



INSTRUCTIONS

First, thank you for agreeing to participate in this experiment.

The entire process should take about two hours of your time. It will involve:

- listening to this presentation which lasts about 40 minutes, and then
- completing some questions designed to test comprehension of the ideas in the presentation. The questions will probably take about 1 hour to complete.

You will find the following materials on the desk in front of you:

1. The text that I am going to read to you. Please follow the text as we go along.
2. A truncated and simplified version of some tax legislation. I will explain what that is for in a little while.
3. A questionnaire that you will use later on.

We should stress at the outset that this is not a test of you, or anything about you. Rather, what we are trying to do in these experiments is to test how people understand legislation. We will be using tax laws for the experiment because about 9 million people have to consciously try to comply with our tax laws every year.

Please pay attention and try to concentrate on the materials as we go along. By all means write on the text or on the legislative extracts if that will help you remember important matters. And when you are answering the questions, you should refer back to this text and to the legislative materials for help.

You will be paid \$40 for your participation in the experiment. The research is being funded by the federal Government. The data collected by this research will be retained for 5 years in accordance with the University's data retention guidelines.

Please note that I am not allowed to answer any questions during the session. We think you will find most of the questions you have at the moment will be answered during the presentation. And any questions that remain are most probably exactly what we are testing for, so we couldn't answer them anyway.

Can I also remind you that:

- your participation is entirely voluntary (we presume you agree to participate in this experiment by your attendance here today) and you are free to leave at any time although only complete questionnaires are of value to this research, so we would ask you to stay and try to answer all questions;
- all response forms are anonymous and we will keep them confidential (subject to any legal requirements such as Freedom of Information laws or subpoenas which may require us to divulge the forms). We are not interested in who responded nor in how any individual responded to a question. We will aggregate all the data and analyse it statistically; and
- in order to preserve your privacy, the list of the names and the email addresses of the people who responded to our posters has already been destroyed. There is no other record of any personal details about the participants.

By the way, if you are interested in seeing the results of the research you are involved in, you should watch the newspapers in late May for stories in the press about this research. You can also contact Professor Graeme Cooper at the Law Faculty for further information about the project.

If you have any concerns about the conduct of this research, you can contact the Executive Officer, Human Research Ethics, The University of Melbourne: tel: 8344 7505; fax 9347 6739

Let us now begin. I will read the main text to you. The key point of each paragraph is in the left column and the main section of the Tax Law which is being referred to is listed in the right column.

The legislative extracts are there for you to use as a reference. At various points in the presentation I will pause to let you check the point in the accompanying legislation, but by all means flick to the section in the legislation as we go along to see if you want to see how the rule is written down.