

Opinion on tobacco tax increase: Factors associated with individuals' support in Germany

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Abstract

Objectives: To assess the opinion on tobacco tax increases in Germany.

Design: Ten wave cross-sectional study with assessments before and after the tax increases.

Setting: General population of Germany.

Participants: Ten representative samples from general population with a total number of 27,608 persons aged 14 and above were interviewed.

Main outcome measures: Opinion (“support”, “disapprove”, and “undetermined”) before and after tobacco tax increases.

Results: Thirty-nine percent of the sample supported the tobacco tax increases. Support was higher among non-smokers and subjects with higher levels of education. Data indicated an increase of support over time from 35% in 2002 to 42% in 2005 which was not affected by the amount of price increase.

Conclusions: The preliminary findings, that the amount of price increase did not affect the support of the general population in a negative way, and that support grew during a succession of tax increases, might be useful for legislators.

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1. Introduction

Smoking is responsible for some four million deaths worldwide each year [1], and current global patterns of youth smoking suggest little abatement of cigarette use [2]. Tobacco tax increases are regarded as effective tobacco control measures [3,4]. Studies indicate that higher tobacco prices significantly reduced tobacco use [5–8]. Less is known about the public opinion on

tobacco tax increases and factors influencing this opinion. Studies from the U.S. and Taiwan [9–15] revealed that support for tobacco tax increases ranges from about 35% up to 53% in general population. Higher rates of support were consistently found among non-smokers, subjects with higher level of education and if the tax was earmarked for tobacco control or health issues.

The weakness of tobacco control policies in Germany [16] is often attributed to the persuasive influence of the tobacco industry on German Government [17,18]. As public opinion is one important factor influencing policy making, knowing more about the public opinion on tobacco control interventions might help

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to promote tobacco control policy and political acceptance of interventions. The present study examines the public opinion on tobacco tax increases in Germany, as well as factors influencing support of the tax increases in Germany.

1.1. Background information on tax structure in Germany and price increases 2002–2005

In Germany, tobacco excise tax is levied by the central government. The tax rate is the same all over the country, and the tax revenues flow into the national budget, i.e. they are not earmarked for any purposes directly linked to tobacco control, prevention, or the costs of smoking. Between 2002 and 2005, the German Government imposed five excise tax increases, each 1.0 Euro Cent per cigarette plus 16% sales tax (i.e. 1.16 Euro Cent per cigarette) on January 1, 2002 and on January 1, 2003, each 1.2 Euro Cent plus sales tax (i.e. 1.392 Cent per cigarette) on March 1, 2004, on December 1, 2004, and on September 1, 2005.

The first two steps of the tobacco tax increase on January 1, 2002 and January 1, 2003 were passed on only partly to the consumer since the price increase by the tobacco industry was lower than 1.16 Cent per cigarette but ranged from 0.83 to 1.00 Cent per cigarette. In 2004, the price rose by a higher extent ranging from 2.19 to 2.07 per cigarette due to an extra price increase by the tobacco industry. Again, the last tax increase was not passed on completely to the consumer (plus 1.26 Cent per cigarette) [19].

2. Methods

2.1. Data assessment and sample

Computer assisted personal face-to-face interviews with representative samples between 2000 and 3000 persons aged 14–98 years of the German population were carried out before and after each of the steps of tax increase (each with a time-lag of one/up to four months prior to/after the respective tax increase). Since the methods (sampling procedures, assessment instruments) in the surveys were identical we combined the samples of all 10 waves, resulting in a sample of 27,608 subjects. The interviews were run by a nation-wide acting and experienced public opinion research insti-

tution (IPSOS) as part of a so-called omnibus survey. The basic population consisted of all German-speaking persons, aged 14 years and older, living in private households in the Federal Republic of Germany. Out of this population, representative stratified random samples were drawn with the sampling process comprising of three stages (random drawing of sample points in the basis of electoral districts, selection of the target household by random route procedure and selection of target person by next birthday; samples were representative for the general publication regarding age, gender, federal state and size of residence). In order to achieve an interview with the determined target person, the target household had to be contacted up to three times. Response rates varied between 70 and 75%. About 10% of all interviews are checked for correct administration. Characteristics of the sample are shown in [Table 1](#).

2.2. Statistical analysis

Logistic regression analysis (crude odds ratios, adjusted odds ratios, and 95% confidence intervals) was used to evaluate the association between individuals' tobacco tax increase support and descriptive variables. To account for possible regional clustering, federal state ("Bundesländer") was used to generate clustered robust standard errors using the "cluster" option in Stata's logistic regression platform. Possible temporal clustering (time of assessment) was controlled by adjusting for wave of tax increase and assessment before/after tax increase. All tests were considered significant at the 0.05 level, in a two sided test of significance.

3. Results

Among all respondents, 39% supported the tax increase, 42% disapproved it and 19% were undetermined ([Table 1](#)). Support was higher among females, subjects aged 41 years and above, and those living alone ([Table 2](#)). Furthermore, support increased with the level of education, was higher in retired and employed (compared to unemployed subjects), and in subjects with a net household income of more than €4000. The most pronounced difference was found for smoking status: While less than 10% of smokers supported the tax

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