DIPLOMARBEIT

Titel der Diplomarbeit

„Earmarking of Inheritance Tax:

Normative Principles and Tax Compliance"

Verfasser

Ferdinand Halter

Angestrebter akademischer Grad

Magister der Naturwissenschaften (Mag. rer. nat.)

Wien, 2014

Prologue

This study was conducted in research cooperation with Richard Einöder. The same experimental questionnaire was used to answer different research questions. Analyses and interpretations were carried out independently from one another.

In agreement with Prof. Dr. Erich Kirchler und Mag. Jennifer Stark this diploma thesis is written as an empirical article, which follows the guidance of American Psychological Association (2010).

Table of Content

Abstract

The discussion about a taxation of intergenerational wealth transfer is of high sociopolitical relevance, for the gap between rich and poor people continues to increase and inheritances play a significant role concerning the wealth concentration within states. Nevertheless inheritance taxes are not very popular. One explanation of this unpopularity could be the misperception of large parts of society who believe to be affected by an inheritance tax, although in reality they are not. One possibility to raise the acceptance is to earmark inheritance taxes, which means to use the public money for one particular purpose exclusively. In his model of normative principles, Beckert (2008) offers reasons for why the debate about inheritance taxation is controversial, by describing four different normative principles in modern societies, i.e., the family principle, the community principle, the justice principle and the equal opportunity principle. In this study, Beckert's model was for the first time operationalized and used to develop programs to which inheritance taxes were earmarked. The aim of this study is to examine the effects of earmarking, tax condition and perception of being affected by inheritance tax on tax compliance. In addition, other aims were to develop a questionnaire concerning the normative principles and to discover attitudes and opinions towards inheritance tax. An experimental online questionnaire was conducted with a sample of 539 men and women. The results show that earmarking leads to more tax compliance than no earmarking. Positive attitudes towards the justice principle as well as the equal opportunity principle are significantly correlated with higher tax compliance, while the perception of being affected by an inheritance tax does not influence tax compliance.

Keywords: inheritance tax, earmarking, tax, tax compliance, family principle, community principle, justice principle, equal opportunity principle

1. Introduction

The gap between rich and poor people in Europe continues to increase. According to the Household Finance and Consumption Survey (HFCS, 2013) by the European Central Bank half of the total net wealth is owned by the top 10% of the wealthiest households. While the poorest 50% of Austrian citizens own 2.2% of the total net wealth, the wealthiest 1% own 37% of the total net wealth (Eckerstorfer, Halak, Kapeller, Schütz, Springholz, & Wildauer, 2013). This inequality of the distribution of wealth demands a political solution to the question of how politics could manage a redistribution that is perceived as fair. Against the background of our meritocratic society with its free market economy a lot of solutions that interfere too much with the individual rights of each member of the society do not seem reasonable. One possible approach, however, to achieve a more equal distribution of wealth is the imposition of an inheritance tax (Beckert, 2004a), which can, depending on how it is configured, help to ensure that the gap between rich and poor people in future does not continue to increase. Beckert (2008) proposes four categories of relevant values concerning inheritance tax, namely family, community, justice and equal opportunity principle. Considering these principles is necessary for a profound understanding of the controversial debate about the taxation of inheritances. So far, there has been no empirical research concerning this model. In order to raise tax payers' acceptance of an inheritance tax, earmarking which is based on this model of normative principles seems to be feasible. Until now, there has been no empirical research on earmarking in the field of inheritance tax. This study aims at investigating the influence of earmarking inheritance taxes on tax compliance, using either a justice or an equal opportunity program. Furthermore, attitudes and opinions towards inheritance tax are discovered and the influence of the participants' perception of being affected by an inheritance tax on tax compliance is investigated.

1.1. Inheritance tax

To levy taxes on inheritances is a problematic issue, as it raises many questions for a society. How much of a person's wealth should stay in the family? How much of that privately earned wealth may the state claim and what influence does the state have on the intergenerational transfer of wealth? Over a long period of time and in many different countries and cultures, taxation of inheritances played an important role in taxation systems and the control policy of states (Howe & Reeb, 1997; Rathbone, 1993; Scheve & Stasavage, 2011). Relevant sources suggest that even the ancient Roman Empire had administrative structures for an inheritance tax (Moser, 2013).

Currently there are a number of states in which inheritance taxes are levied, but also some others in which they are not. In many countries of the European Union inheritance taxes or similar taxation systems (e.g., the stamp tax in Portugal) exist. Nine countries of the European Union are without taxation of inheritances (e.g., Malta, Austria, Romania, Sweden; Merati-Kashani & Titlius, 2009).

A general definition says that "any tax mechanism specifically aimed at taxing wealth transfers across the generations" can be named inheritance tax (White, 2008, p. 163), while two fundamentally legitimate interests are facing each other (Gaisbauer, Neumaier, Schweiger, & Sedmak, 2013). First, the preservation of values created for future generations and second, the creation of justice in the distribution of chances and resources in a society. The dispute about inheritance tax is mainly based on these two contrasting perspectives, leading to different opinions about who should benefit from the inherited wealth and who should decide about it. The first perspective often serves as an argument against the taxation of inheritances as it focuses on the ownership of one's personally created wealth, while the second one points out the benefits of an inheritance tax by highlighting the need of more justice and greater equality against the background

of the undue concentration of wealth. Based on this latter view, Repetti (2001) postulates, that wealth concentration leads to less long-term economic growth of a nation and violates the democratic process. That is why he argues for an inheritance tax, in order to raise the revenues of a nation and to abate the dynastic concentration of wealth.

Despite this understanding, inheritance tax does not seem to be popular (Boadway, Chemberlain, & Emmerson, 2010; McCaffery, 1994). In Sweden inheritance taxes are amongst the most disliked taxes, especially among older people (Hammar, 2008). In the United Kingdom inheritance tax is a highly debated topic with many politicians and voters rejecting it (O'Neill, 2007) and Beckert (2008) points out that some of the most debated conflicts over taxation took place in the field of inheritance tax in the last century.

However, looking at the concerns and fears of many people to be affected themselves, assuming they have to share hard-earned assets with the rest of society, the rejection is understandable. Additionally, concerning the emotional component that is associated with an inheritance tax (Kirchler & Gangl, 2013) one can understand the aversive attitude among large parts of the population. There is an inevitable connection of inheritances and the death of a person (White, 2008), which is why the tax is also a personal matter. Not only has one lost a beloved person, but at the same time he or she must give away some of the wealth this person created during his or her lifespan (Beckert, 2004b). Inheritance tax cannot be implemented without considering this emotional component (Schürz, 2013). If someone inherits grandfather's coin collection, he or she will probably not see a need of taxation in this case. The same person could be willing to contribute if he or she inherits an amount of money, which is not in itself of emotional value. This example shows that the taxation of inheritances can lead to different opinions,

especially considering emotional aspects, due to the relationship one has to the inherited wealth.

There are different options to tax inheritances, for example as a progressive tax or a flat rate tax, which both can be argued for. The latter would simplify administration and planning of bequests (Graetz, 2002), while a progressive inheritance tax would contribute "an important element of progressivity to the federal tax system" (Graetz, 1983, p. 270) and fit best with the principles of economic efficiency and social justice (Koller, 2013). Piketty and Saez (2013) go even further in suggesting that the ideal fiscal system partly consists of a progressive inheritance tax with higher tax rates on inheritances than on self-made wealth or income.

Regardless of how an inheritance tax is configured all implementations have to deal with the fact that inheritance tax is a highly polarizing topic and thereby controversially discussed, but also of high sociopolitical relevance (Beckert, 2008). On the one hand the taxation of wealth transfers between generations is perceived as unfair for several reasons. One of the most popular arguments against an inheritance tax is the double tax objection, which means that a person who already paid tax on an income has to pay taxes a second time on the property which remained after the first taxation (White, 2008). In the case of inheritance tax though, the person who paid income tax is already dead, so the tax must be paid by the heirs, for whom it is a yet untaxed growth of assets. As White (2008) says, "the tax is paid by the recipient, not by the donor" (p. 164). Other arguments point out some economic aspects, like the association between stricter inheritance law and lower investment in family firms (Ellul, Pagano, & Panunzi, 2010, p. 2414) or the low revenues for the state, with inheritance tax covering less than 1% of the total tax revenues in Germany in the last 15 years (Houben, 2013).

Despite this, on the other hand inheritance tax is said to prevent an undue concentration of economic, social or political power (Aaron & Munnell, 1992), and "the introduction of an inheritance tax increases both welfare, as measured by the average lifetime utility of a newborn, and equality of the wealth distribution" (Heer, 2001, p. 445). Furthermore, proponents of an inheritance tax often refer to the lack of performance of the heirs (Gaisbauer et al., 2013), which means that the heirs themselves did not contribute to the collection of possessions, but the donor did. The unpopularity of an inheritance tax can also be attributed to the fact that many people show a misperception, thinking they would be affected by an inheritance tax, although in reality they are not (O'Neill, 2007). In 2012, in Germany 869.582 people died (Statistisches Bundesamt, 2014a). In the same year 105.499 cases of taxable inheritances were counted while 0.2% of all inheritances were higher than 5 million euro, but created 20% of the total inheritance tax revenues (Statistisches Bundesamt, 2014b). This means that the greatest amount of revenues is paid by the wealthiest people. Due to the different kinship degree between testator and heirs as well as the tax exempt amounts in Germany, only 12% of all inheritances were taxable in 2012. Nevertheless, many people perceive themselves as affected although the majority of people do not have to pay inheritance tax (Schürz, 2013).

Additionally to the emotional and economical aspects which partly explain the power of inheritance tax to polarize, Beckert (2008) points out the importance of fundamental values, in order to broaden the understanding of this controversial debate. He argues that inheritance tax cannot be "attributed solely to the material position […]", but "relate[s] in an especially conflictual way to the value-orders of modern societies" (p. 522). In order to classify these value-orders concerning inheritance tax, Beckert (2008)

proposes different normative principles which categorize where the bequest (or parts of it) could go to and who makes the decision.

1.1.1. Normative principles

Beckert (2008) distinguishes four different normative principles, which are (1) the family principle, (2) the community principle, (3) the justice principle and (4) the equal opportunity principle.

As Table 1 shows, the principles (1) and (2) are in the sphere of influence of the testator, while principles (3) and (4) can be implemented by the state. Principles (1) and (4) share an individual perspective, while principles (2) and (3) support a societal perspective. Positive or negative attitudes towards the four different normative principles lead to different opinions about the taxation of inheritances.

Table 1

Value principles according to Beckert (2008)

		Disposition by	
		Testator	State
Distribution to	Individual/ family	*Family principle*	*Equality of opportunity principle*
		Bequest within the family	Private redistribution to guarantee equality of opportunity (input-oriented)
	Society	*Community principle*	*Justice principle*
		Foundations	Redistribution via social policy (output-oriented)

Note: This table is taken from Beckert (2008)

The *family principle* indicates that the testator's property is at the same time property of his or her family, which means that inheritance can be seen as a "redistribution of the theoretical shares among family members", which is why "inheritance taxes are rejected as an illegitimate and destructive interference in the unity of the family" (Beckert, 2008, p. 524).

Referring to the *community principle*, the testator is responsible "to make sure that after his or her death the wealth will be put to a use that promotes the common good" (Beckert, 2008, p. 525) by launching of foundations or donating money to a charitable cause.

The *justice principle* "seeks to correct the unequal success of market participants", by giving the ones with the most financial capabilities the responsibility to carry the burden of tax. In this way the taxpayers "contribute to an improvement in living conditions of members of society who have less or no success in the market place", which leads to a more "just distribution of wealth in society overall" and tries to "correct the outcomes of the market" (Beckert, 2008, p. 525).

The *equality of opportunity principle* is relatively similar to the justice principle, with the difference that it is rather input-oriented than output-oriented. "By taking the private property that exists within society and redistributing it *as private property* through inheritance taxation, members of society will be given equal material starting position" (Becker, 2008, p. 525, italics are the original). This principle, like the one before, refers to the assumption of an undue wealth concentration and gives the state the responsibility to create same chances and resources for every member of society.

In the light of the perspective that the undue concentration of wealth can be reduced by an inheritance tax (Piketty & Saez, 2013) and that inheritance tax has high potential to create a more equal distribution of the assets within our society (Beckert, 2004; Aaron & Munnell, 1992) it is important to investigate possibilities to establish a more positive perception of inheritance tax and to create higher tax compliance.

1.1.2. Tax compliance

The amount of revenues a state has for providing public goods like social security, infrastructure and climate protection amongst others depends on taxpayers' compliance.

The more compliant taxpayers are, the more revenues a state has, with most people paying what they owe and others trying to evade their tax share (Slemrod, 2007). Evasion of inheritance tax in the US is estimated to be 13% of the potential tax base (Erard, 1998, qtd. in Gale & Slemrod, 2000). Gale and Slemrod (2000) argue that the tax is easy to avoid, but nevertheless reduces the taxpayers' motive to accumulate wealth, which corresponds with the view that inheritance tax can help to decrease an unequal wealth concentration. Furthermore, high marginal tax rates serve as strong incentives for tax avoidance and tax evasion (Eller, Erard, & Ho, 2001), with increasing acceptance of inheritance tax evasion, when the kinship degree is high and the asset has an emotional value (Abraham, Lorek, Richter, & Wrede, 2014).

Following these arguments, possibilities to raise the compliance with inheritance tax in order to increase the revenues of the state have to be investigated. Determinants of tax compliance can be separated in three groups: (1) socio-demografic, (2) economic and (3) social-psychological determinants (Kirchler & Gangl, 2013).

Socio-demographic determinants like age, gender and profession are relatively well researched. Findings suggest, that tax compliance is more common among older people (Andreoni, Erard, & Feinstein, 1998; Kircher & Gangl, 2013) and women (Kastlunger, Dressler, Kirchler, Mittone, & Voracek, 2010; Wenzel, 2002). Employees tend to be more tax compliant than self-employed people as the latter have more possibilities to under-report their income (Kircher & Gangl, 2013).

Economic determinants are for example level of income, tax rate, evasion fee and the probability of a tax audit (Alligham & Sandmo, 1972). Franzoni (1999) adds the probability of detection as important economic determinant for tax compliance.

Social-psychological determinants are for example clear norms of honesty, grounded knowledge about taxes, a positive attitude and the perception of a fair tax

system, which all correlate positively with tax compliance (Kirchler & Gangl, 2013). The tax payer's trust in the state and in authorities leads to more tax compliance (Kirchler, Hölzl, & Wahl, 2008; Murphy, 2004) as does the tax payer's tax morale (Feld & Frey, 2000; Reckers, Sanders, & Roark, 1994; Torgler, 2003). Fairness and justice considerations are other often mentioned factors in the literature concerning tax compliance (Bordignon, 1993; Murphy, 2005), indicating that taxpayers who perceive their treatment by tax authorities as fair show more tax compliance (e.g., Hartner, Rechberger, Kirchler, & Schabmann, 2008). Furthermore, giving taxpayers more information about taxes helps to reduce tax evasion (Clotfelter, 1983; Kirchler et al., 2008; Park & Hyun, 2003). Tax compliance also depends on the attitudes of tax payers, that is to say those who have positive attitudes towards taxes tend to be more tax compliant (Kirchler et al., 2008; Torgler & Schneider, 2005).

As one can see, tax compliance is a complex field influenced by many different interacting factors. Nevertheless, there are possibilities to raise the acceptance of taxes and thus increase tax compliance. One option is to earmark inheritance taxes in order to change the negative perception of those taxes and thereby create more tax compliance (Hundsdoerfer, Sielaff, Blaufus, Kiesewetter, & Weimann, 2010).

1.2. Earmarking

In this study earmarking is defined as "dedicating specific revenues to the financing of specific public services" (Buchanan, 1963, qtd. in Marsiliani & Renström, 2000, p. 123), which means to use the revenues of a tax (e.g., of an inheritance tax) to finance those specific public services (Michael, 2008). Research concerning earmarking often focusses on economic or political aspects, while research concerning psychological aspects is relatively rare. Literature distinguishes between *soft earmarking*, which means that parts of the money are used to finance those services, and *hard earmarking*, which

17

means that the whole amount of money is used to completely finance the program for which it is identified. The latter also indicates that the revenues must not be mixed with other general revenues of the state but be used separately from the general fund to finance specific public services (Carling, 2007; Jackson, 2013). Earmarking is thus an explicit obligation of the state to use the revenues as it was promised, which is why earmarking can be seen as one option to increase transparency in the use of tax revenues (Kallbekken, Kroll, & Cherry, 2011). Furthermore earmarking taxes raises the possibilities of taxpayers to demand accountability from the authorities (Dhillon & Perroni, 2001), which could reduce the wasting of revenues.

The definition of hard earmarking also means that financing of the program is dependent on the specific tax revenues. The more revenues are created by a tax, the more financial capabilities can be used for the specific program which can lead to unbalanced budgets of the earmarked program (McCleary, 1991). In order to avoid unbalanced budgets the earmarked tax is often mixed with general revenues (McCleary, 1991), which is problematic, because interdependence with general revenues diminishes the benefit of transparency. This is one reason for the necessity of certain rules and restrictive conditions. When rules, like the obligation not to mix earmarked taxes with general revenues are respected, earmarking taxes can increase the tax revenues (McCleary, 1991; Hundsdoerfer, Sielaff, Blaufus, Kiesewetter, & Weimann, 2011).

Brennan and Buchanan (1978) first found the importance of the complementarity of the tax base with the corresponding public good. A substantial tax on wealth (e.g., inheritance tax) can only be coherent, when the purpose of tax revenues is socially useful (e.g., age care, child care, strengthening the purchasing power of the poor, public investment; Schürz, 2013). Furthermore, transparency is important for taxpayers (Alm, Cherry, Jones, & McKee, 2010; Kirchler et al., 2008). Hence, it is important how the

earmarking program is designed. To make earmarking as transparent as possible for taxpayers, programs have to be financed which are directly linked to inheritance tax. So, for example, funding a program to support highway construction through inheritance tax would be less coherent than funding a program to support orphans, who usually do not inherit anything. This case would apparently have more content coherence.

It was shown that inheritance tax is of high sociopolitical relevance (Beckert, 2008) and that earmarking taxes increases the willingness to contribute (Hundsdoerfer et al., 2011). Thus, in order to increase the willingness of taxpayers to pay inheritance tax it seems sensible to earmark those taxes.

Based on these thoughts, the aim of this study is to assess the potential which earmarking has in the context of inheritance tax and to answer the following questions: Which influence does earmarking have on tax compliance, especially on compliance with inheritance tax? Do attitudes towards the normative principles (Beckert, 2008) correlate with tax compliance? Is there any difference between justice earmarking and equal opportunity earmarking concerning tax compliance? And which influence does the individual perception of being affected have on inheritance tax compliance? To answer these questions the following hypotheses were tested: (1) A positive influence on tax compliance is expected, for both, (a) earmarking and (b) tax condition. (2) A positive influence on inheritance tax compliance can be found, for (a) equal opportunity earmarking and (b) justice earmarking. (3) People who perceive themselves as affected by an inheritance tax show less tax compliance than those who do not feel affected. (4) Affiliation with (a) equal opportunity and justice principles correlates positively with tax compliance and attitudes towards inheritance tax, while (b) the affiliation with family and community principles correlates negatively with tax compliance and attitudes towards

inheritance tax. (5) Attitudes and opinions towards inheritance tax correlate positively with inheritance tax compliance.

2. Method

2.1. Participants

A sample of 539 participants took part in the study (60% male, 40% female). The participants' mean age was 36.9 years (SD = 12.2, range 17 – 90). Most of them have university degree (n = 264; 49%) or high school graduation (n = 166, 31%). Half of the sample was employed (n = 267, 50%). The number of self-employed participants (n = 83, 15%) was similar to those who still study in an educational setting (n = 86, 16%). Nearly half of the sample described themselves as affected by an inheritance tax (n = 263, 49%).

2.2. Procedure and Design

In this study the model of normative principles by Beckert (2008) was applied to the context of earmarking inheritance tax. Both, the justice principle and the equal opportunity principle support inheritance tax, which is why earmarking programs were linked to either justice or equal opportunity.

In all groups participants were asked to imagine a situation in which they get 200.000 € (either by inheriting or by winning on the stock market) and have to pay taxes for this amount of money. Gaining assets on the stock market is comparable to an inheritance. Both is a growth of assets with a similar tax rate for each. The difference is that winning on the stock market is not represented in the principles of Beckert (2008) and does not relate to the emotional aspect that comes with an inheritance tax. Therefore the tax on stock profits condition served as a control variable. The tax rate was 25% (*50.000 €*) for all groups. The tax was either earmarked or not, while earmarking concerned either a program to support justice (see Box 1), or another program to support equal opportunity (see Box 2).

20

Box 1. Earmarking Scenario Justice

Helping Hands - Poverty Reduction: This project is a governmental initiative to strengthen *social justice,* which is fully financed by the revenue from the inheritance tax (tax on stock profits). The aim is to support people who are impoverished due to diverse circumstances. Because any person in our society should have the right to have a roof over their heads, the state provides housing opportunities for poor people thus providing them with safety and protection. Moreover, the poor are supplied with free and healthy food and beverages and their clothes are cleaned. Hygiene facilities are built and the needy get free clothes. The aim of the project is to reduce poverty in the society and to enable poor people a life worth living, to return to working life and participate in society.

Box 2 Earmarking Scenario Equal Opportunity

BIFO (Bildungsfond) - Education Fund: This project is a government initiative to strengthen *equal opportunities*, which is fully financed by the revenue from the inheritance tax/tax on stock profits. Education should be accessible to all citizens, so the project BIFO has set the goal to support the children in our country and thus ensure equal opportunities in the labor market. The amounts of financial resources made available by the revenues of the inheritance tax are used economically and educationally meaningful. Specifically this program is about promoting early childhood learning, improving language skills of the children and funding scholarships. Furthermore, parents can take part in counseling services and are supported in the financing of school materials.

In each group participants were asked to decide how much tax they want to pay. This was operationalized by a slider ranging from 0% (*0€*) to 100% (*50.000€*). The tax payment situation took place once, while the tax audit probability was said to be as high as the average in the respective country. This was indicated to make sure the tax payment situation was as close to everyday situation as possible. There was no further evaluation with tax audit, as economic determinants are not relevant for this study. For the same reason the amount of an evasion fee was not mentioned. The assignment of participants to the group of those who perceive themselves as affected was accomplished when a participant answered at least two of three items to measure this perception with "yes" (e.g. "I will inherit/bequeath more than 200.000€").

Participants were randomly assigned to the different groups, which differed with regard to the manipulation of the tax they had to pay, the earmarking condition of this tax and the participants' perception of being affected by an inheritance tax. A 2 x 3 x 2 - between-subjects design was used, with the independent variables tax condition (inheritance tax, tax on stock profits), earmarking condition (no earmarking, justice

earmarking, equal opportunity earmarking), the perception of being affected (non-affected, affected) and the dependent variable tax compliance.

Participation was voluntary and conducted via soscisurvey.com. Participants were recruited online via online-newspapers (e.g., Standard, Krone, Frankfurter Allgemeine Zeitung), social media (e.g., xing, facebook), topic-related websites and boards (e.g., steuernetz.de, recht.de, aktien-online.at), via other online discussion websites (e.g., Ioff.de, seniorenforumplus50.de, frauenzimmer.de), via business partners (e.g., Kompetenzteam Europa, Hauptschule Aichach, ALGE-EDV Consulting) and via email.

Three gift coupons were raffled among all participants who took part in the competition. Participants were informed about the study and anonymity of the data. The questionnaire consists of 47 items, the tax payment situation and demographic data, which takes approximately 15 minutes to complete.

2.3. Material

Most of the scales and items are self-constructed. Hence, several pretests were realized to ensure the reliability of the questionnaire. Four earmarking projects for both normative principles were ranked by 34 participants, with rankings ranging from 1 (*most popular program*) to 4 (*least popular program*). The justice program ($M_{justice}$ = 1.7; see Box 1) and the equal opportunity program (M_{equal} = 1.9; see Box 2) were the most popular programs. Afterwards 60 participants answered an online-pretest. Where the scales did not show high reliabilities and caused content-related problems, items were excluded or reformulated. In order to most adequately operationalize the model of Beckert (2008), 62 participants filled in the third pretest. Pretest-reliabilities of all scales are shown in Table 2. The questionnaire includes seven parts, which assess (1) normative principles based on

Beckert (2008), (2) tax compliance situation[1], (3) attitudes towards inheritance tax, (4) trust in the state, (5) tax morality, (6) attitudes towards earmarking, (7) manipulation check[2] and (8) demographic data, with a distractor between normative principles and the experimental tax payment situation which had no further use.[3,4]

Table 2

Mean, Standard Deviation and Pretest-Reliability of all Scales

Scale	Mean	SD	Cronbach-α
Family Principle	4.30	1.28	.82
Community Principle	2.54	1.08	.76
Justice Principle	4.25	1.23	.84
Equal Opportunity Principle	4.69	0.99	.88
Attitudes towards Inheritance Tax	2.89	1.64	.89
Trust in the state	2.86	1.12	.87
Tax Morale	4.42	1.16	.73
Attitudes towards Earmarking	4.31	0.91	.66

Notes. N = 539, SD = standard deviation

The *Normative Principle Scale* measures affinity towards the normative principles based on Beckert (2008) by 6-point Likert scales ranging from 1 (*strongly disagree*) to 6 (*strongly agree*). Because the model Beckert (2008) proposes has not been operationalized prior to this study, a self-constructed questionnaire was used. A principal component analysis with varimax rotation showed that four factors could be extracted with an eigenvalue > 1, which corresponds to the theoretical assumption of Beckert (2008). After excluding items which negatively influenced reliability or caused content-related problems, each scale consisted of four items, i.e. (1) family principle (e.g., "The family of the testator should have the right to decide about the asset without the

---

[1] For Scenarios see Appendix A.1.

[2] For manipulation check see Appendix A.2.

[3] Appendix B.2. shows results for the validation of all scales with a principal components analysis with varimax rotation.

[4] All examples from the questionnaire (e.g., instructions, items), which are presented in the text, are translated from German to English, due to better readability. The questionnaire consisted exclusively of German items (see Appendix B.1.).

interference of third parties"), (2) community principle (e.g., "In order to prevent that the family or the state receives the asset, the testator should give it to a useful purpose"), (3) justice principle (e.g., "In my opinion, the state has the responsibility to help all those citizens in our country, who are not doing so well") and (4) equal opportunity principle (e.g., "The state should ensure that all citizens have equal chances in their lives").

Attitudes towards Inheritance Tax were measured in two ways. First, with the Attitude towards Inheritance Tax Scale, and second with items consisting of bipolar adjectives. Both measures were answered in form of a 6-point Likert scale ranging from 1 (*strongly disagree*) to 6 (*strongly agree*). The Attitude towards Inheritance Tax Scale consists of five items (e.g., "In my opinion, inheritances should principally be taxed"). The specific opinions used different adjectives (e.g., "in my opinion, inheritance tax is unfair/fair; unnecessary/necessary") and are not summarized in one scale.

The scale concerning *Trust in the State* uses five items in form of a 6-point Likert scale ranging from 1 (*strongly disagree*) to 6 (*strongly agree*) (e.g., "In my opinion you can trust our state"). All items from the pretest were used in the final questionnaire.

The *Tax Morale Scale* used a 6-point Likert scale ranging from 1 (*very unlikely*) to 6 (*very likely*). This scale consists of four items, of which one item is self-constructed, one is taken from Torgler (2003; "If I had the possibility, I would evade taxes"), and two were taken from TAX-I (Kirchler & Wahl, 2010; e.g., "You could intentionally declare restaurant bills for meals you had with your friends as business meals. How likely would you be to declare those restaurant bills as business meals?").

The *Attitudes towards Earmarking Scale* consists of five items (e.g., "I think it makes sense if revenues of specific taxes, for example a highway tax, are solely used to support specific projects like investment in transport"), which were answered in a 6-point Likert scale ranging from 1 (*strongly disagree*) to 6 (*strongly agree*).

3. Results

3.1. Manipulation check

Analyses, with a main focus on the influence of earmarking on tax payment behavior and the attitudes towards inheritance tax is only reasonable if the manipulation of earmarking and tax condition works. Therefore two items were included and used as a manipulation check. To test the participants' understanding of the tax condition, they had to answer whether the tax was an inheritance tax or a tax on stock profits and whether the tax was used for a special purpose. If both questions were answered correctly the participant passed the manipulation check. All participants who did not answer these questions correctly were excluded. 665 participants answered the questionnaire, with 539 participants passing the manipulation check. Thus, 126 participants were excluded from analyses.

3.2. Tax condition and earmarking

To test hypotheses 1a and 1b and thus answer the question how tax condition, earmarking and affectedness influence tax compliance, an ANOVA with a 2 x 3 x 2 (Tax Condition [inheritance tax, tax on stock profits] x Earmarking [no earmarking, social justice, equal opportunity] x Affected [non-affected, affected]) between-subjects design was calculated. The results show a significant main effect for tax condition, $F(1, 518) = 7.45$, $p = .007$, $\eta_2 = .01$. With inheritance tax ($M = 77.14$, $SD = 33.60$) leading to less tax compliance than tax on stock profits ($M = 84.53$, $SD = 26.68$). On average, people who had to pay inheritance tax were less compliant than those who had to pay tax on stock profits. Also a significant main effect for earmarking, $F(2, 518) = 4.60$, $p = .010$, $\eta_2 = .02$, while no earmarking ($M = 75.57$, $SD = 34.95$) leads to less tax compliance than justice earmarking ($M = 83.03$, $SD = 28.66$) and equal opportunity earmarking ($M = 84.48$, $SD = 26.18$). People who were in a condition without earmarking, on average, were less

25

compliant than others, who had to pay taxes which were earmarked. There was no main effect for affectedness, $F(1,518) = 0.08$, $p = .77$, $\eta 2 = .00$. No significant interaction resulted, but a trend for Tax Condition x Earmarking $F(2,518) = 1.95$, $p = .14$, $\eta 2 = .01$, and for Tax Condition x Affectedness $F(2,518) = 2.57$, $p = .11$, $\eta 2 = .01$. Tax compliance depends on both, the tax which has to be payed and the program for which the tax is earmarked, but does not depend on the perception of being affected.

In order to better distinguish the influence of different types of earmarking the following analysis investigates the effect of earmarking on inheritance tax compliance.

3.3. Earmarking and inheritance tax compliance

To test hypotheses 2a and 2b and to answer the question which influence the different earmarking programs have on inheritance tax compliance, a one-way between-subjects ANOVA with three conditions (no earmarking, justice earmarking, equal opportunity earmarking) was calculated. Results indicate a significant influence of earmarking condition on inheritance tax compliance, $F(2, 258) = 4.85$, $p = .009$, $\eta 2 = .04$. In order to ascertain the differences between each group, individual samples t-tests with Bonferroni correction were calculated. Equal opportunity earmarking significantly leads to more inheritance tax compliance $t(175) < -2.93$, $p < .009$, with $M_{no\ earmarking} = 68.77$ (SD = 39.12) being smaller than $M_{equal} = 83.68$ (SD = 26,90). Justice earmarking only shows a trend, with $t(174) < -2.03$, $p < .089$, in the same direction, with $M_{justice} = 79.69$ (SD = 31.60). Equal opportunity earmarking and justice earmarking do not significantly differ, $t(167) = 0.89$, $p = .38$.

This finding indicates that equal opportunity earmarking leads to more inheritance tax compliance than no earmarking, whereas justice earmarking just shows a trend in the same direction.

3.4. Being affected by inheritance tax

To validate the assignment to the group of those who perceive themselves as affected, correlations with content-related variables were calculated. Table 3 displays correlations between the variable perception of being affected and other variables, which are theoretically related to this variable. Correlations are all significant (ranging from r = .09 to r = .42), indicating, that the assignment to one of the two groups fits well to theoretical assumptions in the context of inheritance tax. Participants who perceive themselves as affected by an inheritance tax tend to be older and wealthier in comparison to others, have a higher interest in the topic inheritance tax and report a higher income.

Table 3

Correlations Among Affected-related Variables

	M (*SD*)	Affected	Age	Wealth	Interest	Income
Affected	1.49 (.50)	-	.09*	.20**	.27**	.17**
Age	36.86 (12.20)	.09*	-	.19**	.15**	.42**
Wealth	5.06 (2.09)	.20**	.19**	-	.15**	.37**
Interest	3.28 (1.53)	.27**	.15**	.15**	-	.18**
Income	6.61 (3.11)	.17**	.42**	.37**	.18**	-

Notes. N's range from 477 to 539 due to occasional missing data of income and interest. For affected, 0 = non-affected, 1 = affected; for wealth, 0 = lowest perceived wealth decimal, 10 = highest perceived wealth decimal; for interest, 1 = no interest, 6 = high interest; income is measured as net income, ranging from 1 = 0-500€/month to 16 = more than 6000€/month.
* = $p < .05$. ** = $p < .01$

The following analysis was calculated to test hypotheses 3 and to find out whether participants who perceive themselves as affected by an inheritance tax show less inheritance tax compliance. An independent sample t-test was calculated. Findings are inconsistent with the hypothesis, $t(259) < -.65$, *p* < .52., suggesting that people who perceive themselves as affected by an inheritance tax (M = 78.61, *SD* = 33.82) do not show significantly less tax compliance than those participants who do not feel affected (M = 75.89, *SD* = 33.48). Findings suggest that the perception of affectedness by inheritance tax has no influence on inheritance tax compliance.

3.5. Affiliation with normative principles

To validate pretest-findings for the Normative Principles Questionnaire a principal component analysis with varimax rotation was calculated. Four factors could be extracted which explain 66.2% of the total variance with an eigenvalue > 1. Each factor represents one normative principle, with reliability analyses showing high reliabilities (α_{FP} = .82, α_{CP} = .77, α_{JP} = .87, α_{EP} = .79). Table 4 displays the factor loading matrix with the smallest factor loading at λ = .61. Each item of the family principle is loading high on one factor. This is the same for all other items loading high in the respective factor.

Table 4
Factor Loadings for Principal Components
Analysis With Varimax Rotation of
Normative Principles

	JP	FP	EP	CP
FP1	-,229	**,785**	,018	-,166
FP2	,070	**,818**	-,057	,027
FP3	,053	**,860**	-,075	-,060
FP4	-,411	**,681**	-,010	-,120
CP1	,197	-,058	,119	**,794**
CP2	,052	,110	,142	**,762**
CP3	,028	-,201	-,038	**,785**
CP4	,114	-,121	-,117	**,707**
JP1	**,777**	-,070	,296	,113
JP2	**,813**	-,061	,211	,105
JP3	**,733**	-,050	,307	,078
JP4	**,822**	-,123	,212	,152
EP1	,096	,010	**,612**	-,007
EP2	,310	-,031	**,704**	,029
EP3	,267	-,085	**,798**	,042
EP3	,244	-,042	**,851**	,038

Notes. Factor loadings λ > .60 are in boldface.
FP = Family Principle, CP = Community Principle,
JP = Justice Principle, EP = Equal Opportunities

To show the correlations of normative principles with other relevant variables, Table 5 displays correlations between the normative principles and tax compliance as

well as attitudes towards inheritance tax, trust in the state, tax morale, the perception of being affected, sex, age, perceived wealth, interest in inheritance tax, income per month and political orientation.

Table 5

Correlations among Normative Principles and Related Variables

	FP	CP	JP	EP	I.tax	S.tax	Att.	Trust	Moral	Aff.	Sex	Age	Wea.	Int.	Inc..	Pol.
FP	-	-.21*	-.23*	-.12*	-.22*	-.06	-.48*	-.12*	.09	-.04	-.10	.14*	-.01	-.05	.10*	.30*
CP	-.21*	-	.28*	.12*	.20*	.16*	.25*	.17*	.04	-.02	-.05	-.18*	.00	-.07	-.14*	-.24*
JP	-.23*	.28*	-	.57*	.41*	.23*	.50*	.21*	.13*	-.05	-.03	-.17*	-.03	-.09	-.27*	-.58*
EP	-.12*	.12*	.57*	-	.33*	.21*	.31*	.08	.16*	.00	.02	-.06	.02	.06	-.09	-.37*
I.tax	-.22*	.20*	.41*	.33*	-	a	.44*	.31*	.38*	.04	-.03	-.14	.02	-.03	-.05	-.31*
S.tax	-.06	.16*	.23*	.21*	a	-	.24*	.26*	.27*	-.10	-.01	-.07	-.03	.00	-.01	-.26*
Att.	-.48*	.25*	.50*	.31*	.44*	.24*	-	.34*	.19*	-.03	.13*	-.11*	.04	.06	-.09	-.38*
Trust	-.12*	.17*	.21*	.08	.31*	.26*	.34*	-	.24*	.02	-.02	-.09	.04	.00	-.01	-.07
Moral	.09	.04	.13*	.16*	.38*	.27*	.19*	.24*	-	-.03	.00	.03	.07	.05	.05	-.13*
Aff.	-.04	-.02	-.05	.00	.04	-.10	-.03	.02	-.03	-	.02	.09	.20*	.27*	.17*	.06
Sex	-.10	-.05	-.03	.02	-.03	-.01	.13*	-.02	.00	.02	-	.01	.10	.14*	.25*	.12
Age	.14*	-.18*	-.17*	-.06	-.14	-.07	-.11*	-.09	.03	.09	.01	-	.19*	.15*	.43*	.12
Wea.	-.01	.00	-.03	.02	.02	-.03	.04	.04	.07	.20*	.10	.19*	-	.15*	.37*	.05
Int.	-.05	-.07	-.09	.06	-.03	.00	.06	.00	.05	.27*	.14*	.15*	.15*	-	.18*	.10
Inc.	.10*	-.14*	-.27*	-.09	-.05	-.01	-.09	-.01	.05	.17*	.25*	.43*	.37*	.18*	-	.24*
Pol.	.30*	-.24*	-.58*	-.37*	-.31*	-.26*	-.38*	-.07	-.13*	.06	.12	.12	.05	.10	.24*	-

Notes. N's ranging from 217 for Inheritance Tax correlated with Political Attitude to the total of 539 participants. FP = Family Principle (1 = low, 6 = high), CP = Community Principle (1 = low, 6 = high), JP = Justice Principle (1 = low, 6 = high), EP = Equal Opportunity Principle (1 = low, 6 = high), I.tax = Inheritance Tax Compliance (0 = no tax compliance, 100 = total tax compliance), S.tax = Tax on Stock Profits Compliance (0 = no tax compliance, 100 = total tax compliance), Attitude = Attitude towards Inheritance Tax (1 = low, 6 = high) , Trust = Trust in the State (1 = low, 6 = high), Moral = Tax Morale (1 = low, 6 = high), Aff. = Being Affected (0 = non-affected, 1 = affected), Wea. = Perceived Wealth (0 = lowest perceived wealth decimal, 10 = highest perceived wealth decimal, Int. = Interest in Inheritance Tax (1 = no interest, 6 = high interest), Inc. = Net Income/month (1 = 0-500€/month, 16 = more than 6000€/month), Pol. = Political Attitude (1 = politically strongly left-winged, 6 = politically strongly right-winged), based on ordinary language use
* = *p* < .01

In the following, Table 5 is explained by pointing out some correlations. All correlations reported in this explanation are significant.

The *family principle* is negatively correlated with attitudes towards inheritance tax and positively with political attitude, indicating that participants, who tend to the family principle, see themselves as rather on the right of the political scale. Furthermore the family principle is negatively correlated with inheritance tax compliance.

The *community principle* is negatively correlated with age, indicating that younger people tend to rather support the community principle. Correlations of the community principle have mainly the same direction as those of the justice and the equal opportunities principle, but of a lower expression.

The *justice principle* is positively correlated with the equal opportunity principle, with inheritance tax compliance and attitudes towards inheritance tax, but also with compliance among tax on stock profits. Furthermore the justice principle is positively correlated with trust in the state and negatively with income and political attitude. These findings indicate that participants, who support the justice principle, tend to be more tax compliant, have a more positive attitude towards inheritance tax, are rather on the left of the political scale, are rather young and tend to have low income.

The *equal opportunity principle* is also correlated with higher tax compliance for both, inheritance tax and tax on stock profits. Furthermore, equal opportunity principle is positively correlated with attitude towards inheritance tax and tax morale, indicating, that participants who support this principle tend to see more importance in their own tax morale. The equal opportunity principle is negatively correlated with political attitude, meaning that participants, who tend to this principle, are rather left than right on the political scale. The family principle differs from the other three principles. The justice principle and the equal opportunity principle show many similarities and a high positive correlation, indicating that a participant, who supports the justice principle, also tends to support the equal opportunity principle and vice versa.

3.6. Attitudes towards inheritance tax and earmarking of taxes

Descriptive analyses of the scale concerning attitudes towards inheritance tax and the bipolar adjectives as well as correlations with tax compliance, for both, inheritance tax and tax on stock profits, are presented in Table 6.

Attitudes towards inheritance tax are significantly correlated with inheritance tax compliance, indicating that participants who have more positive attitudes towards inheritance tax are also more tax compliant in the inheritance tax condition. The only non-significant correlation is between tax compliance and the item about who feels affected. Highest correlations can be found when inheritance tax is perceived as sensible, social and appropriate. Correlations between opinions about inheritance tax and compliance with tax on stock profits are also significant, but to a lesser extent.

Table 6
Descriptive Statistics for Attitudes towards Inheritance Tax and Earmarking and their Correlations with Tax Compliance

	M	SD	r² Inh.	r² St.
Attitudes towards Inheritance Tax Scale	2.9	1.6	.44**	.24**
Opinions about inheritance tax				
senseless / sensible	3.6	1.7	.44**	.23**
not important / important	3.6	1.6	.34**	.23**
equal opportunity preventing / equal opportunity creating	3.9	1.3	.41**	.23**
antisocial / social	3.8	1.6	.44**	.22**
an uninteresting topic / an interesting topic	4.0	1.5	.13*	.10
uneconomical / economical	3.8	1.5	.36**	.18**
unfair/fair	3.3	1.8	.42**	.22**
politically irrelevant / politically relevant	4.0	1.6	.19**	.12*
impious / appropriate	3.7	1.6	.44**	.15*
a threat to financial existence / financially unproblematic	3.5	1.3	.27**	.19**
affecting only the richest / affecting people of all asset classes	4.3	1.6	.01	-.04
preventing social justice / social justice creating	3.9	1.4	.35**	.15*

Notes: N's range from 529 to 539, all items are measure with 6-point Likert scales ranging from 1 (*totally disagree*) to 6 (*totally agree*), M = Mean, SD = Standard Deviation, r² Inh. = correlation with inheritance tax, r² St. = correlation with tax on stock profits
* = *p* < .05. ** = *p* < .01

In order to investigate the attitudes towards earmarking descriptive analyses as well as correlations with tax compliance, for both, inheritance tax and tax on stock profits, are presented in Table 7.

Attitudes towards earmarking do not show significant correlations with either inheritance tax or tax on stock profits, with one exception. A higher belief that dedicated taxes really go to the program for which they are intended is significantly correlated with higher inheritance tax compliance, but not with compliance towards tax on stock profits.

To sum up, positive specific attitudes about inheritance tax are correlated with more tax compliance in a tax payment situation, whereas attitudes towards earmarking are not.

Table 7

Descriptive Statistics for Earmarking and Correlations with Tax Compliance

Please indicate how much the following statements correspond to your opinion	M	SD	r² Inh.	r² St.
I would like to have a greater voice in what my tax is used for	4.9	1.3	.04	-.07
I think it is useful when specific taxes (e.g., highway tax) solely finance specific projects (e.g., investment in transport)	4.8	1.4	-.07	-.11
I believe that dedicated taxes really go to the project for which they are intended	3.1	1.4	.25**	.11
I think it would be good if each citizen could partly determine that the money is used for	4.3	1.7	-.10	-.08
Taxes that are dedicated to a specific project, are more congenial to me than other taxes	4.5	1.4	-.02	.02

Notes: N's range from 529 to 539, all items are measure with 6-point Likert scales ranging from 1 (*totally disagree*) to 6 (*totally agree*), M = Mean, SD = Standard Deviation, r² Inh. = correlation with inheritance tax, r² St. = correlation with tax on stock profits
* = $p < .05$. ** = $p < .01$

4. Discussion

The study aimed at discovering the influence earmarking and perception of being affected have on tax compliance with inheritance tax and the attitudes of participants towards inheritance tax. Furthermore, the model of normative principles by Beckert (2008) was for the first time operationalized trough a questionnaire measuring the attitudes towards the four normative principles, i.e. family principle, community principle, justice principle and equal opportunity principle. Both, tax condition as well as earmarking, have significant effects on tax compliance. Participants in the inheritance tax groups were less tax compliant than participants in the tax on stock profits groups and participants in the earmarking groups were more tax compliant than those in the no earmarking groups.

Earmarking increases the overall tax compliance, but interaction between earmarking condition and tax condition did not reach significance. Therefore, the assumption that earmarking works better for inheritance tax than for tax on stock profits cannot be confirmed. In any case earmarking has a positive effect on tax compliance, so that earmarking inheritance tax is reasonable independently of the interaction between earmarking and tax condition. Although the interaction did not reach significance, a clear trend can be seen. The mean of tax compliance under the no earmarking condition was lowest over all groups, but at the same time had the highest increase for inheritance tax when the tax was earmarked. This means that hypothesis 1a and 1b can be confirmed, despite the lack of interaction.

The programs to earmark taxes were developed by using the considerations of Beckert (2008). Although his concept is directly related to inheritance tax, there is no evidence that normative principles like justice and equal opportunity principles do not apply to other taxes as well, assuming that these principles can be seen as fundamental

individual or social values. The assumption that these principles solely contribute to inheritance tax might be too narrow. Further investigation concerning earmarking effects on tax compliance can contribute to a better understanding of what kind of earmarking in relation to what specific kind of tax can be seen as reasonable to raise tax compliance.

Findings suggest that earmarking of inheritance tax leads to greater tax compliance when the tax is earmarked with a program concerning equal opportunity in comparison to an earmarking program regarding justice. This finding is interesting, but nevertheless not to be over-interpreted. The effect of earmarking in the justice condition did not reach significance, but the main effect of earmarking, for both, equal opportunity and justice, suggests that both earmarking programs have a positive influence on tax compliance. The difference between both programs could partly rely on the different groups who benefit from earmarking. The equal opportunity program concerns education, which is closer to the personal experiences and everyday life of the average participant, while the justice program concerns the reduction of poverty, so that a specific group, the poor people benefit and this group might be further removed from individuals' identification. Participants could be more willing to pay taxes for a purpose that directly affects them in contrast to a program that supports those, to whom one does not want to belong. This difference between the earmarking programs could influence participants' decision regarding tax compliance, explaining why the equal opportunity program has a greater influence on tax compliance. Another reason could be that the equal opportunity program aims at a sustainable change in society, which is not the case for the justice principle and therefore might make the former more attractive.

In this study, the hypothesis that participants who perceive themselves as affected by an inheritance tax show less tax compliance cannot be supported. The feeling of being affected did not influence tax compliance, although high correlations between the

perception of being affected and other topic related variables, like perceived wealth or income, occurred. This suggests that other variables like trust in the state, tax morale or political attitude, as well as the affiliation with normative principles can better explain tax compliance with an inheritance tax than the perception of being affected. Also, the attitude towards inheritance tax does not correlate with whether you feel affected or not. These findings are not just unexpected but also interesting, considering the fact, that earmarking has a significant influence on tax compliance. In reverse, this means, that participants who feel affected by an inheritance tax are as tax compliant as those who do not feel affected which can be considered when discussing about the re-implementation of inheritance tax in Austria for example.

In contrast, tax compliance correlates with affiliation with the normative principles of Beckert (2008). Both, the justice principle as well as the equal opportunity principle correlate positively with tax compliance of inheritance tax, which indicates that the operationalization of the concept meets the expectations with one exception. The community principle is positively correlated with inheritance tax compliance, which seems to contradict the proposition of Beckert (2008), who argues that the testator wants to decide about his or her heritage and therefore opposes inheritance tax. It can be argued that correlative findings do not allow causal interpretation. Therefore future research should try to create experimental data to further investigate the concept of normative principles.

There is a correlation between positive attitude towards inheritance tax and higher tax compliance. To investigate if it is reasonable to assume that changing taxpayers' attitudes can create more tax compliance in the field of inheritance tax, future research is necessary.

Tax compliance is an important topic for financial policies of states. This study suggests that earmarking can create more tax compliance and thus more revenues so that the state has greater possibilities to finance public goods. Remembering the undue wealth concentration which is partly based on inheritances, this study's findings demonstrate one possibility to counteract the rising gap between rich and poor in our society.

Acknowledgement

References

Aaron, H. J., & Munnell, A. H. (1992). Reassessing the role for wealth transfer taxes. *National Tax Journal, 45*(2), 119–143.

Abraham, M., Lorek, K., Richter, F., & Wrede, M. (2014). *Strictness of tax compliance norms: A factorial survey on the acceptance of inheritance tax evasion in germany*. IWQW Discussion Paper Series. Retrieved from http://www.econstor.eu/handle/10419/98733

Allingham, M. G., & Sandmo, A. (1972). Income tax evasion: A theoretical analysis. *Journal of Public Economics, 1*(3), 323–338.

Alm, J., Cherry, T., Jones, M., & McKee, M. (2010). Taxpayer information assistance services and tax compliance behavior. *Journal of Economic Psychology, 31*(4), 577-586.

American Psychological Association. (2010). *Publication manual of the American Psychological Association (6th ed.)*. Washington, DC: Author.

Andreoni, J., Erard, B., & Feinstein, J. (1998). Tax compliance. *Journal of Economic Literature, 36*, 818–860.

Beckert, J. (2004a). *Unverdientes Vermögen: Soziologie des Erbrechts*. Theorie und Gesellschaft (Bd. 54). Frankfurt: Campus.

Beckert, J. (2004b). Der Streit um die Erbschaftssteuer. *Leviathan*, *32*(4), 543-557.

Beckert, J. (2008). Why Is the estate tax so controversial? *Society, 45*(6), 521–528. doi:10.1007/s12115-008-9145-x

Boadway, R., Chamberlain, E., & Emmerson, C. (2010). Taxation of wealth and wealth

transfers. In *Dimensions of tax design: The Mirrlees review,* (pp.737-814), Oxford:

University Press.

Bordignon, M. (1993). A fairness approach to income tax evasion. *Journal of Public

Economics*, *52*(3), 345-362.

Clotfelter, C. T. (1983). Tax evasion and tax rates: An analysis of individual returns. *The

Review of Economics and Statistics*, *65*(3), 363. doi:10.2307/1924181

Dhillon, A., & Perroni, C. (2001). Tax earmarking and grass-roots accountability.

Economics Letters, *72*(1), 99-106.

Eckerstorfer, P., Halak, J., Kapeller, J., Schütz, B., Springholz, F., & Wildauer, R. (2013).

Die Vermögensverteilung in Österreich und das Aufkommenspotenzial einer

Vermögenssteuer. *Bericht zum Forschungsprojekt „Reichtum im Wandel",* Linz:

Johannes Kepler Universität. Retrieved from

http://media.arbeiterkammer.at/PDF/Vermoegen_in_Oesterreich.pdf

Eller, M. B., Erard, B., & Ho, C. C. (2001). Noncompliance with the federal estate tax.

Rethinking Estate and Gift Taxation, 375-410.

Ellul, A., Pagano, M., & Panunzi, F. (2010). Inheritance law and investment in family

firms. *The American Economic Review, 100,* 2414-2450.

European Central Bank (2013). The Eurosystem Household Finance and Consumption

Survey. *Results from the First Wave. ECB Statistics Paper,* (2). Retrieved from

http://www.suomenpankki.fi/pdf/171864.pdf

Feld, L. P., & Frey, B. S. (2002). Trust breeds trust: How taxpayers are treated.

Economics of Governance, *3*(2), 87–99.

Franzoni, L. A. (1999). Tax evasion and tax compliance. *Encyclopedia of Law and Economics*, *4*, 51–94.

Gaisbauer, H. P., Neumaier, O., Schweiger, G., & Sedmak, D. C. (2013). Erbschaftssteuer im Fokus. Zur Einleitung. In Gaisbauer, H. P., Neumaier, O., Schweiger, G., & Sedmak, C. (Hrgb.), *Erbschaftssteuer im Kontext* (pp. 9-19). Wiesbaden, Springer Fachmedien.

Graetz, M. J. (1983). To praise the estate tax, not to bury it. *The Yale Law Journal*, *93*(2), 259. doi:10.2307/796307

Graetz, M. J. (2002). 100 million unnecessary returns: A fresh start for the U.S. tax system. *The Yale Law Journal, 112*(2), 261. doi:10.2307/1562240

Hammar, H., Jagers, S. C., & Nordblom, K. (2008). Attitudes towards tax levels: A multi-tax comparison. *Fiscal Studies, 29*(4), 523–543.

Hartner, M., Rechberger, S., Kirchler, E., & Schabmann, A. (2008). Procedural fairness and tax compliance. *Economic analysis and policy, 38*(1), 137.

Heer, B. (2001). Wealth distribution and optimal inheritance taxation in life-cycle economies with intergenerational transfers. *The Scandinavian Journal of Economics*, *103*(3), 445–465.

Houben, H. (2013). Aufkommens- und Verteilungswirkungen alternativer Erbschaftsteuersysteme: Ein deutscher Beitrag zur österreichischen Debatte über eine Wiederbelebung der Erbschaftsteuer. In Gaisbauer, H. P., Neumaier, O., Schweiger, G., & Sedmak, C. (Hrgb.), *Erbschaftssteuer im Kontext* (pp. 115-141). Wiesbaden: Springer Fachmedien.

Howe, E. T., & Reeb, D. J. (1997). The historical evolution of state and local tax systems. *Social Science Quarterly, 78,* 109–121.

Hundsdoerfer, J., Sielaff, C., Blaufus, K., Kiesewetter, D., & Weimann, J. (2010). The

    name game for contributions: Influence of labeling and earmarking on the perceived

    tax burden. *School of Business & Economics Discussion Paper.* Retrieved from

    http://www.econstor.eu/handle/10419/36685

Hundsdoerfer, J., Sielaff, C., Blaufus, K., Kiesewetter, D., & Weimann, J. (2011). The

    influence of tax labeling and tax earmarking on the willingness to contribute: A

    conjoint analysis. *Arqus-Diskussionsbeiträge zur quantitativen Steuerlehre* (No.

    121). Retrieved from

    https://www.econstor.eu/dspace/bitstream/10419/49535/1/666315507.pdf

Jackson, J. (2013). Tax earmarking, party politics and gubernatorial veto: theory and

    evidence from US states. *Public Choice*, *155*(1-2), 1–18. doi:10.1007/s11127-011-

    9822-y

Kallbekken, S., Kroll, S., & Cherry, T. L. (2011). Do you not like Pigou, or do you not

    understand him? Tax aversion and revenue recycling in the lab. *Journal of*

    Environmental Economics and Management, *62*(1), 53–64.

    doi:10.1016/j.jeem.2010.10.006

Kastlunger, B., Dressler, S. G., Kirchler, E., Mittone, L., & Voracek, M. (2010). Sex

    differences in tax compliance: Differentiating between demographic sex, gender-role

    orientation, and prenatal masculinization (2D:4D). *Journal of Economic Psychology*,

    31(4), 542–552. doi:10.1016/j.joep.2010.03.015

Kirchler, E., & Gangl, K. (2013). Steuern: Widerstand und Kooperation. In Gaisbauer, H.

    P., Neumaier, O., Schweiger, G., & Sedmak, C. (Hrgb.), *Erbschaftssteuer im*

    Kontext (pp. 229-249). Wiesbaden: Springer Fachmedien.

Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced versus voluntary tax compliance: The "slippery slope" framework. *Journal of Economic Psychology, 29*(2), 210–225. doi:10.1016/j.joep.2007.05.004

Kirchler, E., & Wahl, I. (2010). Tax compliance inventory TAX-I: Designing an inventory for surveys of tax compliance. *Journal of Economic Psychology*, *31*(3), 331–346. doi:10.1016/j.joep.2010.01.002

Koller, D. P. (2013). Plädoyer für progressive Erbschaftssteuern. In Gaisbauer, H. P., Neumaier, O., Schweiger, G., & Sedmak, C. (Hrgb.), *Erbschaftssteuer im Kontext* (pp. 59-79). Wiesbaden: Springer Fachmedien.

Marsiliani, L., & Renstrom, T. I. (2000). Time inconsistency in environmental policy: Tax earmarking as a commitment solution. *The Economic Journal*, *110*(462), 123–138.

McCaffery, E. J. (1994). The uneasy case for wealth transfer taxation. *The Yale Law Journal*, *104*(2), 283. doi:10.2307/797006

McCleary, W. (1991). The earmarking of government revenue: a review of some World Bank experience. *The World Bank Research Observer*, *6*(1), 81–104.

Merati-Kashani, J., & Titlius, K. (2009). Die Erbschafts- und Vermögensteuer in den EU-Mitgliedstaaten, Australien, Japan, Kanada und den USA. *Infobrief wissenschaftlicher Dienst deutscher Bundestag*. Retrieved from http://217.79.215.140/dokumente/analysen/2009/erbschaft-und_vermoegensteuer.pdf

Michael, J. (2008). Earmarking state tax revenues. *Research Department,* Minnesota: House of Representatives. Retrieved from http://www.house.leg.state.mn.us/hrd/pubs/earmarking.pdf

Moser, P. D. (2013). Erben und Erbschaftssteuer in Österreich aus rechtlicher Sicht. In

 Gaisbauer, H. P., Neumaier, O., Schweiger, G., & Sedmak, C. (Hrgb.),

 Erbschaftssteuer im Kontext (pp. 99-113). Wiesbaden: Springer Fachmedien.

Murphy, K. (2005). Regulating more effectively: The relationship between procedural

 justice, legitimacy, and tax non-compliance. *Journal of Law and Society*, *32*(4), 562-

 589.

O'Neill, M. (2007). Death and taxes. *Renewel, 5*(4), 62. Retrieved from

 http://www.renewal.org.uk/articles/death-and-taxes/

Park, C.-G., & Hyun, J. K. (2003). Examining the determinants of tax compliance by

 experimental data: A case of Korea. *Journal of Policy Modeling*, *25*(8), 673–684.

 doi:10.1016/S0161-8938(03)00075-9

Piketty, T., & Saez, E. (2013). Rethinking capital and wealth taxation. Retrieved from

 http://piketty.pse.ens.fr/files/PikettySaez2014RKT.pdf

Rathbone, D. (1993). Egypt, Augustus and roman taxation. *Cahiers du Centre Gustave*

 Glotz, 4(1), 81–112. doi:10.3406/ccgg.1993.1372

Reckers, P. M., Sanders, D. L., & Roark, S. J. (1994). The influence of ethical attitudes

 on taxpayer compliance. *National Tax Journal, 47,* 825–836.

Repetti, J. R. (2001). Democracy, taxes, and wealth. *New York University Law Review*,

 76, 825–873.

Scheve, K., & Stasavage, D. (2011). Democracy, war, and wealth: Evidence from two

 centuries of estate taxation. W*orking paper, NYU*. Retrieved from

 http://government.arts.cornell.edu/assets/psac/sp11/Stasavage_PSAC_Feb.pdf

Schürz, M. (2013). Zu den Rechtfertigungsverhältnissen einer Erbschaftssteuer. In

    Gaisbauer, H. P., Neumaier, O., Schweiger, G., & Sedmak, C. (Hrgb.),

    Erbschaftssteuer im Kontext (pp. 207-227). Wiesbaden: Springer Fachmedien.

Slemrod, J. (2007). Cheating ourselves: The economics of tax evasion. *The Journal of*

    Economic Perspectives, *21,* 25–48.

Statistisches Bundesamt (2014a): *Todesursachenstatistik Deutschland*. Wiesbaden:

    Statistisches Bundesamt. Retrieved from https://www-

    genesis.destatis.de/genesis/online;jsessionid=F23529661F2334EE4B7162286C2604

    F4.tomcat_GO_1_1?operation=previous&levelindex=2&levelid=1409149983134&s

    tep=2

Statistisches Bundesamt (2014b). *Finanzen und Steuern: Erbschafts- und*

    Schenkungssteuern 2013. Wiesbaden: Statistisches Bundesamt. Retrieved from

    https://www.destatis.de/DE/Publikationen/Thematisch/FinanzenSteuern/Steuern/Erb

    schaftSchenkungsteuer/ErbschaftSchenkungsteuer5736101137004.pdf;jsessionid=A

    F37978530AF75E1653786C23A181765.cae1?__blob=publicationFile

Torgler, B. (2003). *Tax morale: Theory and empirical analysis of tax compliance*. P.h.D.

    diss., University of Basel. Retrieved from http://edoc.unibas.ch/56/

Torgler, B. (2005). Tax morale and direct democracy. *European Journal of Political*

    Economy, *21*(2), 525–531. doi:10.1016/j.ejpoleco.2004.08.002

Torgler, B., & Schneider, F. (2005). Attitudes towards paying taxes in austria: An

    empirical analysis. *Empirica*, *32*(2), 231–250. doi:10.1007/s10663-004-8328-y

Wenzel, M. (2002). The impact of outcome orientation and justice concerns on tax

    compliance: The role of taxpayers' identity. *Journal of Applied Psychology, 87*, 629-

    645.

White, S. (2008). What (if anything) is wrong with inheritance tax? *The Political Quarterly*, *79*(2), 162–171.

Appendix A

A.1. Scenario

Stellen Sie sich bitte vor, dass in Ihrem Land eine Erbschaftssteuer [Kapitalertragssteuer (zur Versteuerung von Aktiengewinnen)] eingehoben wird, was für Sie im aktuellen Moment von großer Wichtigkeit ist. Sie haben nämlich einen Geldbetrag geerbt, den es nun zu versteuern gilt.

Erbschaften [Aktiengewinne] müssen mit 25% versteuert werden. Sie haben [an der Börse einen Geldbetrag von] 200.000 Euro geerbt [erwirtschaftet]. **Ihre Steuerschuld beträgt demnach 50.000 Euro.**

Die Wahrscheinlichkeit, von den Steuerbehörden kontrolliert zu werden, liegt im mitteleuropäischen Durchschnitt. Sie können also auch Steuern hinterziehen, was bedeutet, dass Sie jeden Betrag zwischen 0 und 50.000 Euro abführen können.

A.1.1. Instruction for justice earmarking

Die Einnahmen aus der Erbschaftssteuer [Kapitalertragssteuer] sind einem bestimmten Zweck gewidmet. Das bedeutet, dass die Steuereinnahmen aus der Erbschaftssteuer [aus der Kapitalertragssteuer] dem untenstehenden Projekt zugutekommen.

Helfende Hände - Armutsbekämpfung

Dieses Projekt ist eine staatliche Initiative zur Stärkung **sozialer Gerechtigkeit**, die komplett aus den Einnahmen der Erbschaftssteuer [Kapitalertragssteuer] finanziert wird. Ziel ist es, Personen Unterstützung zu bieten, die aufgrund unterschiedlichster Umstände verarmt sind. Da jeder Mensch in der Gesellschaft ein Recht auf ein Dach über dem Kopf haben sollte, wird vom Staat Wohnraum zu Verfügung gestellt, der

Bedürftigen Sicherheit und Schutz bietet. Außerdem werden Bedürftige kostenlos mit gesundem Essen und Trinken versorgt und deren Kleidung wird gereinigt. Hygiene-Einrichtungen werden errichtet und den Bedürftigen wird kostenlose Kleidung zur Verfügung gestellt. Ziel des Projektes ist es die Armut in der Gesellschaft zu bekämpfen und armen Menschen lebenswertes Leben, den Wiedereinstieg ins Berufsleben und damit Teilhabe an der Gesellschaft zu ermöglichen.

A.1.2. Instructions for equal opportunity earmarking

Die Einnahmen aus der Erbschaftssteuer [Kapitalertragssteuer] sind einem bestimmten Zweck gewidmet. Das bedeutet, dass die Steuereinnahmen aus der Erbschaftssteuer [Kapitalertragssteuer] dem untenstehenden Projekt zugutekommen.

BIFO – Bildungsfonds

Dieses Projekt ist eine staatliche Initiative zur Stärkung von **Chancengleichheit**, die komplett durch die Einnahmen aus der Erbschaftssteuer [Kapitalertragssteuer] finanziert wird. Bildung soll für alle zugänglich sein – deswegen hat sich das Projekt BIFO zum Ziel gesetzt, durch gezielte Maßnahmen die Kinder in unserem Land zu fördern und ihnen dadurch Chancengleichheit am Arbeitsmarkt zu ermöglichen. Die durch die Einkünfte aus der Erbschaftssteuer zur Verfügung stehenden finanziellen Ressourcen werden ökonomisch und pädagogisch sinnvoll eingesetzt. Konkret geht es dabei um die Förderung frühkindlichen Lernens, die Verbesserung der Sprachkompetenzen der Kinder und die Finanzierung von Stipendien. Weiters können die Eltern Beratungsangebote in Anspruch nehmen und werden bei der Finanzierung von Schulmaterialien unterstützt.

A.2. Manipulation Check

Die folgenden Fragen sind Kontrollfragen, die dazu dienen, das Risiko von Auswertungsfehlern zu minimieren. Bitte beantworten Sie die folgenden abschließenden Fragen gewissenhaft.

Innerhalb dieses Fragebogens gab es eine Steuerabgabesituation, die mit der Überschrift "Steuerabgabe" betitelt war. Sie wurden dabei aufgefordert Steuern zu bezahlen. Welche Art von Steuern mussten Sie dabei abführen?

„Ich musste in dieser Situation Erbschaftssteuern abführen." (no/yes)

„Ich musste in dieser Situation Steuern für einen Aktiengewinn abführen." (no/yes)

„Die Steuerabgabe, die ich bezahlen sollte, war einem bestimmten Zweck gewidmet" (no/yes)

Appendix B

B.1. Questionnaire

In the following, all items of the Questionnaire with means and standard deviations are shown in one table.

Original Itemlist of Attitude towards Inheritance Tax Scale. Trust in the State Scale, Tax Morale Scale, Attitude towards Earmarking Scale with Means and Standard Deviations

	M	SD
Skala Einstellung zur Erbschaftssteuer	2.89	1.64
Ich bin der Meinung, dass Erbschaften prinzipiell versteuert werden sollten (AE1)	3.10	1.87
Ich bin der Meinung, dass Erbschaften versteuert werden sollten, gleichgültig wie hoch dadurch die Einnahmen für den Staat sind (AE2)	2.82	1.75
Ich bin der Meinung, dass Erbe wie ein Einkommen zu behandeln ist und deshalb auch versteuert werden sollte (AE3)	2.98	1.83
* Ich bin der Meinung, dass das gesamte Vermögen einer verstorbenen Person den im Testament bedachten Personen zusteht und nicht dem Staat (AE4)	2.60	1.75

Polaritätenprofil Skala Einstellung zur Erbschaftssteuer		
Welche Meinungen entsprechen Ihnen am ehesten? Eine Erbschaftssteuer ist…	M	SD
sinnlos/sinnvoll	3.6	1.7
unwichtig/wichtig	3.6	1.6
Chancengleichheit verhindernd/Chancengleichheit schaffend	3.9	1.3
unsozial/sozial	3.8	1.6
ein uninteressantes Thema/ein interessantes Thema	4.0	1.5
unwirtschaftlich/wirtschaftlich	3.8	1.5
unfair/fair	3.3	1.8
irrelevant (politisch)/relevant (politisch)	4.0	1.6
pietätlos/angemessen	3.7	1.6
existenzbedrohend/finanziell kaum der Rede wert	3.5	1.3
ein Thema, von dem nur die Reichsten betroffen sind/ein Thema, von dem Menschen aller Vermögensschichten betroffen sind	4.3	1.6

	M	SD
Skala Vertrauen	2.86	1.12
Ich bin der Meinung, dass man unserem Staat vertrauen kann (VE1)	2.97	1.38
Ich bin der Meinung, dass der Staat die Steuergelder sinnvoll einsetzt (VE2)	2.60	1.21
Ich bin der Meinung, dass sich der Staat fair gegenüber seinen BürgerInnen verhält (VE3)	2.95	1.34

	M	SD
Ich bin der Meinung, dass ich dem Staat bedenkenlos mein Steuergeld anvertrauen kann (VE4)	2.46	1.26
Ich bin der Meinung, dass man den Steuerbehörden in unserem Staat vertrauen kann (VE5)	3.29	1.41

	M	SD
Skala Steuermoral	4.42	1.16
** Ich würde Steuern hinterziehen, wenn ich die Möglichkeit dazu hätte (SM1)	4.50	1.48
*** Vor kurzem haben Sie im Unternehmen einer Bekannten an einem Projekt mitgearbeitet. Nun könnten Sie diesen steuerpflichtigen Zusatzverdienst in Ihrer Steuererklärung verschweigen. Wie wahrscheinlich ist es, dass Sie diesen Zusatzverdienst verschweigen? (SM2)	4.28	1.53
*** Sie könnten Rechnungen von Abendessen mit Ihren FreundInnen absichtlich als Geschäftsessen deklarieren. Wie wahrscheinlich würden Sie diese Rechnungen als Geschäftsessen deklarieren? (SM3)	4.07	1.69
Ich führe alle meine Steuern stets korrekt ab (SM4)	4.87	1.31

	M	*SD*
Skala Einstellung zur Steuerwidmung	4.31	.91
Ich hätte gerne mehr Mitspracherecht, wofür mein Steuergeld verwendet wird (SW1)	4.88	1.28
Ich finde es sinnvoll, wenn spezifische Steuern (z.B. Autobahnsteuer) ausschließlich spezifischen Projekten (z.B. Investitionen im Verkehrswesen) zugutekommen (SW2)	4.77	1.40
Ich glaube, dass gewidmete Steuern auch tatsächlich bei dem Projekt ankommen, für das sie vorgesehen sind (SW3)	3.10	1.37
Ich fände es gut, wenn jeder Bürger bei einem Teil seiner Steuerleistung selbst bestimmen könnte, wofür das Geld verwendet wird (SW4)	4.24	1.72
Steuern, die einem bestimmten Projekt gewidmet sind, sind mir sympathischer als andere Steuern (SW5)	4.52	1.44

Anmerkung: N = 539, All scales are 6-point Likert scales ranging from 1 (*disagree*) to 6 (*agree*) M = Mean; *SD* = Standard Deviation; * = Item inverted; ** = Item developed by Torgler (2003), inverted; *** = Item developed by Kirchler & Wahl (2010), inverted.

B.2. Validation of Scales

Factors Extracted from Principal Component Analyses with Varimax Rotation

Factor	Eigenvalue	Explained variance	Cumulated variance
1 (Trust)	3.830	21.277	21.277
2 (Attitudes towards Inheritance tax)	3.396	18.869	40.146
3 (Tax Morale)	2.375	13.195	53.341
4	1.764	9.801	63.142
5	1.449	8.051	71.192

Notes: N = 539, table shows all factors with an eigenvalue > 1

Factor Loadings for Attitudes towards Inheritance Tax, Trust in the State, Tax Morale, Attitudes towards Earmarking

	rij	FL1	FL2	FL3	FL4	FL5
AE	.93					
AE1	.89		.920			
AE2	.85		.888			
AE3	.87		.907			
AE4	.75		.843			
VE	.90					
VE1	.81	.858				
VE2	.73	.800				
VE3	.72	.810				
VE4	.77	.825				
VE5	.69	.760				
SM	.76					
SM1	.71			.847		
SM2	.59			.795		
SM3	.57			.767		
SM4	.38			.594		
SW	.61					
SW1	.43				.838	
SW2	.32					.886
SW3	.09	.555				
SW4	.51				.846	
SW5	.54				.423	.715

Notes: N = 539, rij = item discrimination power, FL = factor loadings, λ = eigenvalue, factor loadings < .3 are not displayed. The Attitudes towards Earmarking Scale could not be validated.

C.1 Raw data – Part1

case	CO1	CO2	CO3	CO4	FA1	FA2	FA3	FA4	SJ1	SJ2	SJ3	SJ4	EO1	EO2	EO3	EO4	group	S_TOT	AE1	AE2	AE3	AE4	ME1	ME2	ME3	ME4	ME5	ME6	ME7	ME8	ME9	ME10
361	2	4	3	4	1	3	2	1	6	5	5	4	6	6	6	5	3	100	4	3	5	4	5	5	6	5	3	4	3	5	5	4
367	4	5	3	4	3	4	3	3	4	4	5	4	5	5	6	4	2	100	5	3	4	3	4	4	4	5	2	3	5	4	6	4
371	3	3	2	4	3	3	4	3	6	5	3	5	5	5	5	5	1	52	6	2	6	2	4	6	5	6	4	6	6	6	4	4
372	4	2	4	5	5	5	5	3	6	6	6	6	6	4	5	5	6	100	6	5	6	3	6	6	6	6	6	6	6	6	6	5
373	3	3	1	3	4	6	6	4	6	4	6	5	6	3	6	4	4	100	4	5	5	5	6	6	6	6	6	6	6	6	6	4
377	4	4	3	2	5	5	2	5	5	5	5	4	5	5	5	5	3	51	4	2	3	2	2	4	4	3	4	4	3	3	3	3
378	4	4	5	6	2	2	3	2	6	5	5	5	5	4	5	5	2	100	5	5	5	5	5	5	4	4	4	4	4	4	4	4
379	5	3	2	4	3	5	4	2	6	6	6	6	6	5	4	4	1	51	5	5	5	5	6	5	5	6	5	6	6	6	5	5
381	4	4	5	5	4	5	5	3	4	6	6	5	5	5	4	5	6	100	6	5	5	5	5	4	6	5	5	3	6	2	-9	4
383	3	3	1	3	4	5	4	4	5	6	4	4	6	5	5	5	5	100	6	5	5	5	4	6	4	6	3	6	6	6	4	5
385	2	3	3	2	4	1	4	4	5	6	4	4	6	4	5	4	3	36	5	3	5	5	4	4	4	4	2	4	4	4	4	4
386	4	2	4	4	5	5	5	4	4	4	4	5	4	4	4	4	5	95	4	4	4	4	4	4	3	3	-9	5	4	-9	3	5
387	1	2	2	2	4	4	4	2	6	6	5	6	5	4	6	5	2	100	6	6	5	3	-9	4	3	6	5	4	6	4	5	3
388	1	1	1	1	6	6	6	6	2	1	2	2	3	5	5	5	4	100	3	2	4	2	5	4	4	4	5	5	4	4	4	4
390	5	5	4	5	5	4	5	5	5	4	5	4	4	6	5	5	6	100	3	1	2	2	3	1	5	5	3	3	2	2	4	6
391	4	4	5	6	4	4	5	4	6	6	6	5	6	6	6	6	1	100	3	3	3	3	3	4	5	5	3	4	4	4	4	4
392	2	2	2	2	6	5	5	5	5	5	5	5	5	6	5	5	1	100	4	4	4	2	4	4	4	4	2	4	4	3	4	5
394	1	1	1	2	6	6	6	6	5	4	5	4	4	5	5	5	4	100	1	1	1	1	4	3	4	2	6	3	2	4	1	3
399	2	3	4	3	5	5	5	4	4	4	4	4	3	4	3	4	6	73	3	2	2	2	2	2	6	3	2	2	1	1	4	3
400	3	2	3	4	6	5	5	6	4	4	5	2	5	3	4	2	2	100	5	3	3	2	4	5	3	4	3	5	3	5	4	2
401	1	2	1	1	2	3	2	1	4	5	4	3	3	4	5	4	4	100	2	4	4	5	4	3	4	4	3	3	5	4	4	4
405	2	3	2	3	6	4	5	2	6	5	5	5	5	6	6	6	6	100	6	5	6	6	6	6	6	6	2	6	5	1	6	6
407	1	5	1	5	6	5	6	5	6	5	5	4	5	5	5	5	2	78	3	3	2	2	4	4	4	4	3	5	3	5	3	3
409	1	1	1	1	4	3	5	3	2	2	6	1	6	4	3	3	1	100	2	2	1	2	5	6	5	5	6	6	2	6	3	3
411	1	1	2	2	6	6	6	5	2	4	3	2	4	4	3	2	4	23	1	1	1	2	1	2	-9	2	5	1	1	4	4	1
412	3	3	3	4	5	5	6	4	6	5	6	6	6	6	6	6	6	100	3	3	4	4	4	3	3	4	6	3	3	6	3	3
422	1	2	1	3	6	3	5	5	4	4	6	4	5	4	6	6	2	100	4	3	2	1	6	5	3	5	4	5	2	4	4	3
424	2	6	3	5	4	2	5	4	5	5	5	5	5	6	6	6	5	100	6	4	6	4	6	6	6	6	3	5	4	6	4	2
427	4	3	3	4	2	3	3	2	5	6	5	6	3	5	3	4	3	100	4	1	3	2	5	4	4	3	1	6	2	5	4	4
430	2	1	3	4	3	3	2	1	4	4	5	4	5	6	6	5	4	74	6	4	6	5	6	6	6	6	4	4	5	2	6	5
432	3	3	3	4	6	4	5	6	5	6	5	4	6	4	5	5	4	100	3	1	3	2	4	5	4	4	4	4	4	4	4	4
433	3	3	3	3	4	4	3	4	3	4	4	3	4	5	5	4	3	100	5	5	5	4	3	4	3	4	3	3	4	3	4	3
434	3	1	1	2	4	3	3	3	5	5	5	4	5	5	5	5	2	100	5	3	4	5	4	5	5	5	3	4	5	3	4	4
435	1	2	2	2	2	5	6	3	6	3	4	3	6	5	5	5	5	100	3	2	3	1	4	3	4	3	3	4	3	2	2	2
437	2	2	2	4	6	6	5	6	5	6	5	5	6	5	5	5	4	100	2	2	2	2	2	2	3	2	3	3	1	3	2	5

case	CO1	CO2	CO3	CO4	FA1	FA2	FA3	FA4	SJ1	SJ2	SJ3	SJ4	EO1	EO2	EO3	EO4	group	S_TOT	AE1	AE2	AE3	AE4	ME1	ME2	ME3	ME4	ME5	ME6	ME7	ME8	ME9	ME10
438	3	1	2	2	6	6	6	1	6	6	6	5	6	6	6	6	6	100	6	6	5	6	6	6	6	6	2	6	6	1	6	6
443	2	2	1	4	5	1	3	3	5	4	6	2	4	5	2	4	5	100	1	1	1	1	2	1	4	4	2	3	1	2	3	2
444	1	2	1	3	5	2	6	6	4	4	4	2	5	4	4	4	3	100	4	4	3	3	3	2	3	4	1	4	3	2	4	3
445	3	3	2	3	5	5	5	5	5	6	5	5	6	4	5	5	2	100	5	5	5	5	4	4	4	4	4	4	4	4	4	4
446	3	4	3	1	6	1	1	6	6	6	6	6	6	6	6	6	6	0	1	1	1	1	1	1	1	1	1	3	1	1	1	1
451	-9	4	1	3	6	6	4	4	6	6	6	6	6	6	6	6	4	100	4	3	2	1	5	4	4	5	4	6	5	5	4	4
453	3	2	2	4	5	4	5	3	6	5	4	2	5	5	5	5	3	70	2	2	3	4	4	3	4	3	4	6	3	4	4	4
457	1	3	1	1	6	6	6	6	3	3	6	3	5	4	6	6	1	98	1	3	2	1	4	3	4	4	5	4	4	4	4	5
459	3	3	1	2	4	4	5	5	5	4	4	2	5	3	5	5	5	100	1	1	1	3	2	-9	-9	3	6	-9	1	6	3	5
460	2	3	4	4	3	3	3	3	4	2	4	3	2	4	3	4	6	30	5	5	5	3	4	5	4	-9	5	6	5	4	5	4
463	1	4	1	1	6	5	6	6	4	4	4	3	4	3	4	4	2	100	1	1	1	1	2	4	4	3	4	3	2	4	3	3
467	3	1	3	4	6	5	4	6	5	4	6	2	6	3	6	4	1	100	1	1	1	1	4	3	4	1	6	4	1	6	2	3
469	3	3	1	3	5	2	2	5	2	4	4	4	5	4	2	2	3	49	2	2	3	2	4	4	3	2	2	3	3	3	2	3
472	2	3	5	4	5	6	5	6	3	3	3	1	3	2	4	2	2	63	1	1	1	2	1	1	3	1	1	3	1	2	2	3
473	5	6	3	5	5	6	6	5	6	6	6	4	6	6	6	6	1	100	4	4	4	1	5	4	5	5	3	5	5	5	6	5
475	2	2	3	3	2	3	2	2	4	5	4	5	3	4	2	2	4	1	3	4	3	4	5	5	5	6	2	5	6	-9	4	3
478	2	1	5	5	2	1	1	1	3	4	6	4	2	1	1	1	5	100	2	3	2	1	3	6	3	1	1	4	1	6	1	3
479	3	3	3	2	4	3	2	3	6	5	5	5	2	5	5	5	6	100	4	4	4	4	4	4	5	5	4	5	5	5	4	4
484	4	4	2	2	2	3	3	1	4	6	5	3	6	4	6	5	4	68	6	2	5	5	5	4	6	6	5	2	5	2	6	4
485	2	2	4	1	5	5	5	5	4	4	5	3	4	3	4	5	1	49	1	1	1	1	3	3	3	2	3	4	2	4	3	3
486	6	6	4	5	6	6	5	6	1	2	4	2	3	2	2	2	5	98	2	1	1	1	1	6	2	1	6	6	1	1	1	2
488	3	4	3	2	3	4	3	2	4	5	3	2	6	4	5	5	3	100	4	3	3	3	5	2	5	5	3	3	4	3	6	4
490	4	4	4	5	6	6	6	6	6	6	6	5	6	4	4	4	2	100	1	1	1	1	1	3	-9	4	4	4	1	1	1	4
491	3	5	3	1	5	4	4	4	5	4	4	3	5	4	2	4	1	23	3	3	3	3	4	4	3	5	4	6	2	5	4	2
494	2	2	2	3	3	4	4	3	3	4	4	3	4	4	6	4	2	100	5	5	4	5	5	3	5	5	4	5	4	3	5	4
496	4	3	1	6	6	1	2	6	6	5	6	4	4	2	6	4	6	100	1	1	1	1	1	1	1	3	5	5	1	1	2	3
498	1	1	1	1	5	2	6	5	4	5	5	4	6	3	5	2	4	100	6	4	2	6	4	3	3	5	3	4	5	4	5	4
499	2	5	1	2	6	6	5	5	3	3	4	2	5	5	4	4	1	100	1	1	1	1	3	3	3	4	6	5	3	6	3	3
509	3	4	2	6	1	1	6	6	2	3	3	3	3	2	3	3	5	46	1	1	1	6	1	5	5	3	6	4	2	6	2	2
510	2	2	1	4	6	6	6	6	5	4	5	4	6	4	5	5	3	100	3	3	2	1	4	4	4	4	5	4	3	5	4	3
512	2	2	1	1	4	1	2	4	5	4	3	4	6	6	5	5	5	64	1	2	2	1	2	2	3	2	2	3	1	1	2	2
514	4	3	1	2	5	6	5	4	6	6	6	5	-9	4	6	6	4	100	4	-9	2	5	6	4	3	5	4	3	6	2	6	5
515	3	3	2	5	5	5	6	5	6	6	5	4	5	5	5	5	2	80	6	6	6	6	6	5	5	6	5	5	6	6	6	5
519	3	2	1	5	4	5	6	5	6	6	4	3	4	6	3	4	1	100	4	1	5	5	5	5	5	5	4	4	5	5	2	
520	3	3	4	4	5	5	4	4	6	5	5	5	4	5	5	4	4	100	3	4	4	1	5	5	4	4	4	5	5	4	4	4
521	2	1	1	2	5	4	5	3	4	5	5	5	5	4	5	5	5	100	4	2	4	6	4	2	5	4	1	4	4	3	5	4
524	1	1	1	1	6	1	5	6	3	3	3	1	6	3	3	3	1	49	1	1	1	1	1	3	4	4	4	4	1	6	4	3
526	3	3	3	4	4	5	4	4	6	6	4	5	6	6	6	6	6	98	6	-9	4	6	6	6	6	6	4	6	6	5	6	5
529	4	3	2	5	6	5	6	5	6	6	6	6	6	6	6	5	6	80	1	5	5	5	5	5	4	4	5	5	2	3	5	4

case	CO1	CO2	CO3	CO4	FA1	FA2	FA3	FA4	SJ1	SJ2	SJ3	SJ4	EO1	EO2	EO3	EO4	group	S_TOT	AE1	AE2	AE3	AE4	ME1	ME2	ME3	ME4	ME5	ME6	ME7	ME8	ME9	ME10
531	2	2	3	4	6	2	4	6	4	6	4	3	6	2	2	2	5	100	2	2	3	1	3	3	2	3	3	4	1	2	4	4
532	1	1	1	1	6	6	6	4	6	6	5	4	3	5	5	5	1	100	6	6	6	6	5	5	5	5	3	6	5	5	5	2
534	4	4	4	4	5	5	5	6	6	5	6	5	6	6	6	6	2	100	6	6	6	3	6	6	6	6	6	6	6	4	6	6
540	2	2	1	1	6	4	4	3	4	4	5	1	6	3	6	4	6	49	1	1	1	1	2	2	4	3	5	3	2	6	3	4
547	3	3	3	4	5	5	5	4	6	6	6	4	4	5	4	5	2	100	5	4	2	5	5	5	5	5	5	5	5	5	5	4
551	1	1	1	1	6	1	1	6	3	3	3	1	6	6	6	6	1	100	1	1	1	1	1	1	1	1	6	6	1	1	1	1
552	3	3	1	3	6	6	6	5	6	5	6	5	4	6	5	5	4	67	1	1	1	1	3	4	3	3	5	4	2	4	3	3
556	1	2	1	2	6	2	5	4	4	5	5	3	6	4	5	2	5	49	2	3	2	2	3	4	4	4	5	4	4	5	4	4
566	2	2	5	5	4	4	5	5	6	5	6	5	4	6	6	6	6	100	2	2	-9	2	5	5	5	5	5	5	5	5	5	4
571	2	2	1	2	3	2	3	4	3	2	3	2	6	6	6	6	4	36	1	1	2	1	1	2	2	1	4	2	1	2	2	2
577	2	2	3	6	5	3	3	6	4	4	4	3	6	5	6	4	6	100	2	2	2	2	4	3	4	3	4	4	2	4	2	4
580	4	5	2	4	4	3	3	1	6	6	6	6	6	5	6	6	1	100	6	6	6	6	6	6	6	6	5	5	6	5	6	4
590	4	3	2	1	3	1	1	3	6	6	6	5	6	6	6	6	1	100	6	5	5	4	6	6	6	5	6	5	4	6	5	5
592	4	1	1	1	6	6	6	3	6	6	6	6	6	6	6	6	1	44	1	1	1	1	1	1	3	1	6	6	1	6	1	1
600	2	5	4	5	5	3	3	4	5	4	5	2	5	6	5	5	4	100	3	3	3	2	4	4	-9	4	6	4	3	5	4	3
603	3	2	2	4	3	5	5	4	5	5	5	5	6	5	5	5	6	26	5	4	5	4	5	5	4	4	5	4	4	5	5	4
604	1	1	1	1	6	6	6	6	1	1	2	1	2	1	1	1	3	12	1	1	1	1	1	1	3	1	2	1	1	1	1	3
605	2	5	2	4	6	3	5	6	6	5	2	1	4	5	6	1	4	100	4	2	3	1	5	4	6	5	2	4	5	5	5	6
608	1	1	1	1	4	1	6	4	6	4	3	3	1	3	2	3	5	14	6	6	6	6	6	5	4	6	5	4	4	4	6	4
611	2	3	3	3	4	1	4	4	3	1	5	1	4	4	5	3	1	100	3	3	4	2	3	4	3	3	4	3	4	3	5	4
618	1	1	1	1	6	3	3	5	2	2	2	2	4	3	1	2	6	8	1	1	2	1	1	1	1	1	1	1	1	2	1	1
619	3	1	3	3	2	1	2	3	6	5	3	5	6	6	6	6	2	100	6	6	6	6	6	6	6	6	6	6	6	6	6	4
620	1	1	1	1	6	6	6	6	1	1	3	1	6	1	1	1	5	100	1	1	1	1	1	1	3	1	4	1	1	5	1	1
621	2	2	2	2	4	2	3	5	5	5	6	4	4	5	5	6	4	100	2	2	5	5	6	5	5	5	6	5	5	6	6	4
622	3	5	1	1	6	1	4	5	4	6	6	3	6	6	4	4	1	0	1	1	1	1	1	1	4	1	1	1	1	1	1	1
629	3	3	3	4	4	4	5	3	6	5	6	4	6	5	6	6	5	100	5	5	1	4	5	5	5	6	5	4	4	5	5	4
634	3	6	1	2	6	5	5	4	4	5	6	5	4	5	6	6	2	28	4	2	3	1	3	4	2	4	2	3	3	6	5	5
635	1	1	1	1	6	6	6	6	4	5	3	3	6	4	1	1	1	7	1	1	1	1	1	3	3	1	4	1	1	1	2	1
643	1	2	2	2	6	5	4	6	1	1	2	1	1	4	5	4	6	51	1	1	1	1	2	2	3	1	4	1	1	4	1	2
644	4	3	3	4	6	3	6	6	1	2	3	2	6	4	3	3	4	72	4	2	2	2	1	3	3	3	5	1	2	4	3	1
645	1	4	1	6	4	4	4	4	6	6	6	6	6	5	4	4	3	100	4	1	6	4	6	6	6	6	6	6	6	6	6	4
646	2	2	1	5	5	5	5	5	6	6	6	6	3	5	5	5	5	100	6	6	6	6	6	6	6	6	6	6	6	6	6	6
647	1	1	1	3	6	1	6	6	1	4	3	1	4	4	2	4	5	1	1	1	1	1	1	1	1	1	1	1	1	1	3	3
648	1	1	1	1	6	1	3	6	6	6	6	6	4	5	6	4	1	56	1	1	1	1	1	1	3	2	3	1	2	5	1	2
649	1	2	1	1	5	4	3	5	1	2	2	1	5	2	1	1	3	0	1	1	1	1	1	1	3	3	1	1	1	3	2	2
651	2	2	2	3	5	1	5	3	6	6	5	6	6	6	4	6	6	100	3	4	6	5	6	6	5	5	6	5	6	3	6	4
652	1	1	1	1	6	5	5	5	1	4	4	3	6	5	6	6	2	0	3	3	1	1	2	4	4	3	6	1	3	6	2	4
655	3	1	3	3	5	1	1	4	5	6	5	5	5	5	5	5	-9		4	4	4	5	4	4	4	4	2	4	4	5	4	4
657	5	5	5	5	6	6	6	6	1	1	2	1	3	2	2	1	5	100	1	1	1	1	1	1	4	1	1	1	1	1	1	1

case	CO1	CO2	CO3	CO4	FA1	FA2	FA3	FA4	SJ1	SJ2	SJ3	SJ4	EO1	EO2	EO3	EO4	group	S_TOT	AE1	AE2	AE3	AE4	ME1	ME2	ME3	ME4	ME5	ME6	ME7	ME8	ME9	ME10
658	3	2	4	2	6	3	4	5	3	3	4	2	6	6	5	6	1	2	1	1	1	1	1	1	1	1	5	1	1	1	3	-9
662	1	3	2	1	1	1	1	1	6	6	6	6	6	6	6	6	4	41	6	6	6	6	6	6	5	6	6	5	6	6	6	6
665	2	2	5	3	6	6	5	6	2	4	5	2	5	5	6	5	6	98	1	1	1	1	1	1	3	1	1	1	1	1	1	3
667	1	1	1	4	6	6	6	6	5	5	5	4	6	4	6	6	4	100	4	5	4	2	4	4	3	4	5	4	4	2	4	4
669	4	4	3	3	1	2	4	1	6	6	6	4	5	5	6	6	3	100	6	6	6	5	6	6	6	6	5	4	6	6	6	4
670	2	1	1	1	6	6	6	6	6	6	5	4	4	5	5	5	5	98	1	1	1	1	3	5	3	2	5	3	2	5	3	2
673	2	3	3	5	4	2	3	4	3	4	4	4	4	4	5	5	1	100	4	5	5	4	4	4	5	5	4	4	4	5	4	3
675	2	5	2	3	3	4	4	3	3	4	5	4	5	5	6	5	2	100	3	2	3	3	1	2	4	2	1	5	2	3	5	3
676	4	4	2	4	3	2	3	2	6	6	6	6	6	6	6	6	6	91	5	6	6	6	5	6	6	6	5	4	6	4	5	5
680	2	2	2	6	4	5	4	4	1	5	4	3	4	3	2	4	1	0	1	1	1	1	1	1	3	3	5	1	1	5	4	6
682	4	4	2	2	6	6	6	6	1	4	4	1	2	2	1	1	3	0	1	1	1	1	1	1	3	2	4	1	3	4	2	2
683	4	1	1	1	4	2	3	2	6	5	6	5	5	4	6	5	1	100	6	6	6	5	6	6	6	6	6	6	6	6	6	4
685	2	2	1	2	1	2	2	1	5	4	6	4	6	4	6	4	3	98	6	3	5	5	5	3	3	5	3	3	3	2	-9	4
687	1	1	1	4	4	5	5	6	6	6	5	4	6	6	6	6	4	100	6	2	4	5	5	5	6	6	4	5	5	5	5	4
688	2	6	1	1	6	5	6	6	6	6	6	5	6	6	5	6	2	100	6	6	6	4	6	6	6	6	6	6	6	6	6	6
698	2	3	3	4	3	4	3	3	5	3	5	4	3	4	3	3	5	64	4	3	3	2	2	3	4	5	3	3	3	3	3	3
702	2	3	2	5	2	1	3	2	5	5	5	6	5	5	6	5	4	100	5	5	6	6	5	5	4	6	4	4	6	4	6	5
704	1	1	1	2	4	4	4	5	6	6	6	6	6	4	4	5	5	100	5	4	6	5	5	5	6	5	4	5	4	5	5	4
706	4	3	4	5	2	2	3	2	6	5	6	5	5	3	5	4	2	100	6	6	6	6	6	6	6	6	6	5	6	5	6	5
708	1	1	1	2	6	2	2	6	1	3	4	2	3	4	5	5	6	100	2	1	1	1	1	3	3	2	6	2	1	4	2	4
711	1	1	1	1	5	3	5	6	1	2	2	1	4	1	4	4	3	79	2	1	1	1	1	6	3	3	5	2	1	6	2	5
713	3	6	6	6	4	1	1	3	4	4	5	2	6	4	5	5	1	100	4	3	2	4	4	4	4	4	5	1	4	5	4	2
714	2	3	3	1	2	2	2	2	1	4	4	3	5	4	4	4	4	100	1	1	1	1	3	5	2	3	5	5	4	5	2	2
719	3	3	2	2	2	4	4	2	6	5	3	2	5	6	4	5	5	100	5	5	5	5	4	5	6	5	6	5	6	6	5	4
720	2	2	2	2	-9	2	3	2	2	3	4	4	4	4	3	5	3	100	3	3	2	5	3	3	3	3	4	2	3	6	4	2
722	1	1	4	5	1	2	1	3	4	2	5	4	6	4	6	1	4	100	4	5	6	6	6	4	4	5	6	4	5	2	6	3
723	1	1	1	4	6	6	5	6	1	2	4	2	6	3	3	3	-9		1	1	1	1	1	1	1	1	6	1	1	1	1	1
726	1	1	1	5	1	1	1	1	6	5	5	4	5	5	5	5	4	100	5	4	5	3	6	5	5	5	6	5	6	6	6	4
729	1	1	1	2	5	3	2	3	4	4	5	2	6	4	3	3	6	100	2	3	2	2	3	3	3	3	4	4	3	3	4	2
730	2	2	1	3	2	4	5	5	2	3	4	1	4	5	5	5	2	25	2	2	2	1	3	3	3	4	4	3	2	3	2	4
737	4	3	3	4	5	5	5	4	5	6	4	4	5	5	5	5	5	100	4	2	4	4	4	5	3	4	2	5	4	6	4	3
738	2	1	2	2	5	1	3	4	5	6	5	4	5	3	5	6	1	100	4	6	5	3	2	4	5	3	2	5	3	3	3	4
743	3	3	1	2	5	3	6	6	6	4	5	3	4	6	5	5	6	77	2	2	4	2	4	2	1	3	6	2	3	6	5	2
744	2	2	4	3	6	5	5	4	5	5	6	4	6	5	4	5	4	75	4	3	3	2	2	1	5	5	3	4	4	3	4	-9
746	2	1	3	2	4	4	4	2	6	6	6	5	6	5	5	5	3	100	5	3	2	2	6	6	5	5	1	4	6	3	4	6
747	4	5	4	6	6	6	6	6	5	4	6	2	4	1	1	1	2	100	1	1	1	1	-9	3	3	3	5	2	3	5	3	2
749	3	3	2	3	6	5	6	6	5	1	5	2	6	6	6	6	5	57	1	1	1	1	3	1	3	2	4	6	1	1	1	3
750	4	5	5	6	5	3	6	6	5	6	5	5	5	3	5	4	4	100	1	2	2	1	2	1	3	3	3	3	4	1	2	4
755	6	5	5	6	2	3	3	3	6	6	5	4	6	6	6	6	5	100	6	6	6	5	6	6	6	6	6	6	6	6	6	5

case	CO1	CO2	CO3	CO4	FA1	FA2	FA3	FA4	SJ1	SJ2	SJ3	SJ4	EO1	EO2	EO3	EO4	group	S_TOT	AE1	AE2	AE3	AE4	ME1	ME2	ME3	ME4	ME5	ME6	ME7	ME8	ME9	ME10
757	2	2	1	1	5	4	6	5	6	6	6	6	6	6	6	6	6	100	2	4	2	2	2	3	3	2	3	3	2	3	2	2
759	2	1	2	5	6	5	6	6	3	3	3	2	3	4	4	5	3	100	2	2	1	1	3	1	5	2	6	3	1	6	2	2
763	1	1	1	3	6	5	6	6	4	4	4	2	5	4	5	4	1	0	1	1	1	1	2	1	3	3	3	3	1	3	3	3
768	2	2	3	6	3	2	3	6	6	6	6	6	6	6	6	6	4	100	6	6	6	3	6	6	6	6	1	5	6	2	6	5
771	2	3	1	3	6	5	6	6	5	6	6	5	5	6	5	6	5	7	2	1	2	2	3	3	3	4	6	3	2	5	3	3
772	3	2	2	2	5	1	1	5	3	4	3	1	4	2	3	3	3	100	3	2	1	3	5	5	5	4	4	4	5	5	5	4
773	3	3	2	3	2	3	3	2	6	6	5	5	5	5	5	5	5	100	5	5	3	5	5	5	6	5	5	5	5	5	5	4
788	3	2	2	3	4	5	6	3	6	6	6	6	6	6	5	5	4	52	4	1	4	3	5	3	2	6	3	5	4	6	6	5
792	1	1	1	1	6	1	1	6	4	2	4	4	6	2	5	4	1	100	5	5	4	1	3	4	4	3	4	5	4	5	4	3
796	5	3	3	4	2	3	3	1	6	6	5	5	6	6	6	6	6	100	6	6	6	6	6	4	4	6	6	3	5	6	5	2
797	1	1	1	2	6	6	6	6	4	2	3	1	6	4	4	4	2	16	2	1	1	1	2	3	2	3	2	1	3	2	3	3
798	3	5	3	5	6	5	4	6	4	5	4	3	6	6	2	5	1	100	5	5	5	4	5	5	6	5	5	4	3	4	4	2
807	2	3	4	4	1	2	2	1	6	6	6	6	6	6	6	6	3	100	6	6	6	6	6	6	6	6	6	6	6	6	6	6
811	2	4	2	5	6	3	4	5	4	4	5	2	6	5	5	5	4	100	2	3	4	2	2	2	4	2	5	5	2	6	5	3
812	4	4	6	6	5	5	4	2	6	6	6	6	5	5	6	5	4	100	4	4	4	4	4	4	4	4	4	4	5	5	4	4
813	2	2	3	2	1	1	2	1	6	6	6	5	5	5	4	4	3	100	6	6	4	6	6	4	6	6	4	4	4	3	5	2
814	3	4	4	5	4	5	4	3	6	1	5	3	4	5	5	5	6	92	3	2	3	2	4	4	-9	5	5	3	3	6	3	4
818	5	-9	4	5	3	2	2	1	5	5	6	4	6	5	5	4	1	100	6	3	2	5	5	4	4	6	5	4	4	2	6	5
819	3	6	3	6	3	3	-9	3	6	6	5	5	6	6	5	6	2	100	6	6	6	1	6	6	4	5	6	5	5	5	6	6
822	1	1	1	1	6	5	6	6	1	2	3	2	3	4	6	6	5	100	1	1	1	1	3	3	3	3	6	4	1	3	3	2
824	5	5	6	6	5	4	5	6	5	4	5	5	6	4	5	5	2	100	3	4	5	3	3	5	2	2	5	3	2	2	3	2
826	2	4	1	3	6	5	5	5	6	5	5	4	6	6	6	5	6	100	5	4	4	1	5	5	5	6	5	5	5	5	4	4
827	6	6	1	1	5	4	6	5	6	6	5	4	6	6	6	6	3	100	2	3	1	2	4	3	2	4	5	4	3	6	3	2
828	5	1	2	2	1	1	1	1	4	4	5	1	6	5	5	5	3	100	1	1	1	1	3	2	3	2	5	4	2	3	3	3
830	3	4	4	3	3	2	3	3	3	1	2	3	1	2	3	2	4	100	4	4	4	4	3	4	5	4	5	4	4	5	3	4
831	-9	3	3	3	6	6	6	6	6	6	6	6	-9	6	6	6	1	81	1	1	1	1	3	2	1	1	3	3	1	3	3	1
835	3	3	4	4	6	6	6	6	3	3	3	2	5	2	2	2	2	58	2	2	2	2	4	2	4	4	4	5	3	5	3	1
838	3	2	3	4	4	4	4	3	5	6	5	5	4	4	3	4	6	100	5	3	5	4	3	3	5	4	3	3	5	6	3	3
839	4	3	2	2	4	3	3	3	4	4	5	4	4	5	5	4	1	100	5	4	4	3	6	4	4	6	3	3	6	4	5	5
842	1	1	1	1	4	3	3	4	4	5	3	5	6	4	5	3	5	100	1	1	1	1	5	6	4	2	6	4	1	6	1	2
845	1	1	3	1	6	6	6	6	6	4	3	3	6	6	6	4	5	26	1	1	1	1	1	1	1	1	1	6	1	4	1	2
849	5	5	6	6	4	2	1	5	5	4	5	4	6	6	6	6	6	64	1	1	1	1	3	3	1	3	2	3	3	5	3	2
851	2	2	2	3	5	1	3	5	6	5	6	5	5	4	6	4	4	100	6	6	6	6	5	6	6	5	4	6	5	6	6	4
853	2	4	3	5	5	6	5	3	5	5	2	1	6	3	3	4	1	42	1	1	1	2	4	4	3	5	5	5	4	5	4	3
858	2	2	2	4	5	2	4	4	5	3	5	4	5	5	6	6	4	100	2	2	2	2	5	5	4	2	5	5	3	5	4	3
868	2	3	3	5	4	3	5	4	5	6	6	6	5	5	5	5	3	90	6	3	5	5	6	6	3	3	6	6	2	6	5	3
871	4	3	4	4	3	4	4	3	6	6	5	6	4	4	5	5	6	100	6	3	6	5	6	6	6	5	6	4	5	5	5	4
880	1	1	1	2	6	6	6	5	5	4	3	2	3	4	3	3	4	100	5	4	4	5	4	4	4	6	4	4	3	6	5	4
881	3	2	2	2	5	5	5	5	4	5	5	2	6	5	5	5	2	100	3	3	5	2	4	4	4	5	6	4	5	3	4	5

case	CO1	CO2	CO3	CO4	FA1	FA2	FA3	FA4	SJ1	SJ2	SJ3	SJ4	EO1	EO2	EO3	EO4	group	S_TOT	AE1	AE2	AE3	AE4	ME1	ME2	ME3	ME4	ME5	ME6	ME7	ME8	ME9	ME10
883	1	2	1	4	6	4	5	6	4	2	4	1	6	6	2	4	6	100	6	6	6	1	6	6	6	6	4	6	6	4	6	6
884	2	2	2	2	6	4	4	6	6	5	6	6	6	6	6	6	5	100	2	2	2	1	3	1	4	4	3	4	2	3	3	5
885	-9	2	2	5	3	2	2	3	2	2	2	2	5	2	4	4	5	100	5	5	5	5	6	5	5	5	3	6	5	4	5	5
892	3	4	3	5	5	5	5	6	2	1	3	1	5	5	4	3	1	1	1	1	1	1	1	1	2	3	4	4	2	1	5	2
897	1	4	1	1	6	2	3	6	6	6	4	2	6	6	6	6	4	31	2	2	2	3	4	5	4	4	5	5	5	5	4	3
899	5	6	4	1	6	6	6	6	5	6	6	5	5	6	6	5	3	100	1	1	1	1	5	1	1	2	6	1	1	3	3	1
904	2	2	2	2	5	3	3	5	6	6	4	4	4	4	4	3	4	100	6	4	6	5	6	6	4	6	4	4	6	6	6	5
906	5	4	5	2	6	2	5	6	1	4	3	1	5	4	4	5	1	0	1	1	1	1	1	4	2	1	5	3	1	5	2	1
909	2	2	2	2	6	3	4	4	5	5	4	4	5	4	4	4	6	100	1	1	1	1	2	4	2	2	4	-9	2	6	3	3
911	1	2	2	5	6	1	1	5	5	6	5	5	3	4	2	4	2	48	6	6	6	1	6	6	5	5	6	4	5	5	5	4
912	5	2	4	6	4	3	4	5	2	3	4	2	5	5	5	4	5	92	2	1	2	3	5	2	-9	5	5	4	4	5	6	4
917	1	1	1	1	1	1	1	1	6	6	3	1	4	3	3	3	4	100	6	6	6	6	6	-9	6	6	6	6	6	6	6	6
918	3	1	2	2	5	5	4	5	5	6	6	6	6	6	6	6	1	66	2	1	2	2	3	2	3	4	2	3	4	3	4	4
922	2	2	2	3	5	4	4	-9	6	6	6	5	5	6	5	5	3	100	6	5	5	5	5	5	5	5	4	5	4	5	5	4
924	1	1	1	4	6	6	6	6	1	4	4	1	6	1	1	1	6	50	6	6	6	1	6	6	5	5	5	6	6	6	6	4
928	6	4	3	3	3	5	3	2	6	6	6	6	6	6	6	6	3	100	6	6	6	6	6	6	6	6	5	6	6	5	6	4
929	1	1	3	2	4	4	4	4	6	6	6	6	6	6	6	6	4	100	6	6	6	6	6	6	6	6	6	6	6	6	6	5
930	2	4	1	2	5	2	6	5	6	5	6	5	6	6	3	4	2	100	3	3	1	2	3	2	6	4	2	6	2	2	3	1
931	5	5	4	5	2	1	4	1	6	6	6	5	6	-9	6	5	5	81	2	2	2	5	2	2	5	5	6	5	3	1	3	2
933	1	1	2	5	6	6	6	6	4	4	2	1	4	6	5	6	1	18	2	2	1	2	2	3	3	3	4	3	2	4	1	1
936	1	1	3	3	6	4	3	6	5	5	6	1	6	6	6	6	5	100	4	1	4	1	6	4	6	6	4	4	6	4	6	3
941	5	5	4	3	2	3	1	2	6	4	5	4	6	6	6	6	3	100	6	5	5	6	5	3	6	6	4	6	6	4	4	4
942	2	2	3	4	3	2	3	4	6	5	3	4	5	4	4	4	4	100	3	3	3	2	4	3	4	4	3	4	4	3	3	3
946	4	2	1	4	3	3	4	2	6	6	5	5	6	6	6	6	2	100	6	5	6	5	1	6	6	6	6	5	6	6	6	6
947	2	1	3	1	5	2	6	6	6	6	5	2	6	4	5	4	3	98	5	5	5	5	5	5	5	6	6	5	6	6	6	5
952	1	1	1	3	6	6	6	5	4	5	5	3	5	5	5	5	6	100	3	1	2	2	4	5	4	5	5	5	4	5	4	4
955	1	3	4	4	4	2	3	5	3	4	4	2	5	3	3	4	4	100	4	4	2	2	4	4	2	4	3	3	4	5	4	2
957	1	1	1	2	6	6	6	5	-9	6	6	4	4	3	4	4	5	100	2	2	1	1	3	3	3	4	2	3	2	4	3	2
959	3	4	3	5	4	4	5	5	5	5	4	4	5	3	5	5	-9		4	2	3	1	4	4	3	4	3	4	3	4	3	3
968	6	6	1	4	6	6	6	6	6	6	6	6	6	6	6	6	5	74	4	4	4	1	3	4	3	4	6	4	4	4	4	1
970	1	1	1	1	6	6	6	6	3	5	6	2	5	3	6	6	6	100	5	5	1	6	6	6	-9	6	6	5	6	4	6	5
974	1	1	1	2	6	6	6	6	2	3	2	2	4	4	4	3	3	70	1	1	1	1	1	1	1	1	6	1	1	6	5	2
975	2	2	2	3	4	2	3	5	2	4	3	3	5	3	2	2	2	35	3	3	2	3	5	4	4	4	4	4	5	3	4	4
976	1	1	6	6	6	5	3	6	1	2	4	1	6	1	2	3	6	100	1	1	1	1	1	1	1	1	6	1	1	1	4	1
977	4	4	4	6	4	1	2	4	6	6	6	4	4	5	6	5	3	100	6	5	6	5	6	6	6	6	5	6	6	5	6	4
979	2	2	1	2	6	5	6	5	4	5	6	4	5	4	5	4	4	75	5	4	4	4	4	3	4	5	3	2	2	3	5	4
980	3	4	2	4	1	1	1	1	6	6	6	6	6	6	6	6	1	100	6	6	6	6	6	6	6	6	6	6	6	6	6	5
981	4	5	4	6	2	2	2	2	6	4	5	4	4	5	5	4	2	100	5	5	4	5	5	3	5	6	4	3	5	2	5	4
990	4	5	2	4	6	2	3	5	1	4	3	2	6	2	2	3	4	0	1	1	1	1	1	3	3	3	6	1	2	2	2	3

case	CO1	CO2	CO3	CO4	FA1	FA2	FA3	FA4	SJ1	SJ2	SJ3	SJ4	EO1	EO2	EO3	EO4	group	S_TOT	AE1	AE2	AE3	AE4	ME1	ME2	ME3	ME4	ME5	ME6	ME7	ME8	ME9	ME10
992	1	2	1	3	5	5	5	3	6	6	6	4	6	5	6	6	2	100	5	5	5	2	4	4	2	5	3	3	3	6	5	4
995	2	2	3	3	2	4	3	3	6	6	5	5	3	5	5	4	5	100	5	-9	4	4	5	5	6	5	3	3	4	3	5	4
996	1	4	1	1	6	3	6	6	6	4	5	4	6	6	6	6	3	100	1	1	1	1	4	1	3	3	6	4	1	6	4	1
1004	1	1	1	1	6	2	1	6	1	1	3	1	6	1	6	6	2	1	1	1	1	6	1	1	1	1	1	1	1	1	1	1
1005	4	3	3	2	2	3	2	1	6	6	6	5	6	6	6	6	3	100	6	6	4	6	6	5	5	6	5	5	6	4	6	5
1007	3	3	2	5	3	1	1	4	6	6	6	5	4	3	4	4	4	58	2	1	2	3	2	2	2	2	3	2	1	5	4	3
1008	1	1	3	4	4	1	1	3	1	3	3	2	6	6	3	4	1	0	1	1	1	1	4	4	4	4	5	3	3	5	4	3
1009	4	4	4	4	4	4	3	3	6	6	6	6	6	6	6	6	6	100	6	5	6	2	5	4	5	5	3	6	6	5	6	5
1013	3	2	2	1	5	5	6	3	4	4	4	2	4	3	3	5	3	80	3	3	2	1	2	5	3	2	5	4	3	5	3	2
1014	6	3	3	4	1	2	1	1	6	6	6	6	4	5	5	5	-9		6	6	6	6	5	6	6	6	4	5	6	6	6	6
1021	2	3	1	1	5	6	5	5	6	5	6	5	6	4	6	4	2	100	6	6	6	6	6	5	6	6	4	5	5	6	6	4
1026	1	1	1	1	6	5	6	6	1	6	5	2	6	6	6	6	6	100	1	1	1	1	1	1	3	1	1	1	1	1	3	1
1030	4	4	4	4	5	4	5	3	5	6	6	5	6	5	6	4	4	100	6	6	6	3	6	6	6	6	6	4	6	6	6	4
1031	3	4	3	2	4	4	5	4	6	5	6	5	6	5	6	5	1	77	6	6	5	4	5	4	5	6	4	3	4	5	4	3
1034	2	2	2	2	5	5	4	5	4	5	4	5	6	4	-9	4	5	100	2	2	2	2	4	4	5	5	4	4	4	4	4	4
1035	1	1	1	1	6	6	6	6	6	4	5	3	6	6	6	6	4	35	2	2	2	2	2	2	2	2	5	5	2	2	2	5
1036	3	1	2	5	5	4	4	2	4	6	6	3	6	2	5	5	-9		4	4	4	3	5	4	4	4	4	4	4	4	-9	5
1038	3	2	4	6	5	6	4	5	6	6	6	5	6	6	6	6	5	100	3	3	6	2	5	4	5	4	4	4	5	4	5	5
1039	2	1	1	2	4	1	5	6	1	5	5	2	6	5	5	5	2	100	3	1	1	1	1	2	3	4	4	2	3	6	4	3
1040	1	1	1	1	6	6	6	6	1	3	3	3	4	3	3	3	6	100	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1041	4	3	2	3	6	4	5	5	6	5	5	4	5	6	6	6	6	100	5	5	3	2	5	6	5	5	4	5	5	5	5	4
1042	4	4	2	4	5	4	5	4	6	6	6	5	3	5	5	4	2	100	5	4	5	5	5	5	5	6	5	5	5	5	5	4
1044	2	2	1	1	6	6	5	5	6	4	5	3	4	4	4	4	5	100	4	4	4	1	4	4	4	4	4	5	4	4	5	
1045	4	4	4	4	4	5	3	2	6	6	6	6	6	6	6	6	1	57	4	6	4	6	4	4	6	4	3	6	5	5	6	2
1047	3	3	3	5	5	3	3	5	-9	5	5	5	5	5	5	5	3	100	5	4	5	4	5	6	6	6	4	5	6	5	4	5
1051	3	4	3	5	5	5	3	5	4	4	4	4	6	6	3	6	1	98	5	5	5	5	5	4	6	6	3	4	5	5	5	5
1052	1	1	1	1	4	6	6	6	3	2	4	1	2	4	3	2	3	60	1	1	1	2	1	4	3	1	4	3	1	6	3	2
1053	1	1	1	1	6	5	6	4	6	6	6	5	6	6	6	6	4	100	2	4	2	1	2	6	4	2	6	6	2	6	2	2
1056	3	3	4	3	6	6	6	6	6	5	4	4	5	4	5	5	2	100	3	3	3	2	5	4	5	5	4	4	5	3	6	4
1057	2	1	1	1	6	6	6	6	3	3	2	1	4	2	4	3	2	57	1	1	1	1	1	4	1	1	3	1	1	3	2	2
1058	1	1	1	1	6	6	6	6	3	3	3	2	3	2	3	2	6	17	1	1	1	1	1	1	3	1	2	3	1	1	1	3
1060	3	3	1	4	5	3	5	5	6	6	6	3	6	5	6	6	5	100	4	4	3	3	4	4	4	4	4	4	3	3	4	4
1065	4	3	4	3	1	3	1	2	3	5	4	3	5	5	6	5	6	100	5	5	5	6	6	5	5	5	2	4	3	2	6	4
1067	2	2	1	3	6	4	4	5	5	5	3	3	5	5	2	3	4	81	1	1	3	3	3	2	4	3	3	3	2	2	5	4
1072	3	3	2	4	3	4	5	5	6	5	5	4	5	3	4	3	1	30	3	3	3	2	4	3	3	4	1	4	4	3	3	4
1074	2	2	2	3	6	4	6	6	6	6	4	2	6	4	2	3	2	86	2	2	2	2	4	3	4	4	4	6	3	5	3	4
1075	1	1	1	3	6	3	3	5	3	4	4	2	3	6	6	6	3	73	2	1	1	3	4	4	4	4	4	4	3	5	4	3
1076	4	3	3	2	2	2	3	1	6	6	6	6	5	5	6	5	3	100	6	6	6	6	6	5	6	6	4	4	5	4	5	4
1077	6	2	6	2	6	6	6	6	6	6	5	6	5	2	3	5	5	100	1	1	4	1	1	1	2	1	5	5	6	5	4	6

case	CO1	CO2	CO3	CO4	FA1	FA2	FA3	FA4	SJ1	SJ2	SJ3	SJ4	EO1	EO2	EO3	EO4	group	S_TOT	AE1	AE2	AE3	AE4	ME1	ME2	ME3	ME4	ME5	ME6	ME7	ME8	ME9	ME10
1079	1	1	1	1	6	6	6	6	4	4	4	4	4	4	4	4	6	42	1	1	1	1	2	2	4	2	2	4	2	2	2	3
1084	1	1	1	1	6	6	1	6	4	6	6	4	6	6	6	6	2	100	1	1	1	1	1	6	4	4	6	1	4	6	3	3
1085	1	2	2	2	2	4	5	3	5	6	3	3	3	5	6	5	4	100	3	3	3	2	4	3	5	4	3	4	2	2	2	3
1087	5	4	5	5	4	4	4	3	5	5	5	5	5	5	5	5	1	100	6	6	6	3	5	5	4	5	4	5	5	4	5	4
1091	1	1	3	4	6	6	5	5	1	3	4	1	2	5	5	5	-9		1	1	1	1	2	2	3	2	4	1	1	4	1	3
1094	1	1	1	1	6	1	3	6	6	4	6	1	6	4	-9	6	2	100	6	6	6	6	6	6	3	5	6	5	6	6	6	4
1095	3	3	1	4	6	4	4	4	4	4	4	4	6	4	5	3	3	100	3	3	3	4	4	4	5	4	4	5	4	5	4	4
1096	2	2	3	4	5	2	5	4	4	6	5	4	5	4	3	4	6	100	4	4	4	1	4	4	3	4	4	4	4	5	4	4
1114	1	1	1	1	1	1	3	1	2	2	4	1	4	4	1	1	6	54	1	1	1	6	4	2	2	4	3	2	2	5	4	6
1115	1	1	2	2	1	1	4	6	1	2	1	1	5	1	1	1	-9		1	1	1	1	1	2	2	1	4	1	1	6	1	3
1117	4	1	3	5	1	1	5	6	5	6	6	1	6	6	3	3	6	100	1	1	1	1	1	1	1	1	1	3	1	1	-9	-9
1118	2	6	2	1	6	6	6	6	2	4	3	1	6	3	4	3	4	83	1	1	1	1	3	5	4	1	5	1	1	6	3	3
1121	1	1	1	6	6	1	6	6	1	1	4	1	6	1	1	1	1	43	6	6	6	1	6	6	6	1	6	1	6	6	6	6
1123	3	3	1	1	6	1	2	6	4	4	3	3	5	5	2	2	3	100	3	1	3	3	4	4	3	3	6	4	4	5	4	3
1127	1	6	1	1	6	3	6	6	6	1	3	5	6	6	5	5	-9		1	1	1	1	1	1	1	1	1	1	1	1	1	1
1130	3	2	2	5	5	5	5	4	5	4	4	4	4	4	4	4	2	100	3	3	3	3	1	3	4	3	1	3	3	4	3	4
1133	3	2	1	2	5	5	4	4	5	4	3	3	5	5	5	5	5	100	3	3	2	3	3	4	5	5	3	4	4	4	4	4
1137	3	4	3	4	5	3	4	4	6	6	5	4	6	3	2	2	4	100	2	2	4	2	5	3	4	4	2	5	4	5	4	4
1152	5	5	4	4	5	5	4	4	2	6	6	6	6	2	5	5	1	100	6	5	6	6	4	3	4	4	1	3	4	2	5	3
1158	3	3	5	6	3	1	6	4	4	5	6	3	6	4	4	6	5	100	4	3	4	4	5	4	4	4	4	4	4	3	5	3
1162	3	2	1	4	5	5	6	5	6	4	5	4	6	6	6	6	3	100	6	5	1	3	6	6	6	4	6	5	6	6	5	6
1163	1	1	1	2	2	2	2	1	6	6	6	5	6	2	5	4	2	100	6	6	6	6	6	6	6	6	5	6	6	6	6	6
1166	4	4	2	2	4	1	3	2	6	5	3	6	6	6	6	5	4	25	6	6	4	2	6	6	6	5	6	6	6	6	6	6
1167	1	1	1	1	6	1	1	6	1	1	5	1	1	6	5	5	5	100	2	2	1	1	1	1	1	1	1	1	1	1	1	3
1173	2	2	1	1	6	6	6	6	4	6	4	2	6	6	4	4	1	32	3	3	3	3	6	4	4	5	5	5	4	5	4	4
1175	1	1	1	1	6	6	6	6	5	4	5	2	6	6	6	6	6	51	1	2	2	1	4	4	4	4	5	6	3	4	3	3
1180	3	2	3	4	5	5	4	4	6	5	4	4	4	4	4	5	4	49	3	2	3	3	4	3	4	4	3	2	4	4	5	4
1184	2	3	3	6	3	3	3	2	6	6	6	6	6	6	6	6	1	100	6	6	6	6	6	6	6	6	6	6	6	6	6	4
1185	1	4	1	2	6	6	6	4	5	4	4	4	6	6	6	6	6	100	4	4	1	2	3	3	3	2	6	2	2	6	2	3
1186	3	2	2	2	4	3	5	4	5	5	4	4	4	4	3	3	3	100	5	4	4	5	5	5	4	5	4	5	4	5	5	4
1188	1	1	1	4	3	1	1	2	6	6	6	6	4	6	6	6	2	75	6	1	6	6	6	6	6	5	6	6	6	6	6	5
1190	6	6	6	6	1	1	1	3	6	6	6	6	3	6	6	6	4	100	4	4	6	1	6	6	6	6	6	6	6	1	6	6
1194	1	1	1	1	6	5	5	6	1	4	4	1	6	3	4	4	4	30	6	1	1	1	2	2	2	1	2	2	1	2	2	2
1201	5	4	4	4	3	3	4	3	6	6	6	6	3	4	6	5	5	100	5	5	6	4	6	5	5	6	6	5	5	6	5	5
1204	3	2	3	4	2	2	3	2	6	5	5	5	5	5	6	5	5	100	5	5	4	4	6	5	5	6	6	4	5	5	6	4
1205	1	2	2	6	5	1	4	4	5	5	5	5	6	4	4	4	6	75	4	4	3	6	4	4	5	4	6	6	5	4	6	3
1209	3	1	2	1	6	4	6	3	6	6	6	4	6	4	6	6	5	100	1	1	1	1	4	6	3	3	4	6	1	4	1	3
1214	2	2	3	3	4	2	3	3	5	6	5	4	5	6	6	6	1	100	4	4	6	3	5	5	5	5	5	5	5	6	6	2
1215	-9	-9	5	5	4	2	3	3	5	5	4	4	4	4	4	4	3	100	6	6	6	5	5	5	4	5	4	5	4	4	5	6

case	CO1	CO2	CO3	CO4	FA1	FA2	FA3	FA4	SJ1	SJ2	SJ3	SJ4	EO1	EO2	EO3	EO4	group	S_TOT	AE1	AE2	AE3	AE4	ME1	ME2	ME3	ME4	ME5	ME6	ME7	ME8	ME9	ME10
1216	4	2	1	1	4	4	4	3	6	6	6	6	6	5	6	6	-9		6	5	5	6	6	5	5	-9	5	4	6	4	6	4
1228	3	2	2	1	2	2	5	3	6	6	6	4	6	6	6	6	4	100	6	2	6	5	6	6	6	6	6	6	6	6	6	6
1234	2	2	2	3	2	5	4	3	6	6	5	5	6	4	6	5	2	100	6	4	6	4	5	5	5	6	5	5	6	5	6	4
1235	1	1	1	1	6	5	6	6	6	6	6	6	6	6	6	6	3	100	6	6	6	6	6	6	6	6	6	6	6	6	6	6
1236	1	1	1	1	6	6	6	6	5	5	6	4	2	5	4	4	6	100	4	3	4	1	4	4	6	6	6	3	1	6	3	1
1237	1	4	2	1	4	4	4	6	6	6	5	5	6	6	6	6	5	100	6	6	5	4	5	4	6	6	3	3	6	5	-9	4
1244	1	1	1	1	6	1	3	6	2	5	5	3	6	6	6	6	1	100	1	1	1	1	1	1	3	1	1	1	1	5	1	6
1250	3	3	2	5	5	5	5	5	4	4	3	3	4	4	3	3	5	86	1	1	1	1	2	2	4	2	4	4	2	2	2	4
1251	2	3	2	2	5	5	5	3	2	3	4	4	3	2	4	4	6	49	2	2	2	1	3	3	3	3	2	3	3	3	3	3
1252	2	1	2	2	6	4	6	2	4	5	5	4	6	6	5	5	2	100	2	2	1	1	4	3	3	2	3	4	2	4	3	3
1253	1	1	1	2	5	5	6	5	2	4	5	2	4	5	5	5	1	100	5	5	6	3	5	5	5	6	5	6	5	6	5	4
1256	4	4	5	5	2	2	2	2	5	4	5	4	6	4	5	5	2	78	5	4	5	4	5	6	5	5	5	6	5	6	5	5
1258	5	5	3	5	6	6	6	6	3	3	3	3	4	4	4	4	5	100	1	1	2	2	2	4	4	4	2	4	2	5	1	2
1260	2	3	1	3	6	6	6	6	3	3	4	4	4	4	4	4	6	80	2	1	1	1	3	2	3	3	4	4	2	5	1	2
1261	2	3	1	3	6	6	6	6	4	4	4	4	3	4	4	4	3	50	1	1	1	1	3	2	3	3	4	4	1	5	2	2
1262	1	3	1	3	6	6	6	6	4	4	5	4	3	4	4	4	3	49	1	1	1	1	3	5	3	3	5	5	1	5	2	3
1268	5	6	3	5	6	6	6	6	2	5	4	4	5	4	4	5	5	81	2	2	1	1	2	4	3	2	2	3	1	3	1	2
1269	5	5	4	6	6	6	6	6	2	3	3	2	3	3	4	3	4	100	2	1	1	1	2	3	4	4	3	5	1	3	1	2
1271	1	1	1	1	6	6	6	6	6	3	3	2	6	3	3	3	4	100	3	3	3	1	3	3	3	3	1	3	3	2	5	3
1273	4	2	3	3	3	1	3	1	6	6	5	6	6	6	6	6	6	100	6	6	6	6	6	6	6	6	6	6	6	6	6	5
1275	3	2	3	4	5	6	3	6	6	5	6	3	5	6	6	6	2	100	3	3	4	4	4	4	4	4	3	4	4	3	4	4
1276	5	3	3	5	2	1	2	2	6	6	6	6	6	6	6	6	3	100	6	6	6	6	6	6	6	6	6	6	6	6	6	6
1278	3	3	3	4	5	5	5	4	4	5	4	4	4	5	4	5	3	92	3	3	3	4	4	4	4	4	3	3	3	3	3	4
1279	4	4	2	2	6	6	5	6	4	5	6	5	5	5	6	6	1	1	1	1	1	1	1	1	3	1	1	1	1	1	1	2
1283	3	2	3	4	5	3	5	5	5	4	5	4	-9	4	6	4	1	100	5	5	4	1	5	4	5	4	3	2	5	4	4	4
1293	2	4	2	2	6	5	5	5	4	5	5	4	5	5	5	4	4	100	1	1	1	1	3	4	4	2	4	3	2	4	2	3
1294	4	2	2	6	6	5	6	5	5	6	6	5	6	4	6	4	5	100	1	3	2	1	2	3	3	3	1	6	3	3	3	3
1295	3	1	1	3	6	6	6	6	1	4	4	1	6	6	1	5	2	100	1	1	1	1	1	1	4	4	4	1	1	6	3	6
1298	2	2	2	5	3	1	5	2	1	5	5	3	6	3	5	5	3	100	6	6	6	5	6	6	5	4	6	6	4	5	5	5
1301	6	6	6	3	2	1	3	3	6	5	6	5	2	6	6	5	6	100	5	2	3	6	4	4	4	4	6	4	4	3	4	5
1305	2	1	1	3	5	5	6	5	6	6	5	5	6	6	4	4	2	100	1	1	4	1	4	2	6	5	2	3	6	5	6	2
1306	3	2	2	3	3	2	2	2	6	6	6	6	4	5	6	6	6	100	6	6	6	4	6	6	6	6	6	6	6	6	6	6
1309	1	1	1	2	6	4	4	6	1	1	1	1	5	6	5	6	3	55	2	1	2	1	1	1	2	1	4	2	1	3	2	2
1312	1	4	1	1	6	1	5	6	3	4	5	3	4	3	6	5	1	100	1	1	1	1	4	1	4	4	1	4	2	1	4	5
1314	3	4	4	4	4	3	2	4	5	5	5	2	5	4	4	4	1	45	3	2	2	3	3	5	4	4	5	4	3	5	4	3
1318	3	2	3	4	4	3	3	4	2	2	2	2	5	2	1	4	4	100	2	2	3	2	2	4	2	2	4	2	2	4	2	3
1319	1	5	1	2	5	6	5	4	6	4	6	5	6	6	6	6	1	100	4	4	4	3	4	5	3	4	4	5	4	3	4	5
1322	2	2	1	2	6	5	4	3	4	5	5	4	5	4	4	4	6	98	4	2	2	3	3	3	4	4	4	4	4	5	4	4
1327	1	2	2	3	6	1	2	4	6	4	3	4	5	5	5	5	3	100	1	5	1	1	3	3	4	2	2	4	2	4	2	2

case	CO1	CO2	CO3	CO4	FA1	FA2	FA3	FA4	SJ1	SJ2	SJ3	SJ4	EO1	EO2	EO3	EO4	group	S_TOT	AE1	AE2	AE3	AE4	ME1	ME2	ME3	ME4	ME5	ME6	ME7	ME8	ME9	ME10
1330	6	6	4	4	6	3	4	5	3	5	4	3	6	5	4	5	5	90	2	4	1	1	3	3	3	3	3	2	1	3	2	5
1331	3	2	3	5	4	2	2	2	5	5	5	4	5	5	5	5	1	100	4	4	4	4	4	4	4	4	4	4	3	4	4	5
1332	3	1	3	1	6	4	5	4	4	6	5	4	4	4	6	5	4	100	2	1	3	2	2	4	2	3	3	3	3	2	4	2
1335	2	6	3	5	3	4	3	6	1	4	3	1	6	4	5	5	2	22	1	1	1	1	1	1	1	1	6	1	1	1	1	6
1336	1	1	2	2	6	6	4	6	4	4	4	4	4	4	4	4	6	100	3	3	3	1	3	3	5	4	3	3	3	3	3	4
1337	2	2	3	4	5	5	5	5	4	3	4	4	3	4	4	4	5	100	2	2	2	2	2	2	4	2	4	3	-9	2	2	4
1341	2	2	3	5	6	2	2	5	3	4	4	3	4	3	4	2	4	33	1	1	1	1	3	3	4	2	5	5	1	5	1	2
1342	5	4	3	5	5	5	5	3	5	6	3	5	4	6	2	2	2	100	4	3	4	5	4	4	4	3	2	4	3	4	3	3
1343	1	2	1	4	2	2	3	2	6	6	6	5	6	5	5	5	4	100	5	3	5	5	6	6	6	6	6	5	6	6	6	5
1344	2	1	1	1	6	6	6	6	6	5	5	2	6	6	6	6	6	100	2	2	2	1	2	3	2	2	6	1	1	6	2	3
1353	1	2	2	4	4	2	4	4	4	4	4	4	5	6	4	4	3	100	5	5	5	4	5	3	4	5	3	4	4	3	5	4
1356	2	2	2	2	2	5	4	5	4	4	6	2	6	6	5	5	5	43	5	5	5	2	5	4	4	5	5	4	4	5	5	4
1357	2	2	2	2	5	6	6	5	6	6	6	5	5	6	4	3	3	51	4	3	4	2	5	5	5	5	4	5	5	5	4	4
1361	2	1	1	1	6	6	6	6	3	2	4	2	4	5	5	4	5	84	1	1	2	1	1	1	2	1	3	2	1	2	3	3
1362	1	1	2	1	-9	1	1	4	4	1	2	1	4	1	2	3	2	1	1	1	1	1	1	3	3	2	4	3	1	5	3	3
1364	2	2	2	2	6	6	5	5	3	3	3	2	3	3	3	3	1	73	2	2	2	2	2	2	3	2	2	2	2	2	2	3
1365	1	1	1	1	6	6	6	6	2	2	2	2	2	2	2	2	4	0	1	1	1	1	1	1	3	1	1	3	1	1	1	2
1366	2	2	2	3	5	4	5	4	4	4	4	4	5	4	5	5	6	100	2	2	2	2	3	4	4	2	4	4	2	5	2	3
1369	4	4	3	4	4	4	6	6	4	4	4	1	1	4	4	2	5	51	2	2	1	1	4	4	4	4	4	4	4	4	4	3
1372	2	1	2	2	6	5	5	6	4	4	4	4	4	3	4	2	2	100	3	2	3	3	3	2	4	4	3	4	4	3	4	4
1373	2	1	2	2	6	6	6	4	4	3	5	2	5	3	5	4	4	1	1	1	1	1	2	1	3	4	3	3	2	1	4	4
1374	1	1	5	2	5	4	4	6	2	1	4	1	4	2	2	2	1	100	2	2	1	1	4	1	4	1	1	6	3	5	1	2
1375	2	2	-9	1	6	6	6	6	3	3	5	2	5	3	5	4	2	8	2	2	2	1	2	2	2	4	2	2	2	3	2	2
1376	4	2	2	4	2	2	2	2	6	6	6	6	6	6	6	6	3	83	1	2	2	4	4	4	4	2	6	4	1	4	4	2
1377	5	5	4	4	4	5	6	4	6	6	5	5	6	6	6	6	4	72	5	5	5	4	5	4	5	6	1	4	6	3	4	5
1378	1	1	6	1	1	1	1	6	2	2	2	2	6	6	6	6	6	100	4	2	2	1	5	5	5	5	5	5	5	4	5	2
1380	3	3	3	4	5	4	5	5	4	4	4	3	4	4	5	3	5	95	1	1	3	1	2	4	4	2	2	3	2	4	4	4
1384	2	2	1	1	3	1	2	6	3	3	4	2	3	5	3	3	3	100	4	4	4	1	4	4	4	4	4	4	4	4	4	4
1389	1	1	1	1	6	6	6	6	6	6	6	2	6	6	6	6	1	8	1	1	1	1	1	1	2	1	4	2	1	3	1	2
1390	1	2	1	2	6	1	3	2	6	2	6	2	6	4	5	5	2	56	3	2	3	4	3	3	4	4	2	4	3	5	4	4
1394	1	1	1	3	5	2	2	5	5	4	5	4	3	5	6	4	5	100	4	5	4	3	6	4	6	6	4	5	5	5	6	5
1396	2	3	2	2	3	3	3	3	6	5	6	6	5	4	5	5	1	100	1	1	1	1	3	4	2	2	3	5	2	4	2	3
1403	1	1	2	1	4	6	5	4	1	3	3	1	6	6	6	6	2	100	1	1	1	1	1	6	4	1	6	1	1	6	2	2
1408	1	1	2	6	6	6	-9	6	1	2	3	2	6	3	4	4	1	0	1	1	1	1	1	1	1	1	5	2	1	4	1	2
1409	1	2	1	1	5	6	6	6	2	4	2	1	6	4	3	4	2	21	1	1	1	1	1	1	1	1	6	1	1	1	1	1
1412	2	5	2	4	5	4	5	5	1	5	3	2	3	2	4	4	6	100	2	4	2	2	3	1	3	4	1	2	2	1	2	4
1423	3	1	2	3	6	1	4	5	4	5	4	2	5	5	4	5	3	100	3	3	4	3	5	4	4	5	4	6	5	5	5	3
1424	2	2	1	1	6	5	4	6	5	5	6	4	5	5	4	4	3	100	3	3	1	2	2	3	5	3	2	5	2	4	3	4
1425	4	4	3	4	4	4	4	4	6	5	6	5	6	6	6	6	5	100	6	5	5	5	3	3	6	6	3	5	6	3	5	5

case	CO1	CO2	CO3	CO4	FA1	FA2	FA3	FA4	SJ1	SJ2	SJ3	SJ4	EO1	EO2	EO3	EO4	group	S_TOT	AE1	AE2	AE3	AE4	ME1	ME2	ME3	ME4	ME5	ME6	ME7	ME8	ME9	ME10
1430	1	1	1	4	6	1	1	6	6	5	6	4	6	4	4	4	1	100	3	3	4	1	4	4	4	4	4	4	5	4	4	3
1431	5	3	1	1	2	1	1	2	5	5	3	4	5	5	5	5	6	78	4	4	4	3	5	5	4	5	4	4	6	5	5	4
1432	3	5	2	4	6	4	6	6	4	5	4	4	6	5	6	4	5	81	2	1	1	1	2	1	2	1	1	1	1	1	1	3
1434	4	6	2	5	6	6	6	6	2	3	4	2	5	3	4	4	3	86	1	1	1	1	1	4	3	3	5	5	1	4	1	1
1435	5	5	2	4	6	6	6	6	4	4	4	1	5	5	4	4	1	22	1	2	2	1	4	2	3	4	3	4	1	2	1	3
1436	4	5	4	4	6	6	5	6	5	3	4	4	4	3	5	5	2	100	4	5	5	2	5	5	5	6	5	5	5	3	4	5
1437	3	3	2	2	5	5	6	5	5	4	4	4	5	4	4	5	4	86	5	4	4	4	4	5	5	5	4	5	5	4	2	4
1438	1	1	1	2	6	5	6	6	1	4	2	1	4	3	1	5	6	100	1	1	1	1	1	1	6	1	2	1	1	6	1	2
1442	3	6	3	5	5	5	6	5	6	6	6	6	6	6	6	6	4	93	3	1	3	3	4	4	2	3	3	4	3	4	3	3
1444	6	5	2	3	6	4	5	6	6	6	6	6	6	6	6	6	3	100	5	2	4	2	3	3	4	5	4	3	4	3	5	4
1446	1	1	1	1	6	6	6	6	4	4	4	4	4	4	4	4	2	48	1	1	1	1	1	1	3	1	1	1	1	1	1	1
1447	3	3	4	4	4	4	3	3	5	5	5	4	5	5	5	4	1	100	4	4	4	3	3	3	3	3	3	3	3	3	3	3
1449	1	1	1	1	1	1	1	6	3	4	4	1	6	3	5	4	5	45	1	1	1	1	6	1	6	1	1	6	1	6	6	4
1450	2	3	1	2	4	4	4	4	5	5	4	4	6	4	5	5	2	100	4	4	4	5	5	-9	4	4	3	5	4	3	4	4
1453	1	1	1	1	6	5	6	5	1	2	3	1	6	6	5	4	4	100	1	1	1	1	1	3	3	3	3	5	1	4	1	4
1455	1	1	1	2	2	3	5	6	4	4	5	1	2	3	2	2	1	0	1	1	1	1	3	3	4	2	6	4	1	4	1	2
1456	2	2	2	3	3	2	2	5	5	5	4	4	5	6	4	5	5	100	1	1	1	1	2	3	3	3	4	3	6	4	4	3
1461	3	6	1	3	6	4	6	2	5	4	6	2	6	6	6	5	1	100	1	1	1	1	3	3	3	1	3	3	2	3	1	3
1468	2	1	1	2	6	6	5	5	4	4	3	3	6	6	6	6	3	100	6	3	6	4	4	3	5	5	5	3	5	2	4	5
1469	3	3	2	3	6	5	6	5	4	4	5	5	6	6	6	6	2	69	6	6	6	3	5	4	5	4	4	4	4	4	4	4
1470	1	1	2	4	6	3	5	6	3	5	6	5	6	5	5	5	3	100	2	2	3	5	4	4	5	5	4	4	3	4	4	2
1473	1	1	1	2	6	2	2	6	4	5	5	4	6	3	6	4	2	100	1	1	1	1	3	3	2	4	5	4	2	2	2	2
1474	4	4	4	3	5	3	4	4	5	5	4	4	5	5	5	5	1	60	4	3	4	5	2	2	4	5	2	3	3	4	4	4
1475	1	1	1	1	6	2	3	6	1	4	5	2	5	4	4	4	4	100	3	2	3	3	1	1	4	1	5	1	1	1	3	3
1479	4	5	3	5	3	2	3	2	6	6	3	4	5	5	4	4	5	100	6	6	3	6	6	5	5	6	6	3	6	4	6	4
1480	1	1	1	4	6	2	2	6	4	5	4	3	5	2	1	3	2	12	1	1	1	1	4	4	3	6	5	1	5	1	6	5
1481	1	1	1	1	6	1	1	6	6	6	6	6	6	6	6	6	1	100	1	1	1	1	1	3	2	1	6	3	1	6	1	3
1482	1	1	1	1	6	5	4	6	4	1	3	2	4	5	5	4	4	66	3	2	3	1	1	2	3	4	5	2	2	2	4	3
1483	1	1	1	1	6	1	6	-9	1	1	1	5	1	2	6	4	3	100	1	1	1	1	1	1	3	1	5	4	1	1	1	2
1484	2	2	2	2	5	5	5	5	4	4	4	4	4	4	4	4	3	85	2	2	2	2	4	4	4	4	4	4	3	-9	4	3
1485	2	2	2	2	5	5	5	5	5	5	5	5	5	5	5	5	2	86	1	1	1	1	2	3	3	3	3	3	3	3	3	3
1487	3	4	1	1	6	6	5	3	2	4	4	2	5	6	4	4	4	100	1	1	2	1	2	3	1	3	3	2	1	4	2	1
1488	1	2	1	1	2	2	3	2	2	2	4	2	5	4	5	5	6	100	3	5	5	4	3	4	3	3	5	4	5	3	5	4
1492	1	1	1	1	6	4	5	5	3	3	4	2	5	4	5	5	1	0	1	1	1	1	4	4	2	1	4	6	1	5	3	3
1497	2	2	1	2	5	5	5	5	6	5	6	5	6	6	6	5	3	100	3	2	2	2	3	3	3	3	5	3	2	5	3	1
1499	2	2	4	5	6	4	4	5	5	5	5	2	6	5	6	6	3	70	2	4	4	2	5	5	5	4	5	4	4	5	4	3
1500	1	1	1	1	6	5	6	6	6	6	6	6	6	6	2	6	2	100	1	1	1	1	2	1	4	2	1	2	2	2	2	2
1501	2	2	2	3	6	5	5	6	5	4	5	4	5	5	6	5	1	100	1	1	1	1	1	2	-9	4	3	-9	3	-9	4	4
1506	3	3	3	5	3	3	4	3	6	6	5	4	5	5	5	5	6	100	2	2	2	1	2	2	4	5	5	4	3	5	1	3

case	CO1	CO2	CO3	CO4	FA1	FA2	FA3	FA4	SJ1	SJ2	SJ3	SJ4	EO1	EO2	EO3	EO4	group	S_TOT	AE1	AE2	AE3	AE4	ME1	ME2	ME3	ME4	ME5	ME6	ME7	ME8	ME9	ME10
1507	2	2	2	5	5	2	5	4	5	4	4	4	5	5	5	5	4	100	2	2	2	2	4	4	2	2	4	2	2	4	3	1
1509	4	6	1	2	6	6	6	6	4	4	6	2	6	4	6	6	4	100	1	1	1	1	5	5	4	5	5	5	4	6	3	4
1512	1	1	3	1	6	6	6	6	6	6	6	6	6	6	6	6	5	100	1	1	1	1	3	3	3	3	3	3	2	3	1	3
1513	4	5	4	2	6	6	6	4	6	6	6	6	6	6	6	6	2	100	6	3	6	4	6	6	6	6	6	6	6	6	6	6
1517	2	2	1	1	6	2	3	5	5	5	4	3	6	4	5	3	6	100	1	1	1	1	1	3	3	2	4	5	1	3	3	3
1518	3	2	3	3	5	4	5	5	6	5	6	5	4	5	6	4	3	100	6	5	6	4	4	3	5	5	3	6	5	5	4	3
1519	1	4	1	4	6	1	5	5	6	6	6	4	6	6	6	6	6	52	1	1	1	1	4	1	3	1	3	4	1	6	1	3
1524	2	2	2	2	6	3	5	3	6	5	4	4	6	6	6	6	4	100	5	3	2	3	4	6	3	5	6	4	3	6	4	3
1525	3	2	3	5	5	5	3	6	6	5	5	4	6	5	6	6	5	100	2	2	2	2	3	3	3	2	2	4	2	4	3	3
1526	2	6	1	1	6	6	6	6	6	6	6	1	6	6	6	6	3	100	1	1	1	1	2	1	2	1	6	1	1	6	1	2
1527	4	4	2	4	6	6	4	6	5	4	6	3	5	6	5	5	1	47	1	1	1	1	2	1	3	2	6	6	1	1	2	1
1528	2	2	2	2	5	5	5	5	3	3	3	3	4	3	3	3	2	42	1	1	1	1	2	2	3	3	2	3	2	3	3	5
1529	5	5	2	3	4	5	5	3	6	6	6	5	6	6	6	6	4	100	4	5	6	5	2	6	5	6	3	5	5	6	4	5
1530	5	5	5	4	6	6	6	6	5	6	4	3	5	5	4	5	1	78	1	2	2	1	2	3	3	5	4	2	1	4	1	4
1533	2	1	1	2	5	1	5	6	5	3	4	3	4	5	6	6	6	100	1	2	1	1	1	4	2	1	1	4	1	3	1	4
1535	1	3	2	3	6	2	5	5	2	5	2	1	5	3	3	3	5	100	1	1	1	1	3	3	3	3	4	3	1	3	3	3
1537	1	1	1	1	6	1	3	5	4	4	3	3	6	3	5	5	1	5	1	1	1	1	1	1	1	1	1	1	1	6	2	1
1538	3	2	3	4	1	4	3	2	6	6	6	6	5	4	6	6	6	100	6	6	6	4	6	5	6	6	4	4	5	3	5	4
1545	3	5	2	3	5	3	3	4	6	6	6	6	6	6	5	4	5	100	5	4	5	5	3	4	4	5	3	4	5	5	-9	4
1547	2	2	2	1	6	6	6	6	5	5	5	5	4	5	5	5	4	100	1	2	1	1	2	2	4	5	4	3	1	2	1	1
1548	2	2	2	2	6	5	5	5	5	5	4	3	5	5	4	4	1	34	1	1	2	1	3	2	4	4	3	3	1	5	1	3
1550	3	3	3	3	5	6	4	5	5	5	5	4	4	5	5	5	3	95	1	1	1	1	-9	-9	-9	-9	-9	-9	-9	-9	-9	-9
1552	3	2	5	2	5	5	5	5	4	4	4	4	4	4	5	5	2	98	5	5	5	2	4	2	3	5	3	5	5	4	5	4
1553	2	5	1	3	5	2	4	5	1	2	3	1	5	1	2	2	6	20	2	2	2	2	3	5	3	3	5	3	3	5	3	3
1555	2	3	2	3	6	5	5	5	5	3	5	3	6	4	5	5	5	81	1	1	1	1	2	5	2	2	3	2	2	2	1	3
1557	3	1	2	3	5	3	3	3	5	5	5	3	6	5	2	2	2	100	3	3	3	4	4	3	4	4	5	3	3	3	4	3
1559	1	1	1	1	6	4	5	6	5	6	5	5	5	5	5	6	1	100	2	1	1	2	4	3	4	5	4	3	3	2	2	4
1560	3	2	3	5	4	3	4	4	5	6	4	4	5	5	6	4	6	100	4	4	4	3	5	6	4	5	6	5	5	5	5	4
1566	1	2	1	1	6	6	5	6	4	2	6	1	5	2	3	1	6	100	1	1	1	1	1	1	-9	1	3	2	1	1	1	2
1572	1	6	1	3	6	6	6	6	1	6	5	1	6	2	5	6	5	58	1	1	1	1	1	1	2	2	1	1	1	1	1	3
1573	1	1	1	2	6	5	6	6	1	3	3	2	5	6	2	4	4	97	1	1	1	1	2	2	3	3	2	2	1	3	2	3
1574	6	1	1	1	6	1	1	6	1	1	1	1	6	1	6	6	1	100	1	1	1	1	1	6	4	1	6	1	1	1	1	1
1576	1	5	1	1	6	6	5	6	3	4	4	2	4	1	2	3	5	39	4	4	1	2	5	6	4	4	6	3	4	6	4	2
1578	4	2	1	2	5	4	6	5	4	6	5	6	6	3	6	6	1	98	4	4	2	3	4	4	4	5	4	4	4	4	4	5
1580	1	3	1	2	5	5	5	5	6	4	4	3	5	6	5	5	3	23	3	2	2	3	5	4	4	4	6	5	5	5	5	5
1581	1	2	2	3	6	5	6	6	3	2	2	2	4	4	4	3	2	14	1	1	1	1	1	2	3	1	3	1	1	6	2	3
1589	1	1	1	1	6	1	6	6	6	4	6	1	6	6	3	6	4	100	4	6	6	6	6	6	4	6	1	6	6	6	6	6
1590	1	1	1	2	6	5	5	6	3	3	3	3	4	4	6	4	3	22	1	1	1	1	1	2	3	1	4	4	1	3	4	4
1594	2	4	1	3	6	6	6	6	5	5	3	2	5	5	4	4	6	100	5	4	5	3	5	4	5	6	6	4	-9	3	5	5

case	CO1	CO2	CO3	CO4	FA1	FA2	FA3	FA4	SJ1	SJ2	SJ3	SJ4	EO1	EO2	EO3	EO4	group	S_TOT	AE1	AE2	AE3	AE4	ME1	ME2	ME3	ME4	ME5	ME6	ME7	ME8	ME9	ME10
1595	5	5	2	5	4	2	3	5	5	4	5	4	6	4	5	5	5	100	3	3	4	4	5	5	5	5	5	5	4	5	5	2
1597	3	4	3	3	4	3	3	4	6	6	5	4	6	5	6	5	1	19	4	4	4	3	4	4	4	4	1	4	4	4	4	4
1605	2	2	6	4	4	4	1	3	3	2	3	2	2	3	3	3	1	10	2	2	5	2	2	3	3	2	3	4	-9	3	2	4
1611	1	1	1	1	6	6	6	6	4	3	4	3	4	4	4	4	4	51	1	1	1	1	2	2	3	2	2	3	1	2	3	3
1612	2	4	3	2	5	4	4	4	4	4	5	5	5	4	5	5	5	100	3	3	3	3	4	4	4	4	4	4	4	4	4	3
1613	1	1	1	1	6	5	6	6	3	3	5	3	5	5	5	5	6	57	1	1	1	1	3	3	3	3	3	3	3	3	3	3
1618	2	2	3	5	5	3	3	6	1	4	4	3	5	2	4	4	6	100	1	2	2	1	3	3	3	3	3	3	2	5	2	4
1621	3	5	4	1	6	1	1	6	5	2	4	1	5	5	4	4	5	100	1	1	4	2	5	4	4	4	6	4	4	4	4	4
1622	1	1	1	1	6	1	3	6	4	4	4	2	6	6	4	4	1	0	1	1	1	1	3	6	3	1	4	4	1	4	1	3
1623	2	5	1	1	5	5	6	5	5	6	6	5	4	4	5	5	2	29	4	2	4	2	3	4	4	3	4	3	3	3	3	2
1626	1	4	1	4	5	1	6	5	2	6	5	3	5	6	5	5	4	100	1	1	1	1	3	2	5	5	2	4	3	5	3	3
1627	1	2	1	1	4	3	4	5	5	6	4	5	4	3	5	4	2	86	1	1	1	1	2	3	3	2	4	4	1	5	3	1
1630	2	4	2	2	6	6	6	6	3	3	3	1	6	5	5	5	1	100	4	4	2	2	5	5	5	5	5	5	5	5	5	3
1631	3	3	3	5	3	2	2	4	4	4	5	5	6	5	5	5	4	100	4	4	4	4	4	3	4	5	3	2	4	3	4	5
1638	3	6	5	3	5	4	5	5	6	4	2	2	4	5	5	2	6	100	4	3	3	1	4	4	6	5	1	5	4	2	6	6
1640	1	2	1	1	4	2	3	4	1	2	4	2	5	2	6	6	5	22	-9	5	5	5	6	5	6	6	6	6	6	5	6	5
1641	4	6	3	5	5	3	4	5	5	6	6	5	5	5	4	6	1	98	4	4	4	1	3	3	4	5	3	4	4	3	4	4
1642	3	1	1	1	6	6	5	5	5	6	5	4	4	2	4	3	2	100	1	1	1	1	1	1	3	2	2	3	1	3	1	4
1644	2	2	1	2	5	2	2	2	3	5	4	3	3	4	4	4	4	73	1	1	1	1	3	3	2	2	5	2	2	5	2	2
1645	3	3	1	3	3	3	4	1	6	6	6	6	5	6	6	6	3	100	6	6	6	4	6	6	6	6	6	6	6	6	6	6
1648	5	4	4	4	4	4	3	3	6	5	5	4	5	5	5	5	5	100	5	3	5	4	5	4	5	5	4	4	5	2	4	5
1649	1	1	1	1	6	6	6	6	6	6	6	6	6	6	6	6	6	49	1	1	1	1	1	1	4	1	4	1	1	1	1	4
1650	1	1	1	2	6	6	6	6	4	3	4	3	5	4	4	4	1	100	1	1	1	1	-9	3	3	3	3	3	3	3	3	3
1652	2	2	1	2	6	4	4	6	2	3	4	2	4	4	5	3	4	49	1	1	1	1	2	2	4	3	5	3	3	5	3	4
1656	3	4	2	4	6	6	6	6	4	5	4	3	5	5	4	4	6	81	1	2	2	1	2	2	3	3	3	4	1	4	1	3
1657	2	4	4	4	6	5	6	6	5	4	5	3	5	5	5	5	3	45	2	2	2	1	2	4	5	4	4	5	2	5	1	2
1663	2	2	3	4	5	2	6	6	5	6	6	5	6	6	6	6	4	39	2	2	2	2	2	2	2	-9	4	-9	3	-9	3	2
1664	1	1	5	5	4	1	2	4	2	4	2	1	4	6	4	5	1	100	6	2	4	6	6	6	6	6	6	6	4	6	5	3
1665	1	1	1	5	6	1	1	6	3	3	4	3	3	4	4	4	2	100	1	3	1	2	1	1	3	4	1	1	3	1	1	1
1667	2	3	1	1	6	4	4	6	3	2	4	2	4	3	4	3	4	20	2	1	2	1	3	2	4	3	3	3	2	4	4	3
1671	2	2	2	2	5	5	5	5	3	3	5	3	4	4	4	4	2	73	2	5	2	2	3	3	4	4	4	3	3	3	4	4
1672	2	2	2	2	5	5	5	5	4	3	4	4	4	3	4	4	6	87	2	2	2	2	3	3	3	3	3	3	3	3	3	3
1673	2	2	2	2	6	6	5	6	4	3	4	3	5	4	4	4	1	53	2	2	2	2	4	4	4	4	4	4	4	4	4	3
1677	1	1	6	5	6	-9	1	4	2	5	2	2	6	1	6	6	6	34	1	1	1	1	1	3	4	4	2	2	2	6	1	2
1679	3	3	4	3	1	3	3	1	6	6	6	6	6	6	6	6	2	100	6	4	5	6	6	6	6	6	6	4	6	5	6	5
1682	1	2	4	5	5	3	4	4	6	6	5	5	6	5	5	5	5	100	3	3	3	3	4	4	4	4	5	4	4	5	4	4
1685	3	3	2	2	5	3	-9	2	6	6	5	5	6	6	6	6	3	88	6	5	3	6	6	6	5	5	6	3	5	6	6	3
1686	1	1	1	1	2	1	2	1	6	6	6	6	5	6	6	6	3	100	6	6	6	5	6	6	5	6	6	6	5	6	6	5
1688	4	3	4	5	5	3	6	5	5	3	4	4	6	4	6	4	1	100	2	3	3	3	4	3	4	4	3	4	4	5	4	4

64

case	CO1	CO2	CO3	CO4	FA1	FA2	FA3	FA4	SJ1	SJ2	SJ3	SJ4	EO1	EO2	EO3	EO4	group	S_TOT	AE1	AE2	AE3	AE4	ME1	ME2	ME3	ME4	ME5	ME6	ME7	ME8	ME9	ME10
1690	1	1	2	5	4	2	2	4	4	5	5	4	5	3	5	5	4	73	2	2	3	3	3	2	3	4	2	3	3	3	4	4
1691	3	5	2	2	4	1	2	3	3	4	4	2	4	4	-9	4	5	100	1	1	1	1	3	2	3	2	5	3	2	4	2	4
1696	3	4	3	4	4	4	4	4	3	3	4	3	4	4	4	4	2	100	4	4	4	3	4	3	4	4	4	4	3	3	4	3
1697	1	2	1	5	5	5	6	1	2	5	5	5	2	6	2	2	2	100	1	1	1	1	1	1	3	4	4	1	1	5	3	3
1698	2	3	1	1	6	6	6	6	4	3	3	3	4	5	6	5	6	100	3	1	2	1	2	2	3	3	4	2	3	4	2	3
1710	2	2	1	5	5	1	2	6	3	1	5	1	5	5	3	6	6	100	4	5	4	1	4	4	5	4	6	5	3	5	3	3
1711	2	2	2	2	5	5	5	5	3	3	4	3	4	3	4	4	4	100	2	2	2	2	3	3	3	3	3	4	3	4	3	3
1713	6	4	6	6	4	3	2	3	6	4	4	4	5	5	6	6	2	100	2	2	2	2	2	3	2	2	4	3	2	4	3	3
1714	2	2	2	2	5	1	2	2	5	5	5	4	4	4	4	4	3	52	5	4	4	4	5	5	5	5	5	4	5	5	5	4
1718	3	3	1	1	6	3	4	6	4	4	4	2	6	6	6	6	1	100	5	5	5	1	6	5	3	4	5	5	4	4	5	4
1722	1	1	1	1	1	3	2	1	2	4	4	2	4	5	5	6	5	100	5	5	5	1	5	4	2	4	2	5	5	4	5	4
1725	1	1	1	1	6	6	6	6	4	3	4	3	4	4	4	4	4	100	1	1	1	1	2	2	4	2	2	2	2	2	2	2
1727	2	2	2	2	5	5	5	5	2	2	4	2	4	4	4	4	2	52	2	2	2	1	2	2	3	2	3	3	2	2	3	2
1733	3	2	1	2	6	5	4	5	6	6	6	6	5	6	6	6	4	100	3	3	3	3	4	4	4	4	2	4	3	4	4	4
1735	2	3	1	2	2	2	2	2	6	6	6	6	6	6	6	6	6	100	6	6	6	6	6	6	6	6	6	6	6	6	6	5
1736	4	6	5	5	6	2	2	6	5	4	5	4	5	6	4	4	5	33	1	1	1	1	3	5	2	3	2	2	3	2	2	1
1744	3	1	1	1	5	5	5	5	3	3	4	3	6	6	6	6	3	100	5	3	4	3	4	2	4	4	4	3	3	4	4	2
1749	3	3	2	1	4	4	5	4	6	6	6	6	5	6	6	6	4	100	3	5	5	2	5	6	3	3	6	5	4	6	3	2
1754	3	3	3	4	5	4	4	3	6	6	6	5	6	6	6	6	1	100	6	4	6	5	5	4	4	5	5	5	4	5	5	5
1755	2	3	2	4	5	5	6	6	3	4	5	4	5	4	4	4	5	100	2	2	2	1	2	4	3	4	4	4	2	6	2	3
1757	3	4	4	1	4	1	1	4	6	6	6	1	3	4	4	3	3	45	1	1	1	1	1	1	4	4	1	4	1	1	1	4
1758	2	5	1	5	6	5	6	6	2	3	4	2	4	4	4	4	5	83	2	2	1	2	3	4	5	4	4	4	3	5	2	4
1760	2	2	1	2	4	2	4	3	2	2	4	2	6	3	3	2	4	100	4	4	4	5	5	5	5	5	5	4	5	5	4	4
1766	2	2	2	4	5	3	3	5	3	4	5	3	5	5	5	5	6	100	3	3	3	3	4	2	4	4	2	3	4	3	4	5
1770	1	1	2	3	4	4	3	6	6	6	5	5	4	6	5	5	3	95	5	4	5	4	4	4	5	5	3	4	4	4	5	5
1773	3	3	2	3	4	4	5	3	5	5	5	3	6	5	6	5	4	100	5	5	5	5	5	5	5	5	5	5	5	5	5	5
1774	3	4	2	2	6	4	6	5	5	5	3	3	5	5	5	5	6	60	3	3	3	2	4	4	5	5	5	5	4	5	4	3
1777	4	4	3	1	2	2	1	6	6	4	5	3	6	5	6	6	1	100	3	1	2	1	2	3	1	5	4	1	1	4	4	3
1796	1	3	1	1	6	6	6	6	5	4	5	3	6	6	4	6	5	100	1	1	1	1	1	1	3	1	6	1	1	1	3	1
1801	1	2	1	1	6	5	6	6	6	5	4	2	6	2	4	4	2	49	1	1	1	1	1	1	3	1	6	1	1	4	1	1
1817	3	4	2	3	4	4	2	5	6	5	6	4	5	6	6	6	3	100	3	3	5	4	5	4	5	5	4	5	4	3	5	6
1819	1	1	1	1	6	6	5	5	3	1	3	1	6	6	6	5	3	100	1	1	2	1	1	1	3	2	3	1	1	2	3	3
1822	1	1	3	4	6	5	6	6	2	4	4	1	4	3	5	5	3	100	1	1	1	1	1	1	3	3	3	2	3	4	2	3
1824	2	2	4	4	4	4	4	5	6	5	5	5	6	5	6	5	3	25	4	4	4	3	4	4	5	4	6	4	5	5	5	2
1825	1	2	1	4	6	6	6	6	4	4	5	3	5	3	5	4	3	36	1	1	2	1	3	3	2	2	5	3	1	1	2	2
1826	1	1	1	4	5	6	6	4	5	4	5	3	5	5	5	3	3	100	4	3	4	4	5	4	5	4	4	1	3	1	5	3

Note: N = 539, case = automatical numeration (all participants who were not excluded). CO = community principle, FP = family principle, SJ = justice principle, EP = equal opportunity principle, group = dummy variable for randomly assigned group of tax condition and earmarking, S_TOT = Tax compliance in %, AE = attitudes towards inheritance tax, ME = Opinions towards inheritance tax

C.2. Raw data – Part 2

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
361	4	5	5	5	4	4	3	5	3	4	5	6	5	5	5	5	6	2	2	2	4	2	31	7	4	2	2	10	2
367	5	5	5	5	4	4	3	6	4	6	6	5	5	4	5	4	7	1	2	1	2	2	29	7	4	2	2	8	3
371	4	5	2	2	5	3	4	5	5	3	4	6	1	3	3	3	6	1	1	1	3	1	25	7	1	2	2	3	3
372	4	6	4	3	3	2	5	5	5	6	6	6	5	6	6	4	9	1	2	1	5	1	26	8	1	2	1	2	1
373	6	6	5	3	3	4	5	6	5	1	6	5	3	4	5	5	7	1	1	1	4	1	53	8	5	1	1	10	2
377	4	3	2	2	2	2	3	3	3	5	5	5	5	4	5	5	4	2	2	2	4	2	63	8	8	1	1	10	3
378	4	5	4	4	4	4	4	5	5	4	5	4	2	5	4	5	2	1	2	2	1	2	27	8	1	1	1	3	-9
379	2	6	4	4	5	4	5	3	4	3	5	5	5	5	5	6	8	2	1	1	4	2	58	8	9	1	1	14	1
381	3	4	4	3	2	3	3	4	1	4	5	5	5	5	5	3	7	2	1	1	4	2	26	7	4	2	2	4	2
383	5	4	2	4	4	3	4	6	4	3	4	6	1	3	3	3	6	1	2	2	3	1	25	7	1	2	2	3	3
385	3	4	4	3	4	3	3	5	3	2	5	4	4	3	3	3	3	1	1	1	2	1	24	8	1	1	5	4	2
386	2	4	2	3	3	3	2	3	2	3	2	5	4	3	5	4	3	1	1	1	4	1	26	7	1	2	2	4	3
387	6	6	4	5	6	2	5	5	4	4	5	5	2	2	2	2	3	1	1	1	5	2	32	7	1	2	2	4	3
388	3	4	3	3	2	1	2	5	5	2	6	5	5	1	4	4	2	1	2	1	2	1	27	8	4	1	1	10	4
390	5	2	3	2	2	2	3	5	4	6	6	6	4	4	5	6	7	1	1	2	3	2	50	8	4	2	2	-9	3
391	4	4	3	3	3	3	5	-9	6	6	6	6	6	4	5	6	7	2	2	1	4	1	40	8	4	1	1	8	-9
392	2	4	3	2	2	4	4	5	6	5	5	5	5	5	5	5	5	1	1	1	4	2	59	8	4	1	1	8	4
394	6	4	1	2	2	2	3	1	1	2	3	6	1	2	6	6	2	2	2	1	6	1	25	7	1	2	2	4	2
399	4	3	1	3	2	2	3	3	2	5	5	5	4	5	6	6	8	2	2	2	2	1	34	8	5	2	2	14	4
400	2	4	3	5	3	3	4	5	3	5	5	4	5	3	1	3	7	2	2	1	5	2	43	8	4	1	1	12	4
401	3	4	5	5	4	5	5	5	6	5	5	3	4	3	1	4	6	2	1	1	2	2	65	8	8	1	1	10	2

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
405	6	5	1	1	2	2	1	6	5	6	5	6	6	4	4	5	7	1	1	1	3	2	44	8	4	2	2	12	3
407	4	3	1	3	5	1	5	4	5	3	3	5	5	3	4	4	2	2	2	2	3	1	46	8	4	1	1	5	2
409	5	5	4	2	2	2	5	4	2	3	4	3	3	3	2	4	7	2	2	1	5	2	30	8	5	2	2	9	3
411	4	2	1	2	5	1	1	4	5	3	6	6	5	2	6	4	6	2	2	2	4	1	30	8	5	2	2	10	4
412	2	3	4	1	3	1	2	6	6	6	6	6	6	2	6	6	5	1	1	1	2	2	26	7	1	2	5	5	2
422	5	3	3	2	3	2	2	6	4	2	5	4	5	2	5	5	10	1	1	2	3	2	51	8	4	1	1	15	4
424	6	6	3	3	3	3	3	6	5	6	6	6	6	3	6	6	4	1	1	1	2	1	32	8	4	2	2	7	1
427	6	5	2	3	4	1	2	4	4	6	4	6	6	3	6	5	7	1	1	1	1	1	31	8	4	2	2	6	3
430	2	6	5	5	5	5	6	5	5	2	5	5	6	5	3	6	7	2	2	2	5	2	27	7	1	2	2	1	3
432	6	4	2	1	2	1	2	6	6	4	6	3	6	4	3	4	3	2	2	1	4	1	24	8	4	2	2	5	2
433	4	6	3	4	4	4	4	5	4	5	5	4	2	2	3	2	5	1	1	1	2	2	29	4	4	2	2	6	2
434	2	5	2	1	2	1	2	5	6	4	5	5	4	2	5	4	3	1	2	1	5	1	38	8	5	2	2	2	3
435	5	4	2	2	3	2	2	5	5	6	6	5	6	2	6	6	6	1	1	2	1	2	49	8	4	1	1	7	3
437	5	3	3	2	2	2	2	5	5	3	5	3	4	3	2	3	3	1	2	1	1	1	28	8	9	1	1	7	4
438	6	6	3	1	3	3	1	4	5	6	5	6	6	5	4	6	8	2	1	1	2	2	52	7	4	2	2	13	2
443	2	4	2	1	1	1	2	4	3	3	5	6	6	2	6	5	3	1	1	2	2	1	52	7	7	1	1	-9	2
444	6	3	3	2	3	2	2	5	3	5	5	3	5	4	2	2	4	1	2	1	1	1	26	7	1	1	5	3	-9
445	2	4	4	3	4	3	4	5	6	6	5	6	5	3	5	5	4	2	2	2	5	1	53	8	4	1	1	16	2
446	3	1	1	1	1	1	1	1	1	1	6	6	6	6	6	6	7	1	1	1	3	1	23	7	1	2	2	4	1
451	1	4	1	4	2	2	1	6	6	3	6	6	4	5	6	4	6	2	2	1	4	1	29	7	4	2	2	5	2
453	6	4	4	4	4	4	5	5	5	6	5	4	4	4	6	5	5	1	1	2	4	1	28	8	4	2	2	5	2
457	5	4	3	2	3	1	2	6	3	3	6	5	6	2	5	5	3	2	2	2	2	1	57	4	4	1	1	4	-9
459	1	3	4	2	4	1	1	5	4	5	5	5	5	1	5	4	6	1	1	2	5	1	54	6	4	1	1	9	2
460	4	6	2	2	3	2	3	4	4	4	5	5	5	2	2	5	3	2	2	1	3	1	27	8	4	2	2	3	4
463	5	4	3	3	4	3	3	5	6	6	5	5	5	4	5	5	4	1	1	1	3	1	54	8	5	1	1	-9	3
467	6	2	4	3	5	3	5	6	3	4	5	4	5	3	5	4	3	2	2	1	6	1	25	7	1	2	2	4	-9
469	2	3	3	4	3	3	4	4	4	-9	5	4	5	3	4	4	7	1	1	2	3	2	47	8	5	1	1	14	4
472	6	1	2	2	1	1	2	6	5	4	6	6	3	1	6	3	7	2	2	2	4	1	24	8	4	2	2	6	2
473	3	5	2	1	2	1	2	5	5	5	6	6	5	2	6	6	9	2	2	2	1	1	49	8	4	1	1	5	1
475	3	5	3	2	3	3	4	4	3	4	4	3	3	3	2	2	7	2	2	2	3	2	31	8	4	2	2	7	2
478	6	3	4	2	1	6	4	6	6	5	6	1	6	6	6	1	8	1	1	2	1	1	25	7	1	1	1	4	2
479	3	5	5	4	5	5	4	3	3	1	4	6	5	4	6	5	1	1	1	1	2	1	23	8	4	1	1	4	2
484	3	6	3	2	5	3	5	2	3	2	4	5	5	5	2	5	4	2	2	1	4	2	25	7	4	2	2	4	-9
485	5	4	2	1	1	1	1	5	3	2	6	5	5	1	4	5	7	1	1	1	3	1	26	7	1	2	2	4	2
486	3	4	1	2	1	4	6	6	6	6	6	4	5	5	4	6	6	1	1	1	5	2	38	8	4	2	2	8	3
488	2	5	4	3	4	3	4	6	5	6	6	5	4	3	5	5	5	1	1	1	2	2	53	4	4	2	2	6	3
490	4	3	2	1	3	2	2	6	6	5	6	6	6	4	6	6	8	2	2	1	3	2	49	8	4	1	1	8	2
491	4	3	2	2	3	1	2	6	4	5	5	4	6	2	4	3	10	1	1	1	1	1	65	6	8	1	1	5	2
494	3	4	4	4	5	3	4	4	4	5	6	6	4	4	2	5	6	2	2	1	2	2	33	7	6	2	2	9	-9

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
496	1	4	2	1	2	2	2	6	6	4	6	6	5	2	6	4	4	1	1	2	1	2	35	8	4	1	1	6	3
498	5	4	5	4	4	4	3	2	5	6	6	5	6	4	5	5	4	2	2	1	2	1	26	8	9	1	1	7	2
499	2	3	2	2	3	2	3	6	6	6	6	4	3	2	4	4	6	2	2	2	6	1	29	8	7	1	1	5	3
509	5	3	3	2	4	2	5	5	5	3	6	5	6	3	4	6	8	2	2	1	6	2	66	6	8	2	2	8	2
510	4	4	4	2	3	3	4	5	5	5	6	5	5	4	5	5	7	1	1	1	3	1	57	8	9	1	1	9	-9
512	5	2	2	2	3	2	3	5	2	5	6	5	6	3	3	5	7	2	2	1	4	1	37	8	4	1	1	7	3
514	6	6	5	4	4	2	4	4	5	4	5	6	2	3	5	3	2	2	2	2	3	2	32	7	1	2	2	3	3
515	2	5	4	4	4	3	4	4	3	4	5	6	5	3	6	6	7	2	2	1	5	2	44	8	4	1	1	8	2
519	4	5	5	3	3	5	5	4	5	3	5	5	5	4	4	5	8	2	2	2	5	2	57	8	4	1	1	13	3
520	2	5	4	3	4	4	4	6	6	5	6	5	5	6	4	5	7	1	1	1	1	2	50	8	5	1	1	16	2
521	2	4	3	2	2	3	2	5	5	5	5	6	6	2	5	5	6	2	2	1	1	1	31	8	4	2	2	6	2
524	6	4	3	2	4	2	3	3	6	1	6	6	6	1	6	6	1	2	2	1	5	1	50	8	9	1	1	6	2
526	5	5	1	2	1	2	4	5	3	4	6	5	1	1	1	1	7	2	2	2	4	2	49	8	9	1	1	8	2
529	5	5	2	2	2	1	5	4	5	1	5	6	5	4	6	6	2	2	2	2	1	1	52	4	4	1	1	5	2
531	2	3	1	1	2	1	1	5	5	2	5	6	6	5	6	6	2	1	1	1	1	1	32	8	7	2	5	5	3
532	2	4	5	4	4	4	5	3	6	2	5	6	5	5	1	6	6	1	2	2	2	2	53	8	4	1	1	14	2
534	4	6	4	4	5	4	6	6	6	6	6	2	4	3	1	2	4	2	2	2	2	2	40	8	4	1	1	9	3
540	6	4	1	3	2	1	1	4	4	1	6	4	6	1	1	6	7	2	2	1	2	1	29	8	9	1	1	5	4
547	5	5	4	3	3	3	4	6	6	6	5	3	2	4	5	4	7	2	1	1	5	1	55	8	5	1	1	8	3
551	6	1	1	1	1	1	1	6	5	3	6	6	6	1	1	1	3	1	2	1	4	2	43	8	4	1	1	8	-9
552	6	3	3	2	4	3	3	3	3	2	5	5	4	4	6	5	4	1	2	2	5	1	38	8	5	2	2	2	2
556	3	4	1	2	2	1	1	6	6	6	1	6	6	4	6	6	6	2	1	1	2	1	55	4	5	1	1	10	3
566	2	5	2	2	2	2	2	6	6	1	6	5	2	2	4	5	7	1	1	1	3	1	44	8	5	1	1	7	2
571	5	1	1	1	2	1	2	5	5	5	6	6	2	2	5	2	6	2	2	1	3	2	52	7	4	2	2	7	4
577	3	4	4	4	4	4	4	6	6	5	6	3	5	5	3	4	5	1	1	1	4	1	38	8	5	1	1	5	2
580	6	6	1	3	1	1	3	5	4	6	4	6	4	3	6	6	4	1	1	2	3	2	21	7	7	2	2	4	2
590	2	4	2	3	2	3	4	4	3	6	5	6	4	2	6	4	5	1	1	1	4	2	32	8	4	2	2	4	1
592	1	1	1	1	1	1	1	1	1	1	6	6	6	2	6	6	10	2	2	1	4	2	22	4	1	2	2	3	1
600	5	4	4	4	4	4	4	3	5	2	3	4	5	3	1	3	3	1	1	1	4	2	27	8	1	2	2	5	3
603	5	4	1	3	2	2	3	5	6	6	1	2	3	3	3	3	4	2	1	1	3	2	59	7	9	2	2	8	5
604	6	6	1	1	1	1	3	1	1	1	2	6	4	2	6	4	4	2	2	2	6	2	43	8	4	2	2	8	6
605	4	4	2	3	3	3	4	5	3	5	5	6	1	3	6	3	3	1	2	1	2	2	28	8	4	1	1	5	2
608	5	6	1	1	1	1	1	5	5	6	6	6	6	2	1	1	3	1	2	1	4	2	26	8	4	2	2	7	3
611	6	4	1	1	1	1	5	6	6	6	6	5	2	2	4	2	2	1	2	2	4	1	50	7	4	2	2	6	-9
618	1	3	1	1	1	1	2	4	4	2	5	4	5	2	4	2	2	1	2	2	4	2	35	8	4	2	2	7	4
619	6	6	3	4	4	4	4	6	6	6	6	6	4	5	3	4	7	2	2	2	5	2	34	8	4	2	2	12	2
620	6	1	2	5	6	1	1	5	6	4	5	6	6	6	6	6	6	1	1	1	4	2	31	8	5	2	2	-9	4
621	2	5	4	2	2	2	4	3	2	2	5	2	5	2	2	2	5	2	1	2	5	2	34	7	4	2	2	7	2
622	1	4	2	3	2	4	5	1	5	4	5	3	6	3	5	6	7	2	2	2	6	2	43	8	4	2	2	7	4

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
629	4	4	3	3	1	2	4	3	1	1	5	4	5	3	5	5	7	1	1	1	6	2	25	7	1	2	5	4	2
634	3	2	3	3	4	2	5	4	3	5	5	4	5	5	5	6	8	1	1	1	3	2	42	8	4	2	2	7	4
635	6	1	1	1	1	1	1	1	2	3	6	6	6	1	6	6	5	2	1	1	3	2	36	8	4	2	2	-9	4
643	2	3	1	1	1	1	3	6	6	6	6	6	6	1	6	6	9	2	2	2	5	2	50	8	5	2	2	16	5
644	6	3	1	1	1	1	1	1	1	1	4	6	3	1	6	3	3	1	2	2	4	2	35	8	4	2	2	-9	5
645	4	6	1	1	1	1	6	3	1	2	2	6	1	3	6	5	6	1	1	1	1	2	31	8	4	2	2	8	4
646	1	6	5	3	2	3	3	6	6	5	1	6	6	6	6	3	4	1	1	1	5	2	44	4	4	2	2	12	3
647	3	1	-9	2	4	2	6	2	2	3	4	5	5	3	5	3	5	1	2	2	3	2	43	8	-9	2	2	-9	3
648	6	3	2	1	2	2	3	2	1	1	6	6	6	2	6	6	6	2	2	1	4	1	29	8	4	2	2	6	2
649	5	3	1	2	1	1	1	1	2	2	5	5	5	1	5	4	2	1	2	1	4	2	44	8	4	2	2	7	-9
651	3	6	2	2	1	1	3	6	5	6	2	6	6	3	6	4	4	2	2	1	4	2	44	7	4	2	2	5	2
652	5	4	1	1	1	1	2	5	5	4	4	6	6	5	6	6	9	2	2	2	6	2	32	8	4	3	3	16	4
655	5	4	5	4	4	5	5	6	6	6	6	5	5	4	4	4	5	2	2	1	3	2	27	8	4	1	1	7	4
657	5	4	4	1	1	2	4	3	2	1	2	6	6	1	6	5	6	2	2	1	3	2	31	7	4	2	2	6	6
658	1	3	1	1	1	1	1	1	2	6	5	6	6	1	6	4	5	1	1	1	4	2	68	7	4	2	2	9	4
662	4	6	4	3	3	2	2	6	6	6	6	3	6	5	2	5	5	2	2	1	4	1	49	8	4	2	2	9	1
665	4	3	1	1	1	1	1	5	3	5	6	5	5	4	5	4	5	2	1	1	5	1	54	7	4	2	2	8	4
667	5	4	2	2	2	2	2	2	1	3	5	5	5	5	5	1	6	1	1	2	5	2	39	8	4	2	2	6	4
669	3	6	5	2	3	3	5	6	5	3	6	5	4	4	5	5	6	2	1	1	4	2	30	8	4	2	2	6	4
670	6	3	2	2	1	2	5	6	6	5	6	4	4	3	3	4	3	1	1	2	3	1	47	8	5	2	2	3	3
673	3	5	4	3	4	3	4	4	3	5	5	5	6	4	5	4	4	1	2	1	4	2	24	8	4	2	2	8	3
675	4	2	3	3	3	2	3	5	5	5	6	5	4	4	5	5	5	1	1	1	1	2	26	7	4	2	2	6	2
676	4	6	5	4	5	2	5	5	5	4	6	2	1	4	1	1	7	2	2	2	5	1	47	7	4	2	2	5	1
680	1	3	3	2	2	1	4	1	4	3	4	1	5	2	1	4	2	1	1	1	4	2	46	7	5	2	2	12	-9
682	6	3	1	1	2	1	3	4	5	3	4	4	2	1	3	2	9	2	2	2	6	2	44	8	5	2	2	-9	5
683	6	6	6	6	6	6	6	6	6	6	6	3	5	5	5	3	8	2	1	2	5	1	41	8	5	1	1	5	3
685	4	5	4	2	3	1	2	4	5	6	5	6	5	5	3	5	6	1	1	2	3	2	29	7	4	2	2	6	2
687	3	5	4	3	1	2	4	5	5	5	5	6	5	5	6	6	10	2	2	1	5	2	38	8	4	2	2	10	2
688	6	6	2	1	2	2	5	6	5	1	5	6	6	4	6	6	5	1	2	1	5	2	35	8	4	2	2	8	2
698	4	5	5	4	2	3	4	1	2	4	1	5	5	3	5	3	7	2	2	2	2	2	42	8	5	2	2	10	-9
702	5	4	4	5	4	5	4	5	5	5	6	5	1	3	1	1	6	2	1	2	6	2	27	8	4	2	2	7	3
704	6	5	5	4	4	4	5	5	5	4	5	4	2	3	1	1	8	2	2	2	2	2	27	8	4	2	2	6	1
706	3	6	3	1	2	4	5	5	5	5	6	4	3	4	5	5	5	2	1	1	5	2	30	7	4	2	2	6	3
708	4	3	5	3	5	4	5	6	6	6	6	5	6	5	2	6	3	1	1	1	6	1	25	7	1	1	5	4	3
711	6	3	1	1	1	1	5	5	1	1	5	6	5	1	6	2	7	1	2	2	6	2	39	8	4	2	2	6	6
713	1	4	4	2	1	2	5	6	6	6	6	6	6	1	6	6	8	2	1	2	4	2	49	8	9	1	1	15	3
714	6	4	2	3	2	2	4	6	6	1	6	6	6	3	6	6	4	2	2	2	2	1	29	8	4	1	1	-9	3
719	5	5	5	4	5	5	5	6	6	5	6	4	6	5	1	3	3	1	2	1	5	2	26	8	1	1	5	4	3
720	3	2	4	1	3	3	3	6	6	5	5	2	4	3	1	3	3	2	2	1	4	1	25	8	4	1	5	3	-9

69

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
722	4	5	3	2	4	2	3	5	6	3	6	5	6	5	6	5	6	1	2	2	5	2	48	8	5	1	1	7	3
723	6	1	3	2	6	2	2	1	1	2	4	5	5	4	5	4	7	2	1	2	5	2	44	-9	4	2	2	16	4
726	4	5	1	1	1	1	1	6	5	5	1	6	5	2	4	4	3	1	1	1	5	2	52	8	5	1	1	5	2
729	5	2	4	3	3	3	3	4	3	2	4	3	4	2	2	4	5	1	1	1	4	1	25	8	4	1	1	5	4
730	5	3	2	3	3	2	2	5	5	5	5	3	5	2	2	3	2	2	2	1	4	1	27	8	4	1	1	6	3
737	6	4	2	2	1	2	2	2	2	2	2	6	5	4	6	5	5	2	2	1	1	2	20	7	7	1	1	2	-9
738	5	2	2	2	3	5	5	5	4	4	5	6	3	2	6	5	2	1	1	2	1	2	20	7	1	1	5	3	-9
743	5	4	1	1	1	1	2	2	2	3	4	6	6	2	5	5	7	2	2	2	4	1	65	6	8	1	1	6	2
744	4	5	3	3	3	3	3	5	5	5	5	6	5	2	6	6	5	1	1	1	1	1	37	7	4	2	2	7	-9
746	5	6	1	2	2	1	2	1	4	2	3	5	5	1	3	5	8	2	2	2	1	2	37	7	1	2	2	5	2
747	6	2	2	3	2	4	3	4	3	3	4	6	3	4	5	6	4	1	2	1	4	1	27	8	4	2	2	6	2
749	6	1	4	4	5	3	4	6	6	1	1	5	6	3	5	6	5	1	1	1	4	1	58	7	4	2	2	5	-9
750	4	2	5	3	4	2	4	5	4	3	5	5	5	4	6	5	7	1	2	2	2	1	27	7	1	1	1	4	2
755	4	6	2	2	2	2	2	4	4	4	6	6	6	3	6	6	7	1	1	1	1	1	28	7	1	1	5	4	2
757	5	2	1	1	1	1	1	5	4	5	5	5	5	2	5	5	8	1	2	1	5	1	35	7	1	1	1	5	1
759	6	4	3	2	4	1	2	6	6	6	6	6	6	4	4	6	5	1	1	1	5	1	23	8	4	1	1	6	5
763	6	3	3	2	3	1	3	4	3	3	4	5	5	2	4	5	3	1	2	1	3	2	36	8	4	2	2	8	3
768	2	6	3	5	3	2	4	6	4	6	5	6	2	1	6	6	7	2	2	2	1	2	33	8	4	2	2	7	2
771	6	5	2	2	1	4	4	5	4	5	6	6	5	6	5	3	3	2	1	1	6	1	26	8	1	1	1	4	2
772	6	5	5	4	5	2	5	6	6	6	1	2	2	3	1	3	5	2	2	2	1	1	53	8	5	1	1	-9	-9
773	3	5	4	5	4	4	5	5	4	3	5	5	5	2	5	6	6	1	1	1	5	2	25	7	5	1	1	4	2
788	2	5	2	3	2	3	3	1	2	2	6	6	4	2	5	6	4	2	1	2	3	1	26	7	1	1	1	5	2
792	5	4	3	2	4	1	4	6	6	6	6	3	6	1	2	2	4	2	2	1	5	2	38	8	5	1	1	10	-9
796	4	6	3	4	1	4	5	4	4	3	4	6	2	6	4	1	8	2	2	1	2	2	26	7	1	2	2	4	2
797	4	2	2	1	1	1	2	4	3	6	5	6	2	2	6	2	6	2	2	1	4	2	37	7	4	2	2	7	4
798	2	6	4	4	4	2	4	4	4	3	6	5	6	4	4	5	1	2	2	2	4	1	25	8	1	1	5	4	3
807	5	6	5	4	6	5	5	6	5	5	6	4	4	4	2	4	10	2	1	1	6	2	37	7	5	1	1	16	2
811	3	4	4	2	4	4	5	3	2	1	2	4	6	4	1	4	3	2	2	1	4	1	25	8	7	1	1	5	-9
812	5	4	2	2	2	3	4	6	6	2	5	5	2	4	4	5	3	1	2	1	2	1	28	8	1	1	5	5	1
813	1	6	3	4	3	2	5	5	6	1	1	4	4	5	5	5	4	1	1	1	3	2	24	7	1	2	5	3	1
814	4	6	2	3	2	1	2	2	2	2	2	5	6	2	6	6	8	2	2	2	5	1	28	7	1	2	2	3	4
818	2	4	4	4	3	3	6	5	6	2	5	5	5	4	2	5	3	2	1	2	5	2	26	7	1	2	2	3	2
819	5	5	5	4	5	5	4	6	6	6	1	6	6	4	6	6	1	1	1	1	4	1	28	8	4	2	2	6	2
822	6	3	5	4	5	2	5	6	6	5	6	2	1	2	1	2	8	1	2	1	4	1	41	8	4	1	1	12	4
824	5	2	2	2	2	1	2	5	2	2	5	6	6	5	6	6	5	2	2	2	2	1	27	8	5	2	2	5	2
826	3	5	3	2	2	3	2	5	3	6	5	2	1	5	2	2	4	2	2	1	4	2	27	8	7	3	3	9	3
827	6	4	1	1	1	1	1	6	6	1	6	3	5	2	2	6	5	2	1	-9	4	1	28	8	-9	4	4	6	2
828	3	3	2	4	4	3	2	6	6	4	1	5	4	1	4	2	7	1	2	2	6	2	44	8	5	1	1	8	3
830	6	3	3	3	3	3	3	3	3	3	5	2	6	2	2	6	7	2	1	1	4	2	44	8	4	2	2	8	2

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
831	6	1	2	1	2	1	4	6	6	6	6	2	4	1	3	4	6	2	2	2	3	1	39	8	4	2	2	6	2
835	3	5	5	5	3	4	4	4	4	3	5	5	3	3	5	6	3	1	1	1	2	1	31	8	4	2	2	6	-9
838	6	5	4	4	4	2	4	6	4	4	5	5	5	3	3	5	6	1	1	1	2	1	25	7	4	2	2	6	3
839	5	5	4	4	4	2	4	4	5	3	5	5	2	3	5	6	5	1	1	1	3	1	26	8	4	2	2	5	2
842	5	5	3	2	2	2	3	3	5	3	5	4	4	3	3	3	7	1	2	2	3	2	34	8	5	2	2	10	-9
845	1	4	3	2	2	1	1	6	6	6	6	1	6	1	6	6	3	1	1	2	2	2	50	4	4	1	1	7	-9
849	5	1	1	3	2	1	1	4	6	4	3	6	5	3	4	4	5	1	1	1	2	1	26	3	5	2	2	5	1
851	6	5	1	3	2	2	2	6	4	6	6	5	3	3	4	5	7	1	2	1	3	2	27	8	6	1	5	1	3
853	3	3	2	2	3	2	2	2	1	1	2	6	6	3	6	6	8	2	2	2	4	1	28	7	1	2	2	6	4
858	2	4	2	2	2	2	2	6	5	2	6	5	5	2	4	5	4	1	1	1	4	1	24	-9	1	2	1	5	3
868	6	3	2	1	2	2	2	3	3	4	4	6	4	1	1	6	1	1	2	1	4	1	28	7	4	2	5	4	2
871	4	6	4	4	3	2	4	5	6	6	6	5	6	4	6	6	3	1	2	1	2	1	27	8	4	2	2	5	2
880	2	5	2	3	3	2	2	6	5	3	1	5	6	1	3	6	2	1	2	1	3	1	28	8	4	1	1	6	-9
881	5	5	3	3	4	3	4	6	6	6	5	5	5	6	6	5	8	2	2	1	6	1	32	8	4	1	1	9	3
883	4	6	5	3	5	5	5	6	3	6	6	4	5	3	2	5	4	2	1	1	6	2	59	8	4	1	1	8	3
884	5	4	2	2	2	2	4	2	1	2	3	6	5	4	6	5	4	2	2	2	4	1	42	8	4	2	2	5	2
885	2	5	5	3	5	4	5	5	5	6	5	5	2	2	5	4	5	1	1	2	2	2	37	8	4	1	1	10	4
892	4	1	3	2	4	2	2	3	5	6	5	6	4	3	5	5	4	1	1	1	2	2	40	7	4	2	2	6	5
897	6	4	2	2	4	2	2	2	2	2	5	6	6	5	6	6	5	2	2	2	3	1	51	8	4	1	1	5	-9
899	6	2	1	1	1	1	1	6	5	3	6	6	3	2	6	4	5	1	2	1	4	2	27	6	5	1	1	9	3
904	5	6	5	2	4	2	3	5	4	2	5	1	6	1	1	4	7	2	2	1	5	2	27	8	4	1	1	7	3
906	4	6	2	2	2	1	2	5	2	5	4	6	6	1	6	6	5	2	2	2	4	2	55	8	5	2	2	-9	4
909	6	4	3	4	3	3	4	6	6	3	6	4	6	3	2	5	2	2	1	2	5	2	33	7	4	2	2	7	2
911	4	5	6	5	5	5	6	6	4	4	6	3	2	4	1	2	3	1	1	1	4	2	32	8	9	1	1	7	4
912	2	5	4	4	3	2	4	3	5	1	4	5	4	3	2	3	9	2	2	1	5	2	38	8	4	2	2	12	3
917	6	6	4	3	3	4	5	6	6	6	6	2	6	5	2	6	4	1	2	1	6	2	28	8	4	2	2	-9	4
918	6	4	4	4	4	3	5	3	1	2	4	6	4	4	6	5	5	1	1	1	2	1	49	7	4	2	2	6	-9
922	5	5	5	4	4	4	5	6	4	6	6	5	2	5	5	4	8	1	2	1	2	-9	19	1	1	2	5	1	1
924	6	6	1	1	1	1	4	6	5	4	6	6	1	1	6	2	5	2	2	2	6	2	17	1	1	2	5	1	4
928	5	6	4	3	2	3	3	6	5	6	4	5	5	5	1	6	5	1	1	2	2	2	29	3	4	2	2	6	2
929	3	6	1	2	2	2	3	3	5	5	5	3	5	2	1	6	6	1	1	1	6	2	40	6	4	2	2	7	2
930	5	6	4	2	3	4	5	5	4	3	6	5	1	3	3	1	8	1	1	1	2	2	20	7	1	2	2	2	2
931	1	4	3	3	2	2	2	5	2	2	2	5	5	2	5	5	1	1	2	2	4	2	27	8	1	1	1	5	2
933	6	3	1	1	1	1	4	3	5	3	5	6	4	4	5	6	1	1	2	1	5	2	46	7	4	2	2	6	2
936	6	6	1	1	1	1	1	1	4	1	3	6	6	1	6	6	5	2	2	1	5	2	37	7	5	2	2	6	4
941	4	6	3	4	3	3	3	4	1	5	3	6	6	6	6	6	5	1	1	1	2	2	20	7	4	2	2	5	3
942	3	4	4	4	4	4	4	4	3	3	4	5	3	4	4	4	2	2	2	1	1	2	28	8	1	1	1	3	2
946	3	6	3	4	3	4	3	6	4	5	5	3	2	3	1	3	6	1	1	1	5	2	21	7	1	2	2	3	2
947	5	5	4	3	4	3	4	5	5	4	5	5	6	1	4	5	8	2	2	1	6	2	73	7	8	2	2	9	3

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
952	5	4	3	3	3	3	4	6	6	6	6	6	4	5	5	6	6	2	2	2	6	2	48	8	9	1	1	10	-9
955	5	2	2	2	2	2	5	6	6	6	6	5	4	3	5	4	3	2	2	2	5	2	44	8	4	2	2	9	-9
957	5	3	6	4	5	5	6	4	5	4	5	6	3	3	6	5	8	2	1	1	1	1	43	8	5	2	2	9	3
959	2	3	1	1	1	1	1	2	3	3	5	5	6	1	5	4	1	2	2	2	4	2	29	8	4	1	1	7	3
968	1	5	3	3	3	3	3	5	6	6	6	6	6	4	4	4	3	1	2	2	2	2	43	7	4	2	2	9	3
970	2	5	6	6	6	5	6	6	6	2	6	5	5	5	1	3	4	1	1	1	3	1	74	6	8	3	3	4	3
974	6	-9	4	4	4	4	4	2	6	4	4	6	5	5	1	5	5	1	1	1	3	2	35	8	4	2	2	-9	4
975	5	4	3	2	3	2	4	5	5	3	5	2	2	2	2	3	6	1	2	1	2	2	40	7	5	2	2	16	2
976	1	1	1	1	1	1	1	1	1	1	1	4	6	1	4	4	8	2	2	1	6	2	47	7	5	2	2	10	1
977	2	6	3	5	3	5	5	6	5	6	6	6	4	4	6	5	4	2	2	1	5	1	29	8	4	2	2	5	2
979	2	5	5	4	5	4	5	4	1	5	4	5	3	4	2	4	6	1	1	2	2	2	63	4	8	2	2	6	3
980	4	6	5	4	5	4	5	6	6	6	6	5	1	5	2	1	7	2	1	2	6	2	26	8	1	2	2	4	2
981	4	5	5	5	5	3	4	5	3	5	5	6	5	6	6	6	4	2	2	1	2	2	22	7	1	2	2	-9	2
990	6	3	3	1	3	1	3	1	1	1	-9	5	4	2	4	5	9	2	2	2	5	2	39	8	5	2	5	9	5
992	6	3	2	1	1	2	2	5	4	3	6	6	6	2	6	5	3	1	1	1	1	1	30	8	4	2	2	6	3
995	6	5	5	5	5	4	5	3	4	4	4	6	6	5	6	6	4	2	1	2	2	2	24	7	6	2	2	4	2
996	4	3	3	2	3	3	3	5	4	6	5	6	6	3	6	6	5	2	2	1	4	1	39	8	4	1	1	5	2
1004	6	1	1	1	1	1	2	6	6	6	6	6	6	1	1	6	10	1	2	1	1	2	45	8	5	2	2	8	2
1005	4	6	4	3	5	3	3	4	3	4	5	4	5	3	1	4	5	1	1	2	2	2	36	7	4	2	2	6	2
1007	5	2	1	1	1	1	2	5	6	5	6	6	5	1	6	5	6	2	1	2	1	1	33	7	4	2	2	6	2
1008	5	4	5	4	5	4	5	5	6	5	5	3	5	4	2	3	4	1	1	2	3	2	41	8	5	1	1	12	4
1009	1	6	5	4	4	4	4	4	3	3	4	5	6	3	6	5	5	1	2	1	3	2	27	7	1	1	1	3	2
1013	5	4	4	3	3	3	4	3	3	4	5	4	5	2	3	3	3	2	1	2	2	2	45	7	4	2	2	7	3
1014	3	6	3	4	3	5	5	6	6	6	6	5	6	5	2	4	6	1	2	2	5	2	28	8	1	1	5	1	1
1021	4	6	4	4	5	4	5	5	4	5	5	6	2	2	4	2	2	2	2	1	2	2	27	8	6	1	1	3	3
1026	6	1	1	1	1	1	1	3	6	3	5	5	6	1	4	4	4	1	2	2	4	2	45	8	4	2	2	10	2
1030	6	6	5	5	6	5	6	5	5	5	6	1	5	6	1	1	7	2	2	1	4	2	26	7	1	1	2	3	2
1031	4	6	2	4	2	1	2	2	3	2	3	6	5	4	6	6	5	1	1	1	2	2	32	8	4	2	2	6	2
1034	3	4	2	2	3	2	2	5	5	6	6	3	5	3	3	5	4	2	2	1	2	2	24	7	1	1	1	1	3
1035	6	2	4	3	3	2	4	4	3	5	6	3	6	2	2	5	4	1	1	1	2	2	70	6	8	2	2	8	3
1036	4	4	2	2	3	2	5	4	5	5	5	5	2	2	2	2	3	2	1	2	4	2	48	8	4	1	1	6	3
1038	5	5	4	1	2	3	4	6	6	5	6	6	6	2	6	5	1	1	1	1	2	2	26	6	3	2	2	5	2
1039	5	3	4	3	4	3	4	3	5	1	4	4	6	2	4	4	2	2	2	1	3	2	42	8	5	2	2	16	4
1040	6	1	1	2	1	1	2	5	5	5	6	4	5	1	5	4	4	1	2	1	-9	2	52	7	4	2	2	5	4
1041	6	5	5	4	5	4	5	5	5	6	6	4	5	5	1	5	3	1	2	1	3	2	35	7	4	1	1	6	2
1042	5	6	5	5	4	4	4	5	3	5	6	5	6	4	6	6	5	1	1	1	4	1	23	7	1	2	2	3	2
1044	5	4	-9	4	4	4	4	6	6	6	6	6	6	4	5	5	4	1	2	2	2	1	36	6	6	2	2	-9	4
1045	3	5	2	3	2	1	3	3	2	2	3	6	5	5	6	6	4	1	1	1	1	2	18	1	1	2	2	3	1
1047	5	6	6	5	5	4	4	6	6	5	6	3	3	4	2	5	7	2	1	2	2	1	59	7	8	2	2	5	3

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
1051	5	4	4	5	5	3	4	4	4	4	6	6	6	6	4	6	5	1	1	1	2	1	28	7	4	2	2	6	3
1052	6	3	3	3	3	3	3	2	4	2	4	6	5	4	6	5	6	1	1	1	3	2	46	4	4	2	2	7	5
1053	2	3	2	3	4	2	2	6	6	2	6	5	6	2	1	5	5	2	1	2	5	1	58	7	4	1	1	6	3
1056	6	5	2	2	2	1	3	6	5	5	6	4	6	4	6	6	5	1	1	1	3	2	21	7	4	2	2	5	-9
1057	4	1	3	2	4	1	4	6	6	6	6	6	3	3	6	5	6	1	2	1	2	1	39	7	4	2	2	5	4
1058	5	2	2	2	2	2	2	1	1	1	2	6	6	2	6	5	2	1	2	2	4	2	51	4	3	2	2	-9	3
1060	6	4	3	3	4	2	4	5	4	3	5	6	4	4	6	6	6	1	2	2	4	1	37	8	5	1	1	6	3
1065	4	5	2	1	2	2	4	4	4	6	6	4	6	6	3	6	3	1	1	2	2	2	28	7	4	2	2	5	2
1067	4	3	4	4	4	4	4	4	3	3	6	5	5	6	2	6	5	1	1	1	1	1	35	4	4	2	2	6	-9
1072	5	4	4	3	4	4	4	4	4	2	5	5	4	4	5	5	5	1	2	2	2	1	28	8	5	1	1	7	2
1074	1	4	2	4	2	3	2	6	6	6	5	6	4	3	6	6	5	1	1	1	1	1	36	8	4	1	1	5	2
1075	3	4	4	2	3	2	2	6	6	5	1	6	6	3	6	4	7	1	2	2	2	2	49	8	5	1	1	-9	3
1076	3	6	5	4	4	3	4	4	3	4	5	6	6	4	1	6	6	1	1	1	2	2	33	7	7	2	2	6	2
1077	6	1	4	4	4	4	4	6	5	6	5	3	6	5	3	6	5	1	1	1	2	1	29	8	4	4	2	9	3
1079	5	4	-9	3	3	3	3	2	2	2	4	6	6	3	6	6	6	1	1	2	1	2	30	7	5	3	2	-9	3
1084	6	4	2	2	3	1	4	6	6	5	6	6	6	1	6	6	8	2	2	2	5	2	54	8	7	1	1	16	2
1085	4	4	3	3	3	2	3	6	5	6	6	6	6	4	6	6	7	2	2	2	2	1	55	7	4	2	2	6	4
1087	5	5	6	-9	6	6	6	6	6	6	6	6	6	6	6	6	6	1	1	1	3	1	25	6	9	2	2	-9	5
1091	5	2	1	1	1	1	1	6	6	6	5	5	5	1	5	2	6	1	2	1	5	2	44	8	4	2	2	-9	4
1094	5	3	5	4	4	4	4	6	6	6	6	3	1	3	1	6	6	1	2	2	5	1	63	8	8	1	1	9	2
1095	4	4	6	5	5	5	6	4	4	4	6	5	3	6	5	6	6	1	1	1	2	1	23	8	1	1	5	-9	3
1096	5	4	4	2	4	2	4	5	5	4	5	6	4	2	6	5	7	2	2	1	1	2	45	8	5	1	1	9	3
1114	2	4	1	1	1	1	1	3	1	1	6	6	6	1	6	6	8	2	1	2	2	2	55	8	5	2	2	12	4
1115	6	2	1	1	1	1	1	1	1	1	5	6	6	1	6	1	2	2	2	1	5	1	30	8	4	2	2	5	5
1117	6	1	5	5	5	1	3	6	6	6	6	6	6	3	6	6	4	2	2	2	6	1	46	8	9	1	1	8	-9
1118	2	2	1	2	1	1	1	2	2	2	5	6	6	1	6	5	8	1	2	1	3	2	45	8	4	2	2	7	5
1121	6	6	1	1	6	1	1	-9	5	2	5	6	6	-9	6	3	3	1	2	2	1	1	42	7	5	2	2	4	4
1123	4	3	1	2	2	1	1	6	6	5	5	6	6	2	6	6	6	1	2	2	5	1	48	7	5	2	2	-9	-9
1127	1	1	1	1	1	1	1	6	6	6	1	6	6	1	6	6	7	1	1	1	3	1	57	8	8	2	2	5	4
1130	5	3	3	1	3	2	1	3	6	1	4	4	5	2	3	3	5	1	1	1	1	2	32	8	4	2	2	4	3
1133	6	5	4	3	4	3	4	5	5	6	6	3	5	4	3	6	4	1	1	1	3	2	35	8	3	2	2	5	3
1137	5	4	5	3	5	4	5	5	6	3	6	6	4	3	2	2	1	2	2	1	1	1	27	8	4	1	1	5	3
1152	6	4	2	2	3	2	2	6	6	6	1	6	5	4	6	5	5	2	2	2	1	1	27	8	9	1	1	6	3
1158	3	4	5	3	4	5	6	5	1	6	5	2	5	5	5	4	7	2	2	2	2	2	27	8	4	1	1	7	4
1162	6	5	2	1	2	1	1	2	5	6	6	5	5	3	2	2	9	2	2	2	6	2	51	6	4	2	2	14	3
1163	6	6	5	2	4	2	5	5	4	6	5	3	3	3	1	3	5	2	2	2	6	2	28	7	1	2	2	5	2
1166	1	6	2	4	1	3	2	4	4	5	5	6	5	3	4	4	2	1	1	2	5	2	21	7	1	2	2	3	3
1167	6	1	1	1	1	1	2	6	5	3	6	5	5	1	1	6	3	2	2	2	3	2	52	8	5	2	2	-9	1
1173	5	4	3	3	2	2	4	2	2	5	5	1	6	3	1	1	6	2	2	2	4	2	45	8	5	2	2	9	4

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
1175	6	4	3	2	5	2	5	5	5	6	6	6	6	5	4	5	10	2	2	1	2	2	25	7	4	4	4	9	3
1180	3	4	3	2	2	2	3	3	3	3	5	4	4	2	4	4	3	2	1	1	4	2	27	7	1	2	5	4	2
1184	4	6	4	3	4	4	5	6	6	6	6	3	4	3	2	2	5	1	1	2	5	2	51	8	5	2	2	-9	-9
1185	6	4	1	1	2	1	2	6	6	6	6	6	2	1	4	6	5	1	1	2	5	2	43	4	3	2	2	5	2
1186	4	5	3	3	4	3	4	4	5	3	5	5	5	3	4	4	4	1	1	1	2	2	43	7	4	2	2	-9	3
1188	6	6	2	3	4	4	5	5	3	4	5	6	1	4	4	6	3	1	2	2	4	2	49	7	5	2	2	7	-9
1190	6	6	4	3	4	4	1	6	6	6	6	2	4	1	4	3	7	1	2	2	3	2	57	7	4	2	2	8	1
1194	6	2	1	1	1	1	4	2	4	2	3	6	6	2	5	5	10	2	2	1	5	2	54	8	5	2	2	9	5
1201	3	5	2	3	1	3	4	3	2	3	5	5	3	3	5	4	6	2	1	2	4	2	26	8	1	2	2	4	1
1204	5	6	1	2	1	2	1	1	3	1	3	6	5	2	6	5	9	1	2	2	5	2	58	7	5	4	4	10	2
1205	6	4	5	4	5	5	6	5	2	6	4	1	6	3	1	6	5	2	2	2	6	2	32	7	4	2	2	4	2
1209	6	4	2	3	2	1	3	1	3	6	6	5	5	2	6	4	2	2	2	1	2	1	28	4	4	1	2	6	1
1214	5	6	4	3	4	2	5	4	3	3	5	5	4	4	5	5	8	2	2	1	5	2	28	8	6	2	2	-9	2
1215	4	6	2	4	3	3	5	6	6	6	6	6	3	4	6	4	7	2	2	1	1	2	40	8	4	2	2	7	2
1216	5	6	4	4	4	4	4	5	5	6	5	4	2	4	5	4	7	1	2	2	2	1	38	8	4	2	2	5	2
1228	6	6	2	2	2	1	1	1	6	1	4	6	1	2	4	1	3	1	1	1	2	2	47	9	3	2	2	6	2
1234	2	1	1	2	1	2	2	5	5	4	5	5	6	4	5	6	5	1	2	2	4	2	22	8	1	2	2	5	2
1235	2	6	4	4	2	3	5	6	5	5	6	4	6	3	3	4	7	2	2	2	6	2	57	8	4	2	2	10	2
1236	6	4	1	3	1	1	1	1	6	1	2	6	6	2	6	6	3	1	2	2	6	2	46	8	5	2	2	8	3
1237	3	6	4	2	4	5	6	5	5	6	1	6	6	2	6	-9	4	1	2	1	5	1	36	7	4	2	2	5	3
1244	6	4	1	1	1	1	3	4	3	6	5	6	6	1	6	6	8	2	2	2	1	2	41	6	5	2	2	8	2
1250	5	4	4	4	4	4	4	3	3	3	3	6	5	3	5	5	8	1	1	2	2	1	37	4	3	2	2	-9	-9
1251	5	3	3	2	2	3	3	4	3	3	3	6	6	3	6	5	7	1	1	1	2	2	28	8	6	2	2	-9	3
1252	6	4	2	2	2	3	2	4	4	1	5	3	5	5	4	4	5	2	2	1	3	1	23	7	4	1	1	5	2
1253	5	4	2	2	2	1	2	4	5	5	5	4	6	4	3	2	8	2	2	1	4	2	47	7	5	2	2	5	3
1256	4	5	2	2	2	2	2	4	5	5	5	6	6	2	6	5	7	2	2	1	5	1	24	8	4	2	2	6	2
1258	1	4	5	6	4	4	5	5	6	5	6	4	5	3	5	5	8	2	2	2	6	2	62	6	5	2	2	12	4
1260	6	4	6	2	5	4	6	5	5	5	6	2	6	2	4	6	5	2	2	2	6	1	37	7	4	2	2	6	2
1261	5	4	6	2	5	2	4	4	4	2	4	3	6	5	4	6	4	1	1	1	2	1	28	7	4	2	2	6	2
1262	5	4	6	2	5	2	4	5	5	1	4	4	6	2	4	6	2	1	1	1	3	1	45	3	3	2	2	5	4
1268	2	4	5	5	4	3	6	5	5	5	5	5	5	5	5	6	7	2	2	2	6	2	45	7	5	2	2	10	4
1269	1	4	5	4	5	5	5	5	5	5	5	5	5	6	5	4	5	1	1	1	3	1	48	4	4	2	2	6	4
1271	5	3	1	1	3	1	3	4	6	6	6	4	6	2	4	6	1	1	1	1	1	2	64	4	8	2	2	6	-9
1273	2	6	3	4	4	4	4	6	5	4	6	5	6	4	4	5	7	1	2	2	6	2	28	8	4	2	2	7	3
1275	5	4	1	2	1	1	1	6	4	6	5	5	6	3	5	5	8	1	1	1	2	1	22	6	4	2	2	5	-9
1276	1	6	6	5	5	5	6	6	5	6	6	5	3	2	3	6	4	2	2	1	6	2	33	8	4	2	2	7	2
1278	4	4	2	2	2	2	2	5	5	5	2	5	5	4	5	5	5	2	2	2	4	1	21	7	1	1	5	-9	-9
1279	6	3	4	4	4	2	4	6	6	6	6	6	6	2	6	5	8	2	2	1	4	1	21	7	1	1	5	2	3
1283	4	5	5	4	4	4	5	5	5	3	4	3	2	4	4	3	7	2	2	1	2	1	34	8	5	1	1	8	2

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
1293	5	3	1	1	3	1	1	6	5	6	1	6	5	2	5	5	7	2	2	1	5	1	22	7	1	1	5	1	3
1294	6	3	4	2	3	2	4	6	6	6	6	4	6	5	2	6	1	1	1	1	1	2	41	7	1	1	1	3	3
1295	6	4	3	2	3	2	5	5	6	5	6	6	4	3	6	2	8	2	2	1	4	2	38	8	4	2	2	12	4
1298	5	5	6	6	5	6	5	6	3	5	5	5	5	6	4	4	3	2	2	1	5	1	19	7	1	1	5	1	4
1301	2	3	4	2	4	2	4	6	4	3	4	6	6	2	2	4	2	2	2	2	6	2	20	7	1	2	2	6	2
1305	1	3	2	2	1	2	2	6	5	5	1	5	6	3	4	5	3	1	1	1	1	1	70	8	8	1	5	3	1
1306	6	6	5	5	2	4	5	6	6	6	6	2	2	3	1	2	8	1	2	2	5	2	46	8	4	1	1	7	2
1309	6	1	3	2	3	2	4	4	5	5	5	5	3	2	5	4	4	1	1	1	3	1	36	7	6	1	1	5	4
1312	5	3	1	2	4	1	6	6	6	6	6	1	6	1	1	1	9	2	2	1	6	2	43	7	5	1	1	16	4
1314	4	3	2	2	2	1	2	5	4	5	5	5	5	3	4	4	1	1	1	2	3	1	46	7	6	1	1	1	2
1318	4	3	4	3	4	3	4	5	4	4	4	4	4	2	2	5	5	2	1	1	2	2	30	6	4	3	3	12	4
1319	4	4	3	1	2	2	3	5	3	1	6	3	6	2	5	3	4	2	2	1	3	2	55	4	4	2	2	7	2
1322	3	4	2	3	2	2	4	6	6	4	5	5	5	3	4	4	5	2	2	1	4	2	38	-9	4	2	2	8	3
1327	2	3	2	2	2	3	4	5	1	1	5	5	6	4	5	2	3	1	1	1	2	1	31	7	4	1	1	5	3
1330	3	3	1	2	3	2	1	2	2	1	5	1	5	4	1	6	6	2	2	2	1	2	48	4	5	2	2	16	2
1331	2	4	2	2	3	4	5	4	4	5	6	5	2	5	2	4	3	1	2	1	2	1	32	8	4	2	2	5	2
1332	2	3	4	2	3	3	5	6	6	5	6	4	5	3	1	1	5	2	2	2	4	1	39	8	4	2	2	14	2
1335	6	1	2	1	2	1	4	1	3	3	6	6	6	2	6	3	3	1	2	2	5	2	38	8	4	2	2	-9	-9
1336	5	4	2	2	2	2	2	6	6	6	6	-9	6	4	6	6	4	2	2	2	3	2	52	6	4	2	2	10	-9
1337	5	3	3	3	3	3	3	6	2	2	6	6	6	4	6	6	6	1	1	1	2	1	46	6	6	2	2	-9	-9
1341	6	4	2	1	3	1	2	3	1	2	3	6	5	3	5	3	6	1	2	1	4	1	18	7	1	1	5	1	4
1342	3	5	2	1	3	2	2	3	3	4	6	5	6	5	6	5	7	1	2	1	2	1	25	8	4	2	2	4	3
1343	5	5	4	3	5	3	5	6	6	6	5	5	1	3	2	2	4	2	2	1	5	2	38	8	4	2	2	7	3
1344	6	2	5	4	3	5	4	5	5	4	5	1	1	4	4	1	6	2	1	1	3	2	39	8	7	2	2	7	4
1353	2	4	4	3	4	2	4	4	5	4	5	5	5	4	5	5	4	2	1	1	2	2	35	8	4	1	1	9	3
1356	3	4	4	2	4	3	4	5	3	5	3	3	4	3	3	3	3	2	2	1	3	1	42	8	4	2	2	6	4
1357	5	5	2	2	2	2	2	5	5	5	5	5	5	2	5	4	4	2	2	1	3	2	35	8	4	2	2	9	2
1361	5	2	4	3	3	2	3	6	4	6	6	6	6	5	6	6	4	1	1	1	2	1	31	3	4	2	2	6	-9
1362	4	3	1	1	1	1	4	6	6	6	6	3	4	3	3	3	8	2	1	1	3	2	45	8	6	2	2	4	4
1364	5	3	3	3	3	3	3	4	4	4	5	5	5	3	5	5	7	1	1	1	2	1	55	3	3	2	2	-9	-9
1365	6	3	1	1	1	1	1	1	1	1	1	6	6	1	6	6	5	2	1	2	2	2	50	7	5	2	2	-9	-9
1366	4	4	3	3	4	3	5	5	5	5	5	5	5	2	5	5	7	2	2	1	4	2	42	8	4	1	1	12	3
1369	5	4	4	2	2	1	4	3	3	1	6	6	6	3	6	6	5	2	2	1	5	1	51	8	5	1	1	9	4
1372	4	4	3	3	3	3	3	6	6	6	6	5	5	3	5	5	5	1	1	2	-9	1	44	4	4	2	2	-9	-9
1373	6	4	2	1	2	1	2	2	3	3	4	4	4	4	2	4	4	2	1	1	2	1	37	4	4	2	2	-9	4
1374	5	4	5	2	3	5	5	5	5	6	6	2	6	3	1	5	6	1	1	2	2	2	37	8	4	1	1	9	3
1375	2	2	2	1	2	1	2	2	2	4	5	4	2	4	2	5	3	1	1	1	2	2	34	4	4	2	2	5	4
1376	5	3	2	4	4	2	2	3	4	2	5	6	4	4	6	6	4	2	2	2	4	1	37	7	4	2	2	4	2
1377	4	6	2	2	2	1	2	6	4	5	5	5	4	3	1	4	5	1	1	1	1	2	41	4	4	2	2	5	2

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
1378	5	5	2	1	2	1	5	3	5	1	6	6	6	1	1	1	4	2	2	2	4	2	54	6	4	1	1	12	4
1380	5	5	2	1	1	1	4	4	4	6	4	6	4	3	6	6	5	1	1	2	1	2	28	3	4	1	1	5	-9
1384	5	4	4	3	4	4	4	6	6	6	1	-9	6	4	5	5	7	2	2	2	3	1	36	8	4	1	1	7	3
1389	5	1	3	3	3	2	3	5	5	5	5	6	6	5	6	6	3	2	2	2	4	1	36	8	4	2	2	7	2
1390	3	3	1	2	2	1	3	5	5	4	5	5	4	2	2	2	7	1	1	1	2	2	20	7	1	2	2	2	-9
1394	5	5	2	2	2	2	3	4	5	2	5	6	6	5	6	6	6	2	1	2	3	1	53	8	4	1	1	6	2
1396	5	2	3	2	3	2	3	2	1	1	2	6	5	3	5	5	2	1	2	1	1	1	28	8	5	1	1	7	1
1403	1	1	2	2	1	1	1	6	6	6	6	6	5	2	6	1	9	2	2	1	5	1	47	7	4	1	1	-9	6
1408	6	4	1	1	1	1	1	4	3	6	5	6	6	1	6	5	8	2	2	2	5	2	43	8	4	1	1	13	5
1409	6	1	2	1	1	1	2	1	5	1	2	1	6	2	1	6	10	2	2	2	6	2	50	8	4	1	1	16	4
1412	6	3	2	1	2	1	5	5	3	6	5	5	2	3	5	4	9	2	1	1	4	2	52	8	7	2	2	12	3
1423	2	5	2	2	2	1	4	3	2	6	5	5	6	2	4	3	6	2	1	1	2	2	46	8	4	1	1	-9	2
1424	2	2	4	2	4	4	4	5	5	4	6	3	6	5	2	6	5	1	2	1	2	2	25	7	4	2	2	7	3
1425	5	6	3	3	3	2	3	5	4	4	5	6	6	3	6	6	4	2	2	1	1	1	34	7	4	1	1	5	2
1430	4	4	2	2	1	1	1	2	3	1	6	6	6	2	3	5	4	1	1	1	2	1	58	8	4	1	1	-9	3
1431	2	4	2	1	2	1	2	3	3	3	4	6	6	1	5	6	1	1	1	2	4	1	50	6	8	1	1	5	-9
1432	6	1	2	1	1	1	2	5	5	1	5	6	4	3	6	6	2	2	1	2	2	2	48	8	4	1	1	9	4
1434	2	3	5	4	5	5	5	5	5	5	5	3	6	2	4	5	3	1	1	1	4	1	90	3	8	2	2	5	2
1435	1	3	5	3	3	2	4	5	4	3	5	5	4	2	4	5	2	1	1	1	2	1	18	4	3	1	1	4	3
1436	4	5	3	4	4	5	3	3	3	3	2	6	5	2	5	5	2	1	1	1	1	1	20	4	3	1	-9	5	3
1437	2	5	2	4	2	4	3	5	5	5	5	5	5	2	4	5	3	1	1	1	4	2	19	4	3	2	2	5	1
1438	5	1	1	1	1	1	1	2	3	2	5	6	6	1	5	6	4	1	2	2	5	2	44	8	4	2	2	-9	-9
1442	6	3	4	3	4	2	3	4	2	6	4	6	6	4	6	6	6	2	2	1	3	1	29	8	5	1	1	6	3
1444	3	4	5	5	6	3	5	4	4	5	5	6	6	5	6	6	4	2	2	1	1	2	20	7	1	2	2	3	2
1446	6	3	3	3	3	2	3	4	4	4	4	6	6	6	6	6	6	1	1	1	2	1	26	4	4	2	2	-9	-9
1447	6	3	2	2	3	2	2	5	5	5	5	6	6	3	6	6	4	1	1	1	1	2	22	4	3	1	1	-9	4
1449	1	6	1	1	6	1	3	4	2	4	2	6	1	1	4	1	6	1	1	2	4	1	49	4	4	1	1	6	3
1450	-9	4	4	4	4	3	4	4	5	2	5	4	5	4	2	5	4	1	2	2	1	1	22	7	4	1	1	6	2
1453	4	3	4	2	2	2	3	4	3	1	6	4	6	3	4	5	6	2	1	1	3	2	27	8	5	1	1	8	4
1455	6	4	2	2	3	1	1	2	3	2	4	6	5	2	6	5	3	1	2	1	5	2	65	7	8	2	2	6	4
1456	5	3	2	3	3	2	2	5	4	5	5	5	5	4	5	5	7	2	2	1	4	2	20	7	1	4	4	4	3
1461	6	3	1	2	2	2	4	6	4	6	2	6	5	4	6	3	1	2	2	1	1	1	20	7	1	1	5	1	2
1468	6	5	5	4	4	4	5	4	4	4	5	6	6	6	6	6	5	1	1	1	4	2	48	7	5	1	1	7	-9
1469	2	3	4	5	4	4	4	3	2	1	3	4	6	4	4	5	5	2	1	2	4	2	38	8	4	1	1	8	4
1470	5	5	4	3	4	2	4	6	5	6	6	5	5	4	6	6	7	2	2	2	2	1	30	8	4	1	1	9	5
1473	6	4	3	3	2	2	2	6	6	5	6	5	6	4	1	2	4	2	2	1	4	2	18	4	4	2	2	5	2
1474	5	4	2	1	1	1	2	1	2	1	4	6	5	2	6	6	4	1	2	2	1	1	28	7	4	1	1	5	3
1475	6	3	5	3	3	4	6	6	6	3	6	1	2	1	1	1	8	2	1	2	6	2	34	8	9	1	1	8	4
1479	2	4	5	4	5	5	5	5	5	5	2	2	3	5	1	2	2	2	1	1	5	2	28	7	3	1	1	4	3

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
1480	1	4	3	2	4	3	2	5	4	3	4	4	6	2	4	4	3	2	2	2	1	2	33	8	4	1	1	5	4
1481	6	1	3	1	2	3	3	6	6	6	6	6	6	2	5	6	5	1	2	2	4	2	30	4	3	2	2	5	3
1482	6	4	2	2	3	1	2	3	5	3	3	3	4	1	3	5	6	1	2	1	2	2	25	6	4	1	1	5	3
1483	6	3	2	2	5	2	2	6	6	6	6	4	5	2	5	3	3	1	1	1	4	2	41	8	4	1	1	12	4
1484	5	4	3	3	2	2	2	5	5	5	5	5	5	4	5	5	3	1	1	1	2	2	19	4	6	2	2	-9	-9
1485	5	3	3	2	2	2	2	4	4	4	3	5	5	4	5	5	3	1	1	1	1	1	18	7	7	2	5	-9	-9
1487	6	1	3	2	3	2	1	6	6	6	6	6	6	3	6	4	3	2	2	1	2	1	37	8	4	1	1	7	4
1488	2	4	2	3	4	2	4	6	6	5	5	5	5	2	2	5	4	1	2	1	3	1	36	8	4	4	4	-9	3
1492	3	2	1	1	1	1	2	1	1	2	3	5	5	2	6	5	5	1	1	1	4	2	20	4	4	2	2	5	5
1497	6	4	2	2	2	1	3	5	5	2	5	5	4	3	5	4	3	1	2	2	4	2	43	8	4	1	1	5	3
1499	2	-9	3	2	3	3	3	5	3	5	3	5	3	3	5	5	5	1	2	1	4	2	29	8	4	2	2	6	3
1500	2	4	6	4	3	5	5	6	6	6	6	2	1	2	1	1	2	2	2	1	1	2	30	7	1	1	1	3	3
1501	6	4	5	5	6	5	6	6	6	6	6	4	5	5	4	5	7	1	2	1	2	2	34	7	4	1	1	6	3
1506	5	4	2	2	2	1	2	6	6	5	6	6	5	2	6	4	2	1	1	1	4	2	23	7	4	1	1	4	2
1507	6	4	4	4	4	4	5	6	1	6	6	4	6	2	5	5	9	2	1	1	1	1	32	7	4	1	1	13	4
1509	2	5	4	2	4	3	4	1	2	1	5	5	5	4	5	5	4	2	2	1	6	1	56	8	4	1	1	8	2
1512	1	3	1	1	1	1	1	6	6	6	6	6	6	5	6	6	3	1	1	1	4	2	39	6	4	1	1	9	4
1513	6	6	3	1	3	3	3	6	6	6	6	6	6	4	6	6	5	1	2	1	3	2	28	4	3	1	1	5	1
1517	3	3	2	2	2	2	2	5	5	5	5	5	5	2	4	3	4	2	2	2	3	2	27	6	1	1	1	4	3
1518	6	5	2	4	4	2	3	5	4	3	5	6	6	5	5	6	4	1	2	2	2	2	21	4	4	1	1	5	2
1519	5	1	1	1	1	1	1	4	5	2	5	6	6	1	6	6	4	1	1	2	3	1	48	8	4	2	2	5	-9
1524	6	5	4	3	4	3	4	4	3	2	6	6	1	1	1	1	8	2	2	2	6	2	37	8	4	2	2	8	2
1525	4	3	4	3	2	3	3	6	5	4	6	5	5	3	6	6	7	1	1	1	2	2	34	8	4	2	2	6	1
1526	4	3	2	2	4	2	2	6	6	6	6	6	6	1	6	6	3	1	1	1	4	2	26	7	5	1	1	6	3
1527	5	2	2	1	2	2	2	5	5	3	5	5	6	2	5	5	5	1	2	1	3	2	33	4	4	1	1	6	2
1528	5	3	2	3	3	2	3	5	5	5	5	6	6	3	5	4	3	1	1	1	2	2	23	7	7	2	5	-9	-9
1529	5	5	4	3	5	3	4	5	4	5	6	6	6	3	5	6	3	1	1	1	4	2	23	3	3	1	1	5	3
1530	3	4	5	2	5	5	5	2	3	3	2	5	3	3	4	4	2	1	1	1	2	2	20	3	3	2	2	4	5
1533	5	2	3	1	3	1	3	5	5	6	6	5	6	2	6	6	4	1	2	1	3	1	31	8	4	1	1	5	3
1535	6	3	2	1	2	2	2	5	5	4	5	4	5	2	2	2	3	2	2	1	3	2	28	4	4	1	1	6	-9
1537	6	1	5	2	1	2	2	6	2	2	6	6	6	-9	6	6	5	2	2	2	2	1	36	8	4	2	2	6	2
1538	5	6	4	4	2	4	3	6	5	4	5	5	4	4	3	5	5	1	1	1	3	2	34	7	1	1	1	5	1
1545	4	5	3	3	2	2	2	3	2	4	4	5	5	4	6	6	4	1	1	1	2	2	22	4	4	1	1	5	2
1547	1	3	5	4	3	5	5	6	6	6	5	4	6	4	4	5	4	1	1	1	3	2	22	4	3	2	2	6	5
1548	4	4	3	1	3	1	3	5	5	5	4	6	5	4	6	5	5	1	1	1	1	2	23	4	4	1	1	5	-9
1550	-9	-9	3	3	3	3	3	3	4	5	5	6	5	4	5	6	3	1	2	2	1	1	19	7	1	1	1	1	3
1552	5	3	4	4	4	3	3	2	5	1	3	3	5	5	4	4	5	1	2	1	2	2	37	6	7	1	1	6	2
1553	5	4	4	4	5	4	5	3	5	6	4	4	6	4	4	4	5	2	2	1	5	2	34	8	4	1	1	10	5
1555	6	2	2	2	3	2	1	5	2	6	5	5	5	2	5	5	4	1	2	1	5	2	26	6	1	1	1	4	1

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
1557	6	5	2	2	2	1	1	6	1	6	6	6	5	2	2	4	7	1	1	1	3	1	62	8	9	1	1	9	2
1559	6	5	3	2	3	2	2	5	3	6	4	6	6	6	6	4	6	2	1	2	3	2	28	7	4	1	1	7	4
1560	6	4	4	4	4	3	3	5	6	5	6	3	5	3	2	4	7	1	2	2	1	1	48	8	4	1	1	6	-9
1566	3	2	3	5	5	3	5	5	1	1	6	6	6	3	6	6	7	2	2	1	3	1	72	3	8	2	2	4	-9
1572	6	2	1	2	2	1	1	5	5	5	5	6	6	2	6	6	8	2	2	1	5	2	55	7	5	2	2	6	5
1573	6	3	2	1	1	2	2	2	1	2	4	6	5	1	5	4	2	2	2	2	5	-9	52	8	5	2	2	16	5
1574	6	1	1	1	1	1	1	6	6	6	6	6	1	1	1	1	2	1	2	1	6	2	38	8	1	2	2	-9	3
1576	6	5	1	1	1	1	1	5	6	6	6	6	6	1	6	5	4	2	2	1	6	2	60	8	5	2	2	8	5
1578	6	4	5	4	5	5	6	5	5	5	5	5	4	3	3	3	10	2	2	1	2	2	35	8	4	2	2	7	3
1580	4	5	5	4	4	4	5	3	3	3	6	2	6	4	2	5	6	1	1	1	4	2	70	6	8	2	2	8	3
1581	4	3	1	2	1	1	3	4	3	4	3	4	3	2	4	3	6	1	2	2	2	2	37	6	4	1	1	7	4
1589	6	6	1	1	3	1	1	6	6	1	1	6	6	1	1	6	4	2	1	1	3	1	61	8	9	1	1	8	2
1590	3	1	1	1	1	1	1	1	1	1	2	6	3	1	6	5	4	1	1	1	-9	1	24	3	6	1	1	5	-9
1594	4	5	4	5	4	2	4	6	6	6	6	6	5	5	6	6	7	1	2	1	2	1	53	6	4	1	1	6	3
1595	2	5	3	3	3	3	4	4	5	5	5	5	5	5	4	5	2	1	2	1	4	2	29	7	1	2	5	4	2
1597	4	4	2	2	2	2	2	3	2	2	5	5	4	4	5	4	7	1	1	1	3	1	27	8	4	2	2	5	2
1605	3	2	2	2	2	2	2	5	5	5	4	4	4	2	4	4	3	1	2	2	2	1	35	6	4	2	2	6	2
1611	6	3	3	3	3	3	3	2	3	3	2	6	6	4	6	5	4	1	1	1	1	2	27	7	4	2	2	6	4
1612	6	4	5	4	5	4	5	5	5	5	5	5	5	5	5	5	2	1	1	1	1	1	21	7	1	2	5	-9	-9
1613	6	3	3	3	3	3	3	3	2	2	3	6	6	4	6	6	2	1	1	1	1	2	24	7	1	1	5	-9	3
1618	5	4	5	3	3	2	4	6	5	6	6	4	5	2	2	4	3	2	2	2	1	2	30	8	1	1	1	4	4
1621	4	4	2	1	3	2	2	6	4	4	6	5	5	3	5	4	4	1	1	2	5	1	35	7	7	1	1	7	-9
1622	6	1	1	1	1	1	6	1	1	1	4	6	6	1	6	1	6	2	2	1	4	1	50	8	9	2	2	6	5
1623	5	4	4	4	4	4	3	3	2	4	4	4	5	2	5	4	5	1	1	1	3	2	38	8	5	1	1	9	3
1626	2	4	3	2	4	3	4	5	6	4	5	5	5	2	3	5	7	2	2	1	4	2	37	7	4	1	1	8	3
1627	6	2	2	1	2	1	2	1	4	2	5	6	5	5	2	4	3	1	2	1	3	2	36	8	4	1	1	6	4
1630	2	5	5	4	5	4	5	5	5	5	5	2	2	2	2	2	4	2	1	1	4	2	25	8	4	1	1	8	5
1631	3	4	5	4	4	4	4	6	5	6	6	4	3	4	4	5	4	2	2	2	2	2	35	8	4	1	1	9	2
1638	-9	6	4	3	3	2	4	5	4	4	6	6	2	2	6	3	7	2	2	2	2	1	29	7	7	1	1	5	-9
1640	2	6	1	1	1	1	1	5	6	5	6	6	6	1	6	4	5	2	2	1	4	2	30	7	4	2	2	-9	4
1641	5	3	4	2	2	2	3	4	4	2	5	6	6	2	5	6	5	1	1	2	1	1	48	7	5	1	1	4	2
1642	5	3	5	3	6	4	4	6	6	6	6	5	5	1	6	6	4	1	1	2	1	2	32	8	4	1	1	6	4
1644	6	2	4	4	4	2	4	2	3	4	6	5	5	5	6	3	3	2	1	1	2	2	23	7	4	1	1	5	4
1645	1	6	5	5	4	5	6	6	5	6	6	2	6	4	2	4	8	2	2	1	5	2	39	8	4	2	2	8	1
1648	3	5	4	4	3	2	3	5	5	5	5	5	5	5	2	5	6	2	2	1	2	2	44	8	4	1	1	9	2
1649	6	4	3	3	3	3	3	3	3	3	4	6	6	2	6	6	4	1	1	1	1	2	45	3	3	2	2	-9	5
1650	6	3	3	3	3	3	3	5	5	5	5	6	6	4	6	6	4	1	1	1	1	1	24	7	1	1	5	-9	-9
1652	5	3	4	3	4	3	4	5	4	4	4	5	4	4	5	5	6	2	2	1	3	1	32	7	4	1	1	6	3
1656	1	4	4	4	5	4	5	3	2	2	4	5	6	4	4	6	4	1	1	1	3	2	25	6	4	2	2	6	4

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
1657	1	4	4	5	4	5	5	2	2	2	4	4	6	4	3	5	2	1	1	1	2	1	17	4	6	2	2	2	-9
1663	5	3	4	3	4	3	4	6	6	6	6	6	6	3	4	5	5	1	2	2	6	1	29	4	4	1	1	7	-9
1664	6	1	3	2	2	2	2	5	6	5	5	5	5	1	1	2	10	2	1	2	5	2	49	7	5	1	1	16	-9
1665	4	3	1	1	1	1	1	4	5	3	5	6	6	1	1	1	7	1	2	1	4	2	36	8	5	1	1	10	3
1667	4	2	4	2	4	1	4	5	5	4	5	6	6	3	6	6	8	2	2	2	3	2	44	7	4	1	1	7	-9
1671	5	4	3	3	3	3	3	5	5	5	5	5	5	4	5	5	3	1	1	1	2	1	23	4	3	1	1	-9	-9
1672	5	4	3	2	2	2	3	3	3	3	3	5	5	3	5	5	6	1	1	1	1	1	26	6	4	2	2	-9	-9
1673	5	4	3	2	3	3	3	4	4	4	4	6	6	4	6	6	5	1	1	1	1	2	25	7	1	1	5	-9	4
1677	5	4	2	1	2	1	2	4	5	1	5	1	6	1	1	4	5	2	1	2	1	2	35	8	5	1	1	9	4
1679	4	6	5	4	5	4	5	5	5	5	5	4	4	4	3	5	8	2	2	1	4	1	43	7	4	1	1	-9	-9
1682	5	4	3	3	3	3	4	4	5	3	5	6	5	2	3	4	6	1	1	1	4	2	24	7	1	2	2	4	2
1685	1	5	2	2	2	2	2	3	1	2	4	5	5	2	6	4	8	1	1	1	5	2	36	8	4	1	2	6	2
1686	5	6	1	2	1	1	1	5	5	5	6	5	4	3	4	1	2	1	1	2	5	2	22	4	3	2	2	6	2
1688	3	3	3	3	4	3	4	6	6	6	6	4	3	2	2	4	3	2	2	1	3	2	30	8	1	1	1	3	3
1690	3	3	4	3	4	3	4	5	5	4	5	2	5	4	1	2	3	1	2	1	3	2	27	7	6	2	2	1	4
1691	5	3	4	2	4	3	2	4	4	5	5	6	6	4	3	6	6	2	2	1	4	1	37	8	5	2	2	9	4
1696	5	4	3	3	3	3	3	3	3	3	-9	4	4	3	4	4	4	1	1	1	1	2	19	4	6	1	5	-9	3
1697	5	3	2	4	4	2	2	5	6	3	5	4	6	5	1	4	4	2	2	2	5	2	48	8	5	1	1	-9	5
1698	5	2	5	3	6	4	5	6	4	5	6	4	4	4	4	5	9	2	2	2	5	1	53	8	4	2	2	8	3
1710	5	4	3	4	4	5	5	4	2	1	5	4	6	3	3	5	4	2	2	2	4	1	30	7	4	1	1	-9	4
1711	6	3	3	2	3	3	3	5	5	5	5	5	5	3	5	5	4	1	1	1	1	1	30	6	4	2	2	-9	-9
1713	5	2	2	3	2	2	2	4	4	4	4	6	6	2	4	6	5	1	2	1	1	2	31	4	4	2	2	5	-9
1714	4	4	3	1	3	3	3	3	4	3	4	4	5	3	4	4	5	2	2	2	4	2	43	8	4	1	1	8	2
1718	5	4	4	3	4	4	4	6	6	5	6	6	6	3	6	5	6	2	1	2	4	2	37	8	5	1	1	16	3
1722	3	2	3	2	3	2	3	5	6	2	5	2	5	3	1	5	4	2	2	1	1	2	36	8	9	1	1	9	4
1725	6	4	3	2	4	2	3	5	5	5	5	5	5	4	6	6	4	1	2	2	2	2	28	4	3	2	2	-9	-9
1727	6	3	3	2	3	2	2	3	3	3	3	5	5	3	5	6	5	1	2	2	2	1	33	4	7	1	5	-9	-9
1733	4	4	4	1	2	2	3	4	4	4	6	6	1	4	6	6	1	1	1	1	2	2	27	7	1	2	2	4	1
1735	2	6	1	1	1	1	4	6	6	6	6	6	6	5	6	6	4	1	1	1	4	2	24	8	1	2	2	1	1
1736	5	2	1	1	1	2	2	5	4	4	6	4	-9	6	5	5	4	1	1	1	2	1	40	7	7	1	1	-9	4
1744	6	4	3	3	3	2	5	5	3	5	6	6	6	5	6	6	4	1	1	2	4	1	46	4	5	2	2	7	-9
1749	6	4	1	2	1	1	2	6	6	6	6	5	5	2	2	5	1	1	2	1	4	1	40	4	8	1	1	4	1
1754	3	6	2	3	5	1	5	6	5	6	6	5	6	3	6	5	2	1	2	1	5	2	22	7	1	2	2	1	2
1755	1	4	5	2	4	5	5	5	3	4	5	4	5	2	4	5	7	2	2	2	5	2	56	4	4	2	2	8	5
1757	4	4	1	1	1	1	1	5	5	5	6	6	4	3	6	5	2	1	1	1	1	1	52	4	6	1	1	3	2
1758	2	4	4	3	3	2	2	3	3	3	3	5	6	2	5	5	4	1	2	2	5	1	37	4	4	2	-9	6	4
1760	4	5	2	2	2	1	3	6	6	6	6	1	6	2	2	-9	7	2	1	1	4	2	45	8	5	2	2	9	4
1766	4	3	5	2	4	4	5	3	4	3	4	5	6	5	5	5	1	1	1	1	2	2	37	8	1	2	5	3	3
1770	4	5	5	3	5	3	5	6	6	6	6	6	6	3	6	3	3	1	1	1	1	1	26	8	4	1	1	7	2

case	ME11	ME12	VE1	VE2	VE3	VE4	VE5	SM1	SM2	SM3	SM4	SW1	SW2	SW3	SW4	SW5	Verm	BET1	BET2	BET3	Int	sex	age	bild	job	Land	LdS	Eink	Polit
1773	2	5	4	4	4	3	5	5	5	3	5	3	5	3	3	4	8	2	1	2	4	2	40	8	4	2	2	8	2
1774	4	5	2	2	3	2	2	5	5	5	5	5	5	2	5	5	4	1	1	2	2	2	57	6	5	1	1	5	-9
1777	6	2	2	2	2	2	2	2	1	5	5	5	5	1	5	6	1	1	1	1	3	1	48	3	7	1	1	1	2
1796	1	4	3	1	4	1	3	3	2	6	6	6	6	2	6	6	2	1	1	1	2	2	53	6	8	2	2	5	4
1801	6	2	2	1	1	1	2	1	1	1	1	6	6	4	6	5	5	2	2	1	4	2	41	4	3	2	2	7	5
1817	4	5	4	4	3	3	4	5	5	4	5	5	6	5	5	6	4	1	1	2	2	2	22	7	1	2	2	4	2
1819	3	4	4	3	5	2	4	6	6	5	6	5	5	4	4	5	7	2	2	1	4	2	26	8	4	1	1	8	-9
1822	5	3	1	2	2	1	4	6	6	4	6	6	6	2	4	6	7	2	2	1	4	2	31	7	7	2	2	6	3
1824	4	5	3	2	2	4	3	2	2	3	6	2	6	1	2	4	4	2	1	1	3	1	59	8	8	2	2	7	-9
1825	6	2	4	2	3	2	4	5	4	6	6	5	5	3	5	5	6	2	1	2	-9	1	51	6	4	1	1	5	4
1826	3	4	5	4	5	5	5	6	5	6	6	4	4	4	4	5	6	2	2	2	4	1	51	7	4	2	2	6	3

Note: N = 539, case = automatical numeration (all participants who were not excluded). ME = Opinions towards inheritance tax, VE = trust in the state, SM = tax morale, SW = attitude towards earmarking, Verm. = perceived wealth in comparison to others, BET = perception of being affected, Int. = Interest in the topic inheritance tax, bild = education, job = employment status, Land = country of birth, LdS = country where taxes are payed, Eink. = income, Polit. = political attitude

Zusammenfassung

Die Diskussion über eine Besteuerung von Erbschaften ist von hoher gesellschaftspolitischer Relevanz, weil die Kluft zwischen Arm und Reich in unserer Gesellschaft immer größer wird. Erbschaften haben einen bedeutenden Einfluss auf die Vermögenskonzentration innerhalb von Staaten. Dennoch ist die Erbschaftssteuer unpopulär, was unter anderem an der Fehleinschätzung liegen könnte, dass sich Personen als betroffen einschätzen, obgleich sie es in Wirklichkeit nicht wären. Eine Möglichkeit die Akzeptanz gegenüber Erbschaftssteuern zu erhöhen besteht darin, die Steuereinnahmen an einen spezifischen Zweck zu binden und dafür zu sorgen, dass die Einnahmen ausschließlich diesem Zweck zugutekommen. In seiner Theorie der normativen Prinzipien liefert Beckert (2008) mögliche Gründe dafür, dass das Thema Erbschaftssteuern so kontrovers diskutiert wird. Er beschreibt vier Werte-Prinzipien: Das Familienprinzip, das Gemeinschaftsprinzip, das Gerechtigkeitsprinzip und das Gleichheitsprinzip, die jeweils zu unterschiedlichen Einstellungen gegenüber der Besteuerung von Erbschaften führen. In dieser Studie wird das Modell erstmalig in Form eines Fragebogens operationalisiert und verwendet, um Programme zu entwickeln, die als Grundlage der Zweckbindung dienen. Ziel dieser Studie ist es herauszufinden welchen Einfluss die Zweckbindung, die Steuerart und die individuell wahrgenommene Betroffenheit auf die Steuerabgabebereitschaft haben und Einstellungen gegenüber der Erbschaftssteuer zu erheben. Dafür wurde 539 Personen ein experimenteller Online-Fragebogen vorgegeben. Die Ergebnisse stützen die Annahme, dass Zweckbindung zu mehr Steuerehrlichkeit führt. Außerdem korrelieren positive Einstellungen sowohl gegenüber dem Gerechtigkeits-Prinzip als auch gegenüber dem Chancengleichheits-Prinzip signifikant mit höherer Steuerehrlichkeit, wobei die wahrgenommene Betroffenheit keinen Einfluss auf die Steuerabgabebereitschaft hat.

Curriculum Vitae

Name	Ferdinand Halter
E-Mail	ferdi_halter@web.de

Education

10/2007 – 08/2014	**Psychology** (Diploma Study Course)
	University of Vienna
	Main focus: Economic Psychology
	Title of thesis: „Earmarking of Inheritance Tax: Normative Principles and Tax Compliance"
06/2006	**General qualification for university admission** (Abitur)
	Holbein-Gymnasium Augsburg, Germany
	Grade: 1,8

Work experience

08/2012 – 01/2013	**Internship**
	artop – Institut an der Humboldt-Universität zu Berlin
07/2011 – 08/2012	**Student Trainee**
	Change Management at Rohde & Schwarz GmbH & Co. KG
10/2009 – 07/2010	**Homework support** in an inclusive school (City of Vienna)
10/2009 – 06/2010	**Individual tutoring** in statistics for sociology students
09/2006 – 07/2007	**Civilian Service** at Verein für Integrationsförderung München e.V. (VIF)