

Appendix A: Data tables

Appendix A: Data tables	1
Data Tables	4
A.1 Survey Output – Self Employed	4
Table 1.1 Self Employed: whether agree HMRC treats them fairly (Question 1)	4
Table 1.2 Self Employed: whether submitted a Self Assessment tax return	4
Table 1.3 Self Employed: Effort they spent completing self assessment tax return (Question 3)..	5
Table 1.4 Self Employed: Effort they spent providing information to the person who completed their income tax return (Question 4)	5
Table 1.5 Self Employed: How much of a problem is income tax evasion (Question 5)	5
Table 1.6 Self Employed: How widespread think income tax evasion is (Question 6)	6
Table 1.7 Self Employed: Perceived effort HMRC puts into reducing income tax evasion, (Question 7).....	6
Table 1.8 Self Employed: Perceived likelihood of detection for regular income tax evasion amongst others (Question 8).....	6
Table 1.9 Self Employed: Perceived likelihood of detection for regular income tax evasion if they regularly did cash in hand work and did not declare it (Question 9)	7
Table 1.10 Self Employed: Whether a lot of people they know think it's okay not to pay tax on cash earnings (Question 10)	7
Table 1.11 Self Employed: Whether they personally think it's okay not to pay tax on cash earnings (Question 11).....	8
Table 1.12 Self Employed: Whether HMRC deal more or less firmly with evaders than a few years ago (Question 12).....	8
Table A 1.13 Self Employed: Whether agree the financial penalties are sufficient to deter income tax evasion (Question 13)	9
Table 1.14 Self Employed: Perceived acceptability of income tax evasion (Question 16)	9
Table 1.15 Self Employed: Whether aware evading tax is a criminal offence (Question 22)	10
Table 1.16 Self Employed: Likelihood individual evading tax would be prosecuted (Question 23)	10
Table 1.17 Self Employed: Chances of prosecution are sufficient to deter people from tax evasion (Question 24)	11
Table 1.18 Self Employed: Heard of anyone prosecuted by HMRC for tax evasion (Question 25)	11
A.2 Survey Output - Employees	12
Table 2.1 Employees: whether agree HMRC treats them fairly (Question 1).....	12
Table 2.2 Employees: Whether they completed a Self Assessment tax return	12
Table A 2.3 Employees: Effort they spent completing self assessment tax return (Question 3)..	13
Table 2.4 Employees: Effort they spent providing information to the person who completed their income tax return (Question 4).....	13
Table 2.5 Employees: How much of a problem is income tax evasion (Question 5).....	13
Table A 2.6 Employees: How widespread think income tax evasion is (Question 6)	14
Table 2.7 Employees: Perceived effort HMRC puts into reducing income tax evasion, (Question 7)	14

Table 2.8 Employees: Perceived likelihood of detection for regular income tax evasion amongst others (Question 8)	14
Table 2.9 Employees: Perceived likelihood of detection for regular income tax evasion if they regularly did cash in hand work and did not declare it (Question 9)	15
Table 2.10 Employees: Whether a lot of people they know think it's okay not to pay tax on cash earnings (Question 10).....	15
Table 2.11 Employees: Whether they personally think it's okay not to pay tax on cash earnings (Question 11).....	16
Table 2.12 Employees: Whether HMRC deal more or less firmly with evaders than a few years ago (Question 12)	16
Table 2.13 Employees: Whether agree the financial penalties are sufficient to deter income tax evasion (Question 13)	17
Table 2.14 Employees: Perceived acceptability of income tax evasion (Question 16)	17
Table 2.15 Employees: Whether aware evading tax is a criminal offence (Question 22)	18
Table 2.17 Employees: Chances of prosecution are sufficient to deter people from tax evasion (Question 24).....	18
Table 2.18 Employees: Heard of anyone prosecuted by HMRC for tax evasion (Question 25) ..	19
A.3 Survey Output - SME.....	20
Table 3.1 SMEs: Whether agree HMRC treats the business fairly (Question 1).....	20
Table 3.2 SMEs: Effort SME spends completing corporation tax return (Question 2).....	20
Table 3.3 SMEs: How much of a problem is income or corporation tax evasion among SMEs (Question3).....	21
Table 3.4 SMEs: How widespread tax evasion is amongst SMEs (Question 4)	21
Table 3.5 SMEs: Perceived effort HMRC puts into reducing tax evasion (Question 5).....	21
Table 3.6 SMEs: Perceived likelihood of detection for SMEs regularly evading tax (Question 6)22	
Table 3.7 SMEs: Perceived likelihood of detection if their business regularly evaded tax (Question 7).....	22
Table 3.8 SMEs: Whether HMRC deals more or less firmly with evaders than a few years ago (Question 8).....	22
Table 3.9 SMEs: Whether agree the financial penalties are sufficient to deter business from tax evasion (Question 9)	23
Table 3.10 SMEs: Perceived acceptability of corporation tax evasion (Question 11)	23
Table 3.11 SMEs: A lot of SMEs think it is okay to under declare revenue (Question 15).....	24
Table 3.12 SMEs: They believe it is okay to under declare revenue (Question 16).....	24
Table 3.13 SMEs: Aware tax evasion is a criminal offence (Question 17)	24
Table 3.14 SMEs: Likelihood SME evading tax would be prosecuted (Question 18).....	25
Table 3.15 SMEs: Chances of prosecution are sufficient to deter businesses from tax evasion (Question 19).....	25
Table 3.16 SMEs: Heard of any businesses prosecuted by HMRC (Question 20)	26
Table 3.17 SMEs: How reasonable is time and effort spent on VAT return (Question 23)	26
Table 3.18 SMEs: Perceived likelihood that SMEs regularly evading VAT would get caught (Question 24).....	26
Table 3.19 SMEs: Perceived likelihood of getting caught if their business under declared VAT liability (Question 25).....	27

Table 3.20 SMEs: Whether agree financial penalties are sufficient to deter VAT evasion (Question 26).....	27
Table 3.21 SMEs Perceived likelihood that a SME regularly evading VAT would be caught (Question 27).....	28

Data Tables

Data is presented from all years in which the particular question was asked. Percentages reported are weighted estimates. Estimates smaller than 1% are reported as '*'. Totals may not equal 100 due to rounding. Summed totals of response categories may differ to figures cited in the report by one percentage point due to rounding.

Corrections have been made to these data tables as of June 2017 to correct minor errors in rounding and formatting. This does not affect the accuracy of the reported findings.

A.1 Survey Output – Self Employed

Table 1.1 Self Employed: whether agree HMRC treats them fairly (Question 1)

Response	Weighted Percentage of Self Employed						
	2008	2009	2010	2011	2012	2013	2014
Strongly Agree	9	9	10	11	15	21	20
Agree	61	66	62	63	60	54	56
Neither Agree nor Disagree	15	13	18	14	12	15	16
Disagree	7	6	6	5	7	6	5
Strongly Disagree	3	2	2	3	3	2	1
Don't Know	5	4	2	5	3	2	3
Unweighted base	576	528	604	758	1026	1137	574
Number of refusals	1	3	4	8	7	17	8

Table 1.2 Self Employed: whether submitted a Self Assessment tax return (Question 2)

Response	Weighted Percentage of Self Employed						
	2008	2009	2010	2011	2012	2013	2014
Yes – submitted a return myself	30	30	28	30	36	35	38
Yes – an accountant submitted on my behalf	45	42	41	43	44	44	44
No – but I should have	2	2	3	2	2	2	1
No – I did not need to	24	26	28	25	19	19	17
Unweighted base	572	530	605	764	1030	1142	579
Number of refusals	5	1	3	2	3	12	3

Table 1.3 Self Employed: Effort they spent completing self assessment tax return (Question 3)

Response	Weighted Percentage of Self Employed						
	2008	2009	2010	2011	2012	2013	2014
Reasonable	53	61	61	73	73	76	70
Neither Reasonable Nor Unreasonable	20	18	26	14	14	14	18
Unreasonable	15	14	10	11	10	7	9
Don't Know	12	8	3	2	3	3	4
Unweighted base	158	141	152	230	365	394	214
Number of refusals	0	1	0	0	0	0	2

Table 1.4 Self Employed: Effort they spent providing information to the person who completed their income tax return (Question 4)

Response	Weighted Percentage of Self Employed						
	2008	2009	2010	2011	2012	2013	2014
Reasonable	67	77	72	75	75	75	79
Neither Reasonable Nor Unreasonable	18	12	14	16	14	16	15
Unreasonable	10	9	9	6	10	7	5
Don't Know	6	3	5	4	2	2	2
Unweighted base	245	220	235	302	444	488	246
Number of refusals	0	1	2	6	5	4	1

Table 1.5 Self Employed: How much of a problem is income tax evasion (Question 5)

Response	Weighted Percentage of Self Employed						
	2008	2009	2010	2011	2012	2013	2014
A major problem	33	40	46	46	46	42	44
A moderate problem	42	38	33	32	36	37	36
A minor problem	14	12	13	11	12	13	12
Not a problem at all	5	3	2	3	2	2	3
Don't Know	7	7	6	8	4	5	5
Unweighted base	574	529	604	757	1025	1136	574
Number of refusals	2	2	4	9	7	18	5

Table 1.6 Self Employed: How widespread think income tax evasion is (Question 6)

Response	Weighted Percentage of Self Employed		
	2012	2013	2014
Very widespread	31	33	27
Fairly widespread	46	47	51
Not very widespread	14	11	13
Not widespread at all	2	1	2
Don't Know	8	8	7
Unweighted base	1031	1137	573
Number of refusals	1	17	9

Table 1.7 Self Employed: Perceived effort HMRC puts into reducing income tax evasion, (Question 7)

Response	Weighted Percentage of Self Employed			
	2011	2012	2013	2014
Too much	3	3	4	3
Too little	41	38	36	38
About the right amount	28	32	31	28
Don't know	29	27	29	31
Unweighted base	632	1025	1137	574
Number of refusals	7	7	17	8

Table 1.8 Self Employed: Perceived likelihood of detection for regular income tax evasion amongst others (Question 8)

Response	Weighted Percentage of Self Employed						
	2008	2009	2010	2011	2012	2013	2014
Very Likely	11	12	10	12	9	10	8
Quite Likely	43	38	43	33	36	38	39
Not Likely	33	38	34	35	38	36	36
Not Likely at all	6	6	8	9	8	7	8
Don't Know	8	6	5	11	8	9	9
Unweighted base	574	529	605	758	1025	1137	574
Number of refusals	2	2	3	8	7	17	8

Table 1.9 Self Employed: Perceived likelihood of detection for regular income tax evasion if they regularly did cash in hand work and did not declare it (Question 9)

Response	Weighted Percentage of Self Employed						
	2008	2009	2010	2011	2012	2013	2014
Very Likely	20	17	21	16	15	16	13
Quite Likely	33	27	34	29	28	32	30
Not Likely	30	36	28	30	35	34	34
Not Likely at all	10	12	10	16	13	11	14
Don't Know	7	8	7	9	8	7	8
Unweighted base	574	529	605	757	1025	1135	573
Number of refusals	2	2	3	9	7	19	9

Table 1.10 Self Employed: Whether a lot of people they know think it's okay not to pay tax on cash earnings (Question 10)

Response	Weighted Percentage of Self Employed			
	2011	2012	2013	2014
Strongly Agree	6	6	5	6
Agree	22	23	23	20
Neither Agree nor Disagree	18	21	22	24
Disagree	33	36	37	35
Strongly Disagree	12	9	8	9
Don't Know	9	6	6	6
Unweighted base	632	1025	1137	573
Number of refusals	7	7	17	9

Table 1.11 Self Employed: Whether they personally think it's okay not to pay tax on cash earnings (Question 11)

Response	Weighted Percentage of Self Employed			
	2011	2012	2013	2014
Strongly Agree	1	1	1	1
Agree	8	8	7	9
Neither Agree nor Disagree	11	16	15	16
Disagree	55	50	55	49
Strongly Disagree	22	22	19	23
Don't Know	3	3	3	2
Unweighted base	632	1025	1137	571
Number of refusals	7	7	17	11

Table 1.12 Self Employed: Whether HMRC deal more or less firmly with evaders than a few years ago (Question 12)

Response	Weighted Percentage of Self Employed			
	2011	2012	2013	2014
More firmly	34	39	43	43
Less firmly	8	11	9	8
About the same	30	24	23	23
Don't Know	29	26	25	26
Unweighted base	632	1025	1137	573
Number of refusals	7	7	17	9

Table A 1.13 Self Employed: Whether agree the financial penalties are sufficient to deter income tax evasion (Question 13)

Response	Weighted Percentage of Self Employed						
	2008	2009	2010	2011	2012	2013	2014
Strongly Agree	9	9	9	7	8	7	8
Agree	36	30	30	35	32	33	28
Neither Agree nor Disagree	16	21	16	13	15	16	18
Disagree	13	16	19	16	20	16	17
Strongly Disagree	2	4	5	5	6	4	4
Don't know because I don't know the penalties	19	18	17	18	15	16	18
Don't know	5	3	3	6	5	7	8
Unweighted base	575	530	604	758	1025	1136	573
Number of refusals	1	1	4	8	7	18	9

Table 1.14 Self Employed: Perceived acceptability of income tax evasion (Question 16)

Response	Weighted Percentage of Self Employed						
	2008	2009	2010	2011	2012	2013	2014
It is always acceptable	3	2	2	2	2	3	2
It is mostly acceptable	10	5	4	5	5	7	6
It is mostly unacceptable	30	26	27	25	31	28	29
It is always unacceptable	52	61	63	63	59	59	60
None of these	1	3	1	1	1	1	*
Don't know	4	2	2	3	2	3	2
Unweighted base	575	530	604	758	1025	1137	573
Number of refusals	4	1	4	8	7	17	9

Table 1.15 Self Employed: Whether aware evading tax is a criminal offence (Question 22)

Response	Weighted Percentage of Self Employed			
	2011	2012	2013	2014
Yes	90	92	93	91
No	4	5	3	4
Don't know (spontaneous)	5	3	4	5
Unweighted base	637	1032	1138	577
Number of refusals	1	0	16	5

Table 1.16 Self Employed: Likelihood individual evading tax would be prosecuted (Question 23)

Response	Weighted Percentage of Self Employed			
	2011	2012	2013	2014
Very Likely	23	19	20	17
Quite Likely	38	37	42	42
Not Likely	30	33	29	30
Not Likely at all	4	5	4	7
Don't Know	5	7	5	5
Unweighted base	583	944	1062	520
Number of refusals	5	7	5	2

Table 1.17 Self Employed: Chances of prosecution are sufficient to deter people from tax evasion (Question 24)

Response	Weighted Percentage of Self Employed			
	2011	2012	2013	2014
Strongly Agree	11	8	10	10
Agree	36	34	37	31
Neither Agree nor Disagree	16	22	17	22
Disagree	23	25	23	24
Strongly Disagree	4	3	4	5
Don't know because I don't know the penalties	7	5	7	6
Don't know	3	3	2	4
Unweighted base	631	1025	1135	573
Number of refusals	7	7	19	9

Table 1.18 Self Employed: Heard of anyone prosecuted by HMRC for tax evasion (Question 25)

Response	Weighted Percentage of Self Employed			
	2011	2012	2013	2014
Yes	28	34	32	34
No	70	64	66	64
Don't Know	2	2	2	2
Unweighted base	637	1032	1142	577
Number of refusals	1	0	12	5

A.2 Survey Output - Employees

Table 2.1 Employees: whether agree HMRC treats them fairly (Question 1)

Response	Weighted Percentage of Employees						
	2008	2009	2010	2011	2012	2013	2014
Strongly Agree	5	6	10	8	12	15	12
Agree	47	50	46	52	51	44	45
Neither Agree nor Disagree	26	22	28	21	21	19	25
Disagree	8	6	6	6	6	6	8
Strongly Disagree	3	2	2	2	2	3	2
Don't Know	11	14	8	9	8	11	8
Unweighted base	1770	1748	1688	1806	614	630	569
Number of refusals	3	1	14	21	4	8	6

Table 2.2 Employees: Whether they completed a Self Assessment tax return

Response	Weighted Percentage of Employees						
	2008	2009	2010	2011	2012	2013	2014
Yes – submitted a return myself	8	10	8	10	8	8	11
Yes – an accountant submitted on my behalf	6	6	5	5	6	4	6
No – but I should have	1	1	1	1	1	2	1
No – I did not need to	85	83	86	84	85	85	81
Unweighted base	1767	1745	1695	1812	616	634	568
Number of refusals	6	4	7	15	2	4	7

Table A 2.3 Employees: Effort they spent completing self assessment tax return (Question 3)

Response	Weighted Percentage of Employees						
	2008	2009	2010	2011	2012	2013	2014
Reasonable	65	71	67	64	58	75	72
Neither Reasonable Nor Unreasonable	14	14	17	21	17	12	13
Unreasonable	21	12	16	13	25	12	13
Don't Know	1	3	1	1	*	*	2
Unweighted base	147	167	136	178	55	53	60
Number of refusals	0	0	3	0	0	1	0

Table 2.4 Employees: Effort they spent providing information to the person who completed their income tax return (Question 4)

Response	Weighted Percentage of Employees						
	2008	2009	2010	2011	2012	2013	2014
Reasonable	69	67	69	68	65	70	75
Neither Reasonable Nor Unreasonable	16	13	20	17	16	10	17
Unreasonable	9	12	8	10	19	20	8
Don't Know	6	7	3	5	0	0	0
Unweighted base	101	97	87	87	37	29	36
Number of refusals	0	0	1	1	0	0	0

Table 2.5 Employees: How much of a problem is income tax evasion (Question 5)

Response	Weighted Percentage of Employees						
	2008	2009	2010	2011	2012	2013	2014
A major problem	41	42	48	48	45	48	42
A moderate problem	41	38	33	34	36	34	40
A minor problem	10	10	11	10	13	9	9
Not a problem at all	2	3	2	2	1	2	2
Don't Know	6	7	6	7	5	7	7
Unweighted base	1770	1746	1691	1806	614	628	569
Number of refusals	3	3	11	21	4	10	5

Table A 2.6 Employees: How widespread think income tax evasion is (Question 6)

Response	Weighted Percentage of Employees		
	2012	2013	2014
Very widespread	33	34	35
Fairly widespread	45	48	42
Not very widespread	14	9	13
Not widespread at all	1	1	2
Don't Know	7	9	8
Unweighted base	617	637	571
Number of refusals	1	1	4

Table 2.7 Employees: Perceived effort HMRC puts into reducing income tax evasion, (Question 7)

Response	Weighted Percentage of Employees			
	2011	2012	2013	2014
Too much	2	1	3	2
Too little	43	44	43	41
About the right amount	27	27	28	26
Don't know	29	27	26	32
Unweighted base	889	614	628	569
Number of refusals	11	4	10	6

Table 2.8 Employees: Perceived likelihood of detection for regular income tax evasion amongst others (Question 8)

Response	Weighted Percentage of Employees						
	2008	2009	2010	2011	2012	2013	2014
Very Likely	9	8	9	9	7	8	7
Quite Likely	38	32	34	35	30	35	33
Not Likely	40	43	42	39	45	42	45
Not Likely at all	8	8	8	8	9	7	6
Don't Know	5	8	6	8	9	8	10
Unweighted base	1770	1745	1691	1806	614	628	569
Number of refusals	3	4	11	21	4	10	6

Table 2.9 Employees: Perceived likelihood of detection for regular income tax evasion if they regularly did cash in hand work and did not declare it (Question 9)

Response	Weighted Percentage of Employees						
	2008	2009	2010	2011	2012	2013	2014
Very Likely	22	22	18	15	15	15	14
Quite Likely	29	26	28	30	25	24	26
Not Likely	32	34	34	34	39	40	37
Not Likely at all	11	10	12	14	14	12	15
Don't Know	6	8	8	7	7	10	8
Unweighted base	1770	1746	1691	1806	614	628	569
Number of refusals	3	3	11	21	4	10	6

Table 2.10 Employees: Whether a lot of people they know think it's okay not to pay tax on cash earnings (Question 10)

Response	Weighted Percentage of Employees			
	2011	2012	2013	2014
Strongly Agree	3	3	5	3
Agree	21	24	25	22
Neither Agree nor Disagree	21	20	23	21
Disagree	35	34	32	34
Strongly Disagree	11	12	8	11
Don't Know	8	6	7	9
Unweighted base	889	614	628	569
Number of refusals	11	4	10	6

Table 2.11 Employees: Whether they personally think it's okay not to pay tax on cash earnings (Question 11)

Response	Weighted Percentage of Employees			
	2011	2012	2013	2014
Strongly Agree	1	1	1	1
Agree	6	9	10	7
Neither Agree nor Disagree	15	15	17	13
Disagree	53	52	50	48
Strongly Disagree	22	21	17	24
Don't Know	3	3	4	6
Unweighted base	889	614	628	569
Number of refusals	11	4	10	6

Table 2.12 Employees: Whether HMRC deal more or less firmly with evaders than a few years ago (Question 12)

Response	Weighted Percentage of Employees			
	2011	2012	2013	2014
More firmly	40	36	41	36
Less firmly	11	10	11	9
About the same	27	27	23	25
Don't Know	22	27	24	30
Unweighted base	889	614	628	569
Number of refusals	11	4	10	6

Table 2.13 Employees: Whether agree the financial penalties are sufficient to deter income tax evasion (Question 13)

Response	Weighted Percentage of Employees						
	2008	2009	2010	2011	2012	2013	2014
Strongly Agree	5	5	6	5	3	5	4
Agree	23	22	21	25	25	23	18
Neither Agree nor Disagree	22	20	19	17	15	16	21
Disagree	22	23	24	25	23	23	22
Strongly Disagree	7	7	8	6	7	5	6
Don't know because I don't know the penalties	16	19	18	16	20	19	19
Don't know	4	4	6	5	7	9	10
Unweighted base	1770	1747	1688	1806	614	628	569
Number of refusals	3	2	14	21	4	10	6

Table 2.14 Employees: Perceived acceptability of income tax evasion (Question 16)

Response	Weighted Percentage of Employees						
	2008	2009	2010	2011	2012	2013	2014
It is always acceptable	3	3	3	2	1	1	3
It is mostly acceptable	6	6	3	3	4	7	4
It is mostly unacceptable	28	27	24	21	35	33	28
It is always unacceptable	59	62	65	71	58	57	60
None of these	1	*	1	1	1	1	1
Don't know	3	2	3	3	2	3	4
Unweighted base	1766	1747	1687	1806	614	628	569
Number of refusals	7	2	15	21	4	10	6

Table 2.15 Employees: Whether aware evading tax is a criminal offence (Question 22)

Response	Weighted Percentage of Employees			
	2011	2012	2013	2014
Yes	94	91	89	89
No	5	6	7	6
Don't know	2	3	4	5
Unweighted base	891	618	631	566
Number of refusals	9	0	7	9

Table 2.16 Employees: Likelihood individual evading tax would be prosecuted (Question 23)

Response	Weighted Percentage of Employees			
	2011	2012	2013	2014
Very Likely	19	14	18	11
Quite Likely	41	41	40	40
Not Likely	33	37	30	38
Not Likely at all	5	3	5	5
Don't Know	3	5	7	5
Unweighted base	829	562	572	505
Number of refusals	3	2	3	1

Table 2.17 Employees: Chances of prosecution are sufficient to deter people from tax evasion (Question 24)

Response	Weighted Percentage of Employees			
	2011	2012	2013	2014
Strongly Agree	7	4	5	4
Agree	30	28	27	25
Neither Agree nor Disagree	18	20	20	23
Disagree	34	31	30	29
Strongly Disagree	6	8	7	7
Don't know because I don't know the penalties	3	6	7	8
Don't know	3	4	4	4
Unweighted base	889	614	628	569
Number of refusals	11	4	10	6

Table 2.18 Employees: Heard of anyone prosecuted by HMRC for tax evasion (Question 25)

Response	Weighted Percentage of Employees			
	2011	2012	2013	2014
Yes	24	35	33	28
No	75	64	65	70
Don't Know	1	1	1	2
Unweighted base	891	617	632	564
Number of refusals	9	1	6	11

A.3 Survey Output - SME

Table 3.1 SMEs: Whether agree HMRC treats the business fairly (Question 1)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
Strongly Agree	16	13	16	18
Agree	63	68	63	62
Neither Agree nor Disagree	13	11	13	12
Disagree	4	5	4	5
Strongly Disagree	3	1	2	2
Don't Know	1	1	2	2
Unweighted base	1005	960	1107	1017
Number of refusals	0	1	0	0

Table 3.2 SMEs: Effort SME spends completing corporation tax return (Question 2)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
Reasonable	64	70	70	71
Neither Reasonable Nor Unreasonable	15	13	13	14
Unreasonable	13	12	8	8
Don't Know	8	6	9	7
Unweighted base	1003	961	1107	1017
Number of refusals	2	0	0	0

Table 3.3 SMEs: How much of a problem is income or corporation tax evasion among SMEs (Question3)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
A major problem	10	9	9	10
A moderate problem	28	32	30	29
A minor problem	36	38	39	40
Not a problem at all	10	11	10	10
Don't Know	16	11	13	11
Unweighted base	1005	960	1107	1017
Number of refusals	0	1	0	0

Table 3.4 SMEs: How widespread tax evasion is amongst SMEs (Question 4)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
Very widespread	4	5	3	4
Fairly widespread	29	32	27	26
Not very widespread	37	38	43	42
Not widespread at all	10	10	10	11
Don't Know	19	16	17	16
Unweighted base	1005	959	1107	1017
Number of refusals	0	1	0	0

Table 3.5 SMEs: Perceived effort HMRC puts into reducing tax evasion (Question 5)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
Too much	10	9	10	9
Too little	18	15	14	17
About the right amount	45	54	52	54
Don't know	27	22	23	20
Unweighted base	1001	959	1107	1017
Number of refusals	4	2	0	0

Table 3.6 SMEs: Perceived likelihood of detection for SMEs regularly evading tax (Question 6)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
Very Likely	19	22	19	22
Quite Likely	49	46	51	46
Not Likely	20	18	16	19
Not Likely at all	2	3	3	2
Don't Know	10	11	12	11
Unweighted base	1005	960	1107	1016
Number of refusals	0	1	0	1

Table 3.7 SMEs: Perceived likelihood of detection if their business regularly evaded tax (Question 7)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
Very Likely	41	43	40	46
Quite Likely	46	44	44	42
Not Likely	7	7	7	8
Not Likely at all	1	2	1	2
Don't Know	5	4	8	3
Unweighted base	1004	959	1105	1017
Number of refusals	1	2	2	0

Table 3.8 SMEs: Whether HMRC deals more or less firmly with evaders than a few years ago (Question 8)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
More firmly	30	34	35	36
Less firmly	5	3	4	2
About the same	32	45	42	44
Don't Know	34	17	20	18
Unweighted base	1004	960	1107	1017
Number of refusals	1	1	0	0

Table 3.9 SMEs: Whether agree the financial penalties are sufficient to deter business from tax evasion (Question 9)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
Strongly Agree	11	16	13	15
Agree	45	48	47	48
Neither Agree nor Disagree	15	17	17	16
Disagree	5	5	4	5
Strongly Disagree	2	1	1	1
Don't know because I don't know the penalties	20	11	15	14
Don't know	2	2	2	2
Unweighted base	1005	961	1106	1017
Number of refusals	0	0	1	0

Table 3.10 SMEs: Perceived acceptability of corporation tax evasion (Question 11)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
It is always acceptable	2	1	1	*
It is mostly acceptable (but depends on the circumstances)	4	3	3	4
It is mostly unacceptable (but depends on the circumstances)	22	22	16	15
It is always unacceptable	71	74	79	80
None of these	*	0	0	0
Don't know	1	1	1	1
Unweighted base	1,005	961	1106	1017
Number of refusals	0	0	1	0

Table 3.11 SMEs: A lot of SMEs think it is okay to under declare revenue (Question 15)

Response	Weighted Percentage of SMEs		
	2012	2013	2014
Strongly Agree	3	4	2
Agree	19	17	19
Neither Agree nor Disagree	23	23	29
Disagree	32	30	32
Strongly Disagree	14	15	12
Don't Know	8	11	7
Unweighted base	961	1107	1017
Number of refusals	0	0	0

Table 3.12 SMEs: They believe it is okay to under declare revenue (Question 16)

Response	Weighted Percentage of SMEs		
	2012	2013	2014
Strongly Agree	1	1	*
Agree	4	3	2
Neither Agree nor Disagree	6	5	7
Disagree	42	42	39
Strongly Disagree	47	48	52
Don't Know	1	1	*
Unweighted base	961	1107	1017
Number of refusals	0	0	0

Table 3.13 SMEs: Aware tax evasion is a criminal offence (Question 17)

Response	Weighted Percentage of SMEs		
	2012	2013	2014
Yes	95	93	94
No	5	6	6
Don't know (spontaneous)	*	*	*
Unweighted base	961	1107	1017
Number of refusals	0	0	0

Table 3.14 SMEs: Likelihood SME evading tax would be prosecuted (Question 18)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
Very Likely	32	31	28	35
Quite Likely	47	43	46	45
Not Likely	11	16	13	13
Not Likely at all	1	2	3	1
Don't Know	9	8	10	6
Unweighted base	1,005	907	1107	951
Number of refusals	0	2	0	0

Table 3.15 SMEs: Chances of prosecution are sufficient to deter businesses from tax evasion (Question 19)

Response	Weighted Percentage of SMEs		
	2012	2013	2014
Strongly Agree	20	20	20
Agree	53	48	52
Neither Agree nor Disagree	10	13	13
Disagree	11	9	10
Strongly Disagree	3	3	2
Don't know because I don't know the penalties	2	2	1
Don't know	3	5	3
Unweighted base	961	1107	1017
Number of refusals	0	0	0

Table 3.16 SMEs: Heard of any businesses prosecuted by HMRC (Question 20)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
Yes	25	35	34	32
No	74	65	66	67
Don't Know	1	*	*	1
Unweighted base	991	961	1107	1017
Number of refusals	14	0	0	0

Table 3.17 SMEs: How reasonable is time and effort spent on VAT return (Question 23)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
Reasonable	69	71	72	70
Neither Reasonable Nor Unreasonable	12	11	12	14
Unreasonable	17	16	14	15
Don't Know	3	2	2	2
Unweighted base	648	674	661	607
Number of refusals	0	0	0	0

Table 3.18 SMEs: Perceived likelihood that SMEs regularly evading VAT would get caught (Question 24)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
Very Likely	38	39	37	39
Quite Likely	45	43	45	39
Not Likely	11	9	10	14
Not Likely at all	1	3	2	1
Don't Know	5	6	7	7
Unweighted base	648	673	661	607
Number of refusals	0	1	0	0

Table 3.19 SMEs: Perceived likelihood of getting caught if their business under declared VAT liability (Question 25)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
Very Likely	53	56	53	52
Quite Likely	39	36	37	37
Not Likely	5	6	5	7
Not Likely at all	*	1	1	1
Don't Know	4	2	4	4
Unweighted base	648	672	661	607
Number of refusals	0	2	0	0

Table 3.20 SMEs: Whether agree financial penalties are sufficient to deter VAT evasion (Question 26)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
Strongly Agree	19	26	25	25
Agree	50	51	48	48
Neither Agree nor Disagree	10	10	9	11
Disagree	5	4	4	4
Strongly Disagree	1	1	1	1
Don't know because I don't know the penalties	14	7	12	11
Don't know	1	*	2	*
Unweighted base	677	674	659	605
Number of refusals	0	0	2	2

Table 3.21 SMEs Perceived likelihood that a SME regularly evading VAT would be caught (Question 27)

Response	Weighted Percentage of SMEs			
	2011	2012	2013	2014
Very Likely	35	34	32	33
Quite Likely	46	49	51	47
Not Likely	10	11	9	14
Not Likely at all	2	2	2	1
Don't Know	7	5	6	6
Unweighted base	648	609	660	607
Number of refusals	0	0	1	0