%	48	11%	46	12%	103	12%	19	9%		
Don't know	186	17%	74	14%	112	20% A	69	23% E	22	13%	26	14%	30	15%	41	16%		47	16%	67	16%	72	19%	145	17%	41	19%		
Not Answered	5	0%	3	0%	2	0%	0	0%	0	0%	0	0%	1	1%	4	1% CDE		0	0%	4	1%	1	0%	4	0%	1	0%		

Weight model: wm2

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.

	Annual h/h income										full_time		part_time		self_employed		not_working	
	< £15k		£15-30k		£30-50k		£50k +		DK									
	A		B		C		D		E									
Total	90	100%	266	100%	207	100%	183	100%	352	100%	487	100%	145	100%	59	100%	450	100%
The UK Parliament	27	30%	87	33%	58	28%	46	25%	99	28%	129	26%	40	28%	20	34%	132	29%
The Scottish Parliament	36	40%	102	38%	100	49% E	98	54% DE	131	37%	220	45%	52	36%	21	36%	190	42%
A mixture of the UK and Scottish Parliaments	11	12%	32	12%	20	10%	12	6%	48	14% D	52	11%	25	17%	10	17%	52	11%
Don't know	16	18%	43	16%	26	13%	27	15%	73	21% C	86	18%	28	19%	7	12%	73	16%
Not Answered	0	0%	1	0%	2	1%	0	0%	2	1%	0	0%	1	0%	1	2%	3	1%

Weight model: wm2

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

The tax system in Scotland is clear and easy to understand

	Total		Male		Female		Age bands										Area						Urban/Rural 2			
							under 35		35-44		45-54		55-64		65+		W Central		E Central		North		urban		rural	
			A		B		C		D		E		F		G		H		I		J		K		L	
Total	1098	100%	527	100%	571	100%	296	100%	165	100%	187	100%	198	100%	253	100%	290	100%	429	100%	376	100%	874	100%	216	100%
Strongly agree	23	2%	14	3%	9	2%	5	2%	2	1%	5	3%	2	1%	9	4% F	3	1%	12	3%	8	2%	16	2%	7	3%
Tend to agree	186	17%	96	18%	89	16%	54	18%	23	14%	29	16%	37	19%	42	17%	42	15%	78	18%	66	17%	140	16%	44	20%
Neither agree nor disagree	315	29%	159	30%	157	27%	77	26%	41	25%	65	35%	60	30%	72	29%	80	28%	110	26%	125	33%	261	30%	54	25%
Tend to disagree	330	30%	153	29%	176	31%	95	32%	54	33%	45	24%	55	28%	81	32% E	99	34% J	135	31%	93	25%	270	31%	58	27%
Strongly disagree	170	16%	85	16%	85	15%	39	13%	27	16%	34	18%	34	17%	36	14%	49	17%	69	16%	53	14%	136	16%	32	15%
Don't know	74	7%	19	4%	55	10% A	27	9%	18	11%	8	4%	10	5%	11	5%	17	6%	25	6%	32	9%	51	6%	22	10%
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%
AVG		3.43		3.39		3.46		3.41		3.55		3.42		3.43		3.38		3.55 J		3.42		3.34		3.45		3.34

Weight model: wm2

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.

	Annual h/h income										full_time		part_time		self_employed		not_working	
	< £15k		£15-30k		£30-50k		£50k +		DK									
	A		B		C		D		E									
Total	90	100%	266	100%	207	100%	183	100%	352	100%	487	100%	145	100%	59	100%	450	100%
Strongly agree	1	1%	4	2%	7	3%	6	4%	5	1%	11	2%	1	1%	1	2%	10	2%
Tend to agree	13	14%	46	17%	29	14%	38	21%	59	17%	89	18%	20	14%	11	19%	75	17%
Neither agree nor disagree	36	40% DE	81	30%	61	30%	42	23%	95	27%	146	30%	32	22%	15	26%	129	29%
Tend to disagree	27	29%	81	30%	61	29%	68	37% E	94	27%	151	31%	47	32%	16	26%	124	27%
Strongly disagree	10	11%	36	14%	35	17%	23	12%	66	19%	65	13%	30	21%	15	25%	76	17%
Don't know	4	4%	17	7%	13	6%	6	4%	33	9% D	25	5%	15	10%	1	2%	36	8%
Not Answered	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
AVG		3.36		3.40		3.45		3.36		3.49		3.37		3.66		3.55		3.44

Weight model: wm2

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

Scots need better information about how taxes are decided in Scotland

	Total		Male		Female		Age bands										Area						Urban/Rural 2			
							under 35		35-44		45-54		55-64		65+		W Central		E Central		North		urban		rural	
			A		B		C		D		E		F		G		H		I		J		K		L	
Total	1098	100%	527	100%	571	100%	296	100%	165	100%	187	100%	198	100%	253	100%	290	100%	429	100%	376	100%	874	100%	216	100%
Strongly agree	447	41%	224	43%	223	39%	129	44%	54	33%	82	44%	76	39%	106	42%	115	40%	186	43%	143	38%	369	42%	74	34%
Tend to agree	465	42%	210	40%	255	45%	119	40%	98	60% CEFG	70	37%	78	40%	100	40%	131	45%	166	39%	167	44%	364	42%	98	45%
Neither agree nor disagree	117	11%	59	11%	58	10%	33	11% D	5	3%	24	13% D	27	13% D	28	11% D	31	11%	49	11%	37	10%	96	11%	20	9%
Tend to disagree	34	3%	19	4%	14	2%	5	2%	2	1%	6	3%	9	5% D	11	5% D	7	2%	14	3%	13	3%	26	3%	8	4%
Strongly disagree	18	2%	10	2%	8	1%	2	1%	5	3%	3	2%	5	2%	3	1%	3	1%	8	2%	6	2%	10	1%	8	4%
Don't know	18	2%	4	1%	13	2%	9	3%	0	0%	3	2%	2	1%	3	1% D	2	1%	5	1%	10	3%	9	1%	9	4% K
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%
AVG		1.81		1.82		1.80		1.72		1.83		1.80		1.91		1.82		1.79		1.80		1.83		1.78		1.92

Weight model: wm2

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.

	Annual h/h income										full_time		part_time		self_employed		not_working	
	< £15k		£15-30k		£30-50k		£50k +		DK									
	A		B		C		D		E									
Total	90	100%	266	100%	207	100%	183	100%	352	100%	487	100%	145	100%	59	100%	450	100%
Strongly agree	42	46% D	124	47% D	84	40%	58	32%	139	40%	179	37%	61	42%	21	36%	214	47%
Tend to agree	35	39%	109	41%	90	44%	83	46%	147	42%	220	45%	60	41%	28	47%	167	37%
Neither agree nor disagree	10	11%	20	8%	19	9%	31	17% BC	36	10%	64	13%	16	11%	3	4%	37	8%
Tend to disagree	1	1%	6	2%	5	2%	6	3%	17	5% A	12	3%	4	3%	2	4%	16	4%
Strongly disagree	0	0%	4	2%	4	2%	5	3%	5	2%	8	2%	1	0%	4	7%	6	1%
Don't know	3	3%	2	1%	5	2%	0	0%	8	2% D	4	1%	3	2%	1	2%	10	2%
Not Answered	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
AVG		1.66		1.70		1.79		1.99 AB		1.84		1.86		1.75		1.97		1.71

Weight model: wm2

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

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

	Total		Male		Female		Age bands										Area						Urban/Rural 2			
							under 35		35-44		45-54		55-64		65+		W Central		E Central		North		urban		rural	
			A		B		C		D		E		F		G		H		I		J		K		L	
Total	1098	100%	527	100%	571	100%	296	100%	165	100%	187	100%	198	100%	253	100%	290	100%	429	100%	376	100%	874	100%	216	100%
Strongly agree	19	2%	11	2%	8	1%	4	1%	2	1%	4	2%	2	1%	7	3%	1	0%	7	2%	11	3% H	12	1%	7	3%
Tend to agree	115	11%	62	12%	54	9%	23	8%	13	8%	21	11%	24	12%	36	14% CD	33	12%	46	11%	35	9%	80	9%	33	15% K
Neither agree nor disagree	193	18%	95	18%	98	17%	42	14%	23	14%	44	24% CD	34	17%	50	20%	55	19%	63	15%	74	20%	164	19%	29	13%
Tend to disagree	444	40%	208	39%	236	41%	131	44% E	79	48% E	61	33%	76	38%	98	39%	127	44%	179	42%	136	36%	362	41%	80	37%
Strongly disagree	245	22%	128	24%	117	20%	67	23%	34	21%	42	23%	48	24%	53	21%	56	19%	103	24%	86	23%	196	22%	48	22%
Don't know	80	7%	22	4%	59	10% A	27	9% G	14	9%	15	8%	14	7%	9	4%	18	6%	28	7%	34	9%	60	7%	18	8%
Not Answered	2	0%	2	0%	0	0%	2	1%	0	0%	0	0%	0	0%	0	0%	0	0%	2	0%	0	0%	0	0%	2	1%
AVG		3.77		3.75		3.78		3.88 G		3.87		3.68		3.79		3.63		3.74		3.81		3.74		3.80		3.66

Weight model: wm2

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.

	Annual h/h income										full_time		part_time		self_employed		not_working	
	< £15k		£15-30k		£30-50k		£50k +		DK									
	A		B		C		D		E									
Total	90	100%	266	100%	207	100%	183	100%	352	100%	487	100%	145	100%	59	100%	450	100%
Strongly agree	3	3%	3	1%	4	2%	3	2%	6	2%	7	1%	2	1%	2	3%	10	2%
Tend to agree	7	8%	23	9%	21	10%	30	16% AB	35	10%	53	11%	16	11%	9	15%	40	9%
Neither agree nor disagree	20	22% D	41	16%	38	19%	21	11%	72	20% D	95	19%	21	15%	5	8%	72	16%
Tend to disagree	33	36%	117	44%	90	43%	81	44%	125	35%	190	39%	61	42%	29	48%	188	42%
Strongly disagree	18	20%	61	23%	47	23%	37	20%	81	23%	119	24%	27	19%	13	22%	98	22%
Don't know	9	10%	18	7%	8	4%	11	6%	34	10% C	24	5%	17	12%	2	3%	40	9%
Not Answered	0	0%	2	1%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	2	0%
AVG		3.69		3.85		3.78		3.69		3.76		3.78		3.75		3.74		3.79

Weight model: wm2

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

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/Rural 2			
							under 35		35-44		45-54		55-64		65+		W Central		E Central		North		urban		rural	
			A		B		C		D		E		F		G		H		I		J		K		L	
Total	1098	100%	527	100%	571	100%	296	100%	165	100%	187	100%	198	100%	253	100%	290	100%	429	100%	376	100%	874	100%	216	100%
The amount of income tax I pay has gone up in the last few years	476	43%	259	49% B	217	38%	128	43%	95	58% CFG	91	49% FG	72	37%	90	36%	133	46%	186	43%	156	41%	380	44%	91	42%
The amount of income tax I pay has gone down in the last few years	72	7%	32	6%	40	7%	16	6%	9	5%	10	5%	15	7%	22	9%	26	9%	21	5%	25	7%	53	6%	18	8%
The amount of income tax I pay has remained about the same in the last few years	333	30%	162	31%	171	30%	81	27%	43	26%	57	31%	75	38% CD	78	31%	86	29%	138	32%	110	29%	272	31%	61	28%
Not applicable	214	20%	73	14%	141	25% A	71	24% DE	18	11%	28	15%	36	18%	62	25% DEF	46	16%	82	19%	86	23%	167	19%	46	21%
Not Answered	2	0%	1	0%	1	0%	0	0%	0	0%	1	1%	0	0%	1	0%	0	0%	2	0%	0	0%	2	0%	0	0%

Weight model: wm2

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.

	Annual h/h income										full_time		part_time		self_employed		not_working	
	< £15k		£15-30k		£30-50k		£50k +		DK									
	A		B		C		D		E									
Total	90	100%	266	100%	207	100%	183	100%	352	100%	487	100%	145	100%	59	100%	450	100%
The amount of income tax I pay has gone up in the last few years	23	26%	100	38% A	113	55% AB	104	57% ABE	137	39% A	267	55%	56	39%	30	51%	141	31%
The amount of income tax I pay has gone down in the last few years	6	7%	26	10% C	9	4%	9	5%	22	6%	28	6%	12	8%	6	10%	31	7%
The amount of income tax I pay has remained about the same in the last few years	24	27%	84	32%	69	34%	56	31%	99	28%	164	34%	49	34%	20	34%	119	26%
Not applicable	36	40% B	56	21%	15	7%	13	7%	94	27% CD	28	6%	27	18%	3	5%	159	35%
Not Answered	2	2%	0	0%	0	0%	0	0%	0	0%	0	0%	1	1%	0	0%	2	0%

Weight model: wm2

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

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/Rural 2			
							under 35		35-44		45-54		55-64		65+		W Central		E Central		North		urban		rural	
			A		B		C		D		E		F		G		H		I		J		K		L	
Total	1098	100%	527	100%	571	100%	296	100%	165	100%	187	100%	198	100%	253	100%	290	100%	429	100%	376	100%	874	100%	216	100%
I am aware of the Scottish Taxpayer status and understand a lot about it	110	10%	80	15% B	30	5%	19	7%	11	7%	18	9%	28	14% CD	35	14% CD	23	8%	50	12%	37	10%	83	9%	26	12%
I am aware of the Scottish Taxpayer status and understand a little about it	321	29%	178	34% B	143	25%	55	19%	47	28%	70	37% C	63	32% C	87	34% C	99	34%	123	29%	98	26%	262	30%	59	27%
I am aware of the Scottish Taxpayer status but do not know anything about it	202	18%	85	16%	118	21%	58	20%	32	20%	30	16%	36	18%	46	18%	50	17%	83	19%	69	18%	160	18%	41	19%
I am not aware of the Scottish Taxpayer status	459	42%	182	35%	277	49% A	164	55% EFG	75	46% G	67	36%	71	36%	82	33%	115	40%	172	40%	170	45%	364	42%	91	42%
Not Answered	5	0%	2	0%	3	1%	0	0%	0	0%	2	1%	0	0%	3	1% CDF	3	1%	1	0%	1	0%	5	1%	0	0%

Weight model: wm2

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.

	Annual h/h income										full_time		part_time		self_employed		not_working	
	< £15k		£15-30k		£30-50k		£50k +		DK									
	A		B		C		D		E									
Total	105	100%	270	100%	197	100%	163	100%	356	100%	427	100%	141	100%	61	100%	489	100%
I am aware of the Scottish Taxpayer status and understand a lot about it	7	7%	24	9%	26	13%	29	18% AB	40	11%	42	10%	11	8%	13	21%	61	12%
I am aware of the Scottish Taxpayer status and understand a little about it	27	26%	91	34% E	69	35% E	74	45% ABCE	86	24%	144	34%	40	28%	15	25%	153	31%
I am aware of the Scottish Taxpayer status but do not know anything about it	18	17%	42	16%	32	16%	24	15%	78	22% BD	77	18%	23	16%	14	23%	85	17%
I am not aware of the Scottish Taxpayer status	53	50%	113	42% D	70	36% D	36	22%	152	43% D	164	38%	67	48%	19	31%	190	39%

Weight model: None

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

Since 2015, the Scottish Parliament has had some powers over taxation and has made some changes, for example with new rates and bands of income tax and changes to property taxes like Council Tax. With that in mind, which of the statements below comes closest to your view?

	Total		Male		Female		Age bands under 35		35-44		45-54		55-64		65+		Area W Central		E Central		North		Urban/Rural 2 urban		rural	
			A		B		C		D		E		F		G		H		I		J		K		L	
Total	1098	100%	527	100%	571	100%	296	100%	165	100%	187	100%	198	100%	253	100%	290	100%	429	100%	376	100%	874	100%	216	100%
I am aware that the Scottish Parliament has made changes to tax and this has had an impact on the amount of tax I pay (either more tax or less tax)	505	46%	301	57% B	204	36%	108	37%	70	42%	100	53% C	101	51% C	126	50% C	141	48%	201	47%	163	43%	402	46%	99	46%
I am aware that the Scottish Parliament has made changes to tax, but this has had no impact on the amount of tax I pay	224	20%	114	22%	110	19%	44	15%	30	18%	29	16%	48	24% CE	72	29% CDE	55	19%	93	22%	75	20%	178	20%	46	21%
I am not aware that the Scottish Parliament has changed the tax system	366	33%	112	21%	254	44% A	145	49% EFG	64	39% FG	57	31% G	48	24%	52	20%	93	32%	133	31%	138	37%	291	33%	71	33%
Not Answered	3	0%	0	0%	3	1%	0	0%	0	0%	0	0%	1	1%	2	1%	1	0%	2	0%	0	0%	3	0%	0	0%

Weight model: wm2

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.

	Annual h/h income < £15k		£15-30k		£30-50k		£50k +		DK		full_time		part_time		self_employed		not_working	
	A		B		C		D		E									
Total	90	100%	266	100%	207	100%	183	100%	352	100%	487	100%	145	100%	59	100%	450	100%
I am aware that the Scottish Parliament has made changes to tax and this has had an impact on the amount of tax I pay (either more tax or less tax)	27	30%	109	41%	92	44% A	116	63% ABCE	162	46% A	244	50%	60	41%	34	58%	184	41%
I am aware that the Scottish Parliament has made changes to tax, but this has had no impact on the amount of tax I pay	23	25%	50	19%	46	22%	37	20%	68	19%	89	18%	28	19%	10	17%	107	24%
I am not aware that the Scottish Parliament has changed the tax system	40	44% D	104	39% D	69	34% D	30	16%	122	35% D	152	31%	57	39%	15	25%	158	35%
Not Answered	1	1%	2	1%	0	0%	0	0%	1	0%	2	0%	0	0%	0	0%	1	0%

Weight model: wm2

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

Powers to make changes to income tax rates in Scotland

	Total		Male		Female		Age bands										Area						Urban/Rural 2			
							under 35		35-44		45-54		55-64		65+		W Central		E Central		North		urban		rural	
			A		B		C		D		E		F		G		H		I		J		K		L	
Total	1098	100%	527	100%	571	100%	296	100%	165	100%	187	100%	198	100%	253	100%	290	100%	429	100%	376	100%	874	100%	216	100%
Know a lot	112	10%	84	16% B	28	5%	20	7%	18	11%	13	7%	29	15% CE	33	13% CE	21	7%	46	11%	45	12%	84	10%	26	12%
Know a little	402	37%	237	45% B	165	29%	104	35%	43	26%	85	46% DF	71	36%	99	39% D	111	38%	166	39%	122	33%	318	36%	83	38%
Aware of but know no details	296	27%	111	21%	185	32% A	55	18%	59	36% CE	43	23%	59	30% C	80	32% CE	83	29%	108	25%	104	28%	243	28%	51	23%
Not aware of	283	26%	91	17%	192	34% A	113	38% EFG	45	27% G	45	24% G	39	20%	40	16%	74	26%	108	25%	101	27%	224	26%	57	26%
Not Answered	5	0%	4	1%	1	0%	4	1%	0	0%	0	0%	0	0%	1	0%	1	0%	0	0%	4	1%	5	1%	0	0%

Weight model: wm2

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.

	Annual h/h income										full_time		part_time		self_employed		not_working	
	< £15k		£15-30k		£30-50k		£50k +		DK									
	A		B		C		D		E									
Total	90	100%	266	100%	207	100%	183	100%	352	100%	487	100%	145	100%	59	100%	450	100%
Know a lot	2	3%	17	6%	27	13% AB	35	19% ABE	31	9% A	52	11%	10	7%	14	23%	38	8%
Know a little	33	37%	89	33%	77	37%	85	47% BE	118	33%	182	37%	34	23%	21	35%	174	39%
Aware of but know no details	23	25%	77	29% D	54	26%	36	20%	106	30% D	134	28%	53	37%	12	20%	113	25%
Not aware of	31	35% D	79	30% D	48	23% D	26	14%	98	28% D	119	24%	47	33%	13	22%	120	27%
Not Answered	1	1%	4	1%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	5	1%

Weight model: wm2

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

Powers to make changes to taxes on property, such as Council Tax, Business Rates and Land and Buildings Transaction Tax

	Total		Male		Female		Age bands											Area						Urban/Rural 2			
							under 35		35-44		45-54		55-64		65+		W Central		E Central		North		urban		rural	
			A		B		C		D		E		F		G		H		I		J		K		L	
Total	1096	100%	527	100%	570	100%	296	100%	165	100%	187	100%	197	100%	251	100%	290	100%	429	100%	374	100%	873	100%	215	100%
Know a lot	86	8%	63	12% B	23	4%	24	8%	11	7%	12	6%	23	12% EG	16	7%	17	6%	43	10%	26	7%	65	7%	19	9%
Know a little	367	33%	202	38% B	165	29%	91	31%	45	27%	69	37%	63	32%	99	39% D	100	34%	143	33%	123	33%	296	34%	70	33%
Aware of but know no details	373	34%	166	32%	207	36%	78	26%	63	38%	60	32%	74	37% C	99	39% C	98	34%	141	33%	132	35%	302	35%	69	32%
Not aware of	270	25%	95	18%	175	31% A	103	35% FG	47	28% G	46	25% G	37	19%	37	15%	76	26%	102	24%	93	25%	210	24%	57	27%

Weight model: wm2

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.

	Annual h/h income										full_time		part_time		self_employed		not_working	
	< £15k		£15-30k		£30-50k		£50k +		DK									
	A		B		C		D		E									
Total	90	100%	266	100%	207	100%	183	100%	352	100%	487	100%	145	100%	59	100%	450	100%
Know a lot	6	6%	12	5%	19	9%	30	16% ABE	19	5%	40	8%	8	5%	10	17%	29	7%
Know a little	32	35%	88	33%	71	34%	70	38%	105	30%	165	34%	34	23%	16	27%	161	36%
Aware of but know no details	28	31%	96	36%	64	31%	55	30%	129	37%	165	34%	54	37%	21	35%	151	34%
Not aware of	23	26%	69	26% D	51	25% D	28	15%	99	28% D	117	24%	48	33%	12	21%	109	24%
Not Answered	1	1%	0	0%	1	1%	0	0%	0	0%	1	0%	1	1%	0	0%	0	0%

Weight model: wm2

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

Power to introduce new local taxes in Scotland, such as the Workplace Parking Levy and the Tourist Tax

	Total		Male		Female		under 35		35-44		45-54		55-64		65+		W Central		E Central		North		urban		rural	
							Age bands										**Area**						**Urban/Rural 2**			
			A		**B**		**C**		**D**		**E**		**F**		**G**		**H**		**I**		**J**		**K**		**L**	
Total	1098	100%	527	100%	571	100%	296	100%	165	100%	187	100%	198	100%	253	100%	290	100%	429	100%	376	100%	874	100%	216	100%
Know a lot	62	6%	43	8% B	19	3%	12	4%	13	8%	8	4%	16	8%	14	5%	14	5%	29	7%	18	5%	45	5%	15	7%
Know a little	324	29%	190	36% B	134	24%	73	25%	43	26%	53	28%	63	32%	92	36% CD	79	27%	143	33%	102	27%	264	30%	57	26%
Aware of but know no details	344	31%	151	29%	193	34%	72	24%	64	39% C	56	30%	65	33%	86	34% C	86	30%	136	32%	121	32%	274	31%	69	32%
Not aware of	367	33%	143	27%	224	39% A	139	47% DFG	45	27%	70	37% FG	53	27%	60	24%	111	38% I	121	28%	135	36% I	289	33%	76	35%
Not Answered	1	0%	1	0%	1	0%	0	0%	0	0%	0	0%	0	0%	1	0%	1	0%	0	0%	1	0%	1	0%	0	0%

Weight model: wm2

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.

	< £15k		£15-30k		£30-50k		£50k +		DK		full_time		part_time		self_employed		not_working	
					Annual h/h income													
	A		**B**		**C**		**D**		**E**									
Total	90	100%	266	100%	207	100%	183	100%	352	100%	487	100%	145	100%	59	100%	450	100%
Know a lot	4	5%	7	3%	15	7% B	23	12% ABE	13	4%	30	6%	4	3%	8	13%	19	4%
Know a little	23	26%	84	32%	51	25%	67	37% C	97	28%	142	29%	29	20%	18	30%	148	33%
Aware of but know no details	27	30%	80	30%	69	33%	54	30%	114	32%	158	32%	46	32%	17	29%	139	31%
Not aware of	35	39% D	95	36% D	71	34% D	39	21%	128	36% D	157	32%	65	45%	17	28%	144	32%
Not Answered	1	1%	0	0%	1	0%	0	0%	0	0%	0	0%	1	0%	0	0%	1	0%

Weight model: wm2

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

Power to borrow money to meet spending plans or to meet shortfalls in income tax receipts

	Total		Male		Female		Age bands										Area						Urban/Rural 2			
							under 35		35-44		45-54		55-64		65+		W Central		E Central		North		urban		rural	
			A		B		C		D		E		F		G		H		I		J		K		L	
Total	1098	100%	527	100%	571	100%	296	100%	165	100%	187	100%	198	100%	253	100%	290	100%	429	100%	376	100%	874	100%	216	100%
Know a lot	72	7%	53	10% B	19	3%	16	5%	14	9%	9	5%	17	8%	16	7%	13	4%	30	7%	29	8%	54	6%	15	7%
Know a little	225	20%	132	25% B	93	16%	60	20%	27	16%	39	21%	43	22%	55	22%	58	20%	96	22%	70	19%	176	20%	49	23%
Aware of but know no details	309	28%	146	28%	164	29%	71	24%	52	32%	54	29%	51	26%	82	32%	82	28%	125	29%	102	27%	254	29%	52	24%
Not aware of	490	45%	196	37%	294	51% A	150	50% G	72	43%	85	45%	86	44%	98	39%	136	47%	178	41%	174	46%	387	44%	100	46%
Not Answered	3	0%	1	0%	2	0%	0	0%	0	0%	0	0%	1	1%	1	0%	1	0%	0	0%	1	0%	3	0%	0	0%

Weight model: wm2

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.

	Annual h/h income										full_time		part_time		self_employed		not_working	
	< £15k		£15-30k		£30-50k		£50k +		DK									
	A		B		C		D		E									
Total	90	100%	266	100%	207	100%	183	100%	352	100%	487	100%	145	100%	59	100%	450	100%
Know a lot	6	6%	11	4%	17	8%	18	10%	20	6%	36	7%	9	6%	4	7%	23	5%
Know a little	18	20%	55	21%	37	18%	53	29% E	61	17%	101	21%	15	11%	16	27%	99	22%
Aware of but know no details	25	28%	78	29%	62	30%	44	24%	101	29%	138	28%	38	26%	17	29%	134	30%
Not aware of	40	44%	121	45%	90	44%	68	37%	171	48% D	213	44%	81	56%	22	38%	193	43%
Not Answered	1	1%	1	0%	1	0%	0	0%	0	0%	0	0%	1	1%	0	0%	1	0%

Weight model: wm2

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

Power to change the amount of money it spends on policy areas it has responsibility for

	Total		Male		Female		Age bands												Area						Urban/Rural 2			
							under 35		35-44		45-54		55-64		65+		W Central		E Central		North		urban		rural	
			A		B		C		D		E		F		G		H		I		J		K		L	
Total	1098	100%	527	100%	571	100%	296	100%	165	100%	187	100%	198	100%	253	100%	290	100%	429	100%	376	100%	874	100%	216	100%
Know a lot	98	9%	71	14% B	27	5%	22	8%	16	10%	9	5%	26	13% E	26	10% E	18	6%	45	10%	35	9%	72	8%	24	11%
Know a little	388	35%	208	39% B	180	32%	98	33%	55	34%	85	46% CDFG	62	31%	87	35%	107	37%	155	36%	124	33%	314	36%	73	34%
Aware of but know no details	351	32%	151	29%	200	35%	78	26%	54	33%	55	30%	69	35%	95	38% CE	104	36%	133	31%	114	30%	280	32%	68	31%
Not aware of	259	24%	96	18%	163	28% A	98	33% EFG	39	24%	37	20%	41	21%	43	17%	61	21%	96	22%	101	27%	205	23%	51	24%
Not Answered	2	0%	1	0%	1	0%	0	0%	0	0%	0	0%	0	0%	2	1%	1	0%	0	0%	1	0%	2	0%	0	0%

Weight model: wm2

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.

	a										full_time		part_time		self_employed		not_working	
	< £15k		£15-30k		£30-50k		£50k +		DK									
	A		B		C		D		E									
Total	90	100%	266	100%	207	100%	183	100%	352	100%	487	100%	145	100%	59	100%	450	100%
Know a lot	6	7%	13	5%	23	11% B	26	14% B	29	8%	40	8%	11	7%	11	18%	41	9%
Know a little	27	29%	93	35%	74	36%	86	47% ABE	109	31%	188	39%	38	26%	23	39%	152	34%
Aware of but know no details	30	33%	84	32%	60	29%	50	28%	126	36%	146	30%	54	37%	16	27%	148	33%
Not aware of	27	30% D	75	28% D	49	24% D	20	11%	87	25% D	113	23%	42	29%	10	17%	108	24%
Not Answered	1	1%	0	0%	1	0%	0	0%	1	0%	0	0%	1	0%	0	0%	1	0%

Weight model: wm2

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