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Topics in Tax Policy: Evidence from an Internet Survey in Japan*

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Abstract:

This paper explains background information and basic descriptive statistics from the follow-up survey of our questionnaire summarized in Miyazaki et al. (2020). We confirm that taxpayers in Japan tend to abide by the rule, and their tax morale is as high as our first survey. However, most of the respondents feel that their perceived tax burden is especially high with respect to consumption tax. Furthermore, more than 40 % of the respondents feel that “ideal” consumption tax rate should be less than 10 % for all cases. Our results restate that whereas taxpayers of Japan have high tax morale and their rate of tax compliance is high, their resistance to consumption tax hike is strong.

Keywords: Tax morale, tax compliance, tax resistance, tax hike, questionnaire

JEL classification: E62, H62

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1. Introduction

The purpose of this paper is to give background information and basic descriptive statistics for our second Internet surveys in Japan. As a part of the project supported by a Grant-in-Aid for Scientific Research, we conducted the first Internet survey in August 2019. The results are summarized in Miyazaki et al. (2020). To follow up the first survey, we implemented second questionnaire in July 2020. There are two objectives for our follow-up survey. First, we tried to check where or not the difference is observed with respect to some items before and after the consumption tax hike in October 2019. Second, we wanted to confirm the attitude toward fiscal adjustment, the approval on universal basic income (hereafter UBI), opinion on tax burden, and opinion on coronavirus relief, etc.

The rest of this paper is organized as follows. Section 2 presents how we designed our survey. For the reference, we also touch upon the first survey. Section 3 reports parts of our summary statistics with respect to tax morale, tax compliance, perceived tax burden, and the attitude toward consumption tax hike. Section 4 concludes.

2. Survey design

The objective of our survey can be summarized into two folds; first, we would like to examine whether or not tax morale among the Japanese taxpayers is really high. To do so, we set the same question as the World Value Survey (hereafter WVS) for comparison. Second, we would like to illuminate tax resistance. Especially, we focus on consumption tax based upon the fact that taxpayers in Japan seem to have psychological resistance to consumption tax hike. Since the Japanese government increased consumption tax rate

in October 2019, we could capitalize this to also check the opinion on consumption tax before and after the tax hike. In addition to these two points, we also examined the attitude for fiscal adjustment and tax burden of people at the follow-up survey.

We delegated our job to the Rakuten Insight company. We implemented the survey twice and both of the surveys were conducted online. The first survey was done from the 26th to the 28th of August 2019. The number of total respondents is 7,000, which was randomly chosen Japanese citizens over the age of 15. We also conducted the second survey from the 7th to the 9th of July 2020. Total number of the respondents is 3,750. Basically, all the respondents of the follow-up survey are the same persons that answered the first questionnaire. We did this to construct a panel data in estimation.

The English translation of the first and second surveys are appeared in the Appendices 1 and 2, and the Japanese version is presented in the Appendices 3 and 4.

3. The detail of our surveys

3.1. The outline of the first survey

Question 1 is as follows.

Please answer this question if you were in such a situation.

Please tell me for each of the following statements whether you think it can always be justified, never justified, or something in between: (...) Cheating on tax if you have the chance.

(“never justified” – code 1 from a ten-point scale where 1=never and 10=always).

We replicate the question of the WVS to address the tax morale. Meanwhile, we set

Questions 2 to 4 to clarify the tax compliance of each respondent.

In conjunction, we ask about the attitude regarding the government credibility, the party that respondents support, and a sense of right and wrong following the WVS in Questions 10 to 13.

Regarding the consumption tax hike, we first seek opinions on the tax increase in October 2019 via Question 4. Question 5 was set such that respondents could indicate their conceivable consumption tax rate. We also sought opinions on measures to mitigate business fluctuation and the dual-rate structure via Questions 6 and 7.

We then ask about the effects of debt accumulation on consumption (Question 9) and economic literacy (Questions 14 to 17), which follow Hayo et al. (2014), a representative survey in Germany. Questions 18 to 21 seek risk and time preferences by replicating the questionnaire by the Institute of Social and Economic Research of Osaka University (hereafter OU panel). We also employ the OU panel questions for Questions 25 to 35.

Questions 22 to 24 regards the current and future prospects of each respondent's economic status, following Hayo et al. (2014), the OU panel, and the Japan General Social Survey (JGSS). Likewise, we sought respondents' education and job information via the three surveys via Questions 36 to 38.

3.2. The outline of the second survey

The follow-up survey had two objectives. First, we check the difference regarding some items before and after the consumption tax hike in 2019. Second, we confirm the attitude toward fiscal adjustment, approval of UBI, opinion on tax burden, and opinion on coronavirus relief. Accordingly, we set the following question (Question 1) as per Roth et al. (2021). We divided the respondents into two groups and compared how the belief in

public financial conditions affects the attitude toward fiscal consolidations and tax morale, as well as opinions on coronavirus relief.

For group 1, we first show the question below.

GDP is the market value of all final goods and services produced within the country in one year, equivalent to the income of all residents within a country in one year.⁹ Meanwhile, there is an indicator called the long-term debt outstanding of central and local governments (hereafter, long-term government debt). To capture the financial conditions, we often use the $\frac{\text{long-term government debt}}{\text{GDP}}$ by considering the two indicators.

At the end of FY 1998, the $\frac{\text{long-term government debt}}{\text{GDP}}$ in Japan was 105%. This means that the Japanese government owed a little bit more than the country produced in one year.

How large do you think was the $\frac{\text{long-term government debt}}{\text{GDP}}$ at the end of FY 2018? Please fill out your answers in the brackets below.

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 %

After this question, a respondent was expected to move on to the next and subsequent questions as shown in Appendix 2.

For group 2, we first asked Questions 5 to 16 before questions on the size of public debt and opinion toward fiscal adjustment (Questions 1 to 4 of Appendix 2). Thus, we can compare the response between the two groups regarding tax morale (Question 5), opinion on tax liability (Questions 6 and 7), “ideal” consumption tax rate (Question 8), opinion on the dual-tax system (Question 9), attitude questionnaire on the coronavirus relief

⁹ For the definition of GDP, please see the website of the Cabinet Office, the Japanese Government.
<https://www.esri.cao.go.jp/jp/sna/otoiwase/faq/qa14.html>

(Questions 10 and 11), and opinions on the introduction of UBI (Questions 12 to 16).

Questions 2 and 3 follows Roth et al. (2021), and Question 4 is made based upon Hayo et al. (2014). We constructed the questions regarding UBI following previous studies such as Hayo et al. (2014) and Stadelmann-Steffen and Dermont (2020). Regarding UBI, we also set Questions 15 and 16 because these factors are closely related to the introduction of UBI.

Questions 17 to 19 seek knowledge on tax policy and the information source to bolster the first survey questions.

We also asked the same question as in the first survey. For example, we set Questions 5, 20, 21, and 22 to check the difference in tax morale and its foundation before and after the consumption tax hike. We confirm the change toward the “ideal” tax rate (Question 8) and opinion on the dual-tax system (Question 9). Questions after 23 were the same as those in the first survey. They were set to compare the change in their economic outlook (Questions 23 and 24), their income and assets (Questions 25 to 28), and their health and job statuses (Questions 29 and 30).

3.3. Limiting respondents and check on representativeness

When we conducted the first survey, we asked about (1) whether respondents delegated tax declaration to a tax accountant (Question 8), (2) the amount of salary and assets (Questions 25 to 31), and (3) whether they are labor union members (Question 37). We set the option “no response” and “unknown/unsure” for Questions 8 and 37. We cannot rule out the possibility that respondents intentionally chose this option because they refused to answer. It may also apply to Questions 26 and 27. Thus, we omit “no response” and “unknown/unsure” respondents for such questions in the first and second surveys,

reducing the sample size to 2,109.

We then checked the representativeness of the survey. We compare the latest national census (in 2015) with our survey. From Figures 1a and 1b, the correspondence level is high for residential areas and the structure of households in the first survey. Moreover, Figures 2a and 2b show that even when we limit the sample to 2,109, the distribution of residential areas and households is almost identical to that in Figures 1a and 1b. Despite a subtle difference, the survey sample is representative of the general population.

4. Summary statistics

Here, we introduce summary statistics by focusing on the responses for tax morale and consumption tax hikes to demonstrate our objectives. We make summary statistics following Hayo et al. (2014).

4.1. Tax morale and tax compliance

From the first survey (Table 1), 46% of respondents believe cheating on tax is never justifiable. In total, more than 60% of them consider underreporting or concealing their income to be unfavorable. Regarding the follow-up survey (Table 2), 45.3% of the respondents chose “1,” similar to the first survey. Note that the fraction is smaller than the same WVS result for the two surveys. While questions were asked over the Internet, WVS was conducted via face-to-face interviews, making its results less credible since hiding honest opinions in direct interviews for such questions was highly likely. Thus, our results may overcome the bias inherent to the WVS.

Meanwhile, events between the two surveys include the consumption tax hike, political

scandals, and the coronavirus pandemic. Overall, political scandals might increase political mistrust. Moreover, many people felt the government's policy response to the coronavirus was insufficient. However, government blunders did not affect taxpayers' nonpecuniary motivation.

Furthermore, the summary statistics regarding public sector and politician trust did not substantially change between the two surveys (Figures 3a to 5b). Although the fraction of the answer on "Mistrust" regarding politicians of the national diet increased by approximately four percentage points, political mistrust or trust did not change despite the scandals.

Regarding some questions on tax compliance (Table 3), approximately 30% (35%) of the respondents paid (no) attention to tax policy information. Thus, taxpayers in Japan are not necessarily eager to collect information on tax policies. However, from Table 4, more than 70% of respondents pay taxes properly. Recall the tax morale of the Japanese taxpayers is high according to the WVS and our two surveys; this can be attributed to the fact that they tend to abide by the rules.

We also ascertain taxpayers' burden on tax payments. From Tables 5a and 5b, more than 60% of the respondents feel a more or less high-income tax burden, regardless of the awareness of the size of government debt. Regarding the consumption tax burden, Table 6a shows that given information on the real outstanding government debt, about 55% of the respondents think their consumption tax burden is high or a little high. From Table 6b, 68% of them feel so without information on government debt. These results imply the burden on consumption tax may change in accordance with the information on the government debt size. Many practitioners and scholars often underscore the consumption tax hike as a measure of fiscal reconstruction in Japan. Thus, government

budget information may also affect respondent's consumption tax burden awareness.

4.2. Tax resistance

From the first survey, almost half the respondents were against the tax hike (Table 7). Further, more than 60% of them assume their "ideal" consumption tax rate ranges between 0 to 9 % (Figure 6). Regarding measures to mitigate business cycle fluctuation (Table 8) and the dual-rate structure (Table 9), we cannot necessarily provide decisive results.

In the follow-up survey (Figure 7a), the result for group 1 reveals that more than half of the respondents think their ideal consumption tax rate should be more than 10%. However, approximately 60% of respondents without information on the government debt size felt the consumption tax rate should be less than 10% (Figure 7b). Figure 7a also shows that approximately 13% of respondents suppose the consumption tax rate to be more than 20% with respect to group 1, whose fraction is larger than that of group 2. Many studies using the dynamic general equilibrium model show that Japan's consumption tax rate should be more than 20% to make the government budget sustainable. Our results imply that once taxpayers are reminded of the size of the government debt outstanding, some feel that the consumption tax rate should be the same as the rate many economists posit to restore fiscal solvency.

5. Conclusion

This paper gives background information and basic descriptive statistics of our Internet surveys in Japan. We reaffirm that while tax morale and tax compliance are high among the Japanese taxpayers, they have strong resistance to consumption tax hikes.

However, we have to conduct some econometric analyses to delve into the factors behind a sort of paradoxical results that we revealed following our results. While we concentrate on giving the background information and details on our questionnaire, as well as summary statistics, some empirical exercises are needed as our future work.

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Appendix 1. Each item of the first survey

This questionnaire aims to survey opinions on Japan's tax policy and the financial conditions of the Japanese government. We would appreciate it if you answer all the questions, though you may feel some of them are a little bit technical.

We will use these results solely for academic research. Furthermore, since all the results are anonymous, your personal information will be kept confidential.

Thank you very much for your cooperation.

1. [Please answer this question if you were in such a situation.]

Please tell me whether you think it can always be justified, never justified, or something in between: (...) Cheating on tax if you have the chance.

("never justified" – code 1 from a ten-point scale, where 1=never and 10=always).

2. Do you collect information on tax payments regularly through the media and the advertisement of tax offices?

("always" – code 1 from a five-point scale, where 1=always and 5=never).

3. Are you careful in paying taxes by collecting information on taxes?

("Very careful" – code 1 from a five-point scale, where 1=very careful and 5=little careful).

4. Do you agree with the consumption tax increase scheduled in the fall of 2019?

("disagree" – code 1 from a five-point scale, where 1=disagree and 5=strongly agree).

5. Please tell us how high the consumption tax rate should be in Japan. Please write the specific numbers. Of course, lower than 8% is also acceptable.

6. In parallel with the consumption tax hike scheduled in October 2019, the Japanese government will offer premium gift certificates for households with children between 0 and 3 years old, low-income earners, and households with low public pensions for half a year. Moreover, if you make purchases with a credit card or electronic money, you will be awarded a maximum of 5% points. Do you agree with these policies to reduce the burden of tax increases?

("disagree" – code 1 from a five-point scale, where 1=disagree and 5=strongly agree)

7. While the consumption tax rate will be raised to 10% in October 2019, the rate will remain 8% for daily necessities. Do you agree with this policy?
("disagree" – code 1 from a five-point scale, where 1=disagree and 5=strongly agree)

8. Do you consult a tax accountant for professional advice when filing a tax?

1. All of the time
2. Some of the time
3. Never
4. Not apply (withholding income taxpayers)
5. No response

9. We have seen an accelerated increase in public debt. It would be inevitable for the government to increase the tax rate or decrease expenditures, such as pension and social security benefits. Did this situation lead to changes in your spending or saving behavior?

Yes, I now spend a smaller proportion of my income and save a larger proportion.

Yes, I spend a larger proportion of my income and save a smaller proportion.

No, I did not change my behavior due to the rapid increase in public debt.

10. To what extent do you trust each of the following from A to C?

(1. Extremely trust, 2. Rather trust, 3. Neither trust nor mistrust, 4. Rather mistrust, 5. Mistrust)

A. Central administrative office	1	2	3	4	5
B. National diet members	1	2	3	4	5
C. Local assembly members	1	2	3	4	5

11. How much do you agree with the following opinions from A to C? Please answer your level of agreement on a scale of 1 (disagree) to 5 (agree).

A. Civilians cannot influence a government.

B. Government activities and Politics are complicated; thus, people do not understand them.

C. Your vote is too small to influence the election results because many people vote in the election.

D. Roughly speaking, it seems National diet members do not attempt to care the constituents after their election win.

12. Please choose one from the following political parties you support.

1. Liberal Democratic Party
2. Constitutional Democratic Party of Japan
3. Democratic Party for the People
4. Japan Innovation Party
5. Komeito
6. Japanese Communist Party
7. Social Democratic Party
8. Other political parties in Japan ()
9. Unaffiliated voters

13. [Please answer this question if you were in such a situation.]

13A. Do you think the following statement can always be justified, never justified, or something in between? Please answer your opinion on a scale of 0 to 3 (3=never and 0=always).

Getting government benefits or subsidies that one is not eligible for.

13B. Do you think the following statement can always be justified, never justified, or something in between? Please answer your opinion on a scale of 0 to 3 (3=never and 0=always).

Avoiding a fare on public transportation.

13C. Do you think the following statement can always be justified, never justified, or something in between? Please answer your opinion on a scale of 0 to 3 (3=never and 0=always).

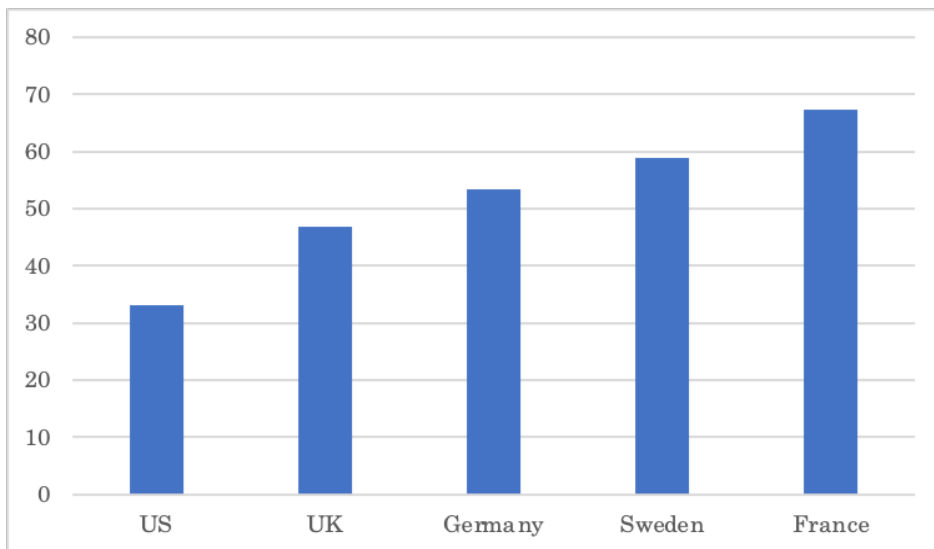
Avoiding a fare on public transportation.

14. At the end of Fiscal Year 2018, how much do you think the sum of the outstanding debts of both the central and local governments in Japan? Please choose the answer you think to be right.

1. JPY 1,100 trillion
2. JPY 800 trillion
3. JPY 900 trillion
4. JPY 1,300 trillion
5. Other numbers
6. No response

15. The figure below compares the national burden rates — a percentage of tax and social security burden to national income — for five Western countries. Please choose one of the following five statements on the current rate of Japan that you think is correct.

Figure. The international comparison of national burden rate (2016)



Source : The website of the Ministry of Finance Japan

1. Japan's national burden rate is almost the same as that of the US at about 30%.
2. Japan's national burden rate is higher than that of the US but lower than that of the UK, between 40% and 50%.
3. Japan's national burden rate is almost the same as that of the UK, between 45%

and 50%.

4. Japan's national burden rate is between 50% and 60%, similar to Germany and Sweden.
5. Japan's national burden rate is over 60%, like France.

16. By definition, long-term interest rates mean interest rates whose maturity is over one year. The most famous one is the yield of 10-year government bonds which affects, for example, mortgage rates in financial markets. How much do you think the long-term interest rate is? Please choose the answer that you think is right.

1. About -0.2%
2. About 0%
3. About 0.2%
4. About 1.2%
5. Other numbers
6. No response

17. The consumer price index (CPI), which captures the average price of goods and services in one country, is used to judge deflation or inflation. How much is the CPI in Japan? Please choose the answer that you think is right.

1. -0.6%
2. 0.0%
3. 0.6%
4. 1.2%
5. Other numbers
6. No response

18. Suppose that there is a 50% chance you will lose JPY 100,000 within a day. However, if you pay an insurance premium, you can recoup the losses even if you fail. Please decide whether to pay the premium or not when its cost is as listed in the table below.

(Select "A" if you pay a premium, and "B" if not in each row).

Insurance Premium (JPY)		
	You pay a premium	You do not pay a premium
1,000	A	B
5,000	A	B
10,000	A	B
15,000	A	B
20,000	A	B
30,000	A	B
40,000	A	B
45,000	A	B
50,000	A	B

19. Usually, for what probability of rain would you take an umbrella?

More than

--	--	--

 %

20. Suppose you can get some money either today or seven days later. However, the amount differs according to each option, as listed in the following nine combinations: Which option, A or B listed below, do you like? Please choose your selection for all nine combinations.

- Combination 1: (A) You get JPY 3,005 today.
(B) You get JPY 3,014 seven days later.
- Combination 2: (A) You get JPY 3,003 today.
(B) You get JPY 3,297 seven days later.
- Combination 3: (A) You get JPY 3,008 today.
(B) You get JPY 3,037 seven days later.
- Combination 4: (A) You get JPY 3,000 today.
(B) You get JPY 3,000 seven days later.
- Combination 5: (A) You get JPY 3,005 today.
(B) You get JPY 5,951 seven days later.
- Combination 6: (A) You get JPY 3,009 today.
(B) You get JPY 3,068 seven days later.
- Combination 7: (A) You get JPY 3,001 today.

(B) You get JPY 3,119 seven days later.

Combination 8: (A) You get JPY 3,002 today.

(B) You get JPY 2,996 seven days later.

Combination 9: (A) You get JPY 3,008 today.

(B) You get JPY 3,011 seven days later.

21. Suppose you can get some money either 90 days or 97 days later. However, the amount differs according to each option, as listed in the following nine combinations: Which option, A or B listed below, do you like? Please choose your selection for all nine combinations.

Combination 1: (A) You get JPY 3,005 after 90 days.

(B) You get JPY 3,118 after 97 days.

Combination 2: (A) You get JPY 3,006 after 90 days.

(B) You get JPY 3,000 after 97 days.

Combination 3: (A) You get JPY 3,000 after 90 days.

(B) You get JPY 3,009 after 97 days.

Combination 4: (A) You get JPY 3,007 after 90 days.

(B) You get JPY 3,301 after 97 days.

Combination 5: (A) You get JPY 3,006 after 90 days.

(B) You get JPY 3,035 after 97 days.

Combination 6: (A) You get JPY 3,002 after 90 days.

(B) You get JPY 3,005 after 97 days.

Combination 7: (A) You get JPY 3,007 after 90 days.

(B) You get JPY 5,955 after 97 days.

Combination 8: (A) You get JPY 3,001 after 90 days.

(B) You get JPY 3,001 after 97 days.

Combination 9: (A) You get JPY 3,007 after 90 days.

(B) You get JPY 3,066 after 97 days.

22. What do you think of the amount of public pension you will receive after your retirement compared to those who are currently receiving the pension? Choose the one that applies from the list below:

1. Would be much better

2. Would be a little bit better
3. Would be the same
4. Would be a little bit worse
5. Would be much worse
6. Unknown/unsure
7. I am currently receiving a public pension

23. How much do you worry about your future life from a financial perspective? Choose the one which applies from the list below.

1. Strongly agree
2. Agree a little
3. Neither
4. Disagree a little
5. Strongly disagree
6. Unknown/unsure

24. Suppose the current Japanese society is divided into ten tiers. Which tier currently applies to you? Choose the one that applies from the list below:

- | | | | | | | | | | |
|---------|---|---|---|---|---|---|---|---|--------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Highest | | | | | | | | | Lowest |

25. What is the sum of you and your partner's pre-tax income in 2017? Please choose the closest option as follows: If you obtain bonuses other than monthly salaries, please include them in the calculation. If you are a student, please consider the income from a part-time job, allowance from your parents, scholarship, and so forth. Please choose the most appropriate option in the following section.

1. None
2. Less than 1 million yen.
3. 1 million yen or over, but less than 2 million yen.
4. 2 million yen or over, but less than 4 million yen.
5. 4 million yen or over, but less than 6 million yen.
6. 6 million yen or over, but less than 8 million yen.
7. 8 million yen or over, but less than 10 million yen.

8. 10 million yen or over, but less than 12 million yen.
9. 12 million yen or over, but less than 14 million yen.
10. 14 million yen or over, but less than 16 million yen.
11. 16 million yen or over, but less than 18 million yen.
12. 18 million yen or over, but less than 20 million yen.
13. 20 million yen or over, but less than 22 million yen.
14. Over 22 million yen.
15. Not applicable.

26. How much is your household's real estate property worth? If you are a student, please consider that of your parent(s). Please choose the most appropriate option in the following section.

1. No property.
2. Less than 5 million yen.
3. 5 million yen or over, but less than 10 million yen.
4. 10 million yen or over, but less than 15 million yen.
5. 15 million yen or over, but less than 20 million yen.
6. 20 million yen or over, but less than 30 million yen.
7. 30 million yen or over, but less than 40 million yen.
8. 40 million yen or over, but less than 50 million yen.
9. 50 million yen or over, but less than 100 million yen.
10. Over 100 million yen.
11. Unknown/unsure.

27. How much financial assets (e.g., bank deposits, stocks, and insurance) do your household hold? If you are a student, please consider those your parents hold. Choose the one that applies from the list below:

1. Less than 2.5 million yen
2. 2.5 million yen or over, but less than 5 million yen
3. 5 million yen or over, but less than 7.5 million yen
4. 7.5 million yen or over, but less than 10 million yen
5. 10 million yen or over, but less than 15 million yen
6. 15 million yen or over, but less than 20
7. 20 million yen or over, but less than 30 million yen

8. 30 million yen or over, but less than 50 million yen
9. 50 million yen or over, but less than 100 million yen
10. Over 100 million yen
11. Unknown/unsure.

28. Choose the kind of housing that you are currently living.

1. Your own house (including the one owned by your parents)
2. Apartment rented from a private firm
3. Apartment provided by your company or apartment for public servants
4. Apartment rented from a public housing agency
5. Others (Specify)

29. Do you have to pay off loans? It includes all debts, such as home mortgages, car loans, and loans for education.

Yes, I have to pay off mortgages. → Go to Question 30.

No, I do not have to pay off any mortgages. → Go to Questions 32 and 33.

30. How much home mortgage do you still have to pay off? Choose the one that applies from the list below.

1. No mortgage
2. Less than 2.5 million yen
3. 2.5 million yen or over, but less than 5 million yen
4. 5 million yen or over, but less than 7.5 million yen
5. 7.5 million yen or over, but less than 10 million yen
6. 10 million yen or over, but less than 15 million yen
7. 15 million yen or over, but less than 20 million yen
8. 20 million yen or over, but less than 30 million yen
9. Over 30 million yen

31. Do you have loans other than home mortgages? If so, choose the outstanding amount that applies from the list below. Include all types of loans from which you have to pay interest accrued.

1. No loans other than mortgage
2. Less than 2.5 million yen
3. 2.5 million yen or over, but less than 5 million yen
4. 5 million yen or over, but less than 7.5 million yen
5. 7.5 million yen or over, but less than 10 million yen
6. 10 million yen or over, but less than 15 million yen
7. 15 million yen or over, but less than 20 million yen
8. 20 million yen or over, but less than 30 million yen
9. Over 30 million yen

32. With whom do you live at present? Choose the one that applies (choose only one) from the list below. If you live with someone who are in a de facto state of marriage, assume him or her as a “spouse.”

1. Live alone
2. Your parent(s)
3. Your spouse
4. Your spouse and child(ren) under 18
5. Your spouse and child(ren) at or over 18
6. Children under 18 (No spouse)
7. Children at or over 18 (No spouse)
8. Your spouse and his/her or your parent(s)
9. Your spouse, his/her or your parent(s), and children under age 18
10. Your spouse, his/her or your parent(s), and child(ren) at or over age 18
11. Friend(s)
12. Others (Specify)

33. How many people are currently living in your household, including yourself? Please write specific numbers.

34. We would like to ask you about the dependents of your family. Here, a dependent (one supported) is claimed as such on the last tax return. You are ...

1. Supporting someone in the family
2. Supported by someone in your family
3. Neither supported nor supporting (single-person households included)

35. How would you describe your current health status?

1. Excellent
2. Very good
3. Good
4. Fair
5. Poor

36. Please indicate your highest level of education completed. If you are still in school, select the one you are in now.

1. Graduated from elementary/ junior high school
2. Graduated from High School
3. Graduated from College - Associate's Degree (2 years)
4. Graduated from University - Bachelor's Degree (4 years)
5. Graduated from graduate school - Doctoral Degree

37. What is your labor union membership status? Choose the one that applies from the list below.

1. Joins a labor union of your workplace.
2. Joins a labor union other than the workplace.
3. Not participating in a labor union.
4. Unknown/unsure.

38. We would like to ask you about your comments. If you have more than one job, please choose one main job. Choose the one that applies from the list below:

1. Self-employed
2. Regular employment
3. Non-regular employment
4. Dispatched worker
5. Public servant
6. Others

7. In the middle of job seeking

8. Unemployed

Appendix 2. Each item of the second survey

This questionnaire aims to survey opinions on Japan's tax policy and the financial conditions of the Japanese government. We would appreciate it if you answer all the questions, though you may feel some of them are a little bit technical.

We will use these results solely for academic research. Furthermore, since all the results are anonymous, your personal information will be kept confidential.

Thank you very much for your cooperation.

1. Gross domestic product (GDP) is the market value of all final goods and services produced within the country in one year, equivalent to the income of all residents within a country in one year.¹⁰ Meanwhile, there is an indicator called the long-term debt outstanding of central and local governments (hereafter, long-term government debt). To capture the financial conditions, we often use the $\frac{\text{long-term government debt}}{\text{GDP}}$ by considering these two indicators.

At the end of FY 1998, the $\frac{\text{long-term government debt}}{\text{GDP}}$ in Japan was 105%. It means that the Japanese government owed a little bit more than the country produced in one year.

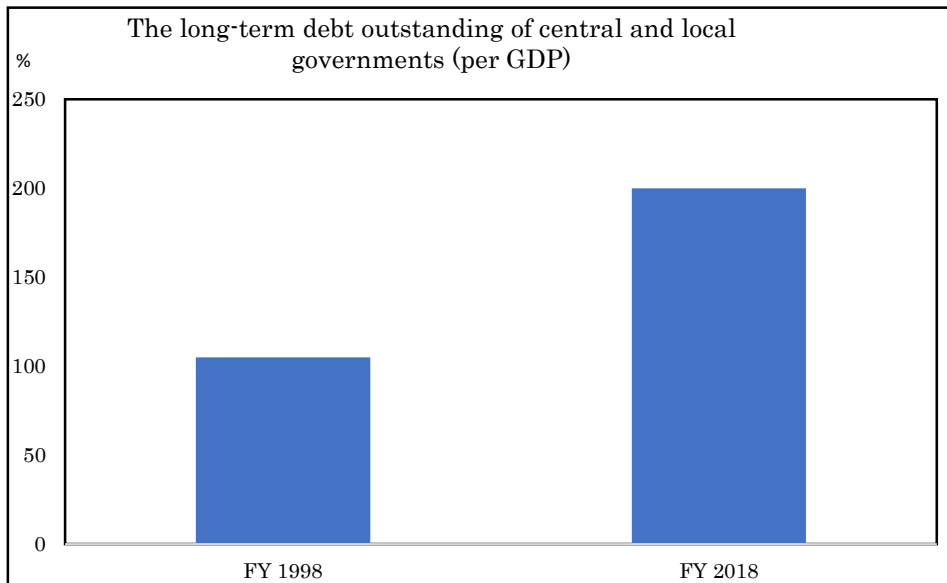
How large do you think the $\frac{\text{long-term government debt}}{\text{GDP}}$ was at the end of FY 2018? Please fill out your answers in the brackets below.

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 %

2. The next figure indicates the $\frac{\text{long-term government debt}}{\text{GDP}}$ in Japan at the end of FY 1998 and the end of FY 2018, respectively.

¹⁰ For the definition of GDP, please see the website of the Cabinet Office, the Japanese Government.
<https://www.esri.cao.go.jp/jp/sna/otoiwase/faq/qa14.html>



This means that the Japanese government owed about twice what the country produced in one year at the end of FY 2018.

Do you think the Japanese government should reduce government debt, keep the amount of debt at the current level, or incur additional debts?

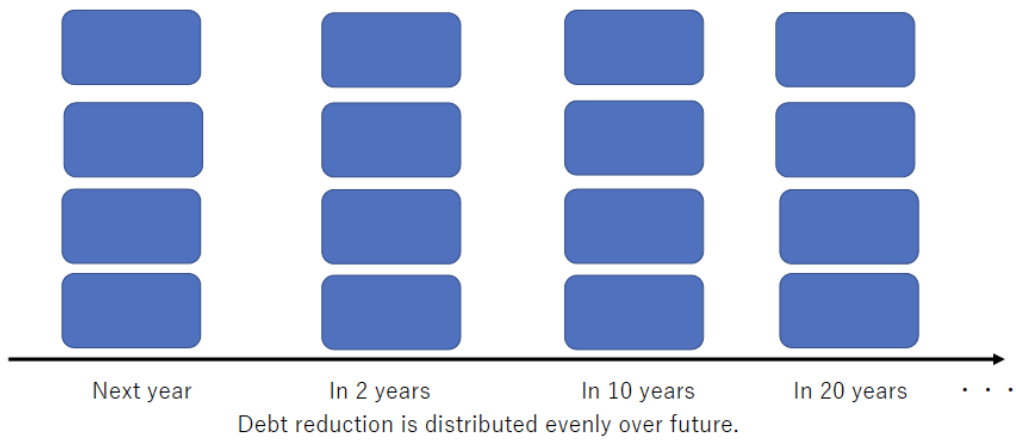
Reduce debt

Keep debt at the current level

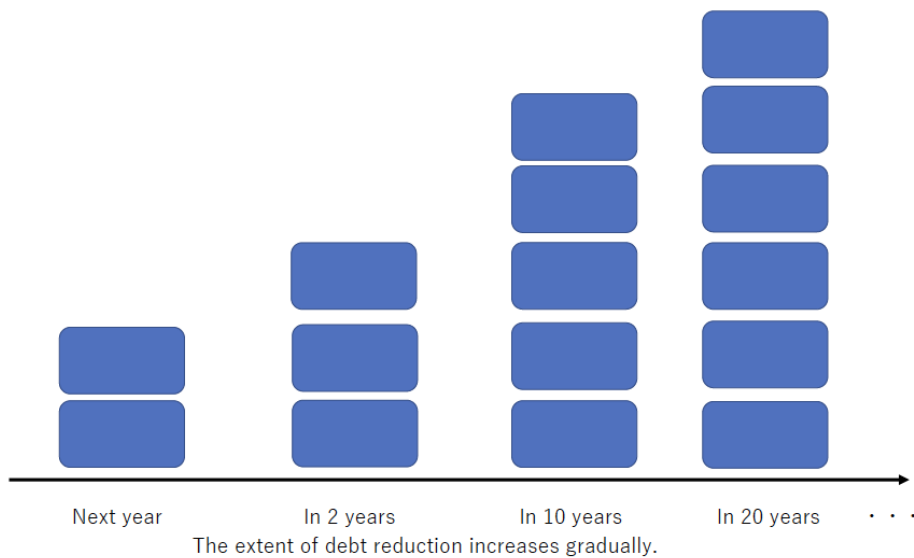
No need to reduce and incur additional debt

3. The following question is only applicable if you chose “reduce public debt” in Question 2. Assume that you could choose between three options for public debt reduction (suppose that the government debt amount is illustrated by the box shown below. The smaller the number of boxes, the smaller the size of debt reduction; the more the number of boxes, the larger the size of debt reduction).

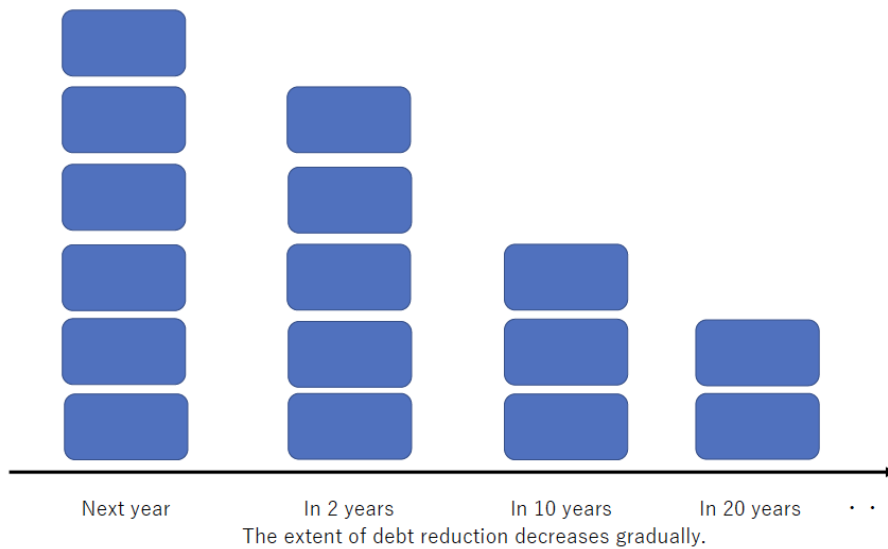
Option A: Debt reduction is distributed evenly over the future; that is, **in each year, the same amount of debt is reduced.**



Option B: The extent of debt reduction increases gradually; that is, **in the near future** (e.g., one or two years ahead), **a smaller part of the debt is reduced**, and **in the far future** (ten to 20 years ahead), **a larger part of the debt is reduced**.



Option C: The extent of debt reduction decreases gradually; that is, **in the near future** (e.g., one or two years ahead), **a larger part of the debt is reduced**, and **in the far future** (ten to 20 years ahead), **a smaller part of the debt will be reduced**.



For which option would you decide?

Option A : In each year, the same amount of debt should be reduced

Option B: In the near future, a smaller part of the debt should be reduced. In the future, a larger part of debt should be reduced

Option C: In the near future, a larger part of the debt should be reduced. In the far future, a smaller part of debt should be reduced

N.A.

4. The following question is only applicable if you chose “reduce public debt” in Question 2. What should the government do to reduce government debt? Please choose what you think the government should do. If you think only one item should be cut, please select that item (and move on to the next question). If you want to choose multiple items, please answer in order; all you have to do is to mark the items that should be cut.

Consumption tax hike

Cut spending on social security expenditures

Cut local allocation tax

Cut spending on public education expenditures

Cut spending on public work

Cut spending on national defense expenditures

Others (you can write what you think the government should reduce)

5. [Please answer this question if you were in such a situation.]

Please tell me for each of the following statements whether you think it can always be justified, never justified, or something in between: (...) Cheating on tax if you have the chance.

("never justified" – code 1 from a ten-point scale, where 1=never and 10=always).

6. Do you think your current income tax liability is high?

1. Low
2. Slightly low
3. Appropriate
4. Slightly higher
5. High
6. Not paying income tax

7. Do you think the consumption tax you are paying is high?

1. Low
2. Slightly low
3. Appropriate
4. Slightly higher
5. High

8. We may have to discuss whether our consumption tax rate will increase or decrease in the future. How much rate do you think the rate should be? Please answer the following figure:

--	--

 %

9. Our government adopted a reduced consumption tax rate on daily necessities after the standard consumption tax rate increased to 10%. Do you agree with this reduced consumption tax?

1. Oppose
2. Somewhat oppose
3. Neutral

4. Somewhat supportive

5. Supportive

10. Some people propose a temporary consumption tax cut to stimulate the economy until the coronavirus is contained. Some countries, such as Germany, have implemented this policy. What do you think about this policy?

1. We should not reduce the consumption tax rate at all.

2. We should reduce the tax rate from 10% to 8%.

3. We should reduce the tax rate from 10% to 5%.

4. The tax rate should be reduced to below 5%, including the temporary suspension.

11. The government has allocated 140 trillion yen to tackle the coronavirus in the first and second supplementary budgets of FY 2020, approved in April and June, respectively. To execute these budgets, however, the government must issue additional bonds worth 48 trillion yen. What do you think about the size of these economic stimulus packages?

1. Too small

2. A little too small

3. Appropriate size

4. A little too big

5. Too big

12. Basic income is a government-guaranteed payment that each citizen receives every month, regardless of income, wealth, and job status. The government provides sufficient coverage of the basic cost of living through this program. It is quite similar to the special cash payment of COVID-19 relief in that the government gives citizens a certain amount of money. If this system was established, the government would have to take measures, such as the reduction or elimination of social expenditures or tax increases. Do you agree with the introduction of the basic income system in Japan in the future?

1. Disagree

2. Somewhat disagree

3. Neither

4. Somewhat agree
5. Agree

13. The following question only applies if you chose “Agree” or “Somewhat agree” in Question 12. How much do you think is necessary? Please choose the amounts for adults and children, respectively.

Amount for adults

1. Less than JPY 50,000
2. JPY 50,000 or more to less than JPY 100,000
3. JPY 100,000 or more to less than JPY 150,000
4. JPY 150,000 or more to less than JPY 200,000
5. More than JPY 200,000

Amount for children

1. Less than JPY 10,000
2. JPY 10,000 or more to less than JPY 30,000
3. JPY 30,000 or more to less than JPY 60,000
4. JPY 60,000 or more to less than JPY 90,000
5. More than JPY 90,000

14. The following question only applies if the respondent chooses “Agree” or “Somewhat agree” in Question 12. As Question 12 asks, if the basic income system was established, the government would have to take measures such as the reduction or elimination of social expenditures or tax increases. Please choose what you think the government should choose. If you think only one item should be chosen, please select that item only (and move on to the next question). If you have multiple items, please answer in order; simply choose the items that should be chosen.

Tax increase

Reduction or abolition of public pensions

Reduction or abolition of public long-term care insurance

Reduction or abolition of public medical insurance

Reduction or abolition of public assistance

Other (free description)

15. Many jobs will be lost in the future owing to the development of artificial intelligence (AI). What do you think about this opinion?

1. Agree
2. Somewhat agree
3. Neither
4. Somewhat disagree
5. Disagree

16. After the coronavirus outbreak subsided, do you think that automation of production systems will be promoted further than ever before, both at home and abroad?

1. Most likely
2. Likely
3. Neither
4. Less likely
5. Unlikely

17. How often do you use the following media to obtain economic and financial information?

1. Always
2. Often
3. Sometimes
4. Rarely
5. Never

- Newspapers (including electronic media)
- Television
- Radio
- Internet news (e.g., Yahoo and MSN news)
- Politicians' blogs and Twitter
- Economist blogs and Twitter
- Blogs and Twitter of cultural figures, commentators, celebrities, etc.
- Magazine (including electronic media)
- Books (including electronic media)

• Other

18. Businesses are exempt from consumption tax liability in a taxable period if their taxable sales during the base period are less than or equal to 10 million yen. This is the tax exemption threshold system for businesses in consumption tax. Do you recognize this system?

1. Yes 2. No

19. The amount of consumption tax to be paid for businesses is obtained by deducting the amount of consumption tax on taxable purchases from the amount of consumption tax on taxable sales during the taxable period; that is, the consumption tax on taxable sales minus the consumption tax on taxable purchases is the amount of consumption tax to be paid. Businesses must accurately grasp payable consumption tax. Those with taxable sales of less than or equal to 50 million yen during a base period can simply calculate the amount of tax to be paid from taxable sales. Business entities must submit an application to apply the simplified tax system. This is a simplified tax system in the consumption tax. Do you recognize this system?

1. Yes 2. No

20. To what extent do you trust each of the following from A to C?

(1. Extremely trust, 2. Rather trust, 3. Neither trust nor mistrust, 4. Rather mistrust, 5. Mistrust)

A. Central administrative office	1	2	3	4	5
B. National diet members	1	2	3	4	5
C. Local assembly members	1	2	3	4	5

21. How much do you agree with the following opinions from A to C ? Please answer your level of agreement on a scale of 1 (disagree) to 5 (agree).

A. Civilians cannot influence a government.

B. Government activities and Politics are complicated; thus, people do not understand them.

C. Your vote is too small to influence the election results because many people vote in the election.

D. Roughly speaking, it seems National diet members do not attempt to care the constituents after their election win.

22. Please choose one from the following political parties you support.

1. Liberal Democratic Party
2. Constitutional Democratic Party of Japan
3. Democratic Party for the People
4. Japan Innovation Party
5. Komeito
6. Japanese Communist Party
7. Social Democratic Party
8. Other political parties in Japan ()
9. Unaffiliated voters

23. How much do you worry about your future life from a financial perspective? Choose the one which applies from the list below.

1. Strongly agree
2. Agree a little
3. Neither
4. Disagree a little
5. Strongly disagree
6. Unknown/unsure

24. Suppose the current Japanese society is divided into ten tiers. Which tier currently applies to you? Choose the one that applies from the list below:

- | | | | | | | | | | |
|---------|---|---|---|---|---|---|---|---|--------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Highest | | | | | | | | | Lowest |

25. What is the sum of you and your partner's pre-tax income in 2018? Please choose the closest option as follows: If you obtain bonuses other than monthly salaries, please include them in the calculation. If you are a student, please consider the income from a part-time job, allowance from your parents, scholarship, and so forth. Please choose the most appropriate option in the following section.

1. None
2. Less than 1 million yen.
3. 1 million yen or over, but less than 2 million yen.
4. 2 million yen or over, but less than 4 million yen.
5. 4 million yen or over, but less than 6 million yen.
6. 6 million yen or over, but less than 8 million yen.
7. 8 million yen or over, but less than 10 million yen.
8. 10 million yen or over, but less than 12 million yen.
9. 12 million yen or over, but less than 14 million yen.
10. 14 million yen or over, but less than 16 million yen.
11. 16 million yen or over, but less than 18 million yen.
12. 18 million yen or over, but less than 20 million yen.
13. 20 million yen or over, but less than 22 million yen.
14. Over 22 million yen.
15. Not applicable

26. How much financial assets (e.g., bank deposits, stocks, and insurance) do your household hold? If you are a student, please consider those your parents hold. Choose the one that applies from the list below:

1. Less than 2.5 million yen
2. 2.5 million yen or over, but less than 5 million yen
3. 5 million yen or over, but less than 7.5 million yen
4. 7.5 million yen or over, but less than 10 million yen
5. 10 million yen or over, but less than 15 million yen
6. 15 million yen or over, but less than 20
7. 20 million yen or over, but less than 30 million yen
8. 30 million yen or over, but less than 50 million yen
9. 50 million yen or over, but less than 100 million yen
10. Over 100 million yen

11. Unknown/unsure

27. Do you have to pay off loans? It includes all debts, such as home mortgages, car loans, and loans for education.

Yes, I have to pay off mortgages. → Go to Question 28.

No, I do not have to pay off any mortgages. → Go to Questions 29 and 30.

28. Do you have loans other than home mortgages? If so, choose the outstanding amount that applies from the list below. Include all types of loans from which you have to pay interest accrued.

1. No loans other than mortgage
2. Less than 2.5 million yen
3. 2.5 million yen or over, but less than 5 million yen
4. 5 million yen or over, but less than 7.5 million yen
5. 7.5 million yen or over, but less than 10 million yen
6. 10 million yen or over, but less than 15 million yen
7. 15 million yen or over, but less than 20 million yen
8. 20 million yen or over, but less than 30 million yen
9. Over 30 million yen

29. How would you describe your current health status?

1. Excellent
2. Very good
3. Good
4. Fair
5. Poor

30. We would like to ask you about your comments. If you have more than one job, please choose one main job. Choose the one that applies from the list below:

1. Self-employed
2. Regular employment
3. Non-regular employment

4. Dispatched worker
5. Public servant
6. Others
7. In the middle of job seeking
8. Unemployed

Appendix 3. Japanese version of the first survey

このアンケートは日本財政に対する皆さんの考え方を調査するためのものです。一部、専門的に感じられる部分もあるかと思われませんが、ご協力頂きたくお願い申し上げます。

なお本調査は学術的な目的のためだけに使用され、その他の目的には一切使用いたしません。また、回答は集計後の結果のみを利用し、ゆえに個人が特定されることもありませんが、第三者に情報が流出することのないよう、情報管理を厳重に行います。

1. 【この設問は、「もし仮に、そのような状況があれば」でお考えください。】

「機会があれば税金を過少に申告する」という意見についてあなたはどのように考えますか。

1. 決して正当化されない, 10. 常に正当化される

を両極端として、正当化される程度が増えれば、その程度に応じた数字を選んで下さい。

1	2	3	4	5	6	7	8	9	10
決して正当化されない							常に正当化される		

2. 新聞やニュースなどは勿論、税務署などの案内に注意して、日ごろから税に関する情報を集めていますか。

1. よく集めている
2. どちらかといえば、集めている
3. どちらともいえない
4. あまり集めていない
5. ほとんど集めていない

3. 税に関する情報を集めたうえで、正しく税を申告するように注意していますか。

1. とても注意している
2. どちらかといえば、注意している
3. どちらともいえない
4. あまり注意していない
5. ほとんど注意していない

4. 2019 年秋に予定されている消費税増税に賛成ですか.

1. 反対
2. どちらかといえば反対
3. どちらでもない
4. どちらかといえば賛成
5. 強く賛成

5. あなたは消費税の税率をどのくらいにすべきだと思いますか. 具体的な数字を書いて下さい. 8%未満の数字でも勿論構いません.

--	--

 %

6. 本年 10 月に予定されている消費税増税の際に, 政府は半年間, 0 歳から 3 歳半の子どもがいる世帯や低所得者や年金額が低い世帯を対象に, プレミアム商品券の発行・販売する予定です. また, クレジットカードや電子マネーで買い物をした場合, 最大でポイントが 5%還元される政策も同時に実施されます. これらの増税時の負担を軽減する諸政策に, あなたは賛成ですか.

1. 反対
2. どちらかといえば反対
3. どちらでもない
4. どちらかといえば賛成
5. 強く賛成

7. 本年 10 月に予定されている消費税増税の後でも, 政府は食料品などの日用品については消費税率を現在の 8%に据え置くという, いわゆる軽減税率を導入する予定です. この制度にあなたは賛成ですか.

1. 反対
2. どちらかといえば反対
3. どちらでもない
4. どちらかといえば賛成
5. 強く賛成

8. 税の申告をする際に、税理士に委託していますか。

1. 毎年委託している。
2. 毎年ではないが、委託する年もある。
3. 委託せず自分で確定申告をしている。
4. 源泉徴収で事足りている。
5. わからない。

9. 政府債務残高は年々増加しており、改善する兆しは依然として見えていません。政府の厳しい財政状況を踏まえると、将来の大幅な増税や、年金・社会保障等の政府支出の削減は不可避との声も聞かれます。このことを踏まえて、あなたはこの数年の間に自分の家計の支出や節約方法を変えましたか。

- ・はい。以前と比べて収入に対する支出額を減らし、節約する額を増やした。
- ・はい。以前と比べて収入に対する支出額を増やし、節約する額を減らした。
- ・いいえ。政府債務の増加に関わらず、特に支出や節約方法に変化はなかった。

10. 次にあげる A～C について、あなたはどれくらい信頼していますか。

	とても 信頼している	どちらかといえば 信頼している	どちらとも 言えない	どちらかといえば 信頼していない	ほとんど 信頼していない
A. 中央官庁	1	2	3	4	5
B. 国会議員	1	2	3	4	5
C. 市区町村議会議員	1	2	3	4	5

11. 国民と政治との関わりについての意見が挙げてあります。A～D それぞれについて、あなたの考えに近いものを1つ選んでください。

A. 自分のような一般の市民には、政府のすることを左右する力はない

1	2	3	4	5
そう思う	どちらかといえば そう思う	どちらとも言えない	どちらかといえば そう思わない	そう思わない

B. 政治や政府は複雑なので、何をやっているのか自分にはよく理解できない

1	2	3	4	5
そう思う	どちらかといえば	どちらとも言えない	どちらかといえば	そう思わない
	そう思う		そう思わない	

C. 選挙では大勢の人々が投票するのだから、自分一人くらい投票しなくてもかまわない

1	2	3	4	5
そう思う	どちらかといえば	どちらとも言えない	どちらかといえば	そう思わない
	そう思う		そう思わない	

D. 大ざっぱに言って、国会議員は当選したらすぐ国民のことを考えなくなる

1	2	3	4	5
そう思う	どちらかといえば	どちらとも言えない	どちらかといえば	そう思わない
	そう思う		そう思わない	

12. 現在、あなたはどの政党を支持していますか。一番支持している政党を選んで下さい。

1. 自民党
2. 立憲民主党
3. 国民民主党
4. 日本維新の会
5. 公明党
6. 共産党
7. 社民党
8. その他の政党（ ）
9. 特に支持する政党はない

13. 【この設問は、「もし仮に、そのような状況があれば」でお考えください。】

A. 「受給する資格がないにもかかわらず、政府からの給付金や補助金を得る」という意見についてあなたはどのように考えますか。

1. 決して正当化されない, 5. 常に正当化される

を両極端として、正当化される程度が増えれば、その程度に応じた数字を選んで下さい。

1	2	3	4	5
決して正当化されない			常に正当化される	

B. 「公共交通機関を利用した際に運賃を支払わない」という意見についてあなたはどのように考えますか。

1. 決して正当化されない, 5. 常に正当化される

を両極端として、正当化される程度が増えれば、その程度に応じた数字を選んで下さい。

1	2	3	4	5
決して正当化されない			常に正当化される	

C. 「盗品であるとわかっていながら、品物を購入する」という意見についてあなたはどのように考えますか。

1. 決して正当化されない, 5. 常に正当化される

を両極端として、正当化される程度が増えれば、その程度に応じた数字を選んで下さい。

1	2	3	4	5
決して正当化されない			常に正当化される	

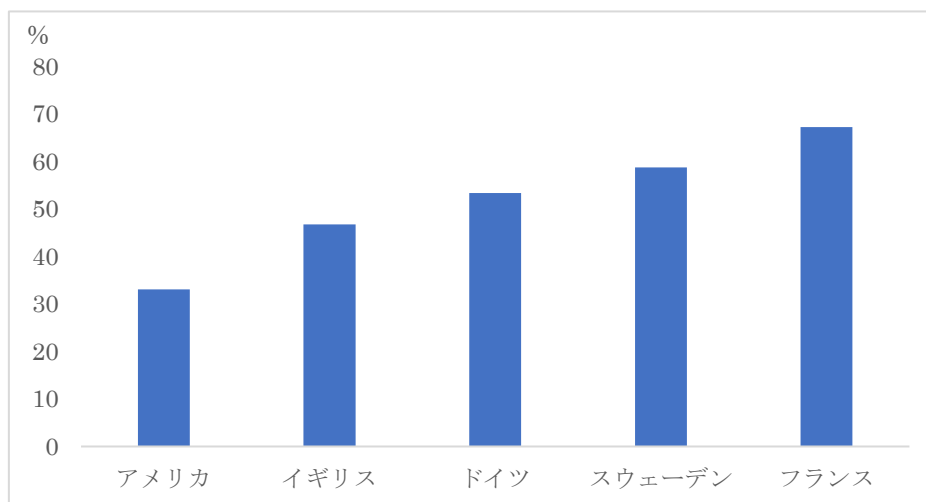
14. 2018年度末時点において、日本の国と地方が抱える長期債務残高はおおよそいくらになると見込まれていると思いますか。以下の選択肢の中から最も近い値を一つ選んでください。

1. 1100 兆円
2. 800 兆円
3. 900 兆円
4. 1300 兆円
5. 1～4 以外の数値
6. わからない

15. 国民全体の所得うち、税および社会保障料として支払われている割合を国民負担率と言います。図には、欧米諸国の国民負担率を示しています。この図を見て、質問時点における日本の国民負担率はどこに位置すると思いますか。一つ選んで下さい。

1. アメリカと同じくらいで、30%を少し超えるか、アメリカよりも低い数値
2. アメリカよりは高いものの、イギリスよりは低い40%から50%の間
3. イギリスとほとんど同じで、45%から50%の間
4. ドイツやスウェーデンのように、50%から60%の間
5. フランスのように、60%を超えているか、フランスよりも高い

図. 国民負担率の国際比較（2016年）



出所：財務省ウェブサイト

16. 資金の貸し借りの期間が1年を超える際の利率を長期金利と言います。代表的なものは日本の10年物国債の利回り（国債金利）で、住宅ローン金利などはこれと連動するように決められています。さて、質問時点における、日本の10年物国債の利回り（長期金利）はおおよそいくらだと思いますか。以下の選択肢の中から最も近い値を一つ選んで下さい。

1. -0.2%前後
2. 0%前後
3. 0.2%前後
4. 1.2%前後
5. 1～4 に正答なし
6. わからない

17. 全国の世帯が購入する商品の平均的な価格の動きを捉える指標を、消費者物価指数と言
い、しばしばインフレーションやデフレーションの判断にも用いられます。質問時点にお
ける、日本の消費者物価指数（生鮮食品を除く）のおおよそいくらだと思いますか。以下の
選択肢の中から最も近い値を一つ選んで下さい。

1. -0.6%
2. 0.0%
3. 0.6%
4. 1.2%
5. 1～4 に正答なし
6. わからない

18. 1 日以内に、50%の確率で 10 万円の損失が発生するリスクがあるとします。ただし、
保険料を支払っておけば、損失が発生した場合もその損失額を回収することができるも
のとして。仮に下表の各行 の保険料でその保険をかけることができるとすれば、あな
たは保険をかけますか。9 つの行それぞれ について、保険料を払って保険をかける場合
は「A」を、保険をかけない場合は「B」に○をつけてく ださい。

保険料（円）	選択解答欄	
	保険料を払って保険をかける	保険をかけない
1,000 円	A	B
5,000 円	A	B
10,000 円	A	B
15,000 円	A	B
20,000 円	A	B
30,000 円	A	B
40,000 円	A	B
45,000 円	A	B
50,000 円	A	B

19. あなたが普段お出かけになる時に、傘をもって出かけるのは降水確率が何%以上だと思う時ですか.

--	--	--

%以上

20. あなたは、ある金額をもらえることになりました. 今日か 7 日後にもらえますが、金額が異なります. もらえる日にちと金額について以下の選択肢「A」または「B」があれば、どちらを選びますか. 1 から 9 の全ての組み合わせについてどちらか好きな方を選んで「A」または「B」に○をつけてください.

- | | |
|--------------------------|--------------------|
| 組み合わせ 1: A 今日 3,005 円もらう | B 7 日後に 3,014 円もらう |
| 組み合わせ 2: A 今日 3,003 円もらう | B 7 日後に 3,297 円もらう |
| 組み合わせ 3: A 今日 3,008 円もらう | B 7 日後に 3,037 円もらう |
| 組み合わせ 4: A 今日 3,000 円もらう | B 7 日後に 3,000 円もらう |
| 組み合わせ 5: A 今日 3,005 円もらう | B 7 日後に 5,951 円もらう |
| 組み合わせ 6: A 今日 3,009 円もらう | B 7 日後に 3,068 円もらう |
| 組み合わせ 7: A 今日 3,001 円もらう | B 7 日後に 3,119 円もらう |
| 組み合わせ 8: A 今日 3,002 円もらう | B 7 日後に 2,996 円もらう |
| 組み合わせ 9: A 今日 3,008 円もらう | B 7 日後に 3,011 円もらう |

21. あなたは、ある金額をもらえることになりました. 90 日後か 97 日後にもらえますが、金額が異なります. もらえる日にちと金額について以下の選択肢「A」または「B」があれば、どちらを選びますか. 1 から 9 の全ての組み合わせについてどちらか好きな方を選んで○をつけてください.

- | | |
|------------------------------|---------------------|
| 組み合わせ 1: A 90 日後に 3,000 円もらう | B 97 日後に 3,118 円もらう |
| 組み合わせ 2: A 90 日後に 3,006 円もらう | B 97 日後に 3,000 円もらう |

組み合わせ 3: A 90 日後に 3,000 円もらう	B 97 日後に 3,009 円もらう
組み合わせ 4: A 90 日後に 3,007 円もらう	B 97 日後に 3,301 円もらう
組み合わせ 5: A 90 日後に 3,006 円もらう	B 97 日後に 3,035 円もらう
組み合わせ 6: A 90 日後に 3,002 円もらう	B 97 日後に 3,005 円もらう
組み合わせ 7: A 90 日後に 3,007 円もらう	B 97 日後に 5,955 円もらう
組み合わせ 8: A 90 日後に 3,001 円もらう	B 97 日後に 3,001 円もらう
組み合わせ 9: A 90 日後に 3,007 円もらう	B 97 日後に 3,066 円もらう

22. 現在、年金を受け取っている人達に比べて、あなたが老後に受け取る年金額は、どうなっていると思いますか。

1	2	3	4	5	6	7
かなり良くなっている	少し良くなっている	だいたい同じ	少し悪くなっている	かなり悪くなっている	わからない	現在年金を受けている

23. 今後の生活について、経済的に不安を感じていますか。

1	2	3	4	5
とても感じている	ある程度感じている	どちらとも言えない	あまり感じていない	まったく感じていない

24. 仮に現在の日本の社会全体を、次のような 10 段階の層に分けるとすれば、あなた自身はこのどれに入ると思いますか。

1	2	3	4	5	6	7	8	9	10
一番上									一番下

25. あなたとあなたの配偶者(事実婚のパートナーを含む)の 2017 年のボーナスを含めた税込み総収入(事業所得を含む)はおよそいくらでしたか。当てはまるものを 1 つ選んで下さい。(学生の方は、アルバイト収入、実家からの仕送り、奨学金等を合計した額をお答えください)

- | | |
|---------------------|----------------------|
| 1. なし | 2. 100万円未満 |
| 3. 100～200万円未満 | 4. 200～400万円未満 |
| 5. 400～600万円未満 | 6. 600～800万円未満 |
| 7. 800～1,000万円未満 | 8. 1,000～1,200万円未満 |
| 9. 1,200～1,400万円未満 | 10. 1,400万円～1600万円未満 |
| 11. 1,600～1,800万円未満 | 12. 1,800～2,000万円未満 |
| 13. 2000～2200万円未満 | 14. 2200万円以上 |
| 15. 該当する人物はいない | |

あなた

配偶者

26. あなたのお宅の世帯全体が所有している住宅，土地などの資産は，現在の評価額でどれくらいになりますか（学生の方はご実家の住宅・土地資産についてお答えください）当てはまるものを1つ選んで下さい。

- | | |
|--------------------|--------------------|
| 1. 所有していない | 2. 500万円未満 |
| 3. 500～1,000万円未満 | 4. 1,000～1,500万円未満 |
| 5. 1,500～2,000万円未満 | 6. 2,000～3,000万円未満 |
| 7. 3,000～4,000万円未満 | 8. 4,000～5,000万円未満 |
| 9. 5,000～1億円未満 | 10. 1億円以上 |
| 11. わからない | |

27. あなたのお宅の世帯全体の金融資産残高（預貯金・株・保険等）はどれくらいになりますか。（学生の方はご実家の金融資産残高をお答えください。）当てはまるものを1つ選び，番号に○をつけてください。

- | | |
|--------------------|--------------------|
| 1. 250万円未満 | 2. 250～500万円未満 |
| 3. 500～750万円未満 | 4. 750～1,000万円未満 |
| 5. 1,000～1,500万円未満 | 6. 1,500～2,000万円未満 |
| 7. 2,000～3,000万円未満 | 8. 3,000～5,000万円未満 |
| 9. 5,000～1億円未満 | 10. 1億円以上 |
| 11. わからない | |

28. あなたの現在のお住まいの種類は，次のどれに当たりますか。当てはまるものを1つ選んで下さい。

1. 持ち家（親などが持ち主の場合も含む）
2. 民間の賃貸住宅
3. 社宅・公務員住宅等の給与住宅
4. 公社・公団等の公営の賃貸住宅
5. その他（具体的に）

29. 失礼ですが、あなたの世帯には現在、負債（借金）はありますか。住宅ローンや自動車ローン、および教育ローンなど、利子を払わなければならないその他の分割払いなど、負債（借金）と呼ばれるものはすべて含めます。

負債はない→質問34へ。

負債がある→質問32, 33へ。

30. 住宅ローンをお持ちの方は、現在いくらの住宅ローンが残っていますか。当てはまるものを1つ選んで下さい。

- | | |
|--------------------|--------------------|
| 1. 住宅ローンはない | 2. 250万円未満 |
| 3. 250～500万円未満 | 4. 500～750万円未満 |
| 5. 750～1,000万円未満 | 6. 1,000～1,500万円未満 |
| 7. 1,500～2,000万円未満 | 8. 2,000～3,000万円未満 |
| 9. 3,000万円以上 | |

31. 住宅ローン以外の負債はありますか。負債がある場合、金額について当てはまるものを1つ選んで下さい。住宅ローン以外の利息を払わなければならないものすべてを含みます。

- | | |
|--------------------|--------------------|
| 1. 住宅ローン以外の負債はない | 2. 250万円未満 |
| 3. 250～500万円未満 | 4. 500～750万円未満 |
| 5. 750～1,000万円未満 | 6. 1,000～1,500万円未満 |
| 7. 1,500～2,000万円未満 | 8. 2,000～3,000万円未満 |
| 9. 3,000万円以上 | |

32. 現在あなたが同居しているご家族の家族構成は、次のどれに当たりますか。当てはまるものを1つ選んで下さい。配偶者には事実婚のパートナーを含みます。

1. 単身
2. あなたと（両）親
3. あなたと配偶者のみ
4. あなたと配偶者と，18歳未満の子ども
5. あなたと配偶者と，18歳以上の子ども
6. あなたと18歳未満の子ども（配偶者なし）
7. あなたと18歳以上の子ども（配偶者なし）
8. あなたと配偶者といずれかの（両）親
9. あなたと配偶者と，18歳未満の子どもといずれかの（両）親
10. あなたと配偶者と，18歳以上の子どもといずれかの（両）親
11. あなたと友達
12. それ以外（具体的に）

33. 現在のあなたの世帯の人数はあなたを含め何人ですか。ここで世帯とは，生計を同一にする人を意味します。

--	--

人

34. あなたの家計の扶養家族についておたずねします。ここで扶養家族とは，健康保険上の扶養家族のことをいいます。当てはまるものを1つ選んで下さい。

1. 自分は家族の誰かを扶養している
2. 自分は家族の誰かに扶養されている
3. どちらにも当てはまらない（単身家計を含む）

35. あなたの現在の健康状態はいかがですか。当てはまる番号を1つ選んで下さい。

1	2	3	4	5
非常によい	よい	ふつう	よくない	非常によくない

36. あなたが最後に通った（または現在通っている）学校は次のどれにあたりますか。

1. 義務教育・中学校（旧制尋常小学校（国民学校を含む））
2. 高等学校
（旧制高等小学校・旧制中学校・旧制高等女学校・旧制実業・旧制商業学校）
3. 高等専門学校・短期大学（旧制専門学校）

4. 大学（旧制師範学校・旧制高等・高等師範学校・旧制大学）
5. 大学院・博士号取得（旧制大学院）

37. あなたは労働組合に入っていますか. この中から選んでください.

- | | | | |
|----------|------------|--------|-------|
| 1 | 2 | 3 | 4 |
| 職場の労働組合に | 職場以外の労働組合に | 入っていない | わからない |
| 入っている | 入っている | | |

38. お仕事について少し詳しくお伺いします. 2つ以上仕事をお持ちの方は, 主な仕事1つについてお答えください. あなたの仕事は, 大きく分けて, この中のどれにあたりますか.

1. 自営業主・自由業者
2. 常時雇用の一般従業者
3. 臨時雇用（パート・アルバイト・内職）
4. 派遣社員
5. 常時雇用の公務員
6. その他
7. 現在求職中である
8. 仕事はしていない

Appendix 4. Japanese version of the second survey

このアンケートは日本財政に対する皆さんの考え方を調査するためのものです。一部、専門的に感じられる部分もあるかと思われませんが、ご協力頂きたくお願い申し上げます。

なお本調査は学術的な目的のためのみに使用され、その他の目的には一切使用いたしません。また、回答は集計後の結果のみを利用し、ゆえに個人が特定されることもありませんが、第三者に情報が流出することのないよう、情報管理を厳重に行います。

1. 国内総生産 (gross domestic product, GDP) とは、1年間の一国国内における生産額を合計したもので、一国国内に住んでいる人たちの所得に一致します。一方、国の借金の総額を示す際には、普通国債 (= 建設国債と赤字国債の合計) 残高という指標が用いられます。これらを踏まえた「普通国債残高対 GDP 比 ($\frac{\text{普通国債残高}}{\text{GDP}}$)」は、国の財政状況を示す場合にしばしば用いられる指標です。

1998年度 (平成10年度) 末には、日本の $\frac{\text{普通国債残高}}{\text{GDP}}$ は56%でした。このことは、1998年度には、日本政府は1年間の国全体の所得の約3分の2に相当する借金を負っていたことを意味します。

平成29年度 (2017年度) 末で、日本政府の $\frac{\text{普通国債残高}}{\text{GDP}}$ はいくらであったと思いますか。以下に数値を回答して下さい。

--	--	--

 %

2. 1998年度末と2017年度末における日本の $\frac{\text{普通国債残高}}{\text{GDP}}$ の値は、以下の通りです。

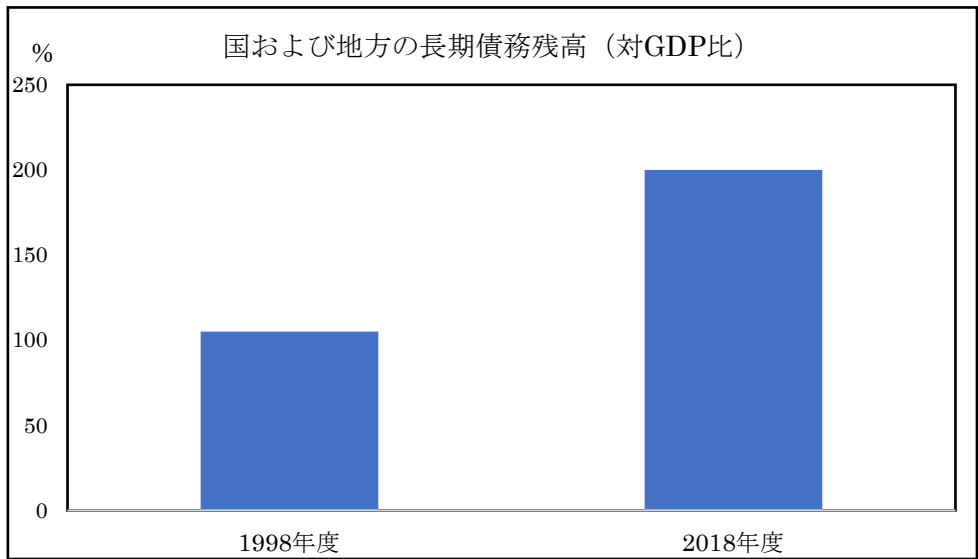
*** (次ページの図を挿入) ***

あなたは、日本政府は政府債務を削減するべきだと思いますか？政府債務の額を現在の水準に維持するべきだと思いますか？それとも、政府債務をさらに増やしても構わないと思いますか？

債務を削減するべき

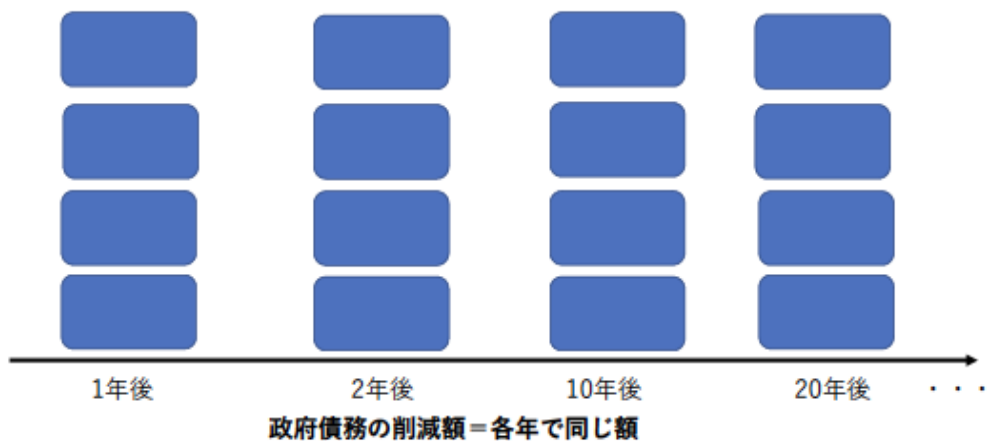
債務を現在の水準に維持するべき

債務は削減する必要なく、むしろ増やしても構わない

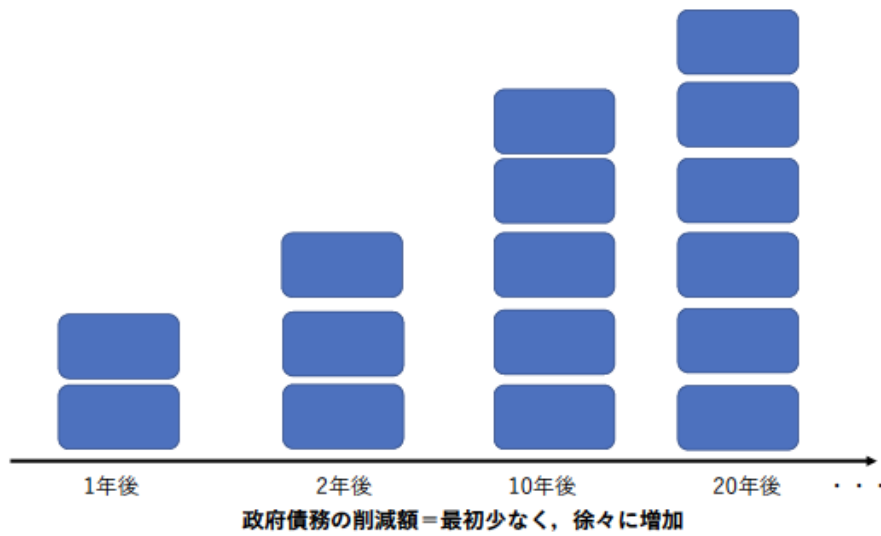


3. 上記の「2」で、「政府債務を削減すべき」と回答した方のみお答えください。政府債務の削減には3つの選択肢があると仮定します（政府債務の削減は、以下に示されているお金の山で表されているとします。小さなお金の山は少額の債務が減ることを意味し、大きなお金の山は多額の債務が減ることを意味します）：

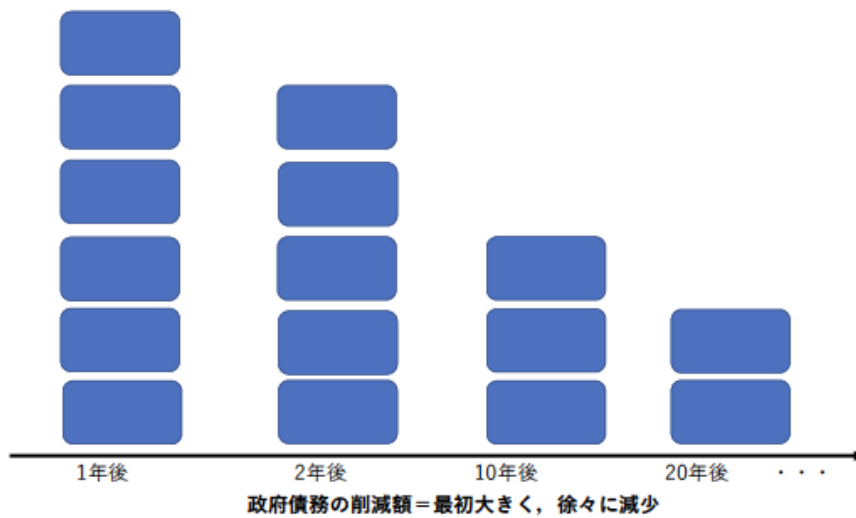
選択肢A：債務削減は、今後数年間にわたって均等に削減される。つまり、**毎年ほぼ同額の債務**が削減される。



選択肢B：債務削減は、今後数年はわずかではあるものの、徐々に増加していく。つまり、近い将来には**少額の債務**が減り、遠い将来には**多額の債務**が減る。



選択肢C：債務削減は、当初大幅に行われ、今後徐々に減少していく。つまり、近い将来には多額の債務が減り、遠い将来には少額の債務が減る。



どの選択肢を選びますか？

選択肢A：毎年ほぼ同額の債務を減らすべき

選択肢B：近い将来には少額の債務が減り、遠い将来には多額の債務が減るべき

選択肢C：近い将来には多額の債務が減り、遠い将来には少額の債務が減るべき

分からない

4. 上記「2」の質問で、「政府債務を削減すべき」と回答した人のみお答えください。国は政府債務を削減するために、何をすべきだと思いますか。以下の選択肢から、国がすべきだと思うものを選んでください。一つだけの場合は、該当する項目について「1位」だけを選んで下さい（そのまま、次の質問に進みます）。複数の項目がある場合は、順序を付けてお答え下さい。その場合、以下の項目全てに順序をつける必要はなく、あなたが実施すべきであると考える項目に順位をつけて下さい。

消費税の増税

社会保障予算の削減

地方交付税交付金の削減

教育予算の削減

公共事業予算の削減

防衛予算の削減

その他（自由記述）

5. 【この設問は、「もし仮に、そのような状況があれば」でお考えください。】
「機会があれば税金を過少に申告する」という意見についてあなたはどのように考えますか。

1. 決して正当化されない, 10. 常に正当化される

を両極端として、正当化される程度が増えれば、その程度に応じた数字を選んで下さい。

1	2	3	4	5	6	7	8	9	10
決して正当化されない								常に正当化される	

6. あなたに現在課されている所得税は、高いと思いますか。

1. 低い
2. やや低い
3. 適切
4. やや高い
5. 高い
6. 所得税を支払っていない

7. あなたに現在課されている消費税は、高いと思いますか。

1. 低い
2. やや低い
3. 適切
4. やや高い
5. 高い

8. 近い将来、消費税の税率を再び引き上げる、ないしは引き下げることが議論される可能性があります。このことを踏まえ、あなたは消費税の税率を今後どのくらいにすべきだと思いますか。具体的な数字を書いて下さい。

		%
--	--	---

9. 2019年10月の消費税の10%への増税の後に、政府は食料品などの日用品については消費税を8%に設定する、いわゆる軽減税率を導入しました。この制度を今後も維持することにあなたは賛成ですか。

1. 反対
2. どちらかといえば反対
3. どちらでもない
4. どちらかといえば賛成
5. 強く賛成

10. 新型コロナウイルスへの経済対策として、ウイルスが終息するまでの間、経済対策として消費税減税を提案する声もあります。ドイツなど、実際に消費税の一時的な減税を行った国もあります。このことについて、あなたはどのように考えますか。最もあてはまるものをお答えください。

1. 消費税減税をすべきではない
2. ウイルスが終息するまでの間、税率を10%から8%に下げる
3. ウイルスが終息するまでの間、税率を10%から5%に下げる
4. ウイルスが終息するまでの間、税率を5%未満に下げる（一時的な消費税の停止も含む）

11. 政府は4月に策定された令和2年度の第1次補正予算と、6月に策定された第2次補正予算において、約140兆円の新型コロナウイルス感染症経済対策を計上しました。その際に、経済対策のために新たに発行した国債は合計で約48兆円でした。この経済対策の規模について、あなたはどのように思いますか。

1. 小さすぎると思う
2. やや小さいと思う
3. 適切であると思う
4. やや大きいと思う
5. 大き過ぎると思う

12. ベーシック・インカムとは、全国民一律に、所得や資産の有無や、働いているかどうかに関係なく、毎月一定の金額を政府が支給して、国民一人一人に対して最低限の生活を保証する制度です。一定の金額を交付するという点で、政府が現在実施している特別定額給付金に似た制度です。しかしながら、この制度を導入する場合、政府は医療保険や年金、公的介護保険等を廃止するか、増税を行う必要があります。将来、ベーシック・インカムの仕組みを日本において実施することに、あなたは賛成ですか。

1. 反対
2. どちらかといえば反対
3. どちらでもない
4. どちらかといえば賛成
5. 強く賛成

13. 上記「12」で、賛成の人のみお答え下さい。あなたは、どの程度の金額が必要と思いますか。大人・子どもで、それぞれお答え下さい。

大人

1. 5万円未満
2. 5万円以上10万円未満
3. 10万円以上15万円未満
4. 15万円以上20万円未満
5. 20万円以上

子ども

1. 1万円未満
2. 1万円以上3万円未満
3. 3万円以上6万円未満
4. 6万円以上9万円未満
5. 9万円以上

14. 上記「12」で、賛成の人のみお答え下さい。もし制度を実施する場合、国は増税をするか、社会保障関係の支出を削減ないしは廃止をする必要があります。以下の選択肢から、国がすべきだと思うものを選んでください。

*一つだけの場合は、該当する項目について「1位」だけを選んで下さい（そのまま、次の質問に進みます）。

*複数の項目がある場合は、順序を付けてお答え下さい。その場合、以下の項目全てに順序をつける必要はなく、あなたが制度実施に伴って実施すべきであると考える項目に順位をつけて下さい。

増税

年金の削減・廃止

介護保険の削減・廃止

医療保険の削減・廃止

生活保護の削減・廃止

その他（自由記述）

15. 人工知能（Artificial Intelligence, AI）の進展などによって、将来多くの職が奪われると言われていています。この意見について、あなたどう思いますか。

1. そう思う
2. どちらかといえばそう思う
3. どちらでもない
4. どちらかといえばそう思わない
5. そう思わない

16. 新型コロナウイルスが落ち着いた後、国内外において、生産体制の自動化がこれまで以上に推し進められると思いますか。

1. そう思う
2. どちらかといえばそう思う
3. どちらでもない
4. どちらかといえばそう思わない
5. そう思わない

17. 経済や財政に関する情報を得るにあたって、以下の媒体をどの程度の頻度で使っていますか。

1	2	3	4	5
常に使う	頻繁に使う	時々使う	ほとんど使わない	全く使わない

- ・新聞
- ・テレビ
- ・ラジオ
- ・インターネットのニュース（Yahoo news, MSN ニュースなど）
- ・政治家のブログ・ツイッター
- ・エコノミスト・経済学者のブログ・ツイッター
- ・文化人・コメンテーター・芸能人などのブログ・ツイッター
- ・雑誌（電子媒体も含む）
- ・書籍（電子媒体も含む）
- ・その他

18. 現行の消費税については、ある期間の売上高が 1000 万円以下であれば、事業者は消費税の納税を免除される事業者免税点制度という制度があります。この制度の存在を知っていますか。

1. はい
2. いいえ

19. 事業者が納付する消費税は、消費者が支払った消費税額（＝課税売上高）から、仕入れ等にかかわる消費税額を差し引くことで求められます。このとき、事業者は消費税の金額を正確に把握する必要があります。しかしながら、制度の適用を受けようとする期間の 2 年前の課税売上高が 5000 万円以下の業者については、届出を出しているならば、仕入れ等にかかわる消費税額の計算を簡単に行うことができる簡易課税制度という仕組みがあります。あなたはこの制度について知っていますか。

1. はい
2. いいえ

20. 次にあげる A～C について、あなたはどれくらい信頼していますか。

	とても 信頼している	どちらかといえば 信頼している	どちらとも 言えない	どちらかといえば 信頼していない	ほとんど 信頼していない
A. 中央官庁	1	2	3	4	5
B. 国会議員	1	2	3	4	5
C. 市区町村議会議員	1	2	3	4	5

21. 国民と政治との関わりについての意見が挙げてあります。A～D それぞれについて、あなたの考えに近いものを1つ選んでください。

A. 自分のような一般の市民には、政府のすることを左右する力はない

1	2	3	4	5
1	2	3	4	5
1	2	3	4	5
1	2	3	4	5

B. 政治や政府は複雑なので、何をやっているのか自分にはよく理解できない

1	2	3	4	5
1	2	3	4	5
1	2	3	4	5
1	2	3	4	5

C. 選挙では大勢の人々が投票するのだから、自分一人くらい投票しなくてもかまわない

1	2	3	4	5
1	2	3	4	5
1	2	3	4	5
1	2	3	4	5

D. 大ざっぱに言って、国会議員は当選したらすぐ国民のことを考えなくなる

1	2	3	4	5
1	2	3	4	5
1	2	3	4	5
1	2	3	4	5

22. 現在、あなたはどの政党を支持していますか。一番支持している政党を選んで下さい。

1. 自民党
2. 立憲民主党
3. 国民民主党

4. 日本維新の会
5. 公明党
6. 共産党
7. 社民党
8. その他の政党 ()
9. 特に支持する政党はない

23. 今後の生活について、経済的に不安を感じていますか.

1	2	3	4	5
とても	ある程度	どちらとも	あまり	まったく
感じている	感じている	言えない	感じていない	感じていない

24. 仮に現在の日本の社会全体を、次のような 10 段階の層に分けるとすれば、あなた自身はこのどれに入るとお考えですか.

1	2	3	4	5	6	7	8	9	10
一番上									一番下

25. あなたとあなたの配偶者(事実婚のパートナーを含む)の 2018 年のボーナスを含めた税込み総収入(事業所得を含む)はおよそいくらでしたか. 当てはまるものを 1 つ選んで下さい. (学生の方は、アルバイト収入, 実家からの仕送り, 奨学金等を合計した額をお答えください)

- | | |
|----------------------|------------------------|
| 1. なし | 2. 100 万円未満 |
| 3. 100~200 万円未満 | 4. 200~400 万円未満 |
| 5. 400~600 万円未満 | 6. 600~800 万円未満 |
| 7. 800~1,000 万円未満 | 8. 1,000~1,200 万円未満 |
| 9. 1,200~1,400 万円未満 | 10. 1,400 万円~1600 万円未満 |
| 11. 1,600~1,800 万円未満 | 12. 1,800~2,000 万円未満 |
| 13. 2000~2200 万円未満 | 14. 2200 万円以上 |
| 15. 該当する人物はいない | |

あなた
□

配偶者
□

26. あなたのお宅の世帯全体の金融資産残高（預貯金・株・保険等）はどれくらいになりますか。（学生の方はご実家の金融資産残高をお答えください。）当てはまるものを1つ選び、番号に○をつけてください。

- | | |
|--------------------|--------------------|
| 1. 250万円未満 | 2. 250～500万円未満 |
| 3. 500～750万円未満 | 4. 750～1,000万円未満 |
| 5. 1,000～1,500万円未満 | 6. 1,500～2,000万円未満 |
| 7. 2,000～3,000万円未満 | 8. 3,000～5,000万円未満 |
| 9. 5,000～1億円未満 | 10. 1億円以上 |
| 11. わからない | |

27. 失礼ですが、あなたの世帯には現在、負債（借金）はありますか。住宅ローンや自動車ローン、および教育ローンなど、利子を払わなければならないその他の分割払いなど、負債（借金）と呼ばれるものはすべて含めます。

負債はない→質問29へ。

負債がある→質問28へ。

28. 住宅ローン以外の負債はありますか。負債がある場合、金額について当てはまるものを1つ選んで下さい。住宅ローン以外の利息を払わなければならないものすべて含みます。

- | | |
|--------------------|--------------------|
| 1. 住宅ローン以外の負債はない | 2. 250万円未満 |
| 3. 250～500万円未満 | 4. 500～750万円未満 |
| 5. 750～1,000万円未満 | 6. 1,000～1,500万円未満 |
| 7. 1,500～2,000万円未満 | 8. 2,000～3,000万円未満 |
| 9. 3,000万円以上 | |

29. あなたの現在の健康状態はいかがですか。当てはまる番号を1つ選んで下さい。

- | | | | | |
|-------|----|-----|------|---------|
| 1 | 2 | 3 | 4 | 5 |
| 非常によい | よい | ふつう | よくない | 非常によくない |

30. お仕事について少し詳しくお伺いします。2つ以上仕事をお持ちの方は、主な仕事1つについてお答えください。あなたの仕事は、大きく分けて、この中のどれにあたりますか。

1. 自営業主・自由業者
2. 常時雇用の一般従業者
3. 臨時雇用（パート・アルバイト・内職）
4. 派遣社員
5. 常時雇用の公務員
6. その他
7. 現在求職中である
8. 仕事はしていない

Figure 1a. Representativeness of our sample on region
 (The number of the respondents=7,000)

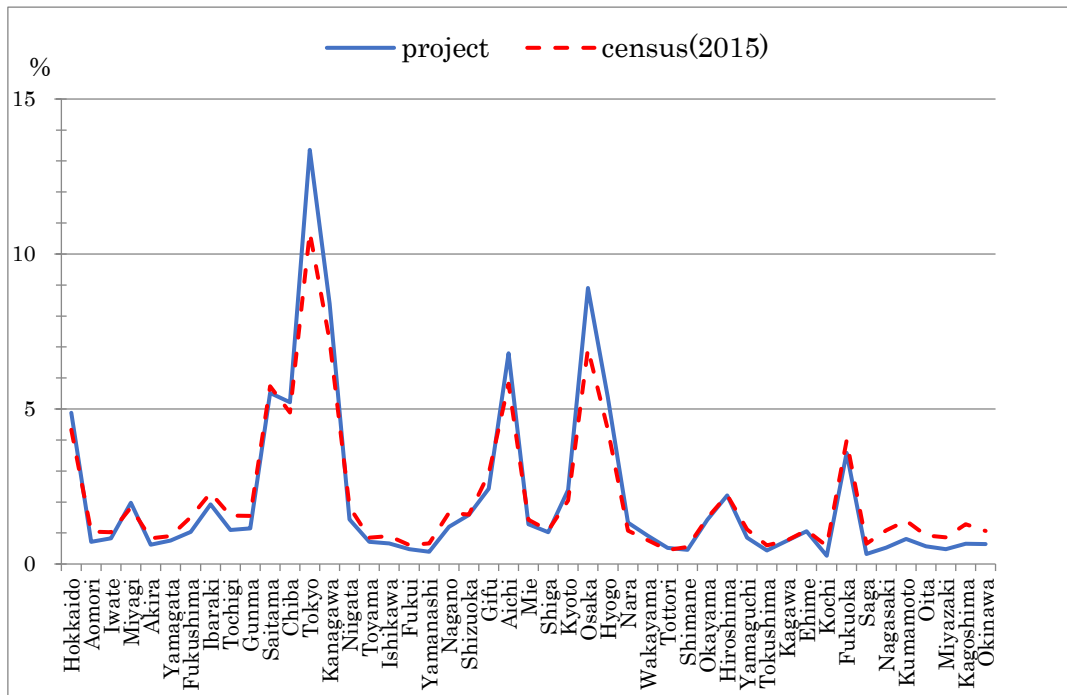


Figure 1b. Representativeness of our sample on household structure
 (The number of the respondents=7,000)

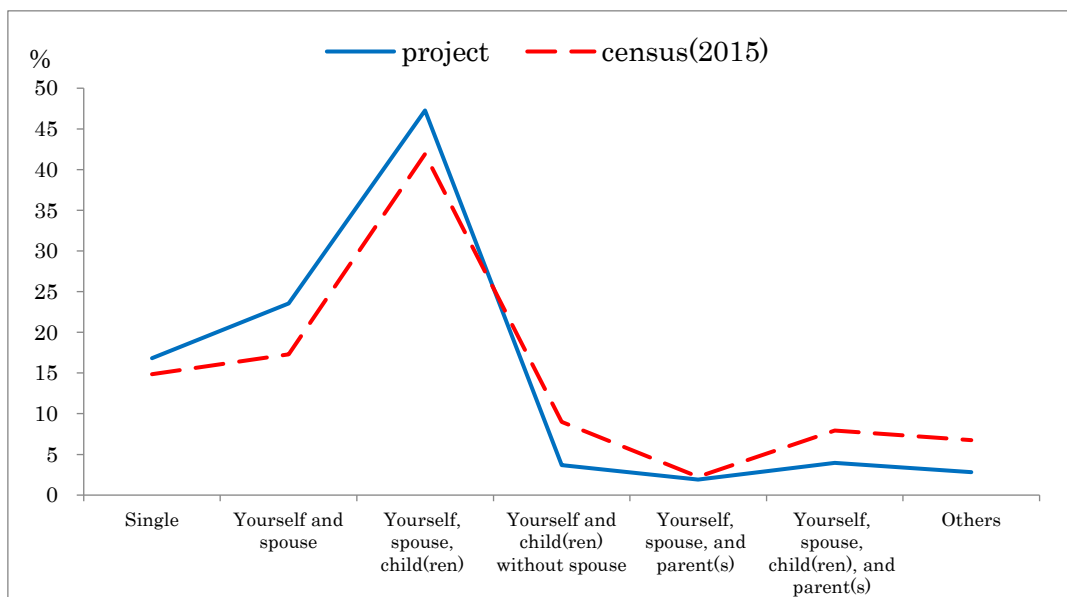


Figure 2a. Representativeness of our sample on residential area
 (The number of the respondents=2,109)

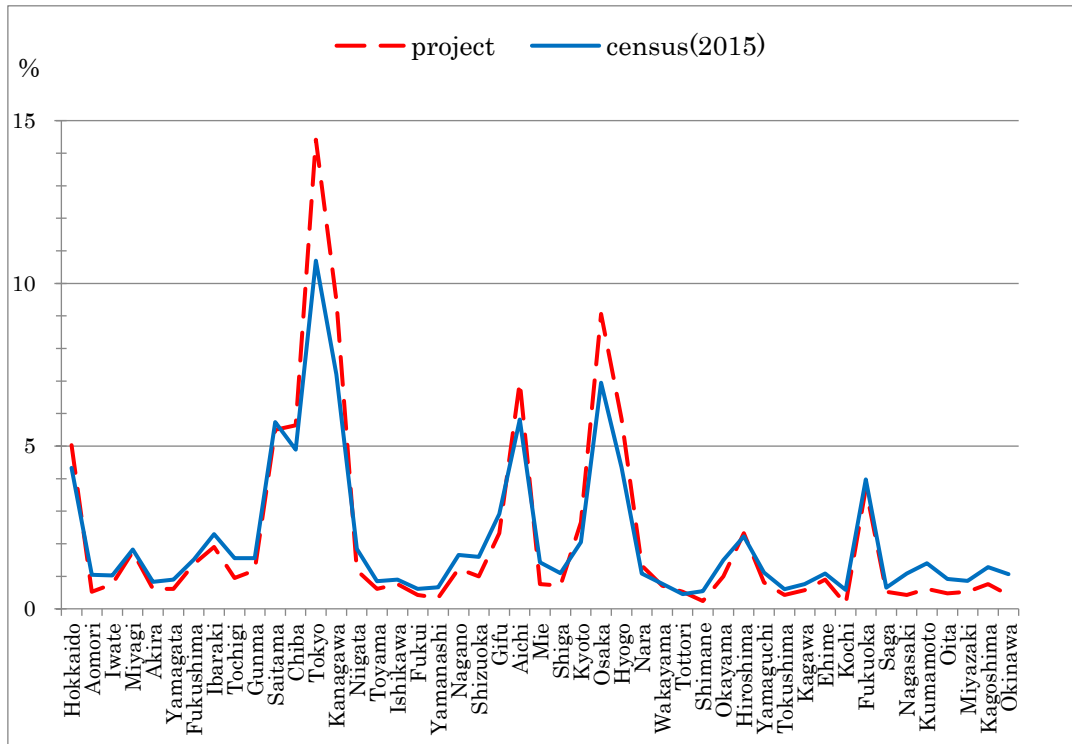


Figure 2b. Representativeness of our sample on household structure
 (The number of the respondents=2,109)

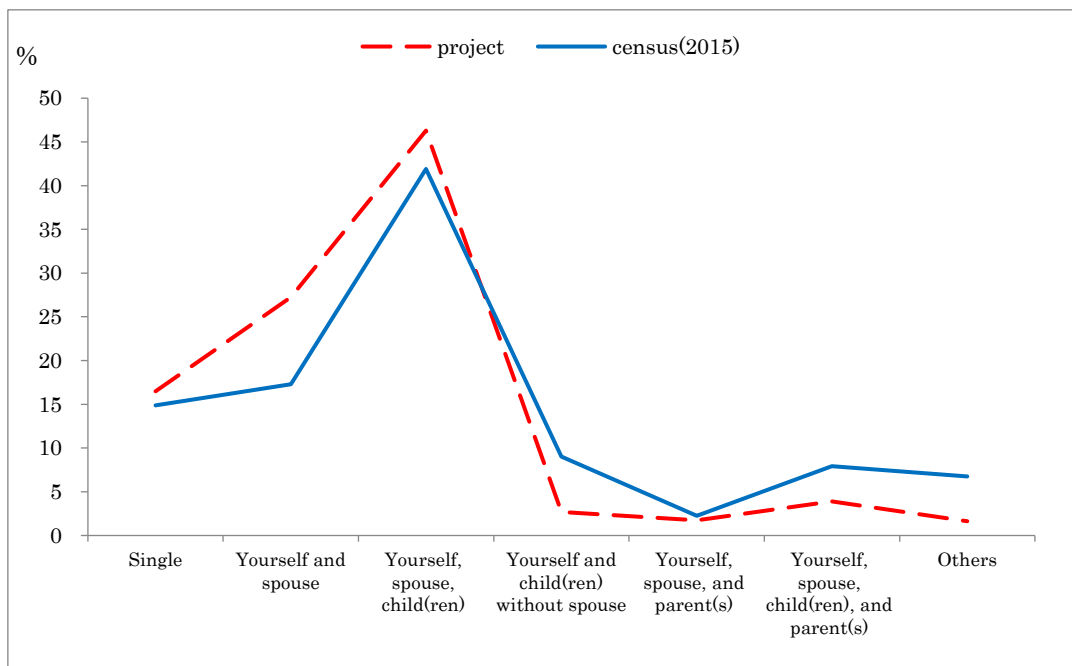


Figure 3a. Trust regarding the central administrative office
(Question 10 of the first survey)

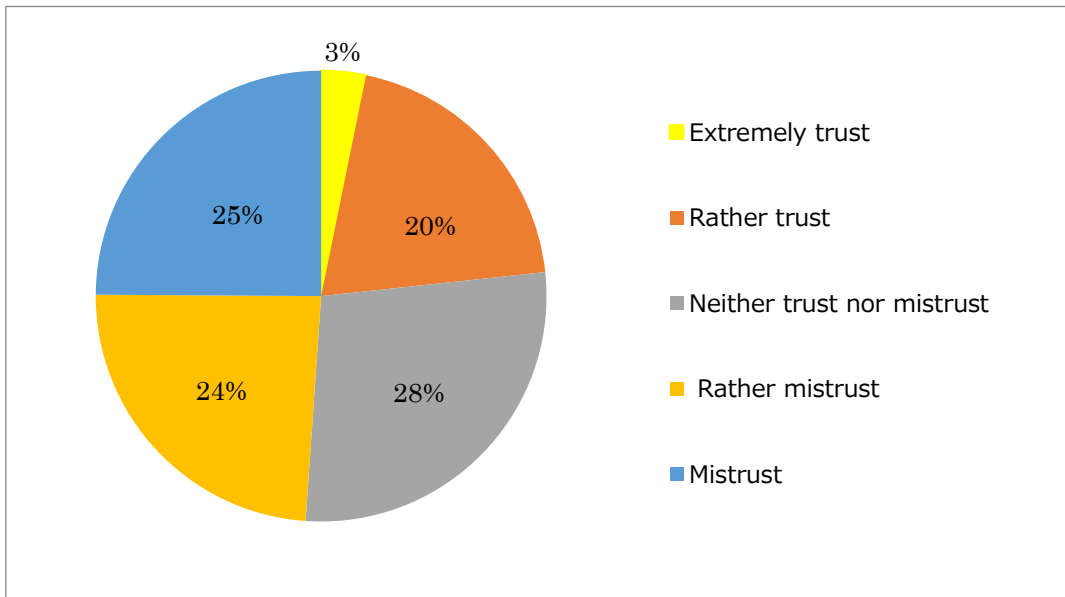


Figure 3b. Trust regarding central administrative office
(Question 20 of the second survey)

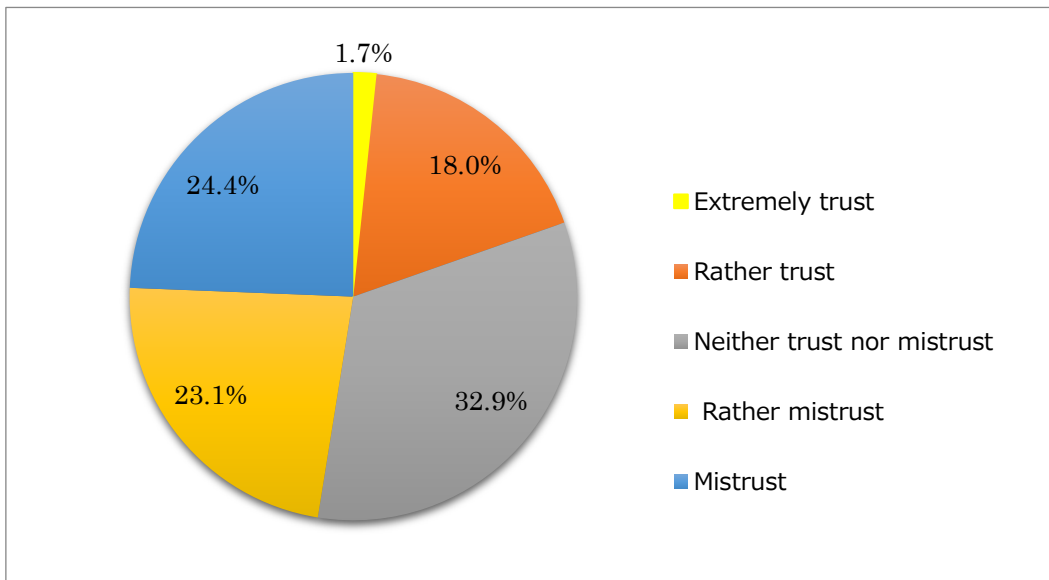


Figure 4a. Trust regarding national diet members
(Question 10 of the first survey)

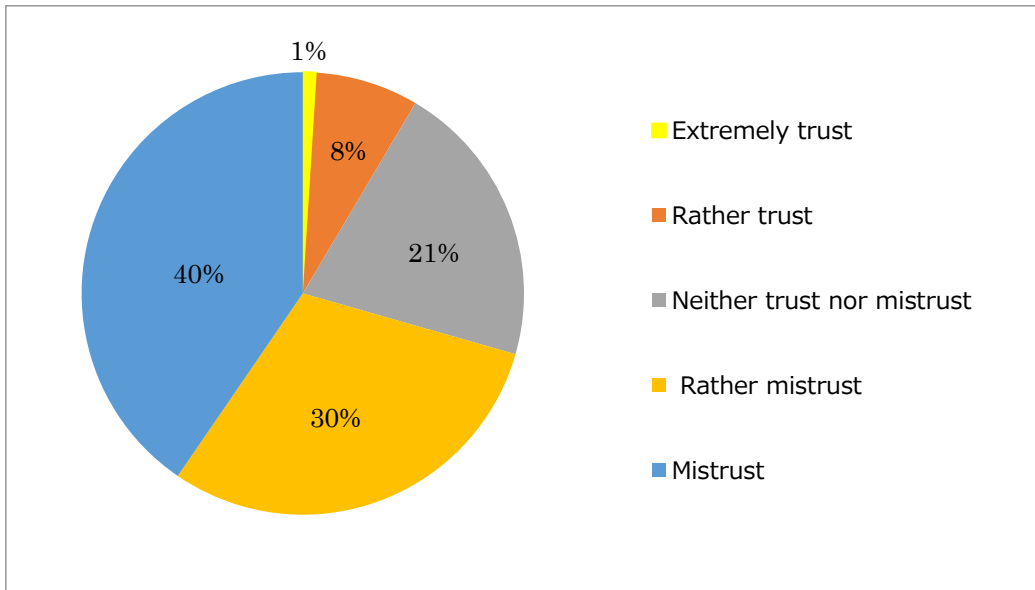


Figure 4b. Trust regarding national diet members
(Question 20 of the second survey)

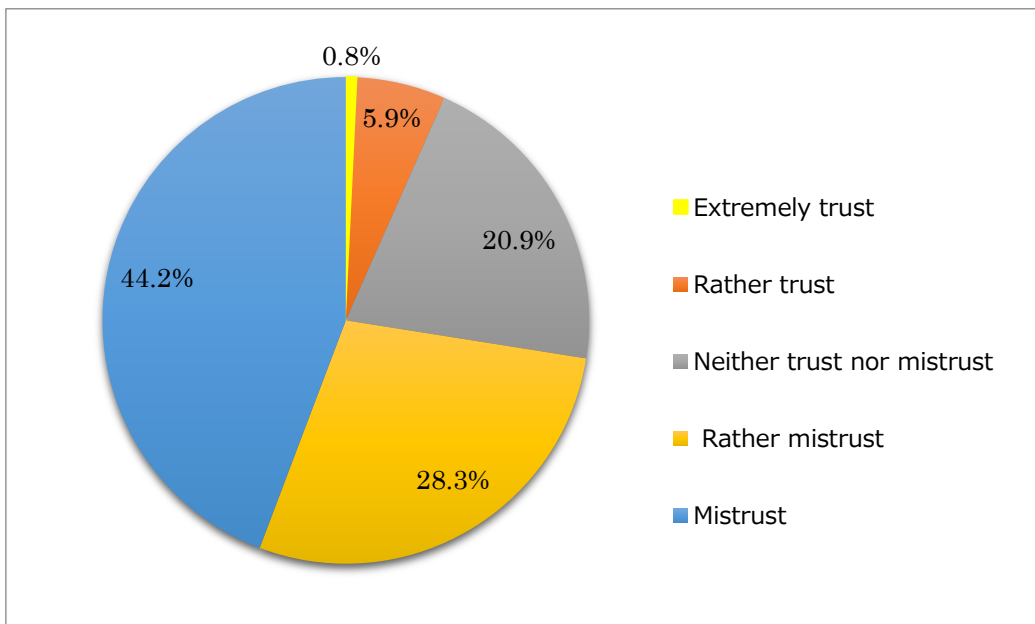


Figure 5a. Trust regarding local assembly members
(Question 10 of the first survey)

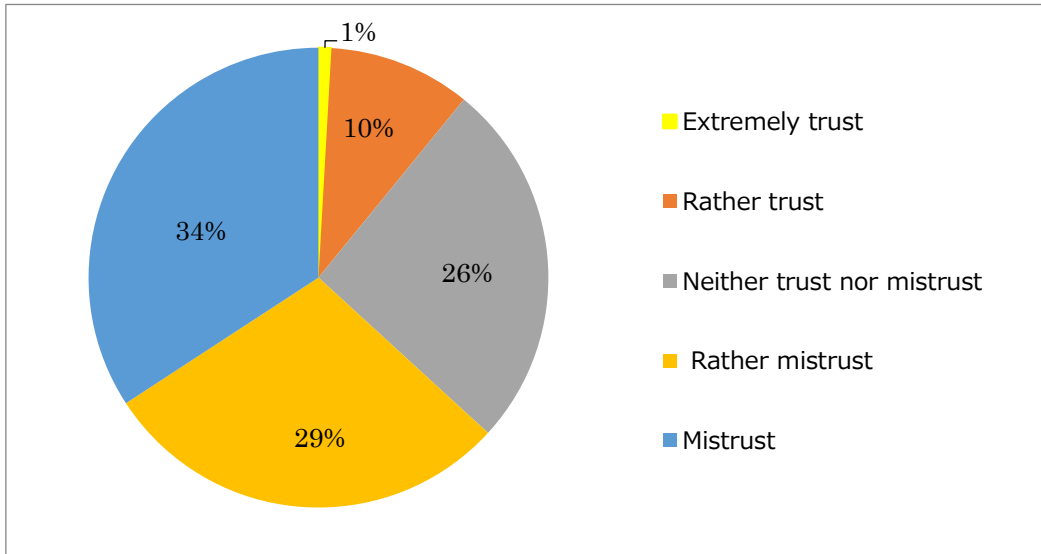


Figure 5b. Trust regarding local assembly members
(Question 20 of the second survey)

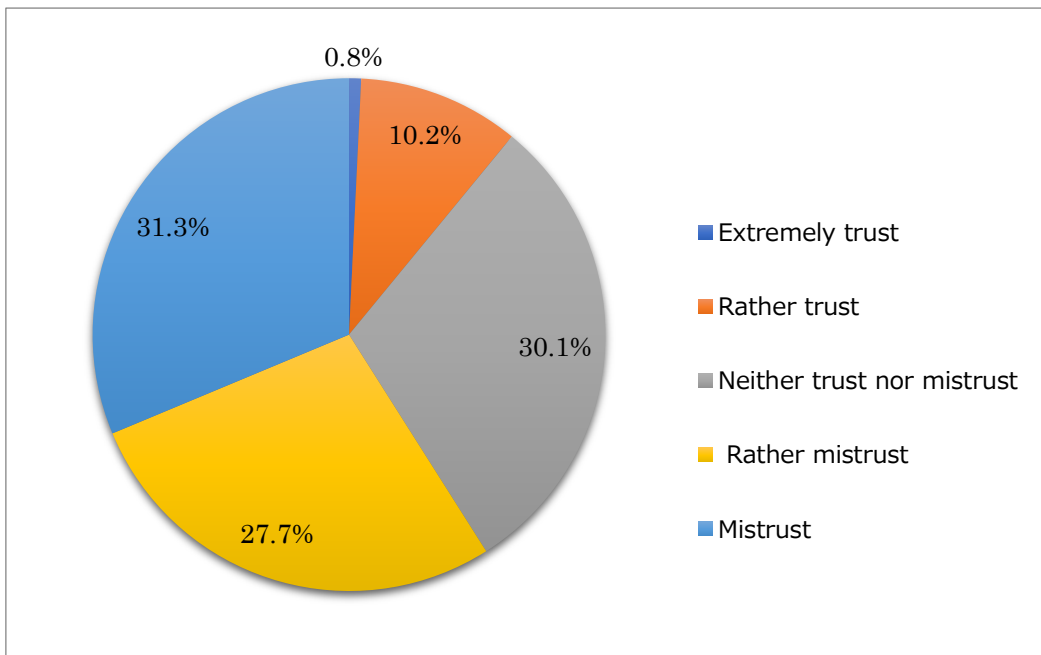


Figure 6. The distribution of “ideal” consumption tax rate
(The results for Question 5 of the first survey)

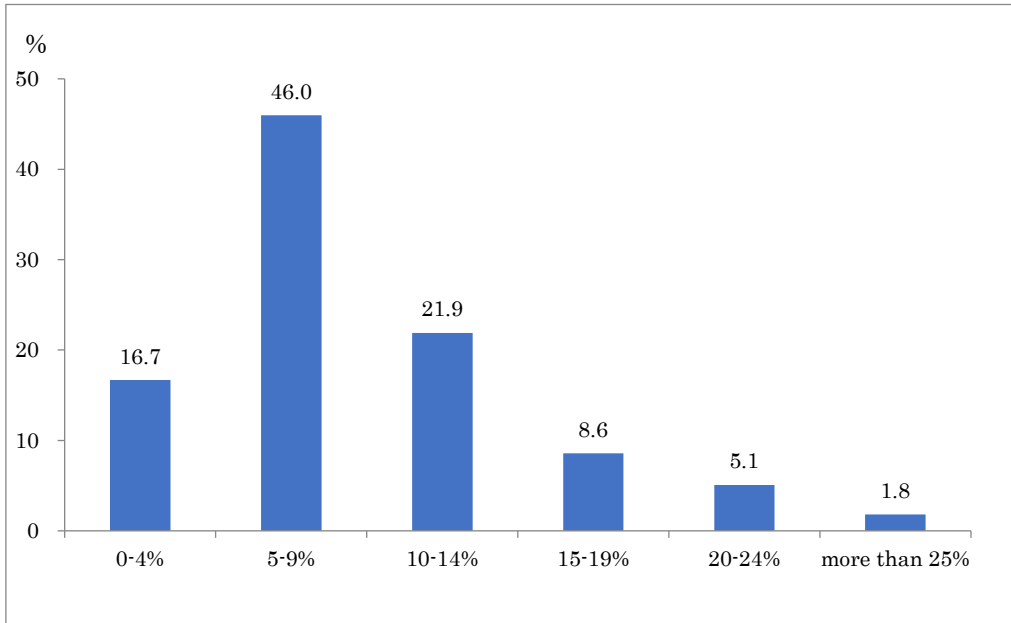


Figure 7a. The distribution of “ideal” consumption tax rate
(The results for Question 8 of the second survey, Group 1)

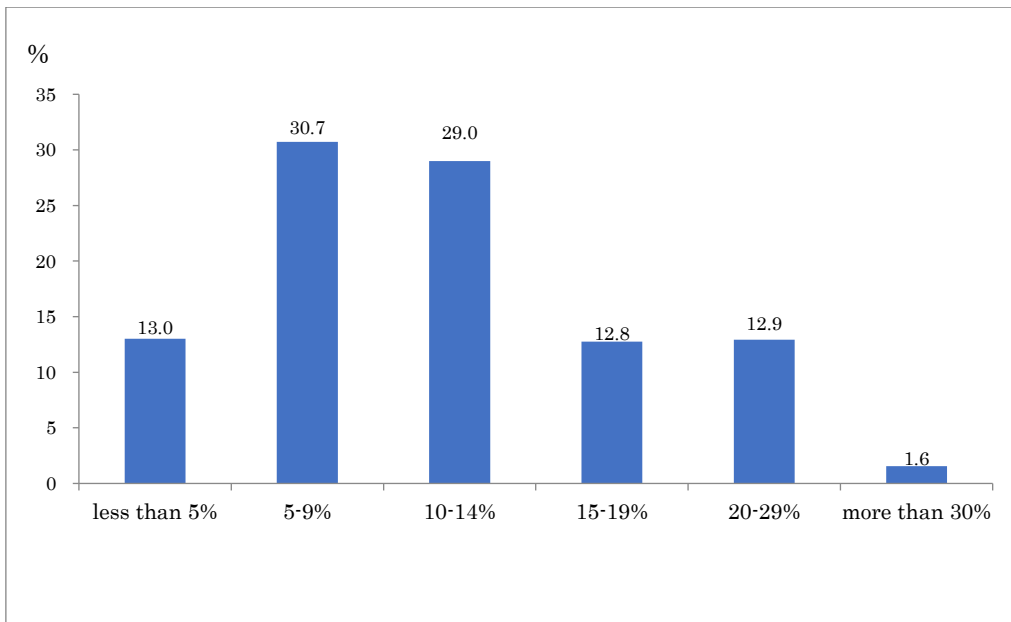


Figure 7b. The distribution of “ideal” consumption tax rate
(The results for Question 8 of the second survey, Group 2)

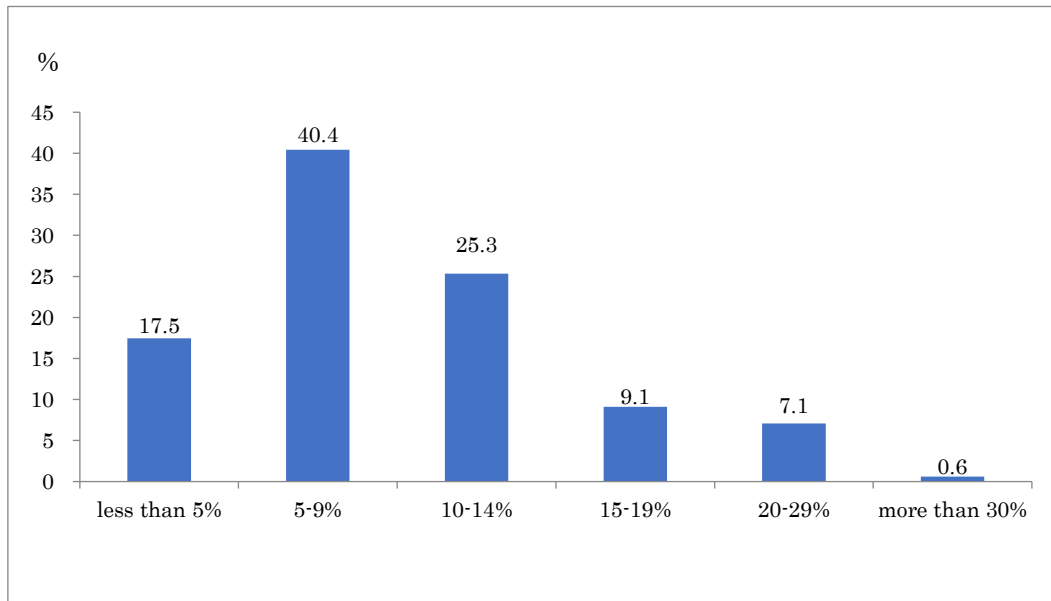


Table 1. Summary statistics for tax morale
(Question 1 of the first survey)

	Proportion	S.E.	C.I.		Count
			low	upper	
1 Never justified	0.460	0.021	0.439	0.481	987
2	0.095	0.012	0.082	0.107	203
3	0.105	0.013	0.092	0.118	226
4	0.044	0.009	0.035	0.052	94
5	0.150	0.015	0.134	0.165	321
6	0.048	0.009	0.039	0.058	104
7	0.041	0.008	0.032	0.049	87
8	0.020	0.006	0.015	0.026	44
9	0.009	0.004	0.005	0.013	20
10 Always justified	0.028	0.007	0.021	0.035	61
Total	1.000				2147

Table 2. Summary statistics for tax morale
(Question 5 of the second survey)

	Proportion	S.E.	C.I.		N
			low	upper	
1 Never justified	0.453	0.021	0.432	0.474	955
2	0.098	0.013	0.085	0.111	207
3	0.115	0.014	0.101	0.128	242
4	0.052	0.009	0.042	0.061	109
5	0.168	0.016	0.152	0.184	355
6	0.045	0.009	0.036	0.053	94
7	0.032	0.007	0.024	0.039	67
8	0.019	0.006	0.013	0.025	40
9	0.004	0.003	0.001	0.006	8
10 Always justified	0.015	0.005	0.010	0.020	32
total	1.000				2109

Table 3. Summary statistics for the question on whether a respondent gathers information on tax
(Question 2 of the first survey)

	Proportion	S.E.	C.I.		Count
			low	upper	
1 Always	0.061	0.010	0.050	0.071	130
2	0.295	0.019	0.276	0.315	634
3	0.268	0.019	0.250	0.287	576
4	0.247	0.018	0.229	0.265	530
5 Never	0.129	0.014	0.115	0.143	277
Total	1.000				2147

Table 4. Summary statistics for the attention on tax payment
(Question 3 of the first survey)

	Proportion	S.E.	C.I.		Count
			low	upper	
1 Very careful	0.272	0.019	0.253	0.291	584
2	0.460	0.021	0.439	0.481	988
3	0.149	0.015	0.134	0.164	319
4	0.077	0.011	0.066	0.089	166
5 Little careful	0.042	0.008	0.033	0.050	90
Total	1.000				2147

Table 5a. Summary statistics for the question on income tax liability
(Question 6 of the second survey, Group 1)

	Proportion	S.E.	C.I.		Count
			low	upper	
Low	0.015	0.007	0.008	0.022	16
Slightly low	0.031	0.010	0.021	0.042	34
Appropriate	0.282	0.027	0.255	0.308	307
Slightly higher	0.318	0.028	0.291	0.346	347
High	0.296	0.027	0.269	0.323	323
Not paying income tax	0.058	0.014	0.044	0.072	63
Total	1.000				1090

Table 5b. Summary statistics for the question on income tax liability
(Question 6 of the second survey, Group 2)

	Proportion	S.E.	C.I.		Count
			low	upper	
Low	0.015	0.007	0.007	0.022	15
Slightly low	0.028	0.010	0.018	0.039	29
Appropriate	0.184	0.024	0.161	0.208	188
Slightly higher	0.313	0.028	0.285	0.342	319
High	0.392	0.030	0.362	0.422	399
Not paying income tax	0.068	0.015	0.052	0.083	69
Total	1.000				1019

Table 6a. Summary statistics for the question on consumption tax burden
(Question 7 of the second survey, Group 1)

	Proportion	S.E.	C.I.		Count
			low	upper	
Low	0.019	0.008	0.011	0.027	21
Slightly low	0.094	0.017	0.076	0.111	102
Appropriate	0.340	0.028	0.312	0.368	371
Slightly higher	0.312	0.028	0.284	0.339	340
High	0.235	0.025	0.210	0.260	256
Total	1.000				1090

Table 6b. Summary statistics for the question on consumption tax burden
(Question 7 of the second survey, Group 2)

	Proportion	S.E.	C.I.		Count
			low	upper	
Low	0.011	0.006	0.004	0.017	11
Slightly low	0.039	0.012	0.027	0.051	40
Appropriate	0.270	0.027	0.243	0.297	275
Slightly higher	0.326	0.029	0.297	0.355	332
High	0.354	0.029	0.325	0.384	361
Total	1.000				1019

Table 7. Summary statistics for the attitude toward the consumption tax hike in October 2019
(Question 4 of the first survey)

	Proportion	S.E.	C.I.		Count
			low	upper	
Disagree	0.293	0.019	0.273	0.312	628
Disagree a little	0.213	0.017	0.196	0.230	457
Neither agree nor disagree	0.189	0.017	0.172	0.205	405
Agree a little	0.252	0.018	0.233	0.270	540
Strongly agree	0.054	0.010	0.045	0.064	117
Total	1.000				2147

Table 8. Summary statistics for the opinion on measures to reduce the burden of tax increases (Question 6 of the first survey)

	Proportion	S.E.	C.I.		Count
			low	upper	
Disagree	0.266	0.019	0.248	0.285	572
Disagree a little	0.224	0.018	0.207	0.242	482
Neither agree nor disagree	0.196	0.017	0.179	0.213	421
Agree a little	0.232	0.018	0.215	0.250	499
Strongly agree	0.081	0.012	0.069	0.092	173
Total	1.000				2147

Table 9. Summary statistics for the opinion on dual-tax structure (Question 7 of the first survey)

	Proportion	S.E.	C.I.		Count
			low	upper	
Disagree	0.236	0.018	0.218	0.254	506
Disagree a little	0.165	0.016	0.150	0.181	355
Neither agree nor disagree	0.169	0.016	0.153	0.184	362
Agree a little	0.282	0.019	0.263	0.301	606
Strongly agree	0.148	0.015	0.133	0.163	318
Total	1.000				2147