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ANNEXURE A

**QUESTIONNAIRE USED IN PHASE 1 OF THE STUDY
TO INVITE POTENTIAL PARTICIPANTS
FOR THE CASE STUDIES IN PHASE 1 OF THE STUDY
(ENGLISH VERSION)**

For office use

1 Respondent number	<table border="1"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>						
<p>2 Informed consent.</p> <div style="border: 1px solid black; padding: 10px; text-align: center;">  <p>UNIVERSITEIT VAN PRETORIA UNIVERSITY OF PRETORIA YUNIBESITHI YA PRETORIA</p> <p>Faculty of Economic and Management Sciences</p> <p>Covering letter and informed consent form for participation in academic research</p> <p>Department of Taxation</p> <p>Title of the study: <i>A conceptual framework for evaluating the tax burden of individual taxpayers in South Africa</i></p> <p style="text-align: right;">Research conducted by: Mr T.L. Steyn Telephone number: (012) 420 3406</p> <hr/> <p>Dear Respondent</p> <p>Please note the following:</p> <ul style="list-style-type: none"> ▪ This study involves an <u>anonymous</u> survey. Your name will not appear on the questionnaire, except if you voluntarily provide your contact details for participation in future research on the topic. The answers you give will be treated as strictly <u>confidential</u> under all circumstances. Your participation in this study is very important. You may, however, choose not to participate, and you may also stop participating at any time without any negative consequences. However, please note that consent cannot be withdrawn after the questionnaire has been submitted. ▪ Please contact my study leaders if you have any questions or comments regarding the study: <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Study leader</th> <th style="text-align: left;">Contact number</th> </tr> </thead> <tbody> <tr> <td>Prof. R. Franzsen</td> <td>(012) 420 5538</td> </tr> <tr> <td>Prof. M. Stiglingh</td> <td>(012) 420 4983</td> </tr> </tbody> </table> </div>		Study leader	Contact number	Prof. R. Franzsen	(012) 420 5538	Prof. M. Stiglingh	(012) 420 4983
Study leader	Contact number						
Prof. R. Franzsen	(012) 420 5538						
Prof. M. Stiglingh	(012) 420 4983						
<p>Please tick the block if you have read and understood the information above. Ticking the block also signifies your consent to participate in the study voluntarily.</p>	<table border="1"> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table>						



<p>3 Please indicate your age (in years).</p> <p><input type="text"/></p>	<p><input type="text"/></p>														
<p>4 Please indicate your gender:</p> <table border="1" data-bbox="280 400 568 472"> <tr> <td>Male</td> <td>1</td> </tr> <tr> <td>Female</td> <td>2</td> </tr> </table>	Male	1	Female	2	<p><input type="text"/></p>										
Male	1														
Female	2														
<p>5 Please indicate to which population group you belong.</p> <table border="1" data-bbox="280 557 775 801"> <tr> <td>White</td> <td>1</td> </tr> <tr> <td>Indian</td> <td>2</td> </tr> <tr> <td>Coloured</td> <td>3</td> </tr> <tr> <td>Black</td> <td>4</td> </tr> <tr> <td>Asian</td> <td>5</td> </tr> <tr> <td>Other, please specify:</td> <td>6</td> </tr> <tr> <td colspan="2"><hr/></td> </tr> </table>	White	1	Indian	2	Coloured	3	Black	4	Asian	5	Other, please specify:	6	<hr/>		<p><input type="text"/></p> <p><input type="text"/></p>
White	1														
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<p>6 Please indicate your employment status:</p> <table border="1" data-bbox="280 896 986 1137"> <tr> <td>Salaried employee – public sector</td> <td>1</td> </tr> <tr> <td>Salaried employee – private sector</td> <td>2</td> </tr> <tr> <td>Self-employed</td> <td>3</td> </tr> <tr> <td>Unemployed</td> <td>4</td> </tr> <tr> <td>Pensioner</td> <td>5</td> </tr> <tr> <td>Other, please specify:</td> <td>6</td> </tr> <tr> <td colspan="2"><hr/></td> </tr> </table>	Salaried employee – public sector	1	Salaried employee – private sector	2	Self-employed	3	Unemployed	4	Pensioner	5	Other, please specify:	6	<hr/>		<p><input type="text"/></p> <p><input type="text"/></p>
Salaried employee – public sector	1														
Salaried employee – private sector	2														
Self-employed	3														
Unemployed	4														
Pensioner	5														
Other, please specify:	6														
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<p>7 Please indicate the city/town and province in South Africa where your household is situated.</p> <table border="1" data-bbox="280 1258 1062 1364"> <tr> <td>City/town:</td> <td><input type="text"/></td> </tr> <tr> <td>Province:</td> <td><input type="text"/></td> </tr> </table>	City/town:	<input type="text"/>	Province:	<input type="text"/>	<p><input type="text"/></p> <p><input type="text"/></p>										
City/town:	<input type="text"/>														
Province:	<input type="text"/>														
<p>8 Please indicate the number of persons living in your household.</p> <table border="1" data-bbox="280 1435 948 1554"> <tr> <td></td> <td>No</td> </tr> <tr> <td>Adults:</td> <td><input type="text"/></td> </tr> <tr> <td>Children (below 18 years of age):</td> <td><input type="text"/></td> </tr> </table>		No	Adults:	<input type="text"/>	Children (below 18 years of age):	<input type="text"/>	<p><input type="text"/></p> <p><input type="text"/></p>								
	No														
Adults:	<input type="text"/>														
Children (below 18 years of age):	<input type="text"/>														



Here are some questions about taxes in relation to your household.

9 What is the **total monthly gross income of your household** in a normal month?

R0 – R10 000	1
R10 001 – R20 000	2
R20 001 – R30 000	3
R30 001 – R40 000	4
R40 001 – R50 000	5
R50 001 – R60 000	6
R60 001 – R70 000	7
R70 001 – R80 000	8
R80 001 – R90 000	9
R90 001 – R100 000	10
R100 001 – R150 000	11
R150 001 – R200 000	12
R200 001+	13

10 What percentage of your total monthly gross household income, in **your estimation**, is paid to the government (national, provincial, municipal, and other government entities) in the form of taxes?

%



<p>11 In your opinion, what would be a more realistic and reasonable percentage of tax on your household's total monthly gross income?</p> <p><input style="width: 50px; height: 20px;" type="text"/> %</p>	<input style="width: 40px; height: 25px;" type="checkbox"/>																										
<p>12 What is the total amount of expenses of your household in a normal month?</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse; text-align: center;"> <tr><td>R0 – R10 000</td><td>1</td></tr> <tr><td>R10 001 – R20 000</td><td>2</td></tr> <tr><td>R20 001 – R30 000</td><td>3</td></tr> <tr><td>R30 001 – R40 000</td><td>4</td></tr> <tr><td>R40 001 – R50 000</td><td>5</td></tr> <tr><td>R50 001 – R60 000</td><td>6</td></tr> <tr><td>R60 001 – R70 000</td><td>7</td></tr> <tr><td>R70 001 – R80 000</td><td>8</td></tr> <tr><td>R80 001 – R90 000</td><td>9</td></tr> <tr><td>R90 001 – R100 000</td><td>10</td></tr> <tr><td>R100 001 – R150 000</td><td>11</td></tr> <tr><td>R150 001 – R200 000</td><td>12</td></tr> <tr><td>R200 001+</td><td>13</td></tr> </table>	R0 – R10 000	1	R10 001 – R20 000	2	R20 001 – R30 000	3	R30 001 – R40 000	4	R40 001 – R50 000	5	R50 001 – R60 000	6	R60 001 – R70 000	7	R70 001 – R80 000	8	R80 001 – R90 000	9	R90 001 – R100 000	10	R100 001 – R150 000	11	R150 001 – R200 000	12	R200 001+	13	<input style="width: 40px; height: 25px;" type="checkbox"/>
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R150 001 – R200 000	12																										
R200 001+	13																										
<p>13 Future research</p> <p>Tax burdens are an important topic for research in South Africa. This questionnaire forms the basis for future research. If you are interested in participating in future research on this topic in the form of a case study, please supply your name and contact details below, or alternatively send a separate e-mail with your contact details to ts@up.ac.za. This contact information will be kept strictly confidential and will only be used for the purpose of inviting you to participate in future research on this topic by the University of Pretoria.</p> <p>Name (optional): _____</p> <p>E-mail (optional): _____</p> <p>Contact number (optional): _____</p>	<table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr><td style="width: 20px; height: 20px;"></td></tr> <tr><td style="width: 20px; height: 20px;"></td></tr> <tr><td style="width: 20px; height: 20px;"></td></tr> </table>																										

ANNEXURE B

**FINAL INTERVIEW SCHEDULE USED IN PHASE 2
OF THE STUDY TO COLLECT DATA RELATING
TO THE PARTICIPANTS' HOUSEHOLDS
(ENGLISH VERSION)**



**Letter of Introduction and Informed Consent for participation in academic
research**

Dept. of Taxation

Title of the study

**A conceptual framework for evaluating the tax burden of individual
taxpayers in South Africa**

Research conducted by:

Mr. T.L. Steyn (8421668)

Telephone number: (012) 420 3406

Dear Respondent

You are invited to participate in an academic research study conducted by Theuns Steyn, a doctoral student at the Department of Taxation at the University of Pretoria. The purpose of the study is to develop a conceptual framework that can be used to evaluate the tax burden in South Africa as it is interpreted and experience by individuals as taxpayers.

Please note the following:

- This study takes the form of a case study. Your name will not appear on any documents, and the information you provide will be treated as strictly confidential under all circumstances.
- Your participation in this study is very important to us. You may, however, choose not to participate and you may also stop participating at any time without any negative consequences. However, please note that your consent cannot be withdrawn after the information has been submitted.
- The results of the study will be used for academic purposes only and may be published in academic journals locally and internationally. Please note that in no instance will any information be included in any documents which may reveal your identity. We will provide you with a summary of our findings on request.
- Please contact my study leaders if you have any questions or comments regarding the study:

Study leader	Contact number	E-mail
Prof R. Franzsen	(012) 420 5538	riel.franzsen@up.ac.za
Prof M. Stiglingh	(012) 420 4983	madeleine.stiglingh@up.ac.za

Thank you for participating in the study.

Please sign the consent form to indicate that

- you have read and understand the information provided above; and
- you give your consent to participate in the study on a voluntary basis.

Respondent's signature

Date



Interview schedule

For office use

1 Case study number	<table border="1"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>														
<p>The following questions relate to <u>the head</u> of your household.</p> <p>(Interviewer: Ask the following questions only in relation to the head of the household. If there is any objection to answering any of the questions, please indicate this, or use the option provided for such a response.)</p>															
<p>2 Who is the head of your household? (Husband, wife, other).</p> <p><input style="width: 100px; height: 20px;" type="text"/></p>	<input style="width: 40px; height: 20px;" type="checkbox"/>														
<p>3 What is the age of the head of the household? (Years)</p> <p><input style="width: 60px; height: 20px;" type="text"/></p>	<input style="width: 40px; height: 20px;" type="checkbox"/>														
<p>4 What is the gender of the head of the household?</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Male</td> <td style="width: 30%;">1</td> </tr> <tr> <td>Female</td> <td>2</td> </tr> <tr> <td>Not disclosed</td> <td>3</td> </tr> </table>	Male	1	Female	2	Not disclosed	3	<input style="width: 40px; height: 20px;" type="checkbox"/>								
Male	1														
Female	2														
Not disclosed	3														
<p>5 What population group does the head of the household belong to?</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">White</td> <td style="width: 30%;">1</td> </tr> <tr> <td>Indian</td> <td>2</td> </tr> <tr> <td>Coloured</td> <td>3</td> </tr> <tr> <td>Black</td> <td>4</td> </tr> <tr> <td>Asian</td> <td>5</td> </tr> <tr> <td>Other, please specify:</td> <td>6</td> </tr> <tr> <td>Not disclosed</td> <td>7</td> </tr> </table>	White	1	Indian	2	Coloured	3	Black	4	Asian	5	Other, please specify:	6	Not disclosed	7	<input style="width: 40px; height: 20px;" type="checkbox"/>
White	1														
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Coloured	3														
Black	4														
Asian	5														
Other, please specify:	6														
Not disclosed	7														
<p>6 What is the head of the household's highest qualification?</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">No schooling</td> <td style="width: 30%;">1</td> </tr> <tr> <td>Completed primary education</td> <td>2</td> </tr> <tr> <td>Completed secondary education</td> <td>3</td> </tr> <tr> <td>Tertiary – Undergraduate</td> <td>4</td> </tr> <tr> <td>Tertiary – Post graduate</td> <td>5</td> </tr> <tr> <td>Other, please specify:</td> <td>7</td> </tr> </table>	No schooling	1	Completed primary education	2	Completed secondary education	3	Tertiary – Undergraduate	4	Tertiary – Post graduate	5	Other, please specify:	7	<input style="width: 40px; height: 20px;" type="checkbox"/>		
No schooling	1														
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Completed secondary education	3														
Tertiary – Undergraduate	4														
Tertiary – Post graduate	5														
Other, please specify:	7														



7	<p>Please indicate the employment status of the head of the household.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr><td>Salaried employee – public sector</td><td style="text-align: center;">1</td></tr> <tr><td>Salaried employee – private sector</td><td style="text-align: center;">2</td></tr> <tr><td>Salaried employee – semi-public sector</td><td style="text-align: center;">3</td></tr> <tr><td>Self-employed</td><td style="text-align: center;">4</td></tr> <tr><td>Unemployed</td><td style="text-align: center;">5</td></tr> <tr><td>Pensioner</td><td style="text-align: center;">7</td></tr> <tr><td>Other, please specify:</td><td style="text-align: center;">8</td></tr> </table>	Salaried employee – public sector	1	Salaried employee – private sector	2	Salaried employee – semi-public sector	3	Self-employed	4	Unemployed	5	Pensioner	7	Other, please specify:	8	<input style="width: 40px; height: 20px;" type="text"/>	
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Other, please specify:	8																
8	<p>How would you rate the knowledge and experience of tax of the head of the household?</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 35%; text-align: center;">Knowledge</th> <th style="width: 35%; text-align: center;">Experience</th> </tr> </thead> <tbody> <tr><td>High</td><td style="text-align: center;">1</td><td style="text-align: center;">1</td></tr> <tr><td>Medium</td><td style="text-align: center;">2</td><td style="text-align: center;">2</td></tr> <tr><td>Low</td><td style="text-align: center;">3</td><td style="text-align: center;">3</td></tr> <tr><td>None</td><td style="text-align: center;">4</td><td style="text-align: center;">4</td></tr> </tbody> </table>		Knowledge	Experience	High	1	1	Medium	2	2	Low	3	3	None	4	4	<input style="width: 40px; height: 20px;" type="text"/>
	Knowledge	Experience															
High	1	1															
Medium	2	2															
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None	4	4															
<p>The following questions relate to your <u>household unit</u>.</p>																	
9	<p>What is the name of the city (or town), and the name of the province where the household is situated?</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 30%; padding: 2px;">City/town:</td> <td style="width: 70%;"></td> </tr> <tr> <td style="padding: 2px;">Municipal area:</td> <td></td> </tr> <tr> <td style="padding: 2px;">Province:</td> <td></td> </tr> </table>	City/town:		Municipal area:		Province:		<input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/>									
City/town:																	
Municipal area:																	
Province:																	
10	<p>How many adults and how many children make up your household?</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%; text-align: center;">Adults</th> <th style="width: 25%; text-align: center;">Children (Below 18 years of age)</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">Number of persons in the household:</td> <td></td> <td></td> </tr> <tr> <td style="padding: 2px;">Number of these persons that regularly contribute to the household's income:</td> <td></td> <td></td> </tr> </tbody> </table>		Adults	Children (Below 18 years of age)	Number of persons in the household:			Number of these persons that regularly contribute to the household's income:			<input style="width: 40px; height: 20px;" type="text"/> <input style="width: 40px; height: 20px;" type="text"/>						
	Adults	Children (Below 18 years of age)															
Number of persons in the household:																	
Number of these persons that regularly contribute to the household's income:																	



Here are some questions about income and taxes as they relate to your household.

11 What is your household's **total monthly (gross) income** from each one of the following sources?

(Interviewer: Gross income refers to income before the deduction of any taxes or expenses. Please remember to include the income for each person regularly contributing to the household's normal monthly gross income.)

Income source	Rand per month
Income from employment (salary, benefits, etc)	
Income from business	
Income from capital (rent, interest, etc.)	
Income from private pensions and annuities	
Income from government grants (old age and war pensions, disability or child grants, etc.)	
Other income (please specify):	

Total monthly gross monthly income

12 What is the **total monthly amount** that your household pays towards pay-as-you-earn (PAYE)?

(Interviewer: Please remember to include all amounts paid by each person who regularly contributes to the normal monthly household income.)

Detail	Amount in Rand
Pay-as-you-earn (PAYE) on income from employment (salary, benefits, etc)	
Pay-as-you-earn (PAYE) on private pensions and annuities	
Other (please specify):	

Total monthly amount of PAYE



13 What is the **total monthly amount** that your household pays towards the Unemployment Insurance Fund (UIF)?

(Interviewer: Please remember to include all amounts paid by each person who regularly contributes to the normal monthly household income.)

Detail	Amount in Rand
UIF – Employee contribution on income from <u>employment</u>	
UIF – Employer contribution on income from <u>employment</u>	
UIF – Employer contribution for <u>domestic workers</u> in the household	
Other (please specify):	

Total monthly amount of UIF contributions

14 Please provide the following information on the **latest income tax assessments** from the South African Revenue Service (SARS).

(Interviewer: Please remember to include the information for each person who regularly contributes to the normal monthly household income.)

Detail	Amount in Rand
Taxable income per assessment(s)	
Normal tax per table	
Rebates	
Normal income tax liability	



Here are some questions about expenses as they relate to your household.

15 What are your household's average monthly expenses for each of the following?

(Please state the gross amounts inclusive of VAT and other taxes)

Household expense	Amount in Rand
Food and non-alcoholic beverages	
Basic food (maize, fruit, vegetables, milk, etc.)	
Other food and non-alcoholic beverages	
Plastic shopping bags	
Alcoholic beverages and tobacco	
Beer	
Wine	
Spirits	
Tobacco products	
Housing, water, electricity, gas and other fuels	
Rental for housing	
Water	
Refuse collection	
Sewerage collection	
Municipal property rates	
Electricity	
Gas	
Paraffin	
Health	
Medical payments to State-provided healthcare services	
Medical aid contributions to private medical funds	
Transport	
Fuel	
Toll fees	
Road transport (bus or taxi)	



Rail transport		
Communication		
Telephone services – Telkom		
Telephone services – Other		
Recreation and cultural		
National lottery		
Education		
State schools and tertiary institutions		
Private schools and institutions		
Miscellaneous		
Contributions to private pension and annuity funds		
Short-term insurance		
Financial services – life insurance, bank fees, etc.		
Private security expenses		
Tax practitioners – compliance assistance (returns, etc.)		
National lottery		
Other (specify)		
Total monthly household expenses	<input type="text"/>	<input type="text"/>
16 What is the average water (kilolitres) and electricity (kilowatts) consumption of your household in a <u>normal month</u> ?		
Detail	Amount in Rand	
Water (kilolitres per month)	<input type="text"/>	<input type="text"/>
Electricity (kilowatts per month)	<input type="text"/>	



Here are some questions on how you perceive the tax burden of your household.

17 In **your own words** how would you describe the **tax burden of your household**?

(Interviewer: If a respondent makes some statement, explore the reasoning behind each statement with 'why' and 'how' questions).



<p>18 What percentage of your total monthly gross household income, in your best estimate, is paid to the government (national, provincial, municipal, and other government entities) in the form of taxes?</p> <p><input type="text"/> %</p>	<input type="checkbox"/>						
<p>19 Please give reasons for your estimate in Question 18:</p> <div style="border: 1px solid black; height: 150px; width: 100%;"></div>	<input type="checkbox"/>						
<p>20 In your opinion, what would be a realistic and reasonable percentage of tax on your household's total monthly gross income?</p> <p><input type="text"/> %</p>	<input type="checkbox"/>						
<p>21 Please give reasons for your opinion in Question 20:</p> <div style="border: 1px solid black; height: 150px; width: 100%;"></div>	<input type="checkbox"/>						
<p>22 In your opinion, is your household's tax burden fair or not fair?</p> <table border="1" data-bbox="280 1648 852 1762"> <tr> <td>Fair</td> <td>1</td> </tr> <tr> <td>Not fair</td> <td>2</td> </tr> <tr> <td>Unsure or don't know</td> <td>3</td> </tr> </table>	Fair	1	Not fair	2	Unsure or don't know	3	<input type="checkbox"/>
Fair	1						
Not fair	2						
Unsure or don't know	3						



<p>23 Please give reasons for your opinion in Question 22:</p> <div data-bbox="280 271 1251 600" style="border: 1px solid black; height: 147px; width: 608px;"></div>	<input data-bbox="1370 423 1431 474" type="checkbox"/>						
<p>24 In your opinion, is the tax system in South Africa complex?</p> <table border="1" data-bbox="280 719 756 835"><tr><td>Yes</td><td>1</td></tr><tr><td>No</td><td>2</td></tr><tr><td>Unsure or don't know</td><td>3</td></tr></table>	Yes	1	No	2	Unsure or don't know	3	<input data-bbox="1370 719 1431 770" type="checkbox"/>
Yes	1						
No	2						
Unsure or don't know	3						
<p>25 If you think it is complex, in your opinion, does the complexity of taxes affect your household's tax burden?</p> <table border="1" data-bbox="280 994 756 1111"><tr><td>Yes</td><td>1</td></tr><tr><td>No</td><td>2</td></tr><tr><td>Unsure or don't know</td><td>3</td></tr></table>	Yes	1	No	2	Unsure or don't know	3	<input data-bbox="1370 1003 1431 1055" type="checkbox"/>
Yes	1						
No	2						
Unsure or don't know	3						
<p>26 If you think it does affect the tax burden of your household, please explain briefly how and why the complexity of taxes, in your opinion, affects your household's tax burden.</p> <div data-bbox="280 1294 1251 1606" style="border: 1px solid black; height: 139px; width: 608px;"></div>	<input data-bbox="1370 1406 1431 1458" type="checkbox"/>						



30 Are there any other aspects that in your opinion affect the tax burden of individuals in South Africa? Please explain why and how these aspects affect the tax burden.

ANNEXURE C

**SCHEDULE USED IN PHASE 2
OF THE STUDY AS GUIDELINE FOR
THE PARTICIPANTS TO PREPARE INFORMATION FOR THE
INTERVIEW
(ENGLISH VERSION)**

**Faculty of Economic and
Management Sciences**

Covering letter and informed consent form for participation in academic research

Department of Taxation

Title of the study: *A conceptual framework for evaluating the tax burden of individual taxpayers in South Africa*

Research conducted by:

Mr T.L. Steyn

Telephone number: (012) 420 3406

E-mail: ts@up.ac.za

Dear respondent

You are invited to participate in an academic study conducted by Theuns Steyn, a doctoral student at the Department of Taxation at the University of Pretoria. The purpose of the study is to develop a conceptual framework that can be used to evaluate the tax burden in South Africa as it is interpreted and experienced by individuals as taxpayers.

Please note the following:

- This study takes the form of a case study. Your name will not appear on any documents, and the information you provide will be treated as **strictly confidential** under all circumstances.
- Your participation in this study is very important. You may, however, choose not to participate and you may also stop participating at any time without any consequences. However, please note that your consent cannot be withdrawn after the information has been submitted.
- The results of the study will be used for academic purposes only and may be published locally and internationally. Please note that under no circumstances will any information be included in any documents which may reveal your identity. A summary of the findings will be provided to you on request.
- Please contact me or my study leaders if you have any questions or comments regarding the study:

Study leader	Contact number
Prof RCD Franzsen	(012) 420 5538
Prof M Stiglingh	(012) 420 4983

Thank you for participating in the study.

Schedule of household income, taxes and expenditure

The purpose of this information is to enable the researcher to calculate the imposed (actual) tax burden of the household. Therefore it is important that the respondent complete this schedule as accurately as possible. All information will be treated as strictly confidential and will only be used for purposes of this study.

Please complete the schedule before the interview and bring the completed schedule with you to the interview. If you are not certain about some of the questions, please mark them and we can discuss it on the interview. You are welcome to contact Theuns Steyn at 082 784 0346 if you have any questions.

Here are some questions about income, taxes and expenses as they relate to your household.

1 What is your household's (total) **gross monthly income** from each one of the following sources? (Gross income refers to income before the deduction of any taxes or expenses).

(Please remember to include the information for each person who contributes regularly to the normal monthly household income.)

Income source	Rand per month
Income from employment (salary, benefits, etc.)	
Income from business	
Income from capital (rent, interest, etc.)	
Income from private pensions and annuities	
Income from government grants (old age and war pensions, disability or child grants, etc.)	
Other income (please specify):	
Total gross monthly income	



2 What is the total monthly amount that your household pays towards **Pay-as-you-earn (PAYE)** as it relate to the following?

(Please remember to include the information for each person who contributes regularly to the normal monthly household income.)

Income tax source	Amount in Rand
Pay-as-you-earn on income from <u>employment</u> .	
Pay-as-you-earn on income from <u>pensions</u> and <u>annuities</u> .	
Pay-as-you-earn on <u>other income</u> sources (please specify):	
Total monthly amount of Pay-as-you-earn (PAYE)	

3 What is the total monthly amount that your household pays towards the **Unemployment Insurance Fund (UIF)** as it relate to the following?

(Please remember to include the information for each person who contributes regularly to the normal monthly household income.)

Income tax source	Amount in Rand
UIF – employee contribution on income from <u>employment</u> .	
UIF – employer contribution on income from <u>employment</u> .	
UIF – contribution to UIF for <u>domestic workers</u> in the household.	
UIF contributions on <u>other income</u> sources (please specify):	
Total monthly amount of Unemployment insurance Fund contributions	

4 Please provide the following information on the **latest income tax assessments** from the South African Revenue Service (SARS).

(Please remember to include the information for each person who contributes regularly to the normal monthly household income.)

Details	Amount in Rand
Taxable income per assessment(s)	
Normal tax per tables	
Rebates	
Normal income tax liability	
Year of assessment:	



5 What is your household's **average monthly spending** on the following?

(Please state the **gross amounts inclusive** of any VAT and other taxes)

Household expense		Amount in Rand
Food and non-alcoholic beverages		
Basic food (maize, fruit, vegetables, milk, etc.)		
Other food and non-alcoholic beverages		
Plastic shopping bags		
Alcoholic beverages and tobacco		
Beer		
Wine		
Spirits		
Tobacco products		
Housing, water, electricity, gas and other fuels		
Rent for housing		
Water	(please also provide kilolitres):	KL
Refuse collection		
Sewerage collection		
Municipal property rates		
Electricity	(please also provide kilowatt):	KW
Gas		
Paraffin		
Health		
Medical payments to State healthcare services		
Medical aid contributions to private medical fund		
Transport		
Fuel		
Toll fees		
Road transport (bus or taxi)		
Rail transport		
Communication		
Telephone services – Telkom		
Telephone services – Other		
Education		
State schools and tertiary institutions		
Private schools and institutions		
Miscellaneous		
Contributions to private pension and annuity funds		



Short-term insurance	
Financial services – life insurance, bank fees, etc.	
Private security expenses	
Tax practitioners – compliance assistance	
National lottery	
Other (specify)	
Total monthly household expenses	



ANNEXURE D

INTERVIEW SCHEDULE FROM THE CASE STUDY RESEARCH

Interview schedule from the case study research

Case Study 1

The interview of the respondent from Case Study 1 was conducted on 27 September 2011. The meeting started at 14:00 at the respondent's office, and only the head of the household attended the meeting and answered the questions.

Case Study 2

The interview of the respondent in Case Study 2 was conducted on 10 October 2011. The meeting started at 17:00 at the respondent's home. The head of the household was present, and provided all the answers to the questions in the standard interview schedule.

Case Study 3

The interview of the respondent in Case Study 3 was conducted on 28 September 2011. The meeting started at 19:00 at the respondent's home. The head of the household and his spouse were present, and both participated in answering the questions in the standard interview schedule.

Case Study 4

The interview of the respondent in Case Study 4 was conducted on 12 October 2011. The meeting started at 18:00 at the respondent's home. Only the head of the household was present, and provided all the answers to the questions in the standard interview schedule.

Case Study 5

The interview of the respondent in Case Study 5 was conducted on 26 September 2011. The meeting started at 12:30 at the respondent's office. Only the head of the household was present, and provided all the answers to the questions in the standard interview schedule.

Case Study 6

The interview of the respondent in Case Study 6 was conducted on 29 September 2011. The meeting started at 13:00 at the respondent's office. Only the head of the household was present, and provided all the answers to the questions in the standard interview schedule.

Case Study 7

The interview of the respondent in Case Study 7 was conducted on 7 October 2011. The meeting started at 16:00 at the respondent's home. Only the head of the household was present, and provided all the answers to the questions in the standard interview schedule.

Case Study 8

The interview of respondents in Case Study 8 was conducted on 26 September 2011. The meeting started at 17:00 at the respondent's home. The head of the household and his spouse were both present, and both participated in answering the questions in the standard interview schedule.

Case Study 9

The interview of the respondent in Case Study 9 was conducted on 14 October 2011. The meeting started at 09:00 at the respondent's office. Only the head of the household was present and provided all the answers to the questions in the standard interview schedule.

Case Study 10

The interview of the respondent in Case Study 10 was conducted on 31 July 2012.

Case Study 11

The interview of the respondent in Case Study 11 was conducted on 1 Aug 2012.

Case Study 12

The interview of the respondent in Case Study 12 was conducted on 1 Aug 2012.

Case Study 13

The interview of the respondent in Case Study 13 was conducted on 31 July 2012.

ANNEXURE E

**CODING FRAMEWORK FOR THE CLASSIFICATION
OF THE DATA
FROM THE CASE STUDY RESEARCH**

Table 87: Coding framework for classifying the data from the case study research

Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
Informed consent							
Informed consent signed?				Q1	Yes	NU	1
					No	NU	2
1.	Demographic profile						
	1.1	Head of the household					
	1.1.1	Who is the head of the household?	Q2	Husband	NU	1	
				Wife	NU	2	
				Other	NU	3	
	1.1.2	Specify alternative person as head of the household	Q2	Description of the head of the household	TX	AHH	
	1.1.3	What is the age of the head of the household?	Q3	Age in years	NU	AGE	
	1.1.4	What is the gender of the head of the household?	Q4	Male	NU	1	
				Female	NU	2	
	1.1.5	To which population group does the head of the household belong?	Q5	White	NU	1	
				Indian	NU	2	
				Coloured	NU	3	
				Black	NU	4	
				Asian	NU	5	
				Other	NU	6	

Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
		1.1.6	Specify alternative population group.	Q5	Description of population group.	TX	APG
		1.1.7	What is the head of the household's highest qualification?	Q6	No schooling		1
					Completed primary school	NU	2
					Completed secondary school	NU	3
					Tertiary – B-degree	NU	4
					Tertiary – Postgraduate	NU	5
					Other	NU	6
		1.1.8	Specify alternative qualification	Q6	Description of qualification	TX	ALQ
		1.1.9	What is the employment status of the head of the household?	Q7	Salaried employee – public sector	NU	1
					Salaried employee – private sector	NU	2
					Salaried employee – semi-public sector	NU	3
					Self-employed	NU	4
					Unemployed	NU	5
					Pensioner	NU	6
					Other	NU	7
		1.1.10	Specify alternative employment status	Q7	Description of employment status	TX	AES
		1.1.11	What is the head of the household's level of tax knowledge?	Q8	High	NU	1
					Medium	NU	2
					Low	NU	3

Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
					None	NU	4
		1.1.12	What is the head of the household's level of tax experience?	Q8	High	NU	1
					Medium	NU	2
					Low	NU	3
					None	NU	4
	1.2	Location of the household					
	1.2.1	In what city or town is the household located?		Q9	Name of city or town	TX	CIT
	1.2.2	In what municipal area is the household located in?		Q9	Name of municipal area	TX	MUN
	1.2.3	In what province is the household located?		Q9	Name of province	TX	PRO
	1.3	Composition of the household					
	1.3.1	Number of adults in the household		Q10	Number	NU	NPH
	1.3.2	Number of children below 18 years of age in the household		Q10	Number	NU	NCH
	1.3.3	Number of these persons that regularly contribute to the household's income		Q10	Number	NU	NPC
2.	Gross monthly household income						
	2.1 & 2.2	Gross monthly household income of the participating households (nature of income and person contributing)					
	2.2	2.x.1	Employment income – head of the household	Q11	Rand amount	NU	EIH
		2.x.2	Employment income – other members of the	Q11	Rand amount	NU	EIO

Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
			household				
		2.x.3	Business income – head of the household	Q11	Rand amount	NU	BIH
		2.x.4	Business income – other members of the household	Q11	Rand amount	NU	BIO
		2.x.5	Capital income – head of the household	Q11	Rand amount	NU	CIH
		2.x.6	Capital income – other members of the household	Q11	Rand amount	NU	CIO
		2.x.7	Retirement income – head of the household	Q11	Rand amount	NU	RIH
		2.x.8	Retirement income – other members of the household	Q11	Rand amount.	NU	RIO
		2.x.9	Government grants – head of the household	Q11	Rand amount	NU	GGH
		2.x.10	Government grants – other members of the household	Q11	Rand amount	NU	GGO
		2.x.11	Other income – head of the household	Q11	Rand amount	NU	OIH
		2.x.12	Specify the source of the other income	Q11	Description of other source of income	TX	SOH
		2.x.13	Other income – other members of the household	Q11	Rand amount	NU	OIO
		2.x.14	Specify the source of the other income	Q11	Description of other source of income	TX	SOO
3.	Imposed direct recurrent taxes						
	3.1 &	Direct taxes imposed monthly on the participating households (nature of the tax and the person on whom it was imposed)					
	3.2	3.x.1	PAYE – head of the household - on income from	Q12	Rand amount	NU	PEH

Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
			employment				
		3.x.2	PAYE – other members of the household - on income from employment	Q12	Rand amount	NU	PEO
		3.x.3	PAYE – head of the household - on income from retirement	Q12	Rand amount	NU	PRH
		3.x.4	PAYE – other members of the household - on income from retirement	Q12	Rand amount	NU	PRO
		3.x.5	PAYE – head of the household - on other income (amount)	Q12	Rand amount	NU	POH
		3.x.6	PAYE – head of the household - on other income (specify nature)	Q12	Description of other source of income	TX	PNH
		3.x.7	PAYE – other members of the household - on other income (amount)	Q12	Rand amount	NU	POO
		3.x.8	PAYE – other members of the household - on other income (specify nature)	Q12	Description of other source of income	TX	PNO
		3.x.9	Head of the household – date of last assessment	Q14	Date of latest assessment	NU	DLH
		3.x.10	Head of the household – taxable income from last assessment	Q14	Rand amount	NU	TIH
		3.x.11	Head of the household – normal tax per tables on last assessment	Q14	Rand amount	NU	TTH
		3.x.12	Head of the household – tax rebate on last	Q14	Rand amount	NU	TRH

Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
			assessment				
		3.x.13	Head of the household – tax normal income tax liability on last assessment	Q14	Rand amount	NU	TNH
		3.x.14	Other members of the household – date of last assessment	Q14	Date of latest assessment	NU	DLO
		3.x.15	Other members of the household – taxable income from last assessment	Q14	Rand amount	NU	TIO
		3.x.16	Other members of the household – normal tax per tables on last assessment	Q14	Rand amount	NU	TTO
		3.x.17	Other members of the household – tax rebate on last assessment	Q14	Rand amount	NU	TRO
		3.x.18	Other members of the household – tax normal income tax liability on last assessment	Q14	Rand amount	NU	TNO
		3.x.19	SDL – head of the household as employer - monthly liability	Q15	Rand amount	NU	SDH
		3.x.20	SDL – other members of the household as employers – monthly liability	Q15	Rand amount	NU	SDO
		3.x.21	Property rates – head of the household	Q15	Rand amount	NU	PRH
		3.x.22	Property rates – other members	Q15	Rand amount	NU	PRO
		3.x.23	Turnover tax – head of the household	Q15	Rand amount	NU	TOH
		3.x.24	Turnover tax – other members	Q15	Rand amount	NU	TOO

Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
		3.x.25	UIF – head of household – employee contribution on income from employment	Q13	Rand amount	NU	UEH
		3.x.26	UIF – head of household – employer contribution on income from employment	Q13	Rand amount	NU	UEO
		3.x.27	UIF – other members of the household – employee contribution on income from employment	Q13	Rand amount	NU	URH
		3.x.28	UIF – other members of the household – employer contribution on income from employment	Q13	Rand amount	NU	URO
		3.x.29	UIF – head of household – employer contribution on income of domestic workers	Q13	Rand amount	NU	UDH
		3.x.30	UIF – other members of the household – employer contribution on income of domestic workers	Q13	Rand amount	NU	UDO
		3.x.31	UIF – head of the household – other (amount)	Q13	Rand amount	NU	UOH
		3.x.32	UIF – head of the household – other (specify nature)	Q13	Description of other source of income	TX	UAH
		3.x.33	UIF – other members of the household – other (amount)	Q13	Rand amount	NU	UOO
		3.x.34	UIF – other members of the household – other	Q13	Description of other source of	TX	UAO

Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
			(specify nature)		income		
		3.x.35	Compensation fund contributions – head of the household	Q15	Rand amount	NU	CFH
		3.x.36	Compensation fund contributions – other members	Q15	Rand amount	NU	CFO
		3.x.37	Deductible expenses related to employment income – head of the household	Q11	Rand amount	NU	EEH
		3.x.38	Deductible expenses related to employment income – other members of the household	Q11	Rand amount	NU	EEO
		3.x.39	Deductible expenses related to business income – head of the household	Q11	Rand amount	NU	EBH
		3.x.40	Deductible expenses related to business income – other members of the household	Q11	Rand amount	NU	EBO
		3.x.41	Deductible expenses related to capital income – head of the household	Q11	Rand amount	NU	ECH
		3.x.42	Deductible expenses related to capital income – other members of the household	Q11	Rand amount	NU	ECO
4.	Imposed indirect recurrent taxes						
	4.1	Monthly household expenditure of the participating households					
		4.1.1	Basic food (maize, fruit, vegetables, milk, etc.)	Q15	Rand amount	NU	E1
		4.1.2	Other food and non-alcoholic beverages	Q15	Rand amount	NU	E2



Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
		4.1.3	Plastic shopping bags	Q15	Rand amount	NU	E3
		4.1.4	Beer	Q15	Rand amount	NU	E4
		4.1.5	Wine	Q15	Rand amount	NU	E5
		4.1.6	Spirits	Q15	Rand amount	NU	E6
		4.1.7	Tobacco products	Q15	Rand amount	NU	E7
		4.1.8	Rent for housing	Q15	Rand amount	NU	E8
		4.1.9	Water	Q15	Rand amount	NU	E9
		4.1.10	Refuse collection	Q15	Rand amount	NU	E10
		4.1.11	Sewerage collection	Q15	Rand amount	NU	E11
		4.1.12	Municipal property rates	Q15	Rand amount	NU	E12
		4.1.13	Electricity	Q15	Rand amount	NU	E13
		4.1.14	Gas	Q15	Rand amount	NU	E14
		4.1.15	Paraffin	Q15	Rand amount	NU	E15
		4.1.16	Incandescent light bulbs	Q15	Rand amount	NU	E16
		4.1.17	Medical payments towards State healthcare services	Q15	Rand amount	NU	E17
		4.1.18	Medical aid contributions towards private medical funds	Q15	Rand amount	NU	E18
		4.1.19	Medical payments towards private medical funds not recovered from medical aid fund	Q15	Rand amount	NU	E19
		4.1.20	Fuel	Q15	Rand amount	NU	E20
		4.1.21	Toll fees	Q15	Rand amount	NU	E21
		4.1.22	Road transport (bus or taxi)	Q15	Rand amount	NU	E22



Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
		4.1.23	Rail transport	Q15	Rand amount	NU	E23
		4.1.24	Telephone service –Telkom	Q15	Rand amount	NU	E24
		4.1.25	Telephone service – other	Q15	Rand amount	NU	E25
		4.1.26	State schools	Q15	Rand amount	NU	E26
		4.1.27	Private schools	Q15	Rand amount	NU	E27
		4.1.28	Tertiary institutions	Q15	Rand amount	NU	E28
		4.1.29	Contributions to private pension and annuity funds	Q15	Rand amount	NU	E29
		4.1.30	Short-term insurance	Q15	Rand amount	NU	E30
		4.1.31	Financial services (life insurance, funeral policies)	Q15	Rand amount	NU	E31
		4.1.32	Financial services (bank fees, etc.)	Q15	Rand amount	NU	E32
		4.1.33	Private security expenses	Q15	Rand amount	NU	E33
		4.1.34	Tax practitioners for compliance assistance (returns, etc.)	Q15	Rand amount	NU	E34
		4.1.35	National lottery	Q15	Rand amount	NU	E35
		4.1.36	Clothes	Q15	Rand amount	NU	E36
		4.1.37	DSTV	Q15	Rand amount	NU	E37
		4.1.38	Body corporate levies on housing	Q15	Rand amount	NU	E38
		4.1.39	Maintenance expenditure	Q15	Rand amount	NU	E39
		4.1.40	Administration expenditure	Q15	Rand amount	NU	E40
		4.1.41	Motor vehicle licence fees	Q15	Rand amount	NU	E41
		4.1.42	Firearms licence fees	Q15	Rand amount	NU	E42
		4.1.43	Television licence fees	Q15	Rand amount	NU	E43

Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
		4.1.44	Drivers' licences	Q15	Rand amount	NU	E44
		4.1.45	Business and liquor licences	Q15	Rand amount	NU	E45
		4.1.46	Water consumption in kilolitres	Q16	Kilolitres	NU	WKL
		4.1.47	Electricity consumption in kilowatts	Q16	Kilowatts	NU	EKW
5.	Fiscal illusion						
	5.1	Estimated effective tax rate by the participating households					
		5.1.1	Estimated effective tax rate	Q18	Percentage	NU	EER
	5.2	Conceptual elements contributing to the fiscal illusion of the participating households					
		5.2.1	Hidden taxes	Q17 Q19 Q21 Q23 Q26 Q28 Q29 Q30	Any reference by the participants to hidden taxes in South Africa, for instance unknown taxes, taxes unaware of, who knows how many taxes, and other similar and related comments from the participants	TX	HID
		5.2.2	Number of taxes	Q17 Q19 Q21 Q23 Q26	Any reference by the participants to the number of taxes in South Africa. This includes the naming or referring to more than one tax in the comments or rationales	TX	NTX



Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
				Q28 Q29 Q30			
		5.2.3	Double taxation	Q19 Q21 Q23 Q26 Q28 Q29 Q30	Any reference to taxpayers being taxed more than once on the same income	TX	DTX
		5.2.4	Tax shifting	Q19 Q21 Q23 Q26 Q28 Q29 Q30	Any reference to aspects such as that taxes are levied on taxes, cumulative effect of taxes, companies including their tax as part of prices, or any other related reference to the shifting of taxes	TX	TSH
6.	Fairness of taxes						
	6.1	Preferred effective tax rate by the participating households					
		6.1.1	Preferred effective tax rate	Q20	Percentage	NU	PET
		6.1.2	In your opinion, is your household's tax burden	Q22	Fair	NU	1



Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
			fair?		Not fair	NU	2
					Unsure or don't know	NU	3
	6.2	Conceptual elements contributing to the participating households' perceptions on the fairness of taxes in South Africa					
	6.2.1	Horizontal fairness	Q19 Q21 Q23 Q26 Q28 Q29 Q30	Any reference by the participants that compare the tax burden to other person on a similar level. This includes references to taxpayers in other countries.	TX	HOR	
	6.2.2	Vertical fairness	Q19 Q21 Q23 Q26 Q28 Q29 Q30	Any reference by the participants that compare the tax burden to other persons in South Africa, perceived to be either richer or poorer. This includes references to race, some groups receiving benefits from the tax money than others, or any related comments.	TX	VER	
	6.2.3	Level of the tax burden	Q19 Q21 Q23 Q26	References to a high tax burden, too much tax paid by taxpayers, unacceptable level of tax, and other similar comments.	TX	LEV	



Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
				Q28 Q29 Q30			
		6.2.4	Number of taxpayers	Q19 Q21 Q23 Q26 Q28 Q29 Q30	Any comment about, or reference to, the number of persons contributing to the taxes in South Africa	TX	NTP
		6.2.5	Mix of direct and indirect taxes	Q19 Q21 Q23 Q26 Q28 Q29 Q30	Any comment about, or reference to, the mix between direct and indirect taxes in South Africa	TX	MIX
7.	Perceived taxes						
	7.1	Complexity of taxes in South africa as perceived by the participating households					
		7.1.1	Are taxes in South Africa complex?	Q24	Yes	NU	1
					No	NU	2



Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
					Unsure or don't know	NU	3
		7.1.2	Does the complexity of taxes affect the tax burden of the household?	Q25	Yes	NU	1
					No	NU	2
					Unsure or don't know	NU	3
		7.1.3	Perceived tax	Q19 Q21 Q23 Q26 Q28 Q29 Q30	References or comments referring to taxpayers incurring costs to comply with tax legislation. This will include comments such as needing to pay someone to assist, and to difficult to do oneself. Comments that these expenses are nothing other than tax or similar comments.	TX	PTX
	7.2	Taxpayer-government exchange as perceived by the participating households					
		7.2.1	Does ineffective service delivery by government affect the tax burden?	Q27	Yes – the effect is an increase in the tax burden	NU	1
					No – it does not affect the tax burden	NU	2
					Unsure or don't know	NU	3
		7.2.2	Does paying for water and electricity affect the tax burden of the household?	Q29	Unsure or don't know	NU	1
					No	NU	2
					Yes	NU	3
		7.2.3	Ineffective services	Q19 Q21	Comments or references to government not rendering effective services, quality of	TX	IES

Theme number		Identifier	Detail	Question no	Descriptor	Format of data	Code
Main	Sub						
				Q23 Q26 Q28 Q29 Q30	service delivery, corruption in government, wasting of taxpayers' money, the benefits that taxpayers' receives from government in return for taxes, benefits that they do not use, and other similar comments		
		7.2.4	Perceived tax	Q19 Q21 Q23 Q26 Q28 Q29 Q30	References or comments referring to taxpayers incurring expenditure that originate from ineffective government services, as well as comments that these expenses are nothing other than tax or similar comments.	TX	PTX

ANNEXURE F

**DETAILED SCHEDULES OF DATA
COLLECTED FROM
THE HOUSEHOLDS PARTICIPATING
IN THE CASE STUDY RESEARCH**

Table 88: Monthly gross household income of the participating households

	<u>Case study</u> <u>1</u>	<u>Case study</u> <u>2</u>	<u>Case study</u> <u>3</u>	<u>Case study</u> <u>4</u>	<u>Case study</u> <u>5</u>	<u>Case study</u> <u>6</u>	<u>Case study</u> <u>7</u>	<u>Case study</u> <u>8</u>	<u>Case study</u> <u>9</u>	<u>Case study</u> <u>10</u>	<u>Case study</u> <u>11</u>	<u>Case study</u> <u>12</u>	<u>Case study</u> <u>13</u>
Gross income from employment	28 880		88 916	13 000	56 800	74 280	40 544	90 500	40 367	18 666	91 000	35 000	56 433
- Head of household	0	0	60 000	0	17 100	74 280	40 544	43 700	40 367	18 666	60 000	20 000	56 433
- Other members	28 880	0	28 916	13 000	39 700	0	0	46 800	0	0	31 000	15 000	0
Gross income from business	24 110	40 000	0	37 000	0	0	0	0	0	0	0	0	0
- Head of household	24 110	40 000	0	37 000	0	0	0	0	0	0	0	0	0
- Other members	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross income from capital	22 850	0	2 750	3 000									6 800
- Head of household	22 850	0	2 750	3 000	0	0	0	0	0	0	0	0	6 800
- Other members	0	0	0	0	0	0	0	0	0	0	0	0	0
Private pensions and annuities	0	0	0	0	0	0	0	0	0	0	0	0	4 732
- Head of household	0	0	0	0	0	0	0	0	0	0	0	0	4 732
- Other members	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	75 840	40 000	91 666	53 000	56 800	74 280	40 544	90 500	40 367	18 666	91 000	35 000	67 965

Table 89: Direct taxes imposed monthly on the participating households

	<u>Case Study</u> 1	<u>Case Study</u> 2	<u>Case Study</u> 3	<u>Case Study</u> 4	<u>Case Study</u> 5	<u>Case Study</u> 6	<u>Case Study</u> 7	<u>Case Study</u> 8	<u>Case Study</u> 9	<u>Case Study</u> 10	<u>Case Study</u> 11	<u>Case Study</u> 12	<u>Case Study</u> 13
Income tax	15 596	8 146	23 629	10 677	12 348	23 024	9 215	21 816	10 098	1 980	19 767	4 978	14 978
- Head of the household	9 753	8 146	17 612	9 198	2 504	23 024	9 215	10 224	10 098	1 980	14 792	3 114	14 978
- Other members of the household	5 843	-	6 017	1 479	9 844	-	-	11 592	-	-	4 975	1 864	-
Property rates	582	622	470	1 068	511	753	-	488	1 120	-	1 700	1 400	433
- Head of the household	582	622	470	1 068	511	753	-	488	1 120	-	1 700	1 400	433
- Other members of the household	-	-	-	-	-	-	-	-	-	-	-	-	-
Turnover tax	-	-	-	-	-	-	-	-	-	-	-	-	-
- Head of the household	-	-	-	-	-	-	-	-	-	-	-	-	-
- Other members of the household	-	-	-	-	-	-	-	-	-	-	-	-	-
Motor vehicle licence renewal	58	58	58	88	58	78	29	134	58	29	58	15	80
- Head of the household	58	58	58	44	58	78	29	76	58	29	58	15	80
- Other members of the household	-	-	-	44	-	-	-	58	-	-	-	-	-
Television licences	18	18	18	18	18	18	18	18	18	18	18	18	18
- Head of the household	18	18	18	18	18	18	18	18	18	18	18	18	18
- Other members of the household	-	-	-	-	-	-	-	-	-	-	-	-	-
Firearms, liquor and business licences	-	-	-	-	-	-	-	-	-	-	-	-	-
- Head of the household	-	-	-	-	-	-	-	-	-	-	-	-	-
- Other members of the household	-	-	-	-	-	-	-	-	-	-	-	-	-
UIF contribution - employee	-	-	250	125	250	125	125	250	125	125	250	240	125
- Head of the household	-	-	125	-	125	125	125	125	125	125	125	120	125
- Other members of the household	-	-	125	125	125	-	-	125	-	-	125	120	-
Other direct recurrent taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
- Head of the household	-	-	-	-	-	-	-	-	-	-	-	-	-
- Other members of the household	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	16 254	8 844	24 425	11 976	13 185	23 998	9 387	22 706	11 419	2 152	21 793	6 651	15 634

Table 90: Monthly household expenditure of participating households

	<u>Case Study 1</u>	<u>Case Study 2</u>	<u>Case Study 3</u>	<u>Case Study 4</u>	<u>Case Study 5</u>	<u>Case Study 6</u>	<u>Case Study 7</u>	<u>Case Study 8</u>	<u>Case Study 9</u>	<u>Case Study 10</u>	<u>Case Study 11</u>	<u>Case Study 12</u>	<u>Case Study 13</u>
Food and non-alcoholic beverages													
Basic food (maize, fruit, vegetables, milk, etc)	621	2 000	2 000	500	1 000	600	1 500	2 000	1 500	800	3 500	3 500	3 376
Other food and non-alcoholic beverages	2 180	4 000	6 000	3 500	4 000	5 400	4 000	3 000	5 000	700	1 000	1 000	3 376
Plastic shopping bags	2	2	2	2	2	2	2	2	2	5	2	2	2
Alcoholic beverages and tobacco													
Beer	504	-	300	150	-	-	100	117	140		220		
Wine	780	400	200	65			500	117				200	
Spirits	330		300	130	100		50	117		200	190		
Tobacco products			1 200				120						
Housing, energy, water, and other fuels													
Rent for housing							5 220			3 100		6 000	
Water	500	425	1 169	725	449	378		347	465	46	300	140	410
Refuse collection	109	109	110	109	109	109		109	109		90	70	136
Sewerage collection	143	153	199	168	187	150		160	121			90	170
Municipal property rates	582	622	470	1 068	511	753		488	1 120		1 700	1 400	433
Electricity	1 357	2 340	1 479	1 655	2 055	1 867	450	1 095	1 071	422	1 810	1 380	1 514
Gas	28												
Incandescent light bulbs	3	3	3	3	3	3	3	3	3	3	3	3	3
Health													
Medical payments towards state healthcare services													
Medical aid contributions towards private medical funds		2 210	3 035	4 000	1 364	7 747	1 827	4 030	6 155	1 506	4 800	2 900	1 380



	<u>Case Study 1</u>	<u>Case Study 2</u>	<u>Case Study 3</u>	<u>Case Study 4</u>	<u>Case Study 5</u>	<u>Case Study 6</u>	<u>Case Study 7</u>	<u>Case Study 8</u>	<u>Case Study 9</u>	<u>Case Study 10</u>	<u>Case Study 11</u>	<u>Case Study 12</u>	<u>Case Study 13</u>
Medical payments towards private medical not recovered from medical aid fund		1 240	350	3 000	16	219		350					1 676
Transport													
Fuel	1 820	1 500	3 700	6 000	1 833	2 000	1 000	2 500	2 500	400	3 000	3 000	3 730
Toll fees	66	96	200	700				150				200	622
Road transport (bus or taxi)									100			600	
Rail transport	-	-	-	-	-	-	-	-	-			2 500	1 000
Communications													
Telephone service - Telkom	350	500	200	450	871	520	800	800	469				728
Telephone service - other	1 250	500	800	1 500	1 250	550	100	1 700	550	500	300	1 200	758
Education													
State schools	2 000	1 800		1 700	2 910				3 600		4 000		
Private schools												1 670	
Tertiary institutions	3 526										400		2 542
Miscellaneous													
Contributions to private pension and annuity funds		1 080	2 808	5 000	3 520	11 675	3 369	11 000		2 344	660	1 900	10 429
Short-term insurance	1 685	1 298	2 100	3 500	1 733	3 742		1 050	1 084		850	1 100	2 176
Financial services (life insurance, funeral policies)	5 900	600	1 800	2 200	2 100	196		1 800	6 000		1 300		322
Financial services (bank fees, etc)	584	500	300	800	262	370	600	850	639	170	300	400	200
Private security expenses	495	500	780	400	445				50		430	500	435
Tax practitioners for compliance assistance (returns, etc)		1 750	67	1 500	50		20						261
National lottery				200				40					50
Additional expenses from interviews													
Clothes		700	280	560	200	200	140	200	200		600		308
DSTV		622	622	622	622	622	622	622	622		340	500	333



	<u>Case Study 1</u>	<u>Case Study 2</u>	<u>Case Study 3</u>	<u>Case Study 4</u>	<u>Case Study 5</u>	<u>Case Study 6</u>	<u>Case Study 7</u>	<u>Case Study 8</u>	<u>Case Study 9</u>	<u>Case Study 10</u>	<u>Case Study 11</u>	<u>Case Study 12</u>	<u>Case Study 13</u>
Body corporate levies on housing			500								1 600		1 133
Maintenance expenditure						1 750					460	700	351
Administration expenditure						33							
Motor vehicle licence fees	58	58	58	88	58	78	29	134	58	29	58	15	80
Television licence fees	21	21	21	21	21	21	21	21	21	21	21	21	21
Drivers licence	3	3	3	3	3	3	3	3	3	3	6	6	10
Business licences													
Total monthly household expenditure	24 897	25 032	31 056	40 319	25 674	38 988	20 476	32 804	31 582	10 249	27 940	30 997	37 964

Monthly consumption:	<u>Case Study 1</u>	<u>Case Study 2</u>	<u>Case Study 3</u>	<u>Case Study 4</u>	<u>Case Study 5</u>	<u>Case Study 6</u>	<u>Case Study 7</u>	<u>Case Study 8</u>	<u>Case Study 9</u>	<u>Case Study 10</u>	<u>Case Study 11</u>	<u>Case Study 12</u>	<u>Case Study 13</u>
Water - kiloliter per month	42	42	86	57	39	34	-	34	40	8	30	17	36
Electricity - kilowatt per month (Municipality)	1 088	1 793	1 180	1 334	1 621	1 483	400	900	880	365	1 430	1 100	1 156

Table 91: Indirect taxes imposed monthly on the participating households

	<u>Case Study 1</u>	<u>Case Study 2</u>	<u>Case Study 3</u>	<u>Case Study 4</u>	<u>Case Study 5</u>	<u>Case Study 6</u>	<u>Case Study 7</u>	<u>Case Study 8</u>	<u>Case Study 9</u>	<u>Case Study 10</u>	<u>Case Study 11</u>	<u>Case Study 12</u>	<u>Case Study 13</u>
Value-added tax	1 276	1 864	2 059	2 433	1 521	1 958	927	1 338	1 297	255	850	921	1 653
Skills development levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Specific excise duties	293	59	490	70	24	-	138	68	28	48	89	29	-
Fuel taxes	544	449	1 107	1 795	548	598	299	748	748	120	898	898	1 116
Drivers licences	-	488	25	140	-	-	70	18	-	-	-	-	22
UIF contributions - employer	-	80	-	-	-	-	-	-	-	-	-	-	-
Compensation fund contributions	432	678	464	518	618	569	196	366	359	184	551	436	456
Electricity taxes	318	318	823	485	287	236	-	236	297	30	191	89	257
Water taxes	3	3	3	3	3		3	3	3	3	6	6	0
Business licences	-	-	-	-	-	-	-	-	-	-	-	-	-
Public school fees	2 000	1 800	-	1 700	2 910	-	-	-	3 600	-	4 000	-	-
Other consumption taxes	223	232	273	245	261	229	2	238	204	4	81	142	270
Total indirect taxes	5 089	5 970	5 244	7 389	6 173	3 594	1 635	3 015	6 536	644	6 665	2 521	3 783

Table 92: Perceived taxes of households participating in the case study research

	<u>Case Study 1</u>	<u>Case Study 2</u>	<u>Case Study 3</u>	<u>Case Study 4</u>	<u>Case Study 5</u>	<u>Case Study 6</u>	<u>Case Study 7</u>	<u>Case Study 8</u>	<u>Case Study 9</u>	<u>Case Study 10</u>	<u>Case Study 11</u>	<u>Case Study 12</u>	<u>Case Study 13</u>
Cost of compliance													
Tax practitioners for compliance assistance (returns, etc)	-	1 750	67	1 500	50	-	20	-	-	-	-	-	261
Taxpayer-government exchange													
Medical aid contributions towards private medical funds	-	2 210	3 035	4 000	1 364	7 747	1 827	4 030	6 155	1 506	4 800	2 900	1 380
Contributions to private pension and annuity funds	-	1 080	2 808	5 000	3 520	11 675	3 369	11 000	-	2 344	660	1 900	10 429
Private security expenses	495	500	780	400	445	-	-	-	50	-	430	500	435
Toll fees	58	84	175	614	-	-	-	132	-	-	-	175	546
Private schools fees	-	-	-	-	-	-	-	-	-	-	-	1 670	-
Tertiary institutions fees	3 526	-	-	-	-	-	-	-	-	-	400	-	2 542
Total perceived taxes	4 079	5 624	6 865	11 514	5 379	19 422	5 216	15 162	6 205	3 850	6 290	7 145	15 593