

SFB/Transregio 266

**ACCOUNTING FOR  
TRANSPARENCY**

**German Business Panel**

Version 1.0 (12.07.2024)

German Business Panel

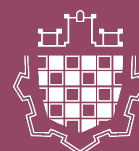
**Expert Survey March 2024**

**Tax Uncertainty and Economic Outlook**

**Codebook: Tax Expert Survey**

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Das German Business Panel ist ein langfristiges Befragungspanel des DFG-geförderten überregionalen Projektes „Accounting for Transparency“.



## Overview & Example

### Brief summary

The German Business Panel (GBP) is a comprehensive survey of decision-makers in companies of all sizes, legal forms and industry sectors from all over Germany. In addition to decision-makers in companies, the German Business Panel (GBP) also surveys academics who conduct research on accounting and corporate taxation in Germany. The aim of the GBP expert survey is to gain a comprehensive picture of academic assessments of the situation of companies in Germany and thus promote dialog between academia and practice. The aggregated results provide information on the distribution of academic viewpoints on accounting and corporate taxation topics. The included questionnaire in this round is named Tax Expert Survey.

### Variable name

Variable names are indicated in the top row of each question summary. In case the question has multiple items, the items are indicated by a number. Variable names are provided along with English labels.

### Coding (incl. missing convention):

The **coding** of the variables indicates the variable range.

-9999	dropout	-9998	refusal
-9997	don't know	-9996	does not apply
-9994	not in questionnaire		

### Variable type

Types of variables can be **string** or **numeric**.

### Filtering

Filters and conditional redirects are provided. If questions are presented to all respondents, this is not explicitly stated.

### Example

Variable name	discl1
Questionnaire	CA5, CA7
Original survey question	Gelten für Ihr Unternehmen Offenlegungspflichten (z.B. Veröffentlichung des Jahresabschlusses im Bundesanzeiger)?
English translation of survey question	Do disclosure obligations apply to your company (e.g. publication of the annual financial statements in the Federal Gazette)?
Variable label	disclosure obligation
Variable type	numeric
Range	[0,1]
	0 = No 1 = Yes
Filter	None

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## Demographics

Variable name	ccgic16
Questionnaire	Tax Expert Survey
Original survey question	Tätigkeit
English translation of survey question	position
Variable label	position
Variable type	string
Filter	None

Variable name	ccgic17
Questionnaire	Tax Expert Survey
Original survey question	Fachgebiet
English translation of survey question	position
Variable label	study field
Variable type	string
Filter	None

Variable name	ccgic18
Questionnaire	Tax Expert Survey
Original survey question	Arbeitserfahrung in Jahren
English translation of survey question	work experience in years
Variable label	work experience
Variable type	numeric
Range	[0,100]
Filter	None

Variable name	Anrede
Questionnaire	Tax Expert Survey
English translation of survey question	salutation
Variable label	salutation
Variable type	string
Filter	None

Variable name	wave
Variable label	survey wave
Variable type	string
Comment	This variable indicates the survey wave.
Filter	None

Variable name	questionnaire
Variable label	questionnaire
Variable type	string
Comment	This variable indicates the questionnaire the respondent has answered to.
Filter	None

## Taxation

Variable name	pt_1 – pt_3
Questionnaire	Tax Expert Survey
Original survey question	In Deutschland setzt sich die Gewinnbesteuerung von Unternehmen (ohne Solidaritätszuschlag) abhängig von der Rechtsform aus der Körperschaftsteuer/Einkommensteuer und der Gewerbesteuer zusammen.  Was glauben Sie: Wie hoch ist die Wahrscheinlichkeit (in %), dass sich die durchschnittliche Gewinnbesteuerung bis zum jeweils angegebenen Jahresende ändert?  Hinweis: 0% (verändert sich auf keinen Fall) - 100% (verändert sich auf jeden Fall)
English translation of survey question	In Germany, profit taxation for companies (excluding the solidarity surcharge) is made up of corporation tax/income tax and trade tax, depending on the legal form.  What do you think: What is the probability (in %) that the average profit taxation will change by the end of the year indicated?  Note: 0% (will not change under any circumstances) - 100% (will definitely change)
Variable name/label	pt_1      probability change profit tax - 2024 pt_2      probability change profit tax - 2025 pt_3      probability change profit tax - 2026
Variable type	numeric
Range	[0,100]
Filter	None
Variable name	pt_4 – pt_6
Questionnaire	Expert Survey Wave 1
Original survey question	Welche Änderung in Prozentpunkten erwarten Sie für die durchschnittliche Gewinnbesteuerung bis zum jeweils angegebenen Jahresende?  Hinweis: Positive und negative Angaben möglich.
English translation of survey question	What change in percentage points do you expect for average profit taxation by the end of the year indicated?  Note: Positive and negative information possible.
Variable name/label	pt_4      expected profit tax change - 2024 pt_5      expected profit tax change - 2025 pt_6      expected profit tax change - 2026
Variable type	numeric
Range	[0,100]
Filter	None

Variable name	pt_7 – pt_9
Questionnaire	Tax Expert Survey
Original survey question	Wie sicher sind Sie sich mit Ihrer Erwartung bezüglich der Änderung der durchschnittlichen Gewinnbesteuerung?
	Hinweis: 0% steht für unsicher, 100% steht für sicher.
English translation of survey question	How certain are you about your expectations regarding the change in average profit taxation?
	Note: 0% stands for uncertain, 100% stands for certain.
Variable name/label	pt_7 confidence profit tax change – 2024 [ <i>pt_4</i> ]
	pt_8 confidence profit tax change - 2025 [ <i>pt_5</i> ]
	pt_9 confidence profit tax change - 2026 [ <i>pt_6</i> ]
Variable type	Numeric
Comment	The participants indicate their confidence in the expected value that they have given for the variable in brackets.
Range	[0,100]
Filter	None

Variable name	pt_10
Questionnaire	Tax Expert Survey
Original survey question	Was glauben Sie: Wie hoch ist die aktuelle durchschnittliche Gewinnbesteuerung von Kapitalgesellschaften in Deutschland?
	Hinweis: Angaben in Prozent.
English translation of survey question	What do you think: How high is the current average profit taxation of corporations in Germany?
	Note: Figures in percent.
Variable label	current level profit tax - corporations
Variable type	numeric
Range	[0, 100]
Filter	None

Variable name	pt_11
Original survey question	Was glauben Sie: Wie hoch ist die aktuelle durchschnittliche Gewinnbesteuerung von Personengesellschaften in Deutschland?
	Hinweis: Angaben in Prozent.
English translation of survey question	What do you think: How high is the current average profit taxation of partnerships in Germany?
	Note: Figures in percent.
Variable label	current level profit tax - sole proprietorship/partnerships
Variable type	numeric
Range	[0, 100]
Filter	None

Variable name	ct_1 – ct_3
Questionnaire	Tax Expert Survey
Original survey question	Was glauben Sie: Wie hoch ist die Wahrscheinlichkeit (in %), dass sich der aktuelle Steuersatz der Körperschaftsteuer in Höhe von 15% bis zum jeweils angegebenen Jahresende ändert?
	Hinweis: 0% (verändert sich auf keinen Fall) - 100% (verändert sich auf jeden Fall)
English translation of survey question	What do you think: What is the probability (in %) that the current corporate income tax rate of 15% will change by the end of the year indicated?
	Hint: 0% (will not change under any circumstances) - 100% (will definitely change)
Variable name/label	ct_1 probability change coporate tax - 2024
	ct_2 probability change coporate tax - 2025
	ct_3 probability change coporate tax - 2026
Variable type	numeric
Range	[0,100]
Filter	None

Variable name	ct_4 – ct_6
Questionnaire	Tax Expert Survey
Original survey question	Welchen Steuersatz erwarten Sie für die Körperschaftsteuer zum jeweils angegebenen Jahresende?
	Hinweis: Angaben in Prozent.
English translation of survey question	What tax rate do you expect for corporation tax at the end of each year?
	Note: Figures in percent.
Variable name/label	ct_4 expected corporate tax rate - 2024
	ct_5 expected corporate tax rate - 2025
	ct_6 expected corporate tax rate - 2026
Variable type	numeric
Range	[0,100]
Filter	None



Variable name	ct_7 – ct_9
Questionnaire	Tax Expert Survey
Original survey question	Wie sicher sind Sie sich mit Ihrer Erwartung bezüglich des Körperschaftsteuersatzes?
	Hinweis: 0% steht für unsicher, 100% steht für sicher.
English translation of survey question	How certain are you about your expectations regarding the corporate tax rate?
	Note: 0% stands for uncertain, 100% stands for certain.
Variable name/label	ct_7 confidence corporate tax rate - 2024 [ct_4]
	ct_8 confidence corporate tax rate - 2025 [ct_5]
	ct_9 confidence corporate tax rate - 2026 [ct_6]
Variable type	numeric
Comment	The participants indicate their confidence in the expected value that they have given for the variable in brackets.
Range	[0,100]
Filter	None

Variable name	pit_1 – pit_3
Questionnaire	Tax Expert Survey
Original survey question	Was glauben Sie: Wie hoch ist die Wahrscheinlichkeit (in %), dass sich der aktuelle Spitzensteuersatz des Einkommensteuertarifs in Höhe von 42% bis zum jeweils angegebenen Jahresende ändert?
	Hinweis: Der aktuelle Spitzensteuersatz des Einkommensteuertarifs in Höhe von 42% fällt für eine Einzelperson bei einem Jahreseinkommen zwischen 66.761 € und 277.825 € an (Stand: 2024 und ohne Solidaritätszuschlag).
	Hinweis: 0% (verändert sich auf keinen Fall) - 100% (verändert sich auf jeden Fall)
English translation of survey question	What do you think: What is the probability (in %) that the current top income tax rate of 42% will change by the end of the year indicated?
	Note: The current top income tax rate of 42% applies to an individual with an annual income of between €66,761 and €277,825 (as at 2024 and excluding solidarity surcharge).
	Note: 0% (does not change in any case) - 100% (changes in any case)
Variable name/label	pit_1 probability change personal income tax - 2024
	pit_2 probability change personal income tax - 2025
	pit_3 probability change personal income tax - 2026
Variable type	numeric
Range	[0,100]
Filter	None

Variable name	pit_4 – pit_6	
Questionnaire	Tax Expert Survey	
Original survey question	Welchen Steuersatz erwarten Sie für den Spitzensteuersatz des Einkommensteuertarifs zum jeweils angegebenen Jahresende?	
	Hinweis: Angaben in Prozent.	
English translation of survey question	What tax rate do you expect for the top income tax rate at the end of each year?	
	Note: Figures in percent.	
Variable name/label	pit_4	expected personal income tax rate - 2024
	pit_5	expected personal income tax rate - 2025
	pit_6	expected personal income tax rate - 2026
Variable type	numeric	
Range	[0,100]	
Filter	None	

Variable name	pit_7 – pit_9	
Questionnaire	Tax Expert Survey	
Original survey question	Wie sicher sind Sie sich mit Ihrer Erwartung bezüglich des Spitzensteuersatzes des Einkommensteuertarifs?	
	Hinweis: 0% steht für unsicher, 100% steht für sicher.	
English translation of survey question	How certain are you about your expectations regarding the top income tax rate?	
	Note: 0% stands for uncertain, 100% stands for certain.	
Variable name/label	pit_7	confidence personal income tax rate - 2024 [ <i>pit_4</i> ]
	pit_8	confidence personal income tax rate - 2025 [ <i>pit_5</i> ]
	pit_9	confidence personal income tax rate - 2026 [ <i>pit_6</i> ]
Variable type	numeric	
Comment	The participants indicate their confidence in the expected value that they have given for the variable in brackets.	
Range	[0,100]	
Filter	None	

Variable name	expr_1
Questionnaire	Tax Expert Survey
Original survey question	Aus Ihrer Sicht: Wie sollte sich die aktuelle Gewinnbesteuerung für deutsche Unternehmen ändern?
English translation of survey question	From your point of view: How should the current taxation of profits for German companies change?
Variable label	recommended profit tax rate change
Variable type	numeric
Range	[1,3]
	1 = Lower taxation 2 = Unchanged 3 = Higher taxation
Filter	None
Variable name	expr_2
Questionnaire	Tax Expert Survey
Original survey question	Aus Ihrer Sicht: Sollte der Solidaritätszuschlag für Unternehmen abgeschafft werden?
English translation of survey question	From your point of view: Should the solidarity surcharge for companies be abolished?
Variable label	abolition of the solidarity surcharge
Variable type	numeric
Range	[0,1]
	1 = Yes 0 = No
Filter	None

## Expert assessment/recommendation and personal characteristics

Variable name	cep1
Questionnaire	Tax Expert Survey
Original survey question	Wie zufrieden sind Sie mit der Wirtschaftspolitik in Deutschland?
	Sehr unzufrieden (0) Sehr zufrieden (10)
English translation of survey question	How satisfied are you with economic policy in Germany? Very dissatisfied (0) Very satisfied (10)
Variable label	economic policy satisfaction
Variable type	numeric
Range	[0,10]
Filter	None
Variable name	expr_3
Questionnaire	Tax Expert Survey
Original survey question	Inwieweit stimmen Sie folgender Aussage zu:
	"In den meisten Situationen können staatliche Eingriffe das Funktionieren des Marktsystems nicht verbessern."
	Stimme überhaupt nicht zu (0) Stimme voll zu (10)
English translation of survey question	To what extent do you agree with the following statement:  "In most situations, government intervention cannot improve the functioning of the market system."
	Strongly disagree (0) Strongly agree (10)
Variable label	opinion on state interventions
Variable type	numeric
Range	[0,10]
Filter	None
Variable name	expp_1
Questionnaire	Tax Expert Survey
Original survey question	Wie würden Sie Ihre eigenen Steuerkenntnisse einschätzen?
	Überhaupt keine Kenntnisse (0) Steuerexperte (10)
English translation of survey question	How would you rate your own tax knowledge?  No knowledge at all (0) Tax expert (10)
Variable label	tax expertise
Variable type	numeric
Range	[0,10]
Filter	None

Variable name	expp_2
Questionnaire	Tax Expert Survey
Original survey question	Wie schätzen Sie sich persönlich ein: Versuchen Sie im Allgemeinen Risiken zu vermeiden, oder sind Sie im Allgemeinen ein risikobereiter Mensch?
	Gar nicht risikobereit (0) Sehr risikobereit (10)
English translation of survey question	How do you rate yourself personally? Do you generally try to avoid risks, or are you generally a risk-taking person?
	Not at all willing to take risks (0) Very willing to take risks (10)
Variable label	risk attitude
Variable type	numeric
Range	[0,10]
Filter	None

**Title:** Expert Survey March 2024

**Questionnaire:** Tax Uncertainty and Economic Outlook

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