

2002

Z1

Tax penalties (daily)	Frequency of underground work					
	Often		Occasionally		Never	
	CR	SR	CR	SR	CR	SR
0.10%	18.4%	23.1%	20.1%	8.5%	15.0%	9.9%
0.20%	5.3%	23.1%	6.2%	11.3%	6.7%	8.5%
0.50%	15.8%	0.0%	15.3%	19.7%	14.1%	13.9%
1%	18.4%	0.0%	14.4%	19.7%	16.6%	21.2%
other	10.5%	7.7%	10.5%	9.9%	8.0%	14.2%
do not know	31.6%	46.2%	33.5%	31.0%	39.6%	32.3%

SL Sperman's rho 0.03 (0.46)

CR Sperman's rho 0.069 (0.03)

Z2

Tax penalties (daily)	Frequency of buying underground goods and services					
	Often		Occasionally		Never	
	CR	SR	CR	SR	CR	SR
0.10%	18.4%	11.6%	17.2%	11.1%	14.4%	8.6%
0.20%	6.8%	14.0%	5.7%	9.8%	7.1%	7.8%
0.50%	16.5%	2.3%	14.3%	15.4%	14.4%	15.5%
1%	19.4%	14.0%	15.7%	20.5%	16.4%	21.6%
other	8.7%	16.3%	9.4%	12.0%	7.8%	14.2%
do not know	30.1%	41.9%	37.7%	31.2%	39.9%	32.3%

SL Sperman's rho 0.01 (0.83)

CR Sperman's rho 0.052 (0.09)