

Policing & Society

Routledge
Taylor & Francis Group

Perceptions of corruption in Flanders: surveying citizens and police. A study on the influence of occupational differential association on perceptions of corruption

Journal:	<i>Policing & Society</i>
Manuscript ID:	GPAS-2013-0103.R2
Manuscript Type:	Original Article
Keywords:	corruption, perception, citizens, police

SCHOLARONE™
Manuscripts

Review Only

Perceptions of corruption in Flanders: surveying citizens and police. A study on the influence of occupational differential association on perceptions of corruption

This study is specifically designed to illustrate the differences between occupational status groups in the perception of corruption. Perceptions of corruption are studied in the present article using a theoretical framework based on Sutherland's differential association theory. A questionnaire was sent to 2,256 Flemish citizens and 350 police officers. The core of the questionnaire was a set of 15 items describing potentially corrupt situations. The results indicate that the process of occupational differential association tends to influence people's perceptions of corruption. This study provides empirical support for an organisational explanation of how normative conflict in society translates into specific corruption resistance within different occupational status groups.

Introduction

Social networks are places where perceptions of corruption are created. A pan-European study in eight countries on the cultural construction of crime revealed that different groups share different perceptions of corruption (Tänzler *et al.* 2012). The meaning of corruption varies in our society between distinct groups. The police and the judicial services apply an institutionalised legal framework to guide their perceptions of corruption. The media reflects a much broader concept, and applies the term corruption to define all kinds of public situations that are the result of bad governance. Johnston (1986) and Redlawsk and McCann (2005) offered a pertinent explanation for class-based differences in the judgement of corrupt situations, using an interest-based argument. Lower and middle ranked groups might disapprove benefits and privileges from the government that '*are seen by higher status groups as merely the fruits of merit and expertise*' (Johnston 1986: 387). Jackson and Smith (1996) considered the different

1
2
3 ways in which politicians and citizens perceive acts of 'political' corruption. Politicians
4
5 were more tolerant of corruption than citizens. In a previous paper, we analysed
6
7 variations in the perception of corruption in the Belgian region of Flanders (XX 2013).
8
9 The main finding was that perceptions coincide with the relevant opportunities,
10
11 networks and skills to which people have access because of their occupational status.

12
13 The present article will further investigate perceptions of corruption, using a
14
15 theoretical framework based on Sutherland's differential association theory. This theory
16
17 consists of three interrelated concepts: normative conflict, differential association and
18
19 differential social organisation (Sutherland 1967; Sutherland *et al.* 1992). The concept
20
21 of differential association assumes that individuals learn the skills and definitions of
22
23 deviance within intimate groups. The influence of the process of differential association
24
25 has been analysed in a previous paper (XX 2013). The theoretical perspective that
26
27 differential association is interrelated with the 'process of differential social
28
29 organisation' is addressed in the present article. This concept of differential social
30
31 organisation refers to the extent to which a group is organised in favour of or against
32
33 crime (Sutherland *et al.* 1992: 104-105). The present article, therefore, includes the
34
35 perceptions of a group organised to suppress corruption (police officers from the
36
37 Central Office for the Repression of Corruption (CORC), the Flemish districts of the
38
39 federal judicial police (FJP) and local police forces (LPs).
40
41
42
43
44

45 There is, as well as this theoretical interest, social relevance to our research. A
46
47 minimalistic view of democratic policing refers to the principle that the police have to
48
49 act to enforce the law (Aitchison and Blaustein 2013). The criminal law, however, is
50
51 supposed to evolve in relation to changing economic and societal conditions. The
52
53 present study indicates possible gaps between societal perceptions of corruption and the
54
55 forms of corruption prohibited by the law. A contemporary example for Belgium is the
56
57
58
59
60

1
2
3 practice of dual mandates, in which politicians and public officials simultaneously hold
4
5 more than one position – such as a federal politicians who also acts as the
6
7 (unremunerated) chairman of a private company. Although this is not an offence today,
8
9 a dual mandate evokes a sense of injustice, and a significant group of people call it
10
11 corrupt. Secondly, police resources are less available to investigate corruption when
12
13 corruption is not acknowledged as a priority.¹ Consequently, it is possible that some
14
15 forms of corruption are under-investigated even though they are perceived as corrupt by
16
17 some groups in society. Thirdly, corruption is a hidden crime so that the parties
18
19 involved are almost the only source for reports on potential cases. From this
20
21 perspective, it is important to understand the degree of social disapproval of potentially
22
23 corrupt behaviour, and whether some groups in society are more tolerant of particular
24
25 forms of corruption. We can assume that tolerant groups will not react against corrupt
26
27 behaviour.
28
29
30

31
32 This article is structured as follows. The first section addresses the theoretical
33
34 concepts of differential association and differential social organisation in relation to the
35
36 study of perceptions of corruption. Our research design and methodology is reported on
37
38 in relation to this theoretical framework, and our principal findings are discussed in the
39
40 final section.
41
42
43

44 **Differential association and the concept of corruption**

45
46 Sutherland's differential association theory is based upon the assumption that
47
48 deviance occurs when people define a certain human situation as an appropriate
49
50

51
52 ¹ Corruption is not a priority in Belgian policy, either in the Belgian Coalition Agreement (December 2011) or in the
53
54 National Security Plan of the Belgian Police 2012-2015 (available from: www.polfedfedpol.be/pub/pdf/NVP2012-2015.pdf). This leads to a lack of resources in the fight against corruption and a serious
55
56 understaffing of the CORC (European Commission 2014).
57
58
59
60

1
2
3 occasion for violating social norms or criminal laws. Sutherland stated that modern
4
5 industrial society is segmented into groups that are in conflict over the definition of
6
7 appropriate behaviour. Besides this normative conflict, the differential association
8
9 theory uses two other concepts – differential association process and differential social
10
11 organisation – to explain differences in deviance between individuals and groups
12
13 (Sutherland *et al.* 1992; Matsueda 2006).
14
15

16 17 18 ***Perceptions of corruption and the process of differential association***

19
20 According to Sutherland, ‘learning’ of deviant behaviour includes two elements:
21
22 skills and definitions (Sutherland *et al.* 1992). Skills means the requisite skills and
23
24 techniques needed to commit a crime. Depending on their access to ‘resources’ and
25
26 networks, people explore different opportunities and apply different skills. These
27
28 ‘opportunities’, Sutherland argues, will result in different learning structures (Cloward
29
30 1959). Petty influence, for instance, is an example often referred to as an instrument
31
32 used by the ‘under-privileged’ to achieve their goals (de Sousa 2008). Della Porta and
33
34 Mény (1997) considered a different form of corruption, generally referred to as ‘grand
35
36 corruption’, or the notion of corruption as an exchange between the elites of the political
37
38 or administrative spheres and those of the economic and social markets. Respondents
39
40 who do not have access to particular opportunities and/or have not learned to apply
41
42 accepted and proper skills will be less tolerant of such behaviour. The second element,
43
44 definitions, refers to the favourable and unfavourable definitions of crime – the motives,
45
46 verbalisations and rationalisations that make crime more justified or acceptable
47
48 (Sutherland *et al.* 1992). Groups that are assimilated and socialised within a tolerant
49
50 environment, therefore, have a wide range of alternative definitions of corruption.
51
52
53 Whenever a corrupt practice is accepted as a way of doing business, it will probably not
54
55 be defined as corrupt. Jacobsson (2012), for example, ascertained that people suspected
56
57
58
59
60

1
2
3 of white-collar criminality refer to their prevailing business culture and use other labels
4
5 for bribery. Zaliznaya (2012) observed that students, parents and professors learned
6
7 favourable definitions of corruption once they entered the Ukrainian university system.
8
9 This learning of criminality, which takes place via communication and experience
10
11 within networks, influences the choice by members of the network of one definition
12
13 over other potential definitions, rather than influencing members' instrumental
14
15 considerations and moral beliefs about corruption. In other words, criminals acquire
16
17 definitions that legitimise certain forms of deviant behaviour.
18
19

20 21 22 ***Perceptions of corruption and differential social organisation*** 23

24 A second and less frequently cited concept of Sutherland's theory is the concept
25
26 of differential social organisation. This concept provides an organisational explanation
27
28 of how normative conflict in society translates into specific group rates of crime
29
30 (Matsueda 2006). According to Sutherland's theoretical model, two distinct
31
32 organisations exist: those organised against crime and those organised in favour of
33
34 crime. Sutherland hypothesised that the relative strength of these two kinds of
35
36 organisation could explain the crime rate of groups (Sutherland *et al.* 1992). The
37
38 concept of differential social organisation implies that people will be exposed to various
39
40 competing definitions of corruption and will learn different skills depending on their
41
42 particular group membership. Since we are studying the process of differential social
43
44 organisation, we introduce to our study a group organised to perform the function of
45
46 suppressing criminality. Police officers are supposed to disapprove of deviant behaviour
47
48 and to be exposed to negative definitions of crime. Accordingly, police officers – as
49
50 members of a group organised against corruption – can be supposed to be less tolerant
51
52 when making judgements about corrupt situations.
53
54
55
56
57
58
59
60

1
2
3 An interesting question remains, however, relating to the extent to which the
4 process of differential social organisation is 'offence specific' or 'offence general'
5 (Jackson *et al.* 1986; Matsueda 1988). To state this differently, are the police (as a
6 group organised against criminality) less tolerant of corruption than they are of other
7 crimes? Or do specific units encounter specific processes of differential organisation?
8 This question is studied by including police respondents with a different specialisation
9 in our sample. A distinction has been made between CORC police officers, FJP officers
10 and LPs. The core task of the CORC is to investigate complex and serious cases of
11 corruption and related offences like misappropriation of public funds or conflicts of
12 interest. In order to conduct its complex investigations, this office recruits specialists
13 with a very high level of expertise. After the CORC, the 27 districts of the federal
14 judicial police are concerned with criminal behaviour that threatens the democratic
15 nature of the state, such as organised crime, corruption, trafficking in human beings,
16 fiscal fraud and terrorism. The local judicial police are in many cases concerned with
17 local crimes and crimes with individual victims such as theft or acts of violence
18 (Ponsaers *et al.* 2010). In line with the principles of the process of differential social
19 organisation we would expect that CORC officers will be less tolerant of corruption
20 than other officers because they are more intensively exposed to negative definitions of
21 corruption.
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44

45 The theoretical framework outlined above informs the general theoretical basis
46 of this article. Tolerance towards corruption is learned through interactions within
47 networks of like-minded individuals – what Sutherland referred to as differential
48 association. Because of the interrelation between differential association and differential
49 social organisation (Sutherland *et al.* 1992: 90), groups organised against corruption
50
51
52
53
54
55
56
57
58
59
60

1
2
3 will present an abundance of favourable corruption definitions. This hypothesis is
4
5 translated into the following research questions:
6

7 RQ1: Are police officers less tolerant of corruption than other occupational
8
9 status groups?
10

11 RQ2: Do specialised anti-corruption officers have different perceptions of
12
13 corruption from other investigative officers?
14
15

16 17 18 **Methodology and research design**

19 The first phase of the study consisted of a population survey. The field work was
20
21 conducted by a professional firm specializing in population surveys. During the second
22
23 phase, different police departments were surveyed between February and December
24
25 2012 using a paper-and-pencil method.
26
27

28 A simple random sampling was used for the population survey. In the sampling,
29
30 the directory of the Belgian Institute for Postal Services and Telecommunication
31
32 (B.I.P.T) was used. A limitation should be mentioned here, however, since the B.I.P.T.
33
34 only records households with a landline and/or a mobile phone number. A minority of
35
36 1% of Flemish citizens, mainly elderly and less educated people, do not make use of
37
38 either a mobile or a landline telephone (Pickery 2010). Before sending out the
39
40 questionnaires, the respondents were contacted by telephone. These telephone calls
41
42 created a threshold-lowering effect by producing some 'goodwill' in the people who
43
44 were contacted (Fox *et al.* 1988). In order to ensure that the sample was representative,
45
46 the contacts took place outside office hours (between 4pm and 8pm). 2,256
47
48 questionnaires were sent out in three waves in the period from February to May 2011. A
49
50 total of 607 valid surveys was obtained, a 26.9% response rate. Elderly people were
51
52 slightly overrepresented in the response group, while poorly educated people were
53
54 underrepresented. The response sample consisted of 18.9% less well-educated people,
55
56
57
58
59
60

1
2
3 38% people with a medium level of education and 42.8% of well-educated persons
4
5 whereas the percentages in Belgium are, respectively, 37.43%, 25.31% and 37.27%.²
6
7 Another key variable for this study is employment. The response sample, with 1.6%
8
9 unemployed respondents, 37.3% inactive people and 61.1% employed people, is similar
10
11 to the 2012 official employment statistics: 5.09%, 33.06% and 61.85%.³ The sample
12
13 was weighted using three variables, gender, age and county, although those with a
14
15 medium and high level of education were slightly overrepresented.
16
17

18
19 To test the influence of differential social organisation, we included a
20
21 comprehensive sample of police officers in our study. Federal (CORC and FJP) as well
22
23 as local police officers took part in the present study to reflect the Belgian integrated
24
25 police service that has a federal level and a local level. 34 of the 57 police investigators
26
27 working at the CORC in February 2012 filled in a questionnaire. In the period between
28
29 September and December 2012, all 14 Flemish FJP districts were contacted. 190
30
31 questionnaires from 13 FJP districts were received. During the last phase, we invited 27
32
33 local police forces (LPs) to participate in the research. Local police forces are
34
35 categorized into five groups based on the urbanization of their area, and vary from a
36
37 metropolitan police force to forces operating in rural areas. Stratified sampling was
38
39 therefore used, with individual police forces being randomly selected within each
40
41 stratum. 14 of these forces participated and 126 officers from a local police force filled
42
43 in the questionnaire. The response rate by group ranged from 59.65% (N=34) for the
44
45 CORC, 80% (N=190) for the FJP and 50% (N=126) for the LP.
46
47
48

49
50 The core of the questionnaire was a set of 15 items describing potentially corrupt
51
52 situations. These situations were selected on the basis of a qualitative in-depth study of
53
54

55
56 ² Directorate-General Statistics and Economic Information, <http://statbel.fgov.be/>, consulted on 27/11/2013.

57
58 ³ Directorate-General Statistics and Economic Information, <http://statbel.fgov.be/>, consulted on 27/11/2013.
59
60

1
2
3 Flemish newspapers. Within each situation we varied the salient characteristics (payoff,
4
5 undue advantage, donor of the payoff, public or private role), resulting in 56 different
6
7 hypothetically corrupt situations (see, for more information, XX 2010). The respondents
8
9 were asked to score the extent to which they judged the situations to be corrupt, using a
10
11 five-point Likert scale (from 1 very corrupt to 5 not corrupt). Afterwards, the individual
12
13 scores were recoded as follows: 1–2 was recoded as corrupt, 3 as neither corrupt nor not
14
15 corrupt and 4–5 as not corrupt.
16
17

18
19 In view of the fact that we were studying the influence of occupational
20
21 differential social organisation on the perception of corruption, respondents were asked
22
23 to provide information on their occupational status. A distinction was made between
24
25 actively employed and non-actively employed respondents. Non-active respondents are
26
27 pensioners (including early retirees), the unemployed, those drawing disability benefits
28
29 (including both those who are ill and the disabled), students and homemakers.
30
31 Occupational active respondents are categorised as public servants, those working in the
32
33 private sector and the self-employed. Finally, one question measured the status of the
34
35 occupation. Public officials were divided according to the official Belgian civil service
36
37 scale, from the highest level (A) to the lowest level (D). Private sector workers were
38
39 divided between unskilled workers, skilled workers, lower clerks, middle clerks, senior
40
41 clerks and management. Self-employed persons were divided into small independents
42
43 (for example grocery, shoemaker), farmers/fishermen, contractors, wholesalers and,
44
45 finally, professionals (e.g., lawyers, accountants and doctors). The rank ordering of the
46
47 respondents' occupational status is presented in Table 1.⁴ Group 1 represents Flemish
48
49
50
51
52
53
54
55

56
57 ⁴ Due to their very tolerant attitudes, students have been treated as a separate group in our sample.
58
59
60

1
2
3 citizens with the lowest occupational status, whereas Group 4 represents citizens with
4
5 the highest occupational status.
6
7

8
9
10 Insert Table 1 here
11

12 13 14 15 **Results and discussion** 16

17 A previous analysis concluded that members of different occupational status
18 groups have different perceptions of corruption (XX 2013) and, therefore, it is not
19 considered meaningful to compare police officers' perceptions with those of the general
20 public. Instead, the present article focuses on the differences between the occupational
21 status groups in the way they perceive corruption. Police officers are here treated as a
22 separate occupational status group.
23
24
25
26
27
28
29

30 We observed in 36 scenarios (22 describing potential forms of petty corruption
31 and 14 referring to grand corruption) a statistical difference between the distinct
32 occupational status groups and the police. The most important differences in the
33 perception of corruption between the occupational status groups and the police are
34 summarized below.
35
36
37
38
39
40
41

42 1. Low occupational status groups are more tolerant of petty corruption. This is the
43 case for 19 of the 22 scenarios describing petty corruption (situations 1-7, 22, 24-26 and
44 29-36)⁵. Situations 8, 9 and 23 are exceptions to this trend.
45
46
47

48 2. High occupational status groups are more tolerant of grand corruption. This is
49 the case for 9 of the 14 scenarios describing situations of grand corruption (situations
50 10-16 and 18-19). Exceptions are situations 20, 21, 27 and 28. Situation 17 is perceived
51
52
53
54

55
56
57 ⁵ Each situation is followed by a reference number that corresponds with the order of appearance in the cross table.
58
59
60

1
2
3 as corrupt by almost all respondents, and the differences between the occupational
4
5 status groups are therefore small.

6
7 3. Police officers are the least tolerant group. 25 out of the 36 scenarios are
8
9 perceived as more corrupt by police officers (situations 2-4, 6, 8-9, 11-12, 17, 20-27 and
10
11 29-36).

12
13
14 4. Police officers tend to be more tolerant of grand corruption. 7 situations of grand
15
16 corruption are judged to be more corrupt by low occupational status groups than by
17
18 police respondents (situations 10, 13-16, 18-19 and 28). This trend is not observed for
19
20 petty corruption.

21
22
23 5. Police officers are, however, divided in their perception of corruption.
24
25 Specialised anti-corruption officers are less tolerant of corruption. 14 of the 56 scenarios
26
27 are perceived to be more corrupt by the CORC officers than by the other police officers
28
29 (situations 37-40 and 42-47).

30
31
32 6. CORC officers tend to be more selective in their perceptions of corruption. Four of
33
34 the 14 situations are judged to be less corrupt by the CORC officers (situations 41, 48-
35
36 50). A possible explanation for this observation is that the actions that are described are
37
38 not corrupt from a criminal law perspective.

39
40
41 In what follows we will discuss the results mentioned above in more detail. The
42
43 first part will analyse the difference between the police and the different occupational
44
45 status groups. The second part will address the extent to which police officers are
46
47 divided in their perception of corruption.

48 49 50 51 ***Differential social organisation: police versus occupational status groups***

52
53
54
55 41 of the 56 (73.21%) situations in the questionnaire were scored significantly
56
57 differently by police officers and respondents from the different occupational status
58
59

1
2
3 groups.⁶ Police officers are generally more severe in judging potentially corrupt
4
5 situations; this is in line with the theoretical expectations arising from Sutherland's
6
7 concept of differential social organisation. Further, the results show that respondents
8
9 with a low occupational status are more tolerant of petty corruption, whereas a higher
10
11 occupational status seems to result in tolerance of grand corruption. In addition, the
12
13 introduction of the concept of differential social organisation accentuates the following
14
15 as an issue to be considered: respondents with a high occupational status and police
16
17 officers tend to share more perceptions of corruption. Those with a lower occupational
18
19 status seem to show more differentiation from the police in how they perceive
20
21 corruption.⁷ This gap seems to accord with the division between petty and grand
22
23 corruption.
24
25
26
27
28

29 *The influence of differential social organisation*

30
31 The process of differential social organisation tends to make police officers the
32
33 least tolerant of corruption. Respondents in this category perceive more situations to be
34
35 corrupt. The first group of scenarios might be characterized as forms of grand
36
37 corruption. This is the case for the scenario (No 11) in which a mayor is invited to a
38
39 building company's head office in Italy at the company's expense in order to convince
40
41 him to award a building contract ($\chi^2 = 30.36$; $df = 10$; $N = 906$; $p = 0.001$), or that in
42
43 which the mayor takes part in cultural visits in Italy (No 12) ($\chi^2 = 20.29$; $df = 10$; $N =$
44
45 908; $p < 0.05$). In another situation (No 35), a contractor who regularly executes large
46
47 contracts for the city deposits 1,000 euros in the bank account of a political party in
48
49
50
51

52
53
54 ⁶ Five situations were omitted from the Chi-square analysis because too many cells had an expected count of less than
55
56 5.

57 ⁷ See the Appendix for the cross table with individual scores on the items.
58
59
60

1
2
3 order to sponsor the election brochures of an alderman ($\chi^2 = 36.21$; $df = 10$; $N = 907$; p
4 < 0.001). The same is true for the situation (No 36) in which that contractor pays an
5 invoice amounting to 1,000 euros for the election brochures of an alderman ($\chi^2 = 92.86$;
6 $df = 10$; $N = 908$; $p < 0.001$).

7
8
9
10
11 A different form of the misuse of a public position is the scenario (No 22) in
12 which an alderman, after purchasing computers for the city, gets a discount from the
13 dealer for a computer for his daughter, without having to request that discount ($\chi^2 =$
14 42.04 ; $df = 10$; $N = 903$; $p < 0.001$). The difference between police respondents and the
15 other status groups is even higher if the alderman asks for a discount and this leads to
16 the purchase of computers for the city (No 23) ($\chi^2 = 34.49$; $df = 10$; $N = 903$; $p < 0.001$),
17 or if he asks for the discount afterwards (No 24) ($\chi^2 = 78.91$; $df = 10$; $N = 900$; $p <$
18 0.001).

19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
The following situations contain different forms of petty corruption which are
perceived as more corrupt by police. A public official receives tickets for a football
match from a company (No 2) ($\chi^2 = 35.72$; $df = 10$; $N = 904$; $p < 0.001$). A manager
working for a private company asks for football tickets (No 4) ($\chi^2 = 59.80$; $df = 10$; $N =$
902; $p < 0.001$), or receives business-class football tickets (No 3) ($\chi^2 = 26.11$; $df = 10$; N
= 903; $p < 0.01$).

Also, the situation (No 32) in which an export company proposes that a customs
official takes more shoes than necessary for the verification of the transport so that the
company might receive export documents more quickly ($\chi^2 = 47.01$; $df = 10$; $N = 907$; p
 < 0.001), and that (No 33) in which a company proposes to take more shoes because of
fear that their export documents will be delayed ($\chi^2 = 51.54$; $df = 10$; $N = 907$; $p <$
 0.001), are judged to be more corrupt by police officers. The same result is observed for
a VAT collector who advises a restaurant owner to file for bankruptcy so that he does

1
2
3 not have to settle his debts (No 8) ($\chi^2 = 54.64$; $df = 10$; $N = 906$; $p < 0.001$), and for a
4
5 VAT collector who does not do everything it takes to collect a VAT debt of 500,000
6
7 euros, so less VAT is paid (No 9) ($\chi^2 = 22.36$; $df = 10$; $N = 906$; $p < 0.05$). A tax official
8
9 who provides, in return for payment, advice to friends so that they can submit the best
10
11 possible tax return in his district (No 25) ($\chi^2 = 38.35$; $df = 10$; $N = 906$; $p < 0.001$), or
12
13 one who completes the tax return in return for payment (No 26) ($\chi^2 = 31.42$; $df = 10$; N
14
15 $= 907$; $p < 0.01$) are judged in a comparable way. The same goes for an environmental
16
17 inspector receives a discount on his private purchases after he just gives a warning to a
18
19 supermarket that has opened its doors without an environmental licence (No 29) ($\chi^2 =$
20
21 23.79 ; $df = 10$; $N = 902$; $p < 0.01$).

22
23
24
25 Police officers are also more harsh in judging situations which are perceived as
26
27 less corrupt, such as the case (No 6) of an airbag supplier who rewards a factory
28
29 employee with a holiday after an improvement to the production process results in
30
31 increased productivity ($\chi^2 = 34.89$; $df = 10$; $N = 908$; $p < 0.001$), or the case (No 20) of
32
33 a pharmaceutical company which, when launching a new medicine, offers a doctors'
34
35 association a free information session and dinner ($\chi^2 = 24.26$; $df = 10$; $N = 903$; $p <$
36
37 0.01).

38
39
40 Surprisingly, the police respondents were the most tolerant group in judging two
41
42 situations describing a potential situation of grand corruption. This was the case for a
43
44 Member of Parliament (MP) who provides his contact list to his daughter without
45
46 charge. She works for a real estate company and benefits from these contacts by
47
48 securing more real estate contracts (No 16) ($\chi^2 = 27.36$; $df = 10$; $N = 869$; $p < 0.01$). A
49
50 similar result is observed for the situation (No 19) of a mayor who visits the offices of a
51
52 political associate to discuss a case to accelerate the construction of a golf course ($\chi^2 =$
53
54 23.94 ; $df = 10$; $N = 873$; $p < 0.05$).

Petty corruption perceived to be more corrupt by high occupational status respondents and police

Respondents with a low occupational status are more tolerant of forms of petty crime. This was shown in the response to the case (No 1) of a public servant who asks for business-class football tickets from companies who want to receive service contracts ($\chi^2 = 51.06$; $df = 10$; $N = 903$; $p < 0.001$). The situation (No 30) in which a customs official takes more shoes than are required for verification, while being aware that the export company will quietly agree out of fear that its export documents will be delayed ($\chi^2 = 38.44$; $df = 10$; $N = 909$; $p < 0.001$), and the situation (No 31) in which a customs official simply takes more shoes than are required to verify the transport licence results ($\chi^2 = 50.76$; $df = 10$; $N = 910$; $p < 0.001$), are judged to be more corrupt by those of high occupational status and the police respondents. A similar judgement is made for the situation (No 7) describing a VAT collector who postpones the collection of a 500,000 euro VAT debt ($\chi^2 = 35.09$; $df = 10$; $N = 908$; $p < 0.001$). Finally, those in low occupational status groups are less convinced that a consultant at an administrative office responsible for the follow-up of building permits who is able to rent a luxurious flat for himself (No 27) ($\chi^2 = 57.59$; $df = 10$; $N = 907$; $p < 0.001$) or for his sister (No 28) ($\chi^2 = 20.49$; $df = 10$; $N = 907$; $p < 0.05$) at a reduced price is corrupt. Low occupational status respondents are also more tolerant of a supplier of airbags donating a holiday to the person responsible for the maintenance of a production line who intends to improve the production process and thereby ensure a higher rate of productivity (No 5) ($\chi^2 = 32.03$; $df = 10$; $N = 904$; $p < 0.001$).

Grand corruption perceived to be more corrupt by low occupational status groups

Members of the lower status groups, on the other hand, are more likely to judge behaviour that originates from collusion between political and economic networks to be corrupt. Higher occupational status groups tend to be more tolerant of these forms of corruption.

The situation (No 13) in which a lawyer solicits secretaries at ministerial offices for securing more cases is judged to be corrupt by more members of the low status and unemployed groups than by police officers or members of the high status group ($\chi^2 = 36.80$; $df = 10$; $N = 906$; $p < 0.001$). An even more pronounced difference is observed in the case (No 14) where the lawyer's overview is sent to the office of his political party ($\chi^2 = 36.11$; $df = 10$; $N = 905$; $p < 0.001$). Even the situation (No 15) in which the lawyer is described as being a friend of the minister is judged to be more corrupt by members of lower occupational status groups ($\chi^2 = 31.93$; $df = 10$; $N = 907$; $p < 0.001$).

Police officers and low occupational status respondents are more severe in their judgement in the following two situations. A mayor is invited to the Brussels office of a construction company to convince him to award a building contract to the company (No 10) ($\chi^2 = 21.66$; $df = 10$; $N = 901$; $p < 0.05$). Low occupational status respondents are, together with police officers, almost unanimous that an MP selling his contacts to entrepreneurs for 10,000 euros so that they could secure real estate contracts (No 17) is corrupt ($\chi^2 = 20.09$; $df = 10$; $N = 904$; $p < 0.05$). Respondents with a higher occupational status were more tolerant in this case.

Finally, there are two exceptions within this group of situations. The first is the case (No 34) of a contractor who deposits 1,000 euros in the personal bank account of the alderman of public works to sponsor his election brochure ($\chi^2 = 36.53$; $df = 10$; $N =$

1
2
3 907; $p < 0.001$), and the second (No 21) that of a pharmaceutical company that offers a
4
5 doctors' association a free information session on the island of Mallorca ($\chi^2 = 19.24$; df
6
7 = 10; $N = 902$; $p < 0.05$). Both are situations that might be characterised as grand
8
9 corruption, and both are judged to be more corrupt by police officers and members of
10
11 high occupational status groups.
12

13
14
15 ***Perceptions of specialised anti-corruption officers compared with those of other***
16
17 ***police officers***
18

19 The variation is higher between the different occupational status groups and the
20
21 police. Nevertheless, it appears that the difference between the distinct police groups is
22
23 substantial.
24

25 The results clearly show that CORC officers are harsher in judging potentially
26
27 corrupt situations than local police officers and officers from the federal judicial police.
28
29 This is the case in the situation of the mayor who is invited to the Brussels offices of a
30
31 construction company in order to convince him to award the company a building
32
33 contract (No 37) ($\chi^2 = 9.94$; $df = 2$; $N = 351$; $p < 0.01$). Local police officers and FJP
34
35 officers are also less convinced that a local company purchasing entrance tickets for the
36
37 mayor's ball for a total amount of 1,000 euros is corrupt (No 38) ($\chi^2 = 7.75$; $df = 2$; $N =$
38
39 351; $p < 0.05$), and the same is true when this company is located in another city (No
40
41 39) ($\chi^2 = 12.08$; $df = 2$; $N = 351$; $p < 0.01$) or in Germany (No 40) ($\chi^2 = 9.19$; $df = 2$; N
42
43 = 351; $p = 0.01$). The difference between the police groups is the highest for the case in
44
45 which a lawyer uses the political network of his wife, who is a minister, to get more
46
47 cases (No 45) ($\chi^2 = 9.95$; $df = 2$; $N = 351$; $p < 0.01$), and for the case in which a tax
48
49 official provides, in return for payment, advice to friends so that they can submit the
50
51 best possible tax return in his district (No 46) ($\chi^2 = 10.53$; $df = 2$; $N = 350$; $p < 0.01$). If
52
53
54
55
56
57
58
59
60

1
2
3 the official completes the tax return, in return for payment, this is judged in a fairly
4
5 equal way (No 47) ($\chi^2 = 10.66$; $df = 2$; $N = 350$; $p < 0.01$).
6

7 The following situations describing potential situations of private corruption are
8
9 judged more severely by CORC respondents: an airbag supplier rewards a factory
10
11 employee with a holiday after the employee improves the production process and causes
12
13 increased productivity (No 42) ($\chi^2 = 6.96$; $df = 2$; $N = 351$; $p < 0.05$); and a manager
14
15 receives business-class football tickets from companies looking to secure contracts for
16
17 maintenance work from the manager's company (No 43) ($\chi^2 = 6.61$; $df = 2$; $N = 351$; p
18
19 < 0.05).
20
21

22
23 CORC officers are more severe but are also more selective in judging potentially
24
25 corrupt situations. The following four situations stand out in this respect, because non-
26
27 specialised police officers perceive them as more corrupt than do CORC officers. A
28
29 customs official who takes more shoes than are required to verify the transport licence
30
31 is perceived to be more corrupt by judicial police officers and local police (No 48) ($\chi^2 =$
32
33 9.83 ; $df = 4$; $N = 351$; $p < 0.01$). A mayor who visits the offices of a political associate
34
35 to discuss a case to accelerate the construction of an industrial site (No 49) is generally
36
37 not judged to be very corrupt, but considerably more judicial officers than CORC
38
39 officers view this behaviour as corrupt ($\chi^2 = 8,29$, $df = 2$; $N = 350$; $p < 0.05$). A similar
40
41 outcome is observed in the case where the mayor discusses the creation of a golf course
42
43 (No 50) ($\chi^2 = 8.87$; $df = 2$; $N = 350$; $p < 0.05$). The situation of the consultant at an
44
45 administrative office responsible for the follow-up of building permits who lives for
46
47 free in a luxurious flat is judged in a similar way (No 41) ($\chi^2 = 9.46$; $df = 2$; $N = 347$; p
48
49 < 0.01)
50
51
52

53
54 Local police officers judged these types of behaviour to be more corrupt than did
55
56 CORC officers. Local police officers were also most severe in judging the situation of a
57
58
59
60

1
2
3 MP who provides his contacts to his daughter free of charge (No 44) ($\chi^2 = 9.09$; $df = 2$;
4
5 $N = 348$; $p < 0.05$).
6
7

8 9 *Discussion*

10 Our study on perceptions of corruption yields several findings. Although the
11 data used in this article are drawn from a random sample of Flemish Belgian citizens – a
12 sample that is presumably not disproportionately involved in corrupt behaviour – and
13 police respondents, we observed significant differences in the respondents' judgements
14 on scenarios that described potentially corrupt situations. Depending on their
15 occupational status, people tend to incorporate different verbalisations and
16 rationalisations for corruption. Members of the low occupational status group feel that
17 petty corruption is more justified. One of these cases is a public official asking for
18 football tickets (No 1). This act is perceived as corrupt by 93.8% of respondents with a
19 high occupational status, which is much more than the 69.9% of the members of the low
20 occupational status group. A similar ratio is observed for the case of avoiding a VAT
21 debt (No 7) or getting a holiday for ensuring that the production process is improved
22 (No 5). Respondents with a high occupational status are more accepting of grand forms
23 of corruption. A majority of 62.5% of the lowest occupational status group calls a
24 lawyer who for personal reasons abuses the privilege of his friend being a minister
25 corrupt (No 15). Respondents with a high occupational status are considerably more
26 tolerant: a minority of 43.8% calls this situation corrupt.
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47

48 In essence, the scenario-based questionnaire which is used in the present study
49 measures varying public definitions of corruption. Our account is that someone who
50 does not perceive behaviour as corrupt will not define as such. These definitions play an
51 important role in the initiation of deviant behaviour (Matsueda 2006: 5). There are a
52 large number of studies describing how these verbalisations, as part of a neutralisation
53
54
55
56
57
58
59
60

1
2
3 technique, precede and enable deviant behaviour (Sykes and Matza 1957; Coleman
4 1987; Bandura *et al.* 1996; Anand *et al.* 2005; Topalli 2005). Other papers have
5 explored the idea that moral disengagement mechanisms facilitate non-compliance and
6 pave the way to corruption (Moore 2008; Huisman and Vande Walle 2010; Vande
7 Walle and Dormaels 2010). Moral disengagement should be understood as people's
8 ability to 'rationalise' deviant behaviour in such a way that it appears to be less harmful
9 (Bandura *et al.* 1996: 365). Tavits' (2010) finding that public officials and citizens are
10 more likely to engage in corruption when they do not define corruption as 'wrong'
11 becomes very meaningful in the light of the present research. It is likely that the
12 observed tolerance of potentially corrupt situations corresponds to the position that
13 corruption is not morally reprehensible. People ignore corrupt behaviour or do not
14 perceive a situation to be corrupt. This might possibly explain why corruption has a
15 tendency to persist. A study conducted by Ernst and Young (2012) indicated that the
16 tolerance of corruption is increasing in Belgium. No less than 34% of the Belgian
17 respondents were willing to pay a bribe to help their business survive. This figure is
18 very different from the western European average of 11%.

19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

Another concern relates to the outcome that all occupational status groups turn out to be tolerant of situations which correspond to their practice. Employee deviance is more constrained by informal social controls present in primary work-group relationships than by the more formal reactions to deviance of those in positions of authority within the formal organisation (Werner 1983; Kamp and Brooks 2005; Moore 2008). Corruption stands out as a crime in which all parties have an interest in concealing the facts. When corruption becomes the social norm within a occupational network, it will be less probable that whistle-blowers will expose corrupt behaviour.

1
2
3 A thought-provoking outcome is that respondents who belong to the high status
4
5 group share perceptions that are more comparable to the police respondents. Although
6
7 this is speculative, we believe that respondents within these groups have more personal
8
9 characteristics, such as education or living conditions, in common than they do with
10
11 members of the other groups. These individual factors affect the differential association
12
13 process indirectly by affecting the probability of learning the definitions that are either
14
15 favourable or unfavourable to corruption. Additionally, there might be a more critical
16
17 social explanation. Elites are more likely to translate their interests into legislative
18
19 processes. This regulatory framework, governed by policy priorities, creates a
20
21 fundamental normative context within which the process of differential social
22
23 organisation of police officers operates.
24
25
26

27 Other studies have reported that the higher a person's social status, the more he
28
29 or she will approach corruption from a 'legalistic' point of view (Jackson and Smith
30
31 1996; Redlawsk and McCann 2005). Our data suggest, however, that this relationship
32
33 between the law and perceptions of corruption is not so clear cut. If police officers were
34
35 only directed by a legal framework, we might expect that potentially corrupt situations
36
37 are judged by all police officers in a similar way. However, police officers judged the
38
39 situations in different ways – specialised anti-corruption officers are more severe but
40
41 also tend to be more selective in judging situations. The selectiveness became apparent
42
43 in the judgement on a mayor visiting a minister and political associate to discuss a
44
45 construction case (No 49). Only 3.1% of the CORC officers perceived this situation to
46
47 be corrupt, compared to 21.6% of local police officers. Another example is the situation
48
49 of a customs official who takes more shoes than are necessary to carry out a check.
50
51 Over 90% of the police respondents perceived this as corrupt, but only 75% of the
52
53 CORC officers did. A tax official providing advice on how to pay less tax can find less
54
55
56
57
58
59
60

1
2
3 understanding. 90.6 % of the CORC officers judged this to be corrupt; this is
4
5 significantly more than the 62.1% of the local police or 61.3% of the federal judicial
6
7 police officers. Our data tend to indicate that there is a gap between the penal law
8
9 concept of corruption and what is actually perceived as corrupt within society. In itself,
10
11 it is not new to state that the definition given in penal law is not an adequate way to
12
13 delimit corruption. This judicial bias has, however, important consequences for the
14
15 suppression of corruption. According to Turk (1969), police organisations are very
16
17 influential in the initial stages of the registration of offences. Repressive state
18
19 interventions are generally confined to those activities that fall within the criminal law
20
21 definition of corruption. Further research might explore the extent to which police
22
23 officers' perceptions of corruption correspond to state interventions. Depending on the
24
25 service which receives a complaint – the local police, the judicial police or the COCR –
26
27 the reaction might vary significantly.
28
29
30

31
32 Our data empirically suggest that a vast number of the activities referred to as
33
34 corrupt probably fall outside the penal law definition. Yet these situations are perceived
35
36 as corrupt by citizens and provoke a sense of injustice. This observation was made, for
37
38 example, regarding the situation in which a mayor visits the office of a political
39
40 associate to discuss the construction of a golf course (No 19). The case (No 14) of a
41
42 lawyer who solicits the support of a minister friend in securing more cases is perceived
43
44 as more corrupt by members of low status groups than by the police. A key question is
45
46 the extent to which these situations will provoke a governmental reaction. Police and
47
48 judicial authorities do not perceive them to be corrupt and are confined to the limits of
49
50 law. The absence of an institutional reaction by might feed a suspicion that the
51
52 government and law enforcement agencies are selective in tackling corruption.
53
54
55
56
57
58
59
60

1
2
3 Future research might also go into the question of whether the varying
4
5 perception between police and occupational status group results in the over-policing of
6
7 petty corruption and the under-policing of grand corruption. Our data confirmed that
8
9 police respondents share more perceptions with high occupational status groups. In the
10
11 interests of public trust, it might be rewarding to place corruption on a continuum so
12
13 that the relationship between 'illegal' and 'unethical' can be explored. This will result in
14
15 genuine insights and encourage a debate about where state intervention should start and
16
17 the extent to which more informal approaches to preventing corruption might be
18
19 productive.
20
21
22
23

24 ***Conclusion***

25
26 Differential occupational association tends to influence people's perceptions of
27
28 corruption. The present article shows that the processes of differential association and
29
30 social organisation are interrelated. Although this study does not offer proof nor explain
31
32 how the mechanism of differential association works on an individual level, it is able to
33
34 contribute to our understanding of how normative conflict in society on the meaning of
35
36 corruption translates into specific groups being more tolerant of distinct forms of
37
38 corruption. The present study is innovative in the sense that it analyses the perceptions
39
40 of citizens and police officers in direct comparison. Respondents with a low
41
42 occupational status tend to be more tolerant in considering situations of petty
43
44 corruption, while those of high occupational status have more affinity with grand forms
45
46 of corruption. This provides, therefore, empirical support for an organisational
47
48 explanation of how normative conflict in society translates into specific corruption
49
50 resistance within distinct groups.
51
52
53
54

55 In addition to that, high occupational status respondents and police officers have
56
57 more perceptions of corruption in common. More concretely, it seems that these groups
58
59
60

1
2
3 are more tolerant of forms of grand corruption but harsher in judging forms of petty
4
5 corruption. This observation raises the following interesting question: are forms of petty
6
7 corruption more noticed by police than the corruption of elites? Finally, we observed
8
9 surprisingly great differences between specialised anti-corruption police officers and
10
11 police officers from other departments. This suggests that the process of differential
12
13 social organisation is to some extent crime-specific.
14
15
16
17
18
19

20 References

21 XX, 2010. reference is anonymized in view of the review process.

22 XX, 2013. reference is anonymized in view of the review process.

23
24
25 Aitchison, A. and Blaustein, J., 2013. Policing for democracy or democratically
26
27 responsive policing? Examining the limits of externally driven police reform. *European*
28
29 *Journal of Criminology*, 10 (4), 496-511. doi: 10.1177/1477370812470780
30
31

32
33 Anand, V., Ashforth, B., and Joshi, M., 2005. Business as usual: the acceptance
34
35 of perpetuations of corruption in organizations. *Academy of Management Executive*, 19
36
37 (4), 9–23.
38

39
40 Bandura, A., Barbaranelli, C., Caprara, G.V., and Pastorelli, C., 1996.
41
42 Mechanisms of moral disengagement in the exercise of moral agency. *Journal of*
43
44 *Personality and Social Psychology*, 71 (2), 364–374.
45

46
47 Cloward, R.A., 1959. Illegitimate means, anomie and deviant behaviour.
48
49 *American Sociological Review*, 24 (2), 164–176.
50

51
52 Coleman, J.W., 1987. Toward an integrated theory of white-collar crime.
53
54 *American Journal of Sociology*, 93 (2), 406–439.
55
56
57
58
59
60

1
2
3 de Sousa, L., 2008. "I don't bribe, I just pull strings": Assessing the fluidity of
4 social representations of corruption in Portuguese society. *Perspectives on European*
5 *Politics and Society*, 9 (1), 8–23.
6
7

8
9 Della Porta, D. and Mény, Y., 1997. *Democracy and Corruption in Europe*.
10 London: Pinter.
11

12
13 Ernst & Young , 2012. *Growing beyond: a place for integrity. 12th Global*
14 *Fraud Survey* [online]. Ernst & Young, Assurance - Tax - Transactions – Advisory.
15 Available from: [http://www.ey.com/Publication/vwLUAssets/Global-Fraud-Survey-a-](http://www.ey.com/Publication/vwLUAssets/Global-Fraud-Survey-a-place-for-integrity-12th-Global-Fraud-Survey/$FILE/EY-12th-GLOBAL-FRAUD-SURVEY.pdf)
16 [place-for-integrity-12th-Global-Fraud-Survey/\\$FILE/EY-12th-GLOBAL-FRAUD-](http://www.ey.com/Publication/vwLUAssets/Global-Fraud-Survey-a-place-for-integrity-12th-Global-Fraud-Survey/$FILE/EY-12th-GLOBAL-FRAUD-SURVEY.pdf)
17 [SURVEY.pdf](http://www.ey.com/Publication/vwLUAssets/Global-Fraud-Survey-a-place-for-integrity-12th-Global-Fraud-Survey/$FILE/EY-12th-GLOBAL-FRAUD-SURVEY.pdf) [Accessed 30 Augustus 2013].
18
19
20
21
22
23

24
25 European Commission, 2014. *Annex Belgium to the EU Anti-Corruption Report*.
26 Retrieved from the European Commission Home Affairs website:
27 [fhhttp://ec.europa.eu/dgs/home-affairs/what-we-do/policies/organized-crime-and-human-](http://ec.europa.eu/dgs/home-affairs/what-we-do/policies/organized-crime-and-human-trafficking/corruption/anti-corruption-report/index_en.htm)
28 [trafficking/corruption/anti-corruption-report/index_en.htm](http://ec.europa.eu/dgs/home-affairs/what-we-do/policies/organized-crime-and-human-trafficking/corruption/anti-corruption-report/index_en.htm)
29
30
31
32

33
34 Fox, R. J., Crask, M. R., and Kim, J., 1988. Mail survey response rate: a meta-
35 analysis of selected techniques for inducing response. *Public Opinion Quarterly*, 52 (4),
36 467-491.
37
38
39

40
41 Huisman, W. and Vande Walle, G., 2010. The criminology of corruption. In: G.,
42 De Graaf, P., von Maravić, and P., Wagenaar (eds.) *The good cause. Theoretical*
43 *perspectives on corruption*. Leverkusen: Barbara Budrich Publishing, 115-145.
44
45
46

47
48 Jackson, M. and Smith, R., 1996. Inside moves and outside views: An
49 Australian case study of elite and public perceptions of political corruption. *Governance*
50 *- an International Journal of Policy and Administration*, 9 (1), 23–42.
51
52

53
54 Jackson, E.F., Tittle, C.R., and Burke, M.J., 1986. Offense-specific models of
55 the differential association process. *Social Problems*, 33(4), 335–356.
56
57
58
59
60

- 1
2
3 Jacobsson, K., 2012. Accounts of honesty: Refuting allegations of bribery.
4
5 *Deviant Behavior*, 33 (2), 108–125.
6
7 Johnston, M., 1986. Right and wrong in American politics: Popular conceptions
8
9 of corruption. *Polity*, 18 (3), 367–391.
10
11 Kamp, J. and Brooks, P., 2005. Perceived organizational climate and employee
12
13 counter productivity. *Journal of Business and Psychology*, 48 (4), 447–458.
14
15 Matsueda, R.L., 1988. The current state of differential association theory. *Crime*
16
17 *& Delinquency*, 34 (3), 277–306.
18
19 Matsueda, R.L., 2006. Differential social organization, collective action, and
20
21 crime. *Crime, Law & Social Change*, 46 (3), 3–33.
22
23 Moore, C., 2008. Moral disengagement in processes of organizational
24
25 corruption. *Journal of Business Ethics*, 80 (1), 129–139.
26
27 Pickery, J., 2010. *Kunnen telefonische surveys nog representatief zijn nu het*
28
29 *aantal vaste telefoonlijnen bij de huishoudens blijft dalen?* Brussel: Vlaamse overheid /
30
31 Studiedienst van de Vlaamse Regering.
32
33 Ponsaers, P, Cools, M., Dormaels, A., Easton, M., Vande Walle, G., and
34
35 Verhage, A., 2010. The Spatial Asymmetry of the Police : The Geographical Anchoring
36
37 of the Police and the Delocalisation of Crime and Disorder. In: M. Cools, S. De Kimpe,
38
39 A. Dormaels, M. Easton, E. Enhus, P. Ponsaers, G. Vande Walle, and A. Verhage
40
41 (eds.). *Police, Policing, Policy and the City in Europe*. The Hague: Eleven International
42
43 Publishing, 235-278.
44
45 Redlawsk, D.P. and McCann, J.A., 2005. Popular interpretations of ‘corruption’
46
47 and their partisan consequences. *Political Behavior*, 27 (3), 261–283.
48
49 Sutherland, E.H., 1967. *The Professional Thief: By a professional thief*.
50
51 Chicago: University of Chicago Press.
52
53
54
55
56
57
58
59
60

1
2
3 Sutherland, E.H., Cressey, D.R., and Luckenbill, D.F., 1992. *Principles of*
4
5 *Criminology*. Dix Hills, NY: General Hall.

6
7 Sykes, G.M. and Matza, D., 1957. Techniques of neutralizations: A theory of
8
9 delinquency. *American Sociological Review*, 22 (6), 664–670.

10
11 Tänzler, D., Maras, K., Giannakopoulos, A., and Rogowski, R., 2012. The social
12
13 construction of corruption: Theoretical reflections. In: D. Tänzler, K., Maras, and A.
14
15 Giannakopoulos (eds.) *The social construction of corruption in Europe*. Farnham
16
17 Surrey, Ashgate, 13–32.

18
19
20 Tavits, M., 2010. Why do people engage in corruption? The case of Estonia.
21
22 *Social Forces*, 88 (3), 1257–1279.

23
24
25 Topalli, V., 2005. When being good is bad: an expansion of neutralization
26
27 theory. *Criminology*, 43 (3), 797–835.

28
29
30 Turk, A.T., 1969. Conflict and criminality. *American Sociological Review*, 31
31
32 (3): 338–352.

33
34
35 Vande Walle, G. and Dormaels, A., 2010. Understanding the aetiology of
36
37 corruption: The first step to a tailor-made anti-corruption for Belgian Customs Office.
38
39 In: P. Van Duyne, G. Antonopoulos, and J. Harveyet (eds.) *Cross-border crime inroads*
40
41 *on integrity in Europe*. Nijmegen: Wolf Legal Publishers, 67–88.

42
43
44 Werner, S.B., 1983. New directions in the study of administrative corruption.
45
46 *Public Administration Review*, 43 (2), 146–154

47
48
49 Zaloznaya, M., 2012. Organizational cultures as agents of differential
50
51 association: Explaining the variation in bribery practices in Ukrainian universities.
52
53 *Crime, Law & Social Change*, 58 (3), 295–320.

Table 1: Classification of occupational statuses N (%)

Group 1: Non-active group (232; 38,6%)	Group 2: Low-esteem job (91; 14,6%)	Group 3: Middle-esteem job (114; 18,6%)	Group 4: High-esteem job (39; 6,3%)
Unemployed 14 (2,4%)	Public official, level C/D 14 (2,3%)	Public official, level B 5 (0,7%)	Public official, level A 16 (2,7%)
Pension 174 (28,8%)	Unskilled worker 12 (2,1%)	Skilled worker 49 (8,1%)	Clerk, direction level 14 (2,2%)
Incapacitated 13 (2,2%)	Low-level clerk 47 (7,2%)	Clerk 57 (9,3%)	Management/Board 6 (0,9%)
Homemakers 31 (5,2%)	Small independent 18 (3,0%)	Contractor, medium to large independent 3 (0,5%)	'Professional' 3 (0,5%)

Appendix Cross tables

Appendix: occupational status and perceptions of corruption

No		Student	Low occupational status – unemployed	Low occupational status – employed	Middle occupational status	High occupational status	Police
John is responsible for the maintenance and renovation of the office buildings. Imagine John being a governmental official. Do you think it is corrupt for John...							
1	<i>...to ask companies that want to do maintenance work for the government to give him business class football tickets?***</i>						
	not corrupt	12,9 (8)	11,7 (35)	12,3 (9)	10,5 (9)	0 (0)	2,3 (8)
	neither corrupt/not corrupt	19,4 (12)	15,1 (45)	17,8 (13)	10,5 (9)	6,2 (2)	2,9 (26)
	corrupt	67,7 (42)	73,2 (219)	69,9 (51)	79,1 (68)	93,8 (30)	90,3 (317)
2	<i>... to receive business class football tickets from companies that want to do maintenance work for the government?***</i>						
	not corrupt	24,2 (15)	19,7 (59)	24,7 (18)	18,6 (16)	6,2 (2)	11,4 (40)
	neither corrupt/not corrupt	29,0 (29)	22,7 (68)	17,8 (13)	30,2 (26)	37,5 (12)	17,7 (62)
	corrupt	46,8 (29)	57,7 (173)	57,5 (42)	51,2 (44)	56,2 (18)	70,9 (249)
John is responsible for the maintenance and renovation of the office buildings. Imagine John being a manager at company X. Do you think it is corrupt for John to...							
3	<i>...receive business class football tickets from companies that want to do maintenance work for the company he works at?*</i>						
	not corrupt	46,8 (29)	39,1 (117)	35,6 (26)	38,4 (33)	31,2 (10)	27,6 (97)
	neither corrupt/not corrupt	30,6 (19)	27,1 (81)	27,4 (20)	32,6 (28)	43,8 (14)	27,6 (97)
	corrupt	22,6 (14)	33,8 (101)	37,0 (27)	29,1 (25)	25,0 (8)	44,7 (157)
4	<i>...ask companies that want to do maintenance work for the company he works at to give him business class football tickets?***</i>						
	not corrupt	29,0 (18)	20,7 (62)	16,4 (12)	16,3 (14)	6,2 (2)	5,4 (19)
	neither corrupt/not corrupt	11,3 (7)	21,4 (64)	26,0 (19)	20,9 (18)	21,9 (7)	15,7 (55)
	corrupt	59,7 (37)	57,9 (173)	57,5 (42)	62,8 (54)	71,9 (23)	78,9 (276)
Bart is an engineer and is responsible for the maintenance of a production line in a car factory. Do you think it is corrupt that a supplier of airbags...							
5	<i>...gives Bart a holiday to make sure he will improve the production process so it would result in a higher airbag productivity?***</i>						
	not corrupt	22,6 (14)	19,6 (59)	13,7 (10)	11,5 (10)	6,2 (2)	10,3 (36)
	neither corrupt/not corrupt	21,0 (13)	19,6 (59)	13,7 (10)	21,8 (19)	9,4 (3)	12,6 (44)
	corrupt	56,5 (35)	60,8 (183)	72,6 (53)	66,7 (58)	84,4 (27)	77,1 (269)
6	<i>...rewards Bart with a holiday after Bart has improved the production process resulting in a higher airbag productivity?***</i>						
	not corrupt	80,6 (50)	55,8 (169)	57,5 (42)	51,7 (45)	46,9 (15)	45,6 (160)
	neither corrupt/not corrupt	12,9 (8)	15,2 (46)	17,8 (13)	18,4 (16)	31,2 (10)	21,1 (74)
	corrupt	6,5 (4)	29,0 (88)	24,7 (18)	29,9 (26)	21,9 (7)	33,3 (117)
A restaurant has a VAT debt of 500,000 euro. VAT collector Emma is a loyal customer at the restaurant. Do you think it is corrupt that...							
7	<i>...Emma postpones the collection of the VAT debt?***</i>						
	not corrupt	17,7 (11)	11,6 (35)	9,6 (7)	8,0 (7)	15,6 (5)	6,3 (22)
	neither corrupt/not corrupt	30,6 (19)	15,2 (46)	20,5 (15)	16,1 (14)	0 (0)	12,8 (45)
	corrupt	51,6 (32)	73,3 (222)	69,9 (51)	75,9 (66)	84,4 (27)	80,9 (284)
8	<i>...Emma advises the restaurant owner to go bankrupt so he does not have to settle his debts?***</i>						
	not corrupt	12,9 (8)	7,3 (22)	11,0 (8)	8,0 (7)	6,2 (2)	4,0 (14)
	neither corrupt/not corrupt	27,4 (17)	6,0 (18)	17,8 (13)	16,1 (14)	18,8 (6)	6,8 (24)
	corrupt	59,7 (37)	86,7 (261)	71,2 (52)	75,9 (66)	75,0 (24)	89,2 (313)
9	<i>...Emma does not everything it takes to collect the VAT debt, so less VAT is paid?*</i>						
	not corrupt	8,1 (5)	7,0 (21)	6,8 (5)	5,7 (5)	9,4 (3)	2,6 (9)
	neither corrupt/not corrupt	21,0 (13)	9,0 (27)	9,6 (7)	12,6 (11)	6,2 (2)	7,7 (27)
	corrupt	71,0 (44)	84,1 (253)	83,6 (61)	81,6 (71)	84,4 (27)	89,7 (315)
A building company is one of the candidates to renovate police offices. The company can earn 500,000 with this assignment and tries to convince the mayor to award the contract to the company. Do you think it is corrupt that...							
10	<i>...the mayor is invited to the Brussels establishment of the building company?*</i>						
	not corrupt	85,2 (52)	57,9 (173)	53,4 (39)	60,0 (51)	62,5 (20)	60,4 (212)

	neither corrupt/not corrupt	9,8 (6) 4,9 (3)	21,4 (64) 20,7 (62)	23,3 (17) 23,3 (17)	18,8 (16) 21,2 (18)	28,1 (9) 9,4 (3)	21,7 (76) 17,9 (63)
11	<i>...that the mayor visits the head office in Italy, at the expenses of the building company?***</i>						
	not corrupt	25,8 (16)	19,9 (60)	13,7 (10)	18,6 (16)	15,5 (5)	10,8 (38)
	neither corrupt/not corrupt	21,0 (13)	14,9 (45)	21,9 (16)	23,3 (20)	15,6 (5)	12,0 (42)
	corrupt	53,2 (33)	65,2 (197)	64,4 (47)	58,1 (50)	68,8 (22)	77,2 (271)
12	<i>...that the mayor visits the head office in Italy and combines that with a number of cultural visits, all at the expenses of the building company?***</i>						
	not corrupt	6,5 (4)	7,2 (22)	6,8 (5)	9,3 (8)	6,2 (2)	4,0 (14)
	neither corrupt/not corrupt	14,5 (9)	6,9 (21)	4,1 (3)	8,1 (7)	12,5 (4)	3,7 (13)
	corrupt	79,0 (49)	85,9 (261)	89,0 (65)	82,6 (71)	81,2 (26)	92,3 (324)
A lawyer tries to get as many public contracts as possible. Therefore he makes a survey of the assignments he already got and the assignments he would like to get and sends it to some of his contacts. Do you think it is corrupt that the lawyer sends this survey to...							
13	<i>...the secretariats of minister offices to apply for support to get more assignments?***</i>						
	not corrupt	72,1 (44)	50,2 (152)	56,9 (41)	41,4 (36)	75,0 (24)	55,0 (193)
	neither corrupt/not corrupt	23,0 (3)	23,4 (71)	23,6 (17)	40,2 (35)	6,2 (2)	27,1 (95)
	corrupt	4,9 (3)	26,4 (80)	19,4 (14)	18,4 (16)	18,8 (6)	17,9 (63)
14	<i>...the political party he is a member of in order to get more assignments that way?***</i>						
	not corrupt	60,7 (37)	35,4 (107)	51,4 (37)	37,9 (33)	59,4 (19)	44,2 (155)
	neither corrupt/not corrupt	26,2 (16)	22,5 (68)	22,2 (16)	34,5 (30)	15,6 (5)	25,9 (91)
	corrupt	13,1 (8)	42,1 (127)	26,4 (19)	27,6 (24)	25,0 (8)	29,9 (105)
15	<i>...a minister friend to get more assignments?***</i>						
	not corrupt	31,1 (19)	20,7 (63)	33,3 (24)	21,8 (19)	37,5 (12)	27,6 (97)
	neither corrupt/not corrupt	27,9 (17)	16,8 (51)	33,3 (24)	27,6 (24)	18,8 (6)	23,1 (81)
	corrupt	41,0 (25)	62,5 (190)	33,3 (24)	50,6 (44)	43,8 (14)	49,3 (173)
An MP has very good contacts in the real estate market. Do you think it is corrupt that this MP...							
16	<i>...gives his contacts to his daughter who works for a real estate agency. Doing so, she can acquire more real estate contracts.**</i>						
	not corrupt	51,6 (32)	26,8 (81)	30,1 (22)	30,2 (26)	34,4 (11)	35,1 (122)
	neither corrupt/not corrupt	29,0 (18)	24,2 (73)	31,5 (23)	24,4 (21)	15,6 (5)	26,4 (92)
	corrupt	19,4 (12)	49,0 (148)	38,4 (28)	45,3 (39)	50,0 (16)	38,5 (134)
17	<i>...sells his contacts to fellow entrepreneurs for 10.000 euro. Doing so these entrepreneurs can acquire real estate contracts.*</i>						
	not corrupt	1,6 (1)	3,6 (11)	4,1 (3)	2,3 (2)	0,0 (0)	2,6 (9)
	neither corrupt/not corrupt	9,7 (6)	1,3 (3,6)	5,5 (4)	8,1 (7)	9,4 (3)	3,4 (12)
	corrupt	88,7 (55)	95,0 (288)	90,4 (66)	89,5 (77)	90,6 (29)	94,0 (327)
A mayor visits the ministry office of a political associate to promote the finalization of a building file. Do you think it is corrupt that the mayor discusses a file to accelerate the construction...							
18	<i>...of a home for elderly his municipality?*</i>						
	not corrupt	80,3 (49)	85,2 (260)	69,9 (51)	77,0 (67)	81,2 (26)	74,9 (262)
	neither corrupt/not corrupt	14,8 (9)	9,5 (29)	17,8 (13)	19,5 (17)	12,5 (4)	17,1 (60)
	corrupt	4,9 (3)	5,2 (16)	12,3 (9)	3,4 (3)	6,2 (2)	8,0 (28)
19	<i>...of a golf course in his municipality?*</i>						
	not corrupt	45,0 (27)	54,4 (166)	49,3 (36)	55,2 (48)	56,2 (18)	65,1 (228)
	neither corrupt/not corrupt	25,0 (18)	21,0 (64)	21,9 (16)	20,7 (18)	28,1 (9)	20,0 (70)
	corrupt	30,0 (18)	24,6 (75)	28,8 (21)	24,1 (21)	15,6 (5)	14,9 (52)
A doctor's association organises an informative day on the application of a new medicine. Do you think it is corrupt that the pharmaceutical company producing this medicine offers the doctors' association...							
20	<i>...a Brussels meeting area for free and pays the invoice of the dinner?***</i>						
	not corrupt	56,5 (35)	39,5 (118)	36,1 (26)	28,7 (25)	31,2 (10)	31,1 (109)
	neither corrupt/not corrupt	21,0 (13)	24,1 (72)	26,4 (19)	29,9 (26)	31,2 (10)	22,5 (79)
	corrupt	22,6 (14)	36,5 (109)	37,5 (27)	41,4 (36)	37,5 (12)	46,4 (163)
21	<i>...to organise this informative day on Mallorca, at the expenses of the company?*</i>						
	not corrupt	12,9 (8)	12,7 (38)	17,8 (13)	9,3 (8)	12,5 (4)	10,0 (35)
	neither corrupt/not corrupt	29,0 (18)	12,7 (38)	13,7 (10)	20,9 (18)	12,5 (4)	13,2 (46)
	corrupt	58,1 (36)	74,7 (224)	68,5 (50)	69,8 (60)	75,0 (24)	76,8 (268)
An alderman purchases computers for his city service at a chain store. Do you think it is corrupt that the alderman,...							
22	<i>...after he purchased computers for the city, gets a discount from the chain store for the purchase of a computer for his daughter, without him asking?***</i>						
	not corrupt	43,5 (27)	57,1 (172)	46,6 (34)	50,6 (43)	31,2 (10)	36,0 (126)

	neither corrupt/not corrupt	14,5 (9) 41,9 (26)	16,3 (49) 26,6 (80)	17,8 (13) 35,6 (26)	24,7 (21) 24,7 (21)	34,4 (11) 34,4 (11)	20,6 (72) 43,4 (152)
23	<i>Do you think it is corrupt that an alderman, before he purchases computers for the city, asks for a discount for the purchase of a computer for his daughter?***</i>						
	not corrupt	25,8 (16)	28,7 (87)	23,6 (17)	29,4 (25)	31,2 (10)	14,3 (50)
	neither corrupt/not corrupt	19,4 (12) 54,8 (34)	16,5 (50) 54,8 (166)	11,1 (8) 65,3 (47)	17,6 (15) 52,9 (45)	15,6 (5) 53,1 (17)	12,3 (43) 73,4 (256)
24	<i>...after he purchased computers for the city, asks the chain store to get a discount for the purchase of a computer for his daughter?***</i>						
	not corrupt	25,8 (16)	34,4 (103)	24,7 (18)	30,6 (26)	15,6 (5)	10,3 (36)
	neither corrupt/not corrupt	27,4 (17) 46,8 (29)	15,7 (47) 49,8 (149)	21,9 (16) 53,4 (39)	15,3 (13) 54,1 (46)	15,6 (5) 68,8 (22)	12,6 (44) 77,1 (269)
A tax official works on an audit office and treats the tax returns of his district. Do you think it is corrupt that the official...							
25	<i>...provides against payment advice to friends in order to submit the best possible tax return in his district?***</i>						
	not corrupt	45,2 (28)	26,7 (81)	23,3 (17)	37,2 (32)	40,6 (13)	23,4 (82)
	neither corrupt/not corrupt	22,6 (14) 32,3 (20)	26,7 (81) 46,5 (141)	26,0 (19) 50,7 (37)	31,4 (27) 31,4 (27)	9,4 (3) 50,0 (16)	19,1 (67) 57,4 (201)
26	<i>...completes the tax return against payment in order to submit the best possible return in his district?***</i>						
	not corrupt	21,0 (13)	23,4 (71)	22,2 (16)	36,8 (32)	37,5 (12)	18,9 (66)
	neither corrupt/not corrupt	25,8 (16) 53,2 (33)	22,4 (68) 54,3 (165)	13,9 (10) 63,9 (46)	26,4 (23) 36,8 (32)	12,5 (4) 50,0 (16)	16,9 (59) 64,3 (225)
John works as a consultant at an office of administration and is responsible for the follow-up of building files executed on behalf of the city. Do you think it is corrupt that...							
27	<i>...John rents a luxurious flat at a valuable price, the flat being owned by a real estate agent who executes large building assignments for the city?***</i>						
	not corrupt	27,4 (17)	15,5 (47)	9,6 (7)	13,8 (12)	3,1 (1)	6,0 (21)
	neither corrupt/not corrupt	21,0 (13) 51,6 (32)	26,0 (79) 58,6 (178)	19,2 (14) 71,2 (52)	23,0 (20) 63,2 (55)	15,6 (5) 81,2 (26)	13,8 (48) 80,2 (280)
28	<i>...John's sister rents a luxurious flat at a valuable price, owned by a real estate agent who executes large building assignments for the city?*</i>						
	not corrupt	8,1 (5)	7,6 (23)	6,8 (5)	12,6 (11)	6,2 (2)	9,4 (33)
	neither corrupt/not corrupt	30,6 (19) 61,3 (38)	14,2 (43) 78,1 (236)	8,2 (6) 84,9 (62)	14,9 (13) 72,4 (63)	12,5 (4) 81,2 (26)	12,3 (43) 78,3 (275)
Environmental inspector Tom states that a supermarket has opened its doors without environmental licence. Do you think it is corrupt that...							
29	<i>...the owner of the supermarket suggests Tom to give him a discount on his personal purchases? In exchange for that, Tom is only to give a warning.*</i>						
	not corrupt	0,0 (0)	3,3 (11)	4,1 (3)	1,2 (1)	3,1 (1)	0,9 (3)
	neither corrupt/not corrupt	6,5 (4) 93,5 (58)	6,3 (19) 90,0 (270)	2,7 (2) 93,2 (68)	3,5 (3) 95,3 (82)	3,1 (1) 93,8 (30)	1,1 (4) 98,0 (342)
A customs officials checks a cargo of sports shoes that is declared with an international transport. He has doubts whether or not the cargo of shoes corresponds to the export licence. Therefore he takes samples out of the cargo to execute a material verification of the shoes. Do you think it is corrupt that...							
30	<i>...the customs official takes more shoes than required for the verification, being aware of the fact that the export company silently agrees because if not, it fears the export documents won't arrive in time?***</i>						
	not corrupt	0,0 (0)	6,2 (19)	4,1 (3)	4,6 (4)	0,0 (0)	1,4 (5)
	neither corrupt/not corrupt	11,3 (7) 88,7 (55)	7,9 (24) 85,9 (262)	4,1 (3) 91,8 (67)	9,2 (8) 86,2 (75)	3,1 (1) 96,9 (31)	1,4 (5) 97,1 (340)
31	<i>... the customs official simply takes more shoes than required for the verification?***</i>						
	not corrupt	3,2 (2)	9,2 (28)	4,1 (3)	11,5 (10)	3,1 (1)	7,4 (26)
	neither corrupt/not corrupt	24,2 (45) 72,6 (45)	13,8 (42) 77,0 (235)	9,6 (7) 86,3 (63)	14,9 (13) 73,6 (64)	9,4 (3) 87,5 (28)	2,6 (9) 90,0 (316)
32	<i>...the export company suggests the customs official to take more shoes than necessary in order to receive the export documents much quicker?***</i>						
	not corrupt	1,6 (1)	7,5 (23)	5,5 (4)	2,4 (2)	0,0 (0)	1,1 (4)
	neither corrupt/not corrupt	4,8 (3) 93,5 (58)	8,5 (26) 83,9 (256)	4,1 (3) 90,4 (66)	11,8 (10) 85,9 (73)	6,2 (2) 93,8 (30)	1,4 (5) 97,4 (341)
33	<i>... the export company suggests the customs official to take more shoes than necessary because if not, it fears the export documents won't arrive in time?***</i>						
	not corrupt	1,6 (1)	6,6 (20)	4,1 (3)	5,8 (5)	0,0 (0)	1,1 (4)
	neither corrupt/not corrupt	6,5 (4) 91,9 (57)	11,5 (35) 81,9 (249)	6,8 (5) 89,0 (65)	11,6 (10) 82,6 (71)	6,2 (2) 93,8 (30)	1,4 (4) 97,4 (342)

A contractor regularly executes large assignments for a city. Do you think it is corrupt that...							
34	...this contractor deposits 1,000 euro on the personal bank account of the alderman of public works to sponsor his election brochure?						
	not corrupt	0,0 (0)	5,9 (18)	5,5 (4)	4,6 (4)	0,0 (0)	2,0 (7)
	neither corrupt/not corrupt	14,8 (9)	6,6 (20)	5,5 (4)	6,9 (6)	3,1 (1)	1,4 (5)
	corrupt	85,2 (52)	87,5 (265)	89,0 (65)	88,5 (77)	96,9 (31)	96,6 (339)
35	...this contractor deposits 1,000 euro on the bank account of the political party to which the alderman of public works belongs, to sponsor the election brochures?***						
	not corrupt	11,3 (7)	13,2 (40)	11,1 (8)	11,5 (10)	3,1 (1)	6,8 (24)
	neither corrupt/not corrupt	24,2 (15)	15,8 (48)	12,5 (9)	14,9 (13)	25,0 (8)	7,1 (25)
	corrupt	64,5 (40)	71,0 (215)	76,4 (55)	73,6 (64)	71,9 (23)	86,0 (302)
36	... this contractor sponsors the election brochures of the alderman of public works and pays the invoice amounting to 1,000 euro?***						
	not corrupt	21,0 (13)	21,1 (64)	17,8 (13)	12,6 (11)	0,0 (0)	4,6 (16)
	neither corrupt/not corrupt	32,3 (20)	13,2 (40)	6,8 (5)	20,7 (18)	25,8 (8)	8,5 (30)
	corrupt	46,8 (29)	65,8 (200)	75,3 (55)	66,7 (58)	74,2 (23)	86,9 (305)

Chi-square: (*) Differences between membership status-group is significant on the level: p<0.05*= p<0.01**=p<0.001***

Table 3: differences in the perception of corruption within the professional status group police

No		LPs	CORC	FJP
	A building company is one of the candidates to renovate police offices. The company can earn 500,000 with this assignment and tries to convince the mayor to award the contract to the company. Do you think it is corrupt that...			
37	...the mayor is invited to the Brussels establishment of the building company?***			
	not corrupt	86,4 (108)	62,5 (20)	82,5 (160)
	corrupt	13,6 (17)	37,5 (12)	17,5 (34)
	Every year, the mayor's ball is organized. Entrance tickets for the dinner and the ball cost 50 euro. Do you think it is corrupt...			
38	...that a local company purchases entrance tickets for the mayor's ball for a total amount of 1,000 euro?*			
	not corrupt	82,4 (103)	62,5 (20)	83,0 (161)
	corrupt	17,6 (22)	37,5 (12)	17,0 (33)
39	...that a company located in another city purchase entrance tickets for the mayor's ball for a total amount of 1,000 euro?***			
	not corrupt	80,8 (101)	53,1 (17)	79,4 (154)
	corrupt	19,2 (24)	46,9 (15)	20,6 (40)
40	...that a company in Germany purchases entrance tickets for the mayor's ball for a total amount of 1,000 euro?***			
	not corrupt	73,6 (92)	46,9 (15)	71,6 (139)
	corrupt	26,4 (33)	53,1 (17)	28,4 (55)
	John works as a consultant at an office of administration and is responsible for the follow-up of building files executed on behalf of the city. Do you think it is corrupt that...			
41	...John lives in a luxurious flat for free, the flat being owned by a real estate agent who executes large building assignments for the city?***			
	not corrupt	4,1 (5)	6,2 (2)	0,0 (0)
	corrupt	95,9 (118)	93,8 (30)	100,0 (192)
	Bart is an engineer and is responsible for the maintenance of a production line in a car factory. Do you think it is corrupt that a supplier of airbags...			
42	...rewards Bart with a holiday after Bart has improved the production process resulting in a higher airbag productivity?*			
	not corrupt	73,6 (92)	50,0 (16)	64,9 (126)
	corrupt	26,4 (33)	50,0 (16)	35,1 (68)
	John is responsible for the maintenance and renovation of the office buildings. Imagine John being a manager at company X. Do you think it is corrupt for John to...			
43	...receive business class football tickets from companies that want to do maintenance work for the company he works at?*			
	not corrupt	55,2 (69)	34,4 (11)	58,8 (114)
	corrupt	44,8 (56)	65,6 (21)	41,2 (80)
	An MP has very good contacts in the real estate market. Do you think it is corrupt that this MP...			
44	...gives his contacts to his daughter who works for a real estate agency. Doing so, she can acquire more real estate contracts.*			
	not corrupt	51,2 (64)	62,5 (20)	68,1 (130)
	corrupt	48,8 (61)	37,5 (12)	31,9 (61)
	A lawyer tries to get as many public contracts as possible. Therefore he makes a survey of the			

	assignments he already got and the assignments he would like to get and sends it to some of his contacts. Do you think it is corrupt that the lawyer sends this survey to...			
45	<i>...that the lawyer sends his survey to his wife who is a minister, to get more assignments?*</i>			
	not corrupt	32,0 (40)	12,5 (4)	40,2 (78)
	corrupt	68,0 (85)	87,5 (28)	59,8 (116)
	A tax official works on an audit office and treats the tax returns of his district. Do you think it is corrupt that the official...			
46	<i>...provides against payment advice to friends in order to submit the best possible tax return in his district?*</i>			
	not corrupt	44,4 (55)	15,6 (5)	45,9 (89)
	corrupt	55,6 (69)	84,4 (27)	54,1 (105)
47	<i>...completes the tax return against payment in order to submit the best possible return in his district?*</i>			
	not corrupt	37,9 (47)	9,4 (3)	38,7 (75)
	corrupt	62,1 (77)	90,6 (29)	61,3 (119)
	A customs official checks a cargo of sports shoes that is declared with an international transport. He has doubts whether or not the cargo of shoes corresponds to the export licence. Therefore he takes samples out of the cargo to execute a material verification of the shoes. Do you think it is corrupt that...			
48	<i>...the customs official simply takes more shoes than required for the verification?*</i>			
	not corrupt	12,5 (8)	25,0 (8)	9,8 (19)
	corrupt	93,6 (117)	75,0 (24)	90,2 (175)
	A mayor visits the ministry office of a political associate to promote the finalization of a building file. Do you think it is corrupt that the mayor discusses a file to accelerate the construction...			
49	<i>...that the mayor discusses a file to accelerate the construction of an industrial site in his municipality?*</i>			
	not corrupt	84,0 (105)	96,9 (31)	92,7 (179)
	corrupt	16,0 (20)	3,1 (1)	7,3 (14)
50	<i>...that the mayor discusses a file to accelerate the construction of a golf course in his municipality?*</i>			
	not corrupt	78,4 (98)	96,9 (31)	87,6 (169)
	corrupt	21,6 (27)	3,1 (1)	12,4 (24)

Chi-square: (*) Differences between membership status-group is significant on the level: $p < 0.05$ * = $p < 0.01$ ** = $p < 0.001$ ***