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**CENTER FOR ENVIRONMENT AND DEVELOPMENT STUDIES
TOURISM DEVELOPMENT AND MANAGEMENT PROGRAM**

**Examining Tourism through the Lenses of its Economic Benefits and Associated Curses: The
case of Arba minch Town and its Environs, Ethiopia**

**Thesis submitted to School of Graduate studies presented in Partial Fulfillment of the
Requirements for Master of Arts Degree in Tourism Development and Management**

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This is to certify that the thesis prepared by Kussito Nuro, entitled –Examining tourism through the lenses of its economic benefits and associated curses and submitted in partial fulfillment of the requirements for the Degree of Master of Arts in Tourism Development and Management complies with the regulations of the University and meets the accepted standard with respect to originality and quality.

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DECLARATION

I have declared that this thesis is my original own work. The thesis has been prepared to conduct a research on examining tourism through the lenses of its economic benefits and associated curses at Arba minch and its surrounding environs. The intention of this work is for the partial fulfillment of the requirements for the degree of Master of Tourism Management and Development.

The thesis will be submitted to College of Development Studies: Center for Environment, Tourism Management and Development Program in Addis Ababa University.

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Abstract

The purpose of this study was quantitatively to examine the tourism economic benefits and its associated curses and qualitatively to assess the trend issues of the benefits, and their implication for development; at Arbaminch town and its surroundings for time frame of 2016/17-2020/21. The study approach was mixed, descriptive in nature and employed supply side approach. The study attempted to test the partial equilibrium model and the sustainable tourism development theory. Basically, 54(34 from tier 1 and 20 from tier 2) tourism enterprises were screened for the study. Due to the study time frame and condition of businesses' functionality, population sizes were differentiated for each year. Moreover, since the tourism businesses are small in number census method was employed. In this investigation, both primary and secondary data from tourism businesses are collected. Primary data was collected from managers and employees via amount/interval scale/ and percent tools while secondary documents of the respective businesses were explored. Finally, quantitative data was analyzed through simple descriptive statistics, seasonal range analysis (for seasonality impact) and Oka.s (2015) analytical framework (for leakage). To achieve the qualitative objectives of the study, data was collected via open-ended questions from key informants by conducting interview. Then the qualitative data was analyzed via thematic analysis. As the quantitative data indicated tourism generated a total of 188, 261, 157.4 birr, 2,524,365.99 birr, 21,559,143.96 birr, 9,184,959.35 birr, 15,393,019.48 birr and 6,521 amount of employees' income, profit tax, value added tax, entrance fee, income tax and number of jobs respectively. The variation of the variables amounts' between high and low season is small. Except for entrance fee most result of the rest variables indicated as the variations set in the lower scales. Information on the leakage variable informed as the most managers selected the scales with lower values but the amount of money has been leaked from the country should not be understated. Result of qualitative aspect revealed that, the trends showed slight increase and the factors that affected them are mostly linked with tourism development issues. In relation with this, it was confirmed that tourism has important implication for development. Seasonality impact on the variables was seen due to determinants that are related with the tourist originating and tourist receiving places, which aligns with the thought of Butler and Mao (1997) framework. Thus, the study concluded that Arbaminch town and its surrounding has spare capacity of supply and hence the partial equilibrium model is accepted. Moreover, the sustainable tourism framework of community development through tourism is also accepted since the findings agree with the notion of the framework. At last, in order to increase tourism economic benefits and decrease its associated negative impacts, all the tourism stakeholders are recommended to work together, cooperatively and smoothly.

Key words: Economic, Impact, tourism, Arba minch, direct, development

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Table of Contents

page

DECLARATION	ii
List of Figures	vii
List of Tables.....	viii
List of Acronyms and Abbreviations	9
1. INTRODUCTION	1
1.1. Background	1
1.3. Objectives	6
1.3.1. General Objective.....	6
1.3.2. Specific Objectives.....	6
1.3.3. Research Questions	7
1.4. Significance of the study	7
1.5. Scope of the Study	7
1.6. Organization of the Thesis	8
1.7. Definition of Terms.....	8
CHAPTER TWO	10
2. LITREATURE REVIEW.....	10
2.1. Defining Tourism.....	10
2.2. Impacts of tourism	11
2.3. Economic Benefits of Tourism	13
2.3.1. Government Revenue.....	13
2.3.2. Personal Income	14
2.3.3. Job Creation	14
2.4. Economic costs of tourism.....	15
2.4.1. Leakage	15
2.4.2. Tourism Seasonality.....	16
2.5. The Frameworks	16
2.5.1. Theoretical Frameworks	16
2.5.2. Analytical frameworks	19
2.5.3. Factors that Induces Tourism Seasonality.....	21
2.5.4. Conceptual Framework of the study	21
2.6. Policy Review	22
2.7. Empirical Review.....	23
around the world and in Africa	25

around the world and in Africa	25
CHAPTER THREE	30
3. RESEARCH METHODOLOGY	30
3.1. Study Area Description	30
3.1.1. Location	30
3.1.2. Demographics	31
3.1.3. Topography	31
3.1.4. Visitor Attractions and enterprises	31
3.2. Research Approach and Design	31
3.3. Data Sources	32
3.4. General Sampling Techniques and Sample size	32
3.4.1. Segregation of the Tourism Businesses	32
3.5. Data Collection and Analysis	34
3.6. Ethical consideration	35
CHAPTER FOUR	36
4. DATA PRESENTATION, ANALYSIS AND DISCUSSION	36
4.1. Data on the Study Variables	36
4.1.1. Data on the employees' income	40
4.1.2. Data on profit tax	43
4.1.3. Data on Value added tax	44
4.1.4. Data on Income tax	46
4.1.5. Data on Entrance fee	47
4.1.6. Data on employment variable	48
4.2. Seasonality Impact on the Variables	48
4.2.1. Managers' Data on Seasonality impact on employees' income	48
4.2.2. Employees' Data on seasonality impact on employees' income	49
4.2.3. Data on seasonality impact on profit tax	52
4.2.4. Data on seasonality impact on Value added tax	53
4.2.5. Data on seasonality impact on Income tax	54
4.2.6. Data on Seasonality impact on entrance fee	56
4.2.7. Data on seasonality impact on tourism jobs	57
4.3. Data on leakage variable	58
4.4. Data on variable trends, their implication for development and factors that determines seasonality impact on the variables	59
4.5. Discussion	64

CHAPTER FIVE	77
5. CONCLUSION AND RECOMMENDATION	77
6. REFERENCES	80
Appendixes	89

List of Figures

List of Figures	Page
Fig .1. Summary of the direct, indirect, induced and sectorial effects of tourism-----	13
Fig.2. Demand-supply Graph-----	18
Fig.3. Theoretical framework on sustainable tourism development-----	19
Fig.4. Framework on socioeconomic aspect of sustainable tourism-----	20
Fig.5.Framework on factors influencing tourism seasonality-----	21
Fig.6. Conceptual Framework of the study-----	22
Fig.7.Map of the study area-----	30
Fig.8 Graph of Employees' Income trend-----	59
Fig.9. Graph of Profit tax trend-----	59
Fig..10.Graph of Income tax trend-----	60
Fig..11. Graph of Entrance fee trend-----	60
Fig..12. Graph of Value added tax trend-----	60
Fig..13. Graph of tourism jobs trend-----	60

List of Tables

<u>Tables</u>	<u>page</u>
Table.1. Qualitative studies on positive tourism economic impacts around world and in Africa-----	25
Table.2. Qualitative studies on negative tourism economic impacts around world and in Africa-----	25
Table.3. Quantitative studies on positive tourism economic impacts around world and in Africa-----	25
Table.4. Qualitative studies on positive tourism economic impacts in Ethiopia and study area-----	27
Table.5. Qualitative studies on negative tourism economic impacts in Ethiopia and study area-----	28
Table.6. Quantitative studies on positive tourism economic impacts in Ethiopia and study area-----	28
Table.7. Survey data collected from Business Managers' on source of revenue-----	32
Table.8. Grouping of Study population -----	33
Table 9. Managers' demographic information-----	36
Table.10. Employees' demographic information-----	37
Table.11. Key Informants' demographic information-----	39
Table.12. Survey data from businesses managers on employees' income-----	40
Table.13. Survey data from employees on employees' income-----	41
Table.14. Survey data from Business managers on profit tax -----	43
Table.15. Survey data collected from business managers on value added tax-----	44
Table.16. Survey data collected from business managers on income tax-----	46
Table.17. Survey data collected from business managers on entrance fee-----	47
Table.18. Survey data collected from business managers on seasonality impact on employees' income-----	48
Table.19. Survey data collected from employees on seasonality impact on employees' income-----	50
Table.20. Seasonality impact on income: Seasonal range analysis-----	51
Table.21. Survey data collected from business managers on seasonality impact on profit tax-----	52
Table.22. Survey data collected from business managers on seasonality impact on value added tax----	53
Table.23. Seasonality impact on VAT; Seasonal range analysis -----	54
Table.24. Survey data collected from business managers on seasonality impact on income tax-----	54
Table.25. Seasonality impact on Income tax: Seasonal range analysis -----	55
Table.26. Survey data collected from business managers on seasonality impact on entrance fee-----	56
Table.27. seasonality impact on entrance fee: Seasonal range analysis -----	57
Table.28. seasonality impact on tourism Jobs: Seasonal range analysis-----	58
Table.29. Survey data collected from business managers on leakage-----	58

List of Acronyms and Abbreviations

CGEM	Computable General Equilibrium Model
EC	Economic Commission
ECSA	Ethiopian Central Statistics Agency
EMOCT	Ethiopian Ministry of Culture and Tourism
ESTMP	Ethiopian Sustainable Tourism Master Plan
ETS	Ethiopian Tourism Strategy
Eurostat	European Statistical Office
I-O	Input-output
GDP	Gross Domestic Product
IRTS	International Recommendations for Tourism Statistics
OECD-DAC	The Organization for Economic Co-operation and Development Assistance Committee
Para	Paragraph
Qty	Quantity
RMF	Recommended Methodological Framework
SNNPR	Southern Nation Nationalities People Region
TSA	Tourism Satellite Account
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
UNEP	United Nations Environment Program
US\$	United States Dollar
UNWTO	United Nations World Tourism Organization
WB	World Bank
WTTC	World Travel and Tourism Council
WTO	World Tourism Organization
KI(1-8)	Key Informant (code 1-8)

List of Equations

Page

Ramus Solvin's Equation-----34-

CHAPTER ONE

1. INTRODUCTION

This chapter introduces the study by providing background information and the statement of the problem. It also conveys information about the research objectives, questions, significance, and study scope. Finally, it gave due emphasis about the organization of the thesis and definition of important terms.

1.1. Background

United Nations World Tourism Organization in collaboration with well-known tourism organizations developed a Tourism satellite Account recommended methodological framework and stated the meaning of tourism in the material as –the activities of persons travelling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes not related to the exercise of an activity remunerated from within the place visited (IRTS 2001). Many organizations have been pulled to develop and manage tourism sustainably. Because the sector sells the human and physical attributes as its products and hence both negative and positive impacts are resulted (Murphy and price 1998b; Archer and cooper 1994). So, the engagement of visitors in the various activities at the receiving destinations induces impacts; on economic, socio-cultural and environmental aspects (Nyaupane et al. 2006, Bersales 2005). Moreover, researchers (Almeida et al. 2016; Vuokila 2020; Taha 2020; Dabhade and Dadhich 2020; Paul 2012) addressed similar issues.

In advance of opening the outputs of empirical research endeavors on economic impact of tourism around the globe, it is sensible to address the recent updates. Through its 2019 publication of international tourism highlights, the world tourism organization revealed as tourism is hitherto on the track of leading world economy. It conveyed that the total record of international tourist arrivals reached 1.5 billion (UNWTO Tourism Highlights 2019 edit). Consequently, the sector contributed US\$8.8 trillion amount of dollars to the global GDP (a 10.3% of the global GDP) and created a 319 million total new employment opportunities (a 10% of the new total jobs). While stratifying, the direct and secondary effects of tourism economic impact; out of the total US\$8.8 trillion GDP contribution, US\$2,750.7 billion (3.2% GDP) was quantified as due to direct effect. Likewise out of the new total employment opportunity driven by tourism (319 million new jobs), 122,891,000 jobs (3.8% of new total employment) were created due to direct tourism economic effect. In the same year,

the total new visitor export (International tourism receipts + passenger transport) was US\$1.7 trillion (4% increment of the previous year). Thus as it is directly paid by the visitors, it could be taken as direct tourism expenditure (UNWTO Tourism Highlights 2019 edit; Travel and tourism Global economic impact and Trends 2019). The negative economic impact of tourism in terms of quantitative aspects is not yet analyzed by the entity.

In particular, scholars around the world have been attempting to address both the positive and negative impacts of tourism. Many researchers (Taha 2020; Tovar, Espino and Lopez-del-pino 2020; Wu, Kim and Wong 2020; Milićević, Podovac and Đorđević 2020; Mree et al. 2020; kim, Duff and Moore 2020; Chen et al. 2020; Vuokila 2020; Lekgau and Tichaawa 2020; Dabhade and Dadhich 2020;) attempted to reveal the positive and negative impact of tourism on economic, environmental and socio cultural aspects. Economically they attested that tourism resulted in either one or more of the positive impacts: government revenue provision, investment attraction, income generation, living standard improvement, and other benefits. In terms of negative economic impacts the scholars conveyed that tourism induced either one or more of the impacts: leakage, seasonality, inflation, income gap/disparity, tourism opportunity cost, dependency on tourism revenue, high extra cost for infrastructure expansion, low salary, crowding out effect, and others. Moreover, other researchers were interested to only unpack the positive economic impacts of tourism. Majority of them covered the direct, indirect and induced economic impacts of tourism (Inchaustic-sintes and Voltes- Dorta 2019; Tafel and Szolnoki 2019; Mitchell and Gallaway 2019; Souza et al. 2018;) some of them on direct and indirect (Barra, Marco and Cachero 2018; Andraz, Norte and Goncalves 2016; Klijs et al. 2016; khaki and Nengroo 2016), while few of them merely centered on direct effects (Chen et al. 2019; Panfiluk 2015; and Gouveia and Eusébio 2018). Amount of visitor expenditure, output, income, GDP, government taxes, investment capital and others or either some of them were investigated and quantified by the studies. So, generally tourism expenditure creates positive effects at three levels/ranks'; Direct effect, Indirect effect and Induced effect (Mathieson & Wall 1982, Seaman, 2003, Murillo et al. 2013). Direct effects are the changes caused by visitor spending in the businesses that sell directly to visitors (i.e. lodges, campgrounds, restaurants, grocery stores, etc.) (Crompton 2010 ; Stynes, 2001). Indirect effects are the changes generated when lodges and other directly affected businesses buy goods and services from other businesses within the local region (Crompton 2010). Induced effects are the changes generated through household spending of personal income received directly or indirectly from tourist spending (Cullinane & Koontz 2016).

Specifically, with regard to recent updates on tourism economic statistics in African continent UNWTO also reported that Africa received 68.4 million visitors and consequently a \$US38 billion receipts were gained from the arrivals in the same year (UNWTO Tourism Barometer, Highlight, 2019). Moreover, the world travel and tourism economic impact report (2019) indicated that \$US194 billion was contributed to global GDP due to tourism activities performed in Africa. This is 8.5% of the whole economy GDP of the world.

The aforementioned studies indicated as quantitative research in tourism studies has substantial values. According to the book published by Larry, Alison and Neelu 2012). i.e. *Handbook of research methods in tourism*, quantitative methods are important because tourism destinations are more relying on tourism sector and it is vastly expanding globally. Thus, tourism stakeholders who work at site, destination, regional, national, continental and international are more initiated to make right management decision for devising sound and better policies and strategies. Additionally, tourism economic impact models are helpful to measure inter-sectorial interdependence, compare the economic structure of economies and economic sectors, compute production impacts, measure structural and productivity changes, employment created, government revenue generated, amount of income generated and value added, and imports required to satisfy tourism demands (Polo and Vaile 2009). Therefore, this study gives due emphasis for providing information on the direct positive tourism economic impacts (income, government revenue, seasonality impact on the respective variables and leakage), which has benefits that align with most aforementioned values. Hence, the study area in particular and the country at large missed this relevant information and so, their tourism managers have been misguided in their decisions.

1.2. Statement of the Problem

The methodological gap: one of the factors that obviously affect the selection of quantitative or qualitative research method is the availability of reliable, well organized tourism information and relevant skill and knowledge. Economically advanced countries have well managed information than third world countries (Mennecke and west 1998,2001; Todaro 1994; Yapa 1991) and due to this reason quantitative methods are prioritized at developed economies while qualitative ones are preferable at the southern world (i.e. using primary surveys), and as well in the field of economics (Davies 2003). However, as information management and human skills are improving in developing countries (chrisanthi 2008, Ming-te and crumpton 1990), it is not advisable to hesitate from conducting

quantitative research and miss the associated findings. So, the study would fill this methodological gap in addition to some qualitative aspects.

In Africa many research endeavors were strived towards enlightening the impact of tourism on development. Per se some researchers (Bob et al 2019; Ikwaye 2019; Alpha and Hongna 2020; Refiloe and Tembi 2020; Kinyondo and Pelizzo 2020; Nampushi and Nankaya 2020; Couissi, Maaqili, and Maaqili 2019; Patrick 2019) studied the economic pillar in composition with socio-cultural and environmental impacts of tourism. The scholars were tried to unpack the positive and/ negative or both impacts of tourism on the three aspects (Economic, socio-cultural and Environment). The authors didn't clearly depicted whether the effects are primary or secondary but from economic point of view, they revealed similar and related findings with the findings of global scholars regarding tourism positive and negative economic impacts. On the other spectrum many researchers (Ighodaro and Adegboye 2020; Odunga 2019; Sahni, Nsiah and Fayissa, 2020; Din 2020; El Menyari 2020; Mary 2020; Steve yaw et al.2020) in more directed their work on only assessing the positive Economic impacts of tourism. Among the above studies few of them were attempted to shed a light about the direct, indirect and induced effects or one of them (Odunga 2019; Kessy, Kiage and Kiprutto 2018; Haiying 2019; Din 2020) of tourism while majority of the studies focused to address the overall positive effects. The researchers founded the same result with that of those studies done around the world and focused on direct/indirect/induced effects. In fact the findings of the aforementioned studies (listed in the two paragraphs) were vary and dynamic, since they were done at different time and geographical scopes.

Regarding Ethiopia, the world tourism organization officially informed as the country received around 849,122 international arrivals with a consequent receipt of approximately US\$969 million in 2018 (Year Book of Tourism Statistics, 2020; World Tourism Barometer, 2020). According to the Travel and Tourism Global Economic Impact and trends report (2019), in 2018 travel and tourism contributed US\$7.4 billion to the country's GDP and supported 2.2 million jobs (8.3% of total employment of the year). The research efforts done in relation to tourism economic impacts are few in number in Ethiopia. Majority of the researchers (Abachebsa, 2017; Bires and Raj, 2020; wubu, 2019; Abera, 2018; Bayih and Tola, 2017; Wondriad, 2017; Regassa and xin, 2020; Hailelassie, 2017; Kidane and Berhe, 2017) targeted to unfold the economic impact of tourism by considering with other aspects of tourism impact while the others (Mohammed and Handiso, 2018; Fetene, Bekele and Tiwari

,2012; Yirdaw, 2019) tried to dictate about either two aspects out of the three. The researchers were motivated to take in to account the positive and/ negative impacts and their studies are different in terms of time and geographical scope. Accordingly, they came up with different findings. In terms of quantitative aspect, during the end of 1990's, tourism had lesser impact on the whole economy of the country, as Wolde senbet(1998) concluded via her study. By employing demand-supply approach, the researcher figured out the number of arrivals, tourism receipts, government tax revenue gained and number of jobs created at country level. Here direct employment, direct and indirect government revenues were only addressed. After that, the study of Ajala (2008) pointed out that, legibly, tourism created employment and generated income in Amhara region. Through the study, the researcher noted visitor arrivals, tourism receipts to the stated region. In addition the researcher selected four tourism enterprises and examined the direct income generated, and employment created.

Based on international tourism organizations reports, K.Robinson, Port Elizabeth and J.A.Jonker (2014) and M. Farid (2015), through their separate studies, recommended the pro value that tourism has for diversifying the economy of Ethiopia. According to Kebede and Bayeh (2017) and Birhan and Gebreyes (2015), ecotourism moderately reduced poverty in Ethiopia and around the Bale eco-region by creating income, employment, revenue and earnings, respectively. The research done by Sebsibe (2017) found that tourism had tangible influence on the economy of Ethiopia but is small as compared to the role played by other sectors. Gebrehiwot (2019), conducted a study to verify the Tourism Led Growth Hypothesis (TLGH) in Ethiopia for the time span of 1991-2018. His findings show that the model is valid and so tourism had significant impact on the GDP of the country. A study by Wondraid and Tamene (2019), provided evidence about the economic impact of tourism on small scale business at Hawassa city. The study witnessed that tourism imposed both positive and negative impacts but the intensity and degree of positive impacts are higher than negative ones. Out of the more economic impact oriented studies, few of them were endeavored to assess the direct effects and/ indirect effects (Ajala, 2008; wolde senbet, 1998 and M. Farid, 2015), as the remaining works enticed towards overall economic effects.

Arbaminch is the economic and political hub of Gamo Gofa Zone, Southern Nations Nationalities and people's regional state, Ethiopia. The city and its surrounding is endowed with plenty and immense tourism attractions; both Artificial and Natural (Wonbera and Michael, 2018). It has been one of the tourism destinations in Ethiopia (Wonbera, 2019). With regard to the impacts of tourism at the city, majority of the studies focused on the influence it imposed in sustaining livelihood for Arbaminch and

its surrounding community. The sector resulted in both negative and positive livelihood impacts (Agumas 2015; Fetene, Bekele and Tiwari 2012) at Nechsar national park. These researchers were tried to include some quantitative figures such as: visitor arrivals and tourism fees gained. Another study done by Wonbera (2019) opened the socio-cultural, environmental and economic impacts of tourism at Arba minchcity and its surroundings. The study of Misganaw (2014) apparently addressed the value that tourism has for the poor that reside adjacent to four selected sites in Arbaminch city and its surroundings. The result of his study showed that tourism positively attracted investment opportunity, created employment, and generated personal income. Foremost he clearly articulated the direct and indirect effects of tourism in employment aspect but the employment and personal income variable were explained as a total effect (not well explained). In opposition, he confirmed that tourism is not playing the expected role in terms of developing infrastructure and human capital, creating financial capital, and increasing local access to natural resources and tourist facilities. Among the studies, few were done to enlighten some direct economic effects of tourism while the associated negative tourism economic impacts were not digested yet. Even if these findings clearly opened valuable information, the quantitative aspects of tourism such as trends of government tourism revenue, amount of personal income generated, number of jobs, effect of seasonality on the respective variables, amount of direct leakage were essential and not apparently revealed. Hence the variables are unpacked at the destination until now. Therefore, this study is aimed to fill the aforementioned research gap. From the angle of qualitative study on the variables' implication for development, few studies (Abera, 2018, wubu, 2019, Yirdaw, 2019, Fetene, Bekele and Tiwari, 2012, Misganaw, 2014, Bayih and Tola, 2017) only reflected on the implication of tourism for development while none of them didn't yet specifically articulated the variables' implication for development; both nationally and in particular at the study area.

1.3. Objectives

1.3.1. General Objective

The overall objective of this study was assessing the economic benefits and associated curses of tourism, in the case of Arbaminch town and its environs.

1.3.2. Specific Objectives

1. To examine the trends of tourism positive economic impacts in the study area
2. To assess the negative economic impacts of tourism in the study area
3. To study the implication of positive tourism economic impact for sustainable community development

in the study area

4. To assess factors that induce tourism seasonality in the study area

1.3.3. Research Questions

- A. What are the trends of tourism positive economic impacts in the study area?
- B. What are the conditions of negative tourism economic impacts in the study area?
- C. What is the implication of positive tourism economic impacts for sustainable community development?
- D. What are the factors that affect tourism seasonality in the study area?

1.4. Significance of the study

In the area of quantifying direct economic impact and its associated costs studies are insufficient in number. Despite fulfilling the requirement of holding academic title for the researcher, this study would be a base for future researcher to develop economic impact models like Input-output models, Multipliers and others; if in case they can work on the remaining effects (Indirect, and induced). This study also helps local residents to acquire awareness on the economic impact that tourism imposes on tourism businesses; in terms of positive and negative. They will be to know the trends of government tourism revenue, number of jobs, personal income, associated leakage and seasonality impacts. Moreover, it would make valuable contribution for policy makers to aware about the impacts and hence develop more effective and appropriate frameworks. Therefore, generally in the future, the work would be important for the larger tourism community to aware about the development status of the destination.

1.5. Scope of the Study

Spatially, the study is planned to target on Arba minch town and its surroundings. It included those tourism businesses that visitors make contact with after arriving at the town. Those encompass tourism businesses found in the entire territory of the town and chenchaworeda Administration. The study is targeted to reveal the reality on ground for the time span of 2016/17-2020/21. It pointed out the trends of government tourism revenue, jobs, personal income, associated leakage; seasonality impact has been resulted starting from 2016/17. Additionally, their trend issues and their implication for sustainable development and the factors that had been affecting were assessed. Here, seasonality impact on tourism revenue, tourism jobs and personal income variables were only explored. Moreover, External/export leakage and Internal/import leakage that can be flee from tourism enterprises were

covered in this study. On the other side, the study only addressed the economic impact of tourism. Specifically, the direct economic benefits and associated costs were addressed by excluding the indirect and induced benefits and their related costs. In addition, tourism businesses that have been serving visitors were included. Within the businesses, those appropriate and relevant personnel were selected basing on the economic variables addressed in the study.

1.6. Organization of the Thesis

This paper is organized in to Five/5/ chapters. The first chapter elaborates on the introduction of the study. It encompassed the background, statement of the problem, general research question, general and specific objectives, specific research questions, significance and scope of the study. The second section thoroughly describes about tourism definitions, tourism impacts, Economic benefits and cost of tourism, study frameworks, policy review and finally empirical review. The third chapter depicts about the methodology of the study. It engulfed the area description, research approach and design, Data sources, sampling methods and sample size, data collection tools and analysis, and then ethical considerations. The fourth part reveals about study findings analysis, presentation and discussion. The final part is on conclusion and recommendation.

1.7. Definition of Terms

The world tourism Organization (the international organization that preaches about tourism industry) in cooperation with other entities provided the following important definitions with in International Recommendation for Tourism Statistics (UNWTO IRTS; 2008)

- 1. Travel:** - refers to the activity of travelers. A traveler is someone who moves between different geographic locations, for any purpose and any duration (IRTS 2008, para 2.4).
- 2. Visitor:-** is a traveler taking a trip to a main destination outside his/her usual environment, for less than a year, for any main purpose (business, leisure or other personal purpose) other than to be employed by a resident entity in the country or place visited. These trips taken by visitors qualify as tourism trips (IRTS 2008, para 2.9).
- 3. Tourism:** - is therefore a subset of travel and visitors are a subset of travelers. These distinctions are crucial for the compilation of data on flows of travelers and visitors and for the credibility of tourism statistics (IRTS 2008, para 2.12)

Impact:- The act of one entity or subject impressing forcibly on another subject(Mariam Webster Dictionary 2016 and Oxford English dictionary 2009) or Positive and negative, primary and secondary long-term effects produced by a development intervention, directly or indirectly, intended

or unintended(OECD-DAC 2010).

4. Positive Impact:- It is an action that its results are tending towards progress or improving;moving in a beneficial direction(Collins English Dictionary 2016 edt)
5. Negative Impact: - It is the fact, a situation, impact, or experience that is unpleasant, depressing or harmful (Collins English Dictionary 2016.edt).
6. Tourism positive Impacts:- Benefits that tourism induces on economic, environmental and socio-cultural aspects(UNWTO IRTS 2008; Paul 2012; Mansour and Mahin 2013; Shiv and prof. shishir 2020).
7. Tourism Negative Impacts:- the harms of tourism on economic, environmental, and socio-cultural aspects(UNWTO IRTS 2008; Paul 2012; Mansour and Mahin 2013; Shiv and prof shishir 2020).
8. Environs:- According to Merriam Webster dictionary “Environs is the districts around a city or it is an adjoining area or space”. Free dictionary.com defined Environs as “a surrounding area especially of a city” . Moreover, Dictionary.com provided the literal meaning of Environs as “the surrounding parts or districts as of a city; outskirts, suburbs” or, “it is an area or space close by; vicinity”

CHAPTER TWO

2. LITREATURE REVIEW

This chapter is composed of seven sub chapters. It begins with briefing on the definitions of tourism that are provided from different perspectives and entities. Secondly ideas on impacts of tourism are highlighted. Economic benefits and costs of tourism are the third and fourth sub sections of the chapter, respectively. Then the fifth sub section elaborates on the frameworks of the study. Illustration on policy review is presented as sixth sub chapter while empirical review at different scopes including that of the study site is explained on the last sub section.

2.1. Defining Tourism

There has been a wide array of sources that dictated the meaning of tourism. Von schullard (1910) defined tourism as “[Tourism is] the total sum of operators, mainly of an economic nature, which directly relate to the entry, stay and movement of foreigners inside and outside a certain country, city or a region.” In support of the above perspective of defining tourism, League of Nations (1937) forwarded the meaning “A tourist is the individual that spends a period of time of at least 24 h in a country different than that of residence”.

Moreover, British tourism society(1974) contributed to the existing meaning of tourism as “Tourism is deemed to include any activity concerned With the temporary short-term movement of people to destinations outside the places where they normally live and work, and their activities during the stay at these destinations”. In the year 1994, UNWTO and UNSTAT (1994) approved the definition of tourism as “Tourism comprises the activities of persons travelling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes not related to the exercise of an activity remunerated from within the place visited.” From two Swiss scientific experts in tourism, Henniker and Kraft (1996:30), tourism is the sum of phenomena relationship arising from the travel and stay of none residence and so far they do not lead the permanent residence and are not connected with earning activity.

According to the World Tourism Organization (WTO, 1997:2), tourism is defined as the activity of people traveling to and staying in places outside their environment for not more than a year for leisure, business, conference, and other purposes in addition , WTO (2002) defined tourism as one of the contemporary leading economic activity in the world, an industry characterized by the movement of people from place to place, for a given period of time and with varying reasons for the purpose of visiting. Likewise, Tourism is a social, cultural and economic phenomenon which entails the

movement of people to countries or places outside their usual environment for personal or business/professional purposes. These people are called visitors (which may be either tourists or excursionists; residents or non-residents) and tourism has to do with their activities, some of which imply tourism expenditure (United Nations World Tourism Organization, 2008). Many countries and organization have been more oriented towards developing and managing tourism sustainably. The development of tourism comprised the selling of human and physical resources for tourists and both positive and negative impacts are induced at the tourist receiving destinations (Murphy and price 1998b; Archer and cooper 1994).

2.2. Impacts of tourism

As most scholars confirmed, the engagement of visitors in the various activities at the receiving destinations results in both positive and negative impacts. The pillars that receive the impacts embody socio-cultural, environmental, and Economic. From positive side tourism has socio cultural impacts such as: emergence of new ideas, values and initiation of societal improvements (Nyaupane et al. 2006; Bersales 2005). Moreover, researchers (Almeida et al.2016; vuokila 2020; Maryam 2020; Dabhade and Dadhich 2020; paul 2012) mentioned positive socio-cultural impacts of tourism as tourism improves cultural connection and exchange of information, facilitates cultural exchange, revitalization and preservation of cultural treasures, improvement of destination image, facilities and services, increase societal pride and identity, and the authors also depicted negative socio-cultural impacts as tourism erodes socio cultural identity, lifestyle, values and traditions, accelerates traffic congestion, depletes of tangible cultural resources, displaces local residents, increases crime rate, increases alcohol and drug rate, limits local use of tourist facilities, enhances visitor resentment, catalyzes gambling, and facilitates the spread of diseases. From the angle of positive Environmental impacts the work of aforementioned researchers witnessed that tourism improves and protects natural environment, and improves the appearance of the area. Likewise the authors also revealed the negative environmental impacts of tourism as it changes the structure of flora and fauna, induces in soil erosion, depletes natural resources, creates pollution(air, water, sound, soil, visual), and pressurizes public services.

In the destination economy, money paid by tourists creates three economic effects (Figini and candela,2012, UNWTO and OECD; IRTS, 2008). These include direct, indirect and induced effects. when visitors purchase supplied goods and services from what we call tourism industries (Accommodations, F& B ventures, Transportation, retail trade, attractions, ...), they spend money that

can make change in the industries in terms of employment, income, government revenue, turnover, production, value added, profits and imports. This is called *direct effects*. Then, some portions of the injected money go to other sectors and hence facilitate the supply of intermediate products to the tourism industries. As the result, change would happen with the aforementioned variables in those sectors. This is what we call *indirect effects*. Finally, the spending of those employees, who employed at both the tourism and supportive industries, brings changes on different aspects of the economy. These changes are called *Induced effects*. (Sanchez, et al 2016, Corpo, et al. 2008, Gasparino et al. 2008, Vellas F.2011). Therefore, theoretically the concepts are designed and displayed per figure 2 below. As already referred, tourism directly imposes impact on the variables; income, government revenue, employment, GDP, production, and others in the tourism businesses such as Accommodation, Restaurant and Catering, Passenger transport, Travel and Information service providers, cultural service centers, leisure and entertainment ventures, and other miscellaneous tourism service providers. Consequently, sectors that have direct and immediate link with the tourism businesses receive similar impacts on the variable if they supply products to the businesses. The sectors include product suppliers, service providers, public investments and others. Finally, the beneficiaries who are employed at tourism businesses and supportive sectors spend their money on other sectors or operations and this result in economic effects.

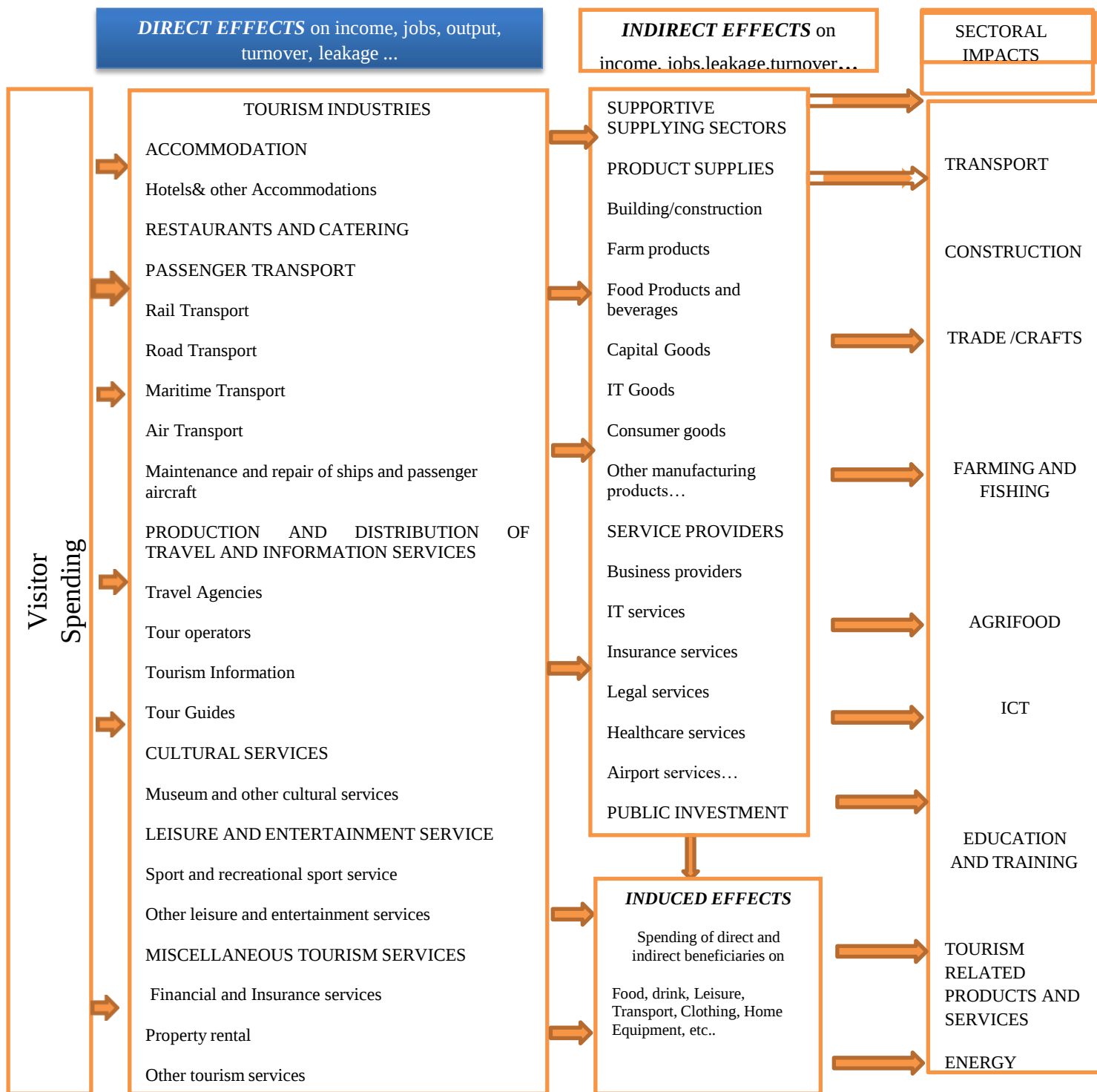


Figure.1. Summary of the direct, indirect, induced and sectorial effects of tourism; source- Adopted from Professor Vellas.F 2011 & modified

Extending the above chart on the summary of the tourism economic effects, let's provide some elaborations on the issues related with the variables; on which tourism poses its impacts.

2.3. Economic Benefits of Tourism

2.3.1. Government Revenue

According to the free dictionary thesaurus, government revenue is the income available for

government; that could help it to finance its expenditures. It is common that government gains revenue from tourism sector (OECD 2014). Taxation, charges, duties and others are the means via which government acquires revenue (Blake.et al 2008). Taxation is the huge form of the revenue and within the sphere of tourism UNWTO (1998), defined taxes as *–those taxes that are applicable specifically to tourists and the tourism industry or, alternatively, if not specific to the tourism industry, those which are applied differently in rival destinations”*. So technically, tourism taxation encompasses indirect taxes, fees and charges that influence tourism linked operations at first place. These may include user charges, entrance fee(Blake.et al 2008), sales tax, profit tax, value added tax, Hotel and restaurant taxes, visa fees, import duties and others(OECD 2014). This current study enlightened the amount of profit tax; Value added tax and income tax paid by the tourism enterprises, entrance fee collected at tourist attractions and their trend aspects with their implication for development.

2.3.2. Personal Income

According to stynes,.et al(2000) –personal income refers to the proprietor’s income, salary income and wages. Income is one of the variable on which visitor spending makes change. Therefore, the income of those employees working in the main tourism enterprises would be affected. As noted in the literatures direct personal income has been estimated using already developed Input-output matrixes (Gasparino et al. 2008, Barra, Marco and Cachero 2018, Khan, fee seng and cheong 1990; Tohmo 2017; Beraldo Souza, et al 2018) while others(Tafel and Szolnoki 2019, Ajala 2008, Chiyumba 2015)conducted primary survey and secondary data sources due to the lack of the matrixes.

In regard with Ethiopia, the country doesn’t framed any tourism economic impact tools like Tourism satellite Account (EMOCT & WB; ESTMP, 2015, EMOCT; ETS, 2012) in order to estimate tourism economic impacts at macro or micro level. Hence this study adopted survey to convey the direct income generated due to tourism at the destination

2.3.3. Job Creation

Some sources highlighted about the meaning of job. According to thesaurus dictionary, “Job is a piece of work, especially a specific task done as part of the routine of one’s occupation or for an agreed price”. Collins dictionary defined job as “it is the work that someone does to earn money”. Tourism has been adopted by many countries as a means of development tool because it generates employment opportunity in one way. Through its 2019 tourism highlights publication, United

Nations World Tourism Organization (UNWTO) reported that tourism generated 319 million global new jobs in the year 2018. Particularly, Tourism generated 2.2 million new jobs in the economy of Ethiopia during the year 2018(WTTC report, 2019).

In support of the above facts, many scholars have attempted to justify the contribution of tourism for creating jobs. The result of Festivalia.F. Enggriani.M. and Pramanik.P.D(2019) indicated as 84.8% of survey respondents responded that tourism generated employment opportunity while Pius.o.(2019) revealed that tourism created a total of 79,000 jobs in the economy of Rwanda for the year 2013/14. Similarly, per the study done by Joseph.J(2020), tourism jobs accounted about 23.52% of the total employment created in the economy of kerala state, India, from the year 2009-2012. According to the findings of Bhattarai.k, Upadhyaya.G., Bohara.K.S.(2020), tourism generated 773,232, 921,054, 841,508, 888,274, 928,231, 901,547, 919,144, 1,027,110, 1,070,420 and 1,102,510 jobs for the ten consecutive years(2010-2019) in the economy of Nepal. Tafere M.M, Hadush.N.D, and Abrha.L.L(2020) founded as tourism generated 230, 263, 301, 347 and 378 direct jobs for the five consecutive years(2015-2019) in the economy of Tigray region, Ethiopia. On the title “Estimating the economic impact of tourism in North Jordan through I-O Approach”, Abuamoud.I, Ibrahim.A, and Hijawi.L.(2019) found that tourism opened 34 employment opportunities in the year 2017. The separate qualitative studies of Bukola.A.A., Olaitan.L.L(2018), Kharel.R.K., Adnikari.L.P., Chalise.R.D(2020), Aktymbayeva.A.et al(2020), Manzoor.F.et al(2019), and Amalare.A.A, Sogunro.O.S., Ekum.I.M(2020) indicated as tourism has positive and significant impact on the economy of the respective study sites.

2.4. Economic costs of tourism

2.4.1. Leakage

Hitherto, there have been some controversies on defining economic leakage (supradist 2004; Oka Suryawardani 2015; sun, 2019). Even though, for the sake of this thesis the meanings provided by UNCTAD, WTTC and WTO are preferred. Accordingly, UNCTAD(2010) stated leakage as *„the process whereby part of the foreign exchange earnings generated by tourism, rather than reaching or remaining in tourist-receiving countries, is either retained by tourist-generating countries or other foreign firms“*. The bouncing back of the tourism expenditure happens during the cycle of tourism effects. i.e direct, indirect and induced effects(Terzioglu and Gokovali 2016, Lejarraga and Walkenhorst 2010). Leakage is seen at a given destination due to level of development, economic diversification, government policy, Business power, ownership, scale of

tourism, time and economic evolution (supradist, 2004, sun, 2019). Generally, there are three types of economic leakages: External/export leakage, Internal/import leakage, and invisible leakage (WTO 2001; Smith and Jenner 1992; UNEP 2004; UN Atlas of the Ocean 2004). But for the aim of this study the former two types of leakage were investigated.

2.4.2. Tourism Seasonality

Visitor arrivals to particular peculiar tourism destinations concentrate on relatively short periods, instead of being uniformly distributed throughout the entire year (Duro and Turrion-prats 2019). It is the imbalances in visitor arrivals (Allcock, 1994, Judith Turrion-parts, et al 2017, Butler, 1994). According to Krakover(2000), and Rossello.,et al (2004), seasonality has adverse harsh impacts on economic environmental, labor, and social aspects. In fact there are two categories of seasons. i. e peak/high season and off/low season. Both seasons have their own costs and benefits on the aforementioned aspects (Pegg., et al 2012). During off season, in terms of economic aspect, seasonality reduces business revenue and income (Amelung, Nicholls, and Viner 2007), enhances seasonal unemployment (Hudson and Cross (2005), inefficient use of assets (Jang, 2004) and others. These are the consequences due to decrease in visitor arrivals and hence visitor expenditure/revenue/.

2.5. The Frameworks

2.5.1. Theoretical Frameworks

Under this sub-section two theories were elaborated: Partial equilibrium theory (for the quantitative study variables) and sustainable tourism development theory (for the qualitative variables and their implication for development). In the sphere of tourism economic impact measurement, investigations are literally cofounded on two theories; General Equilibrium Theory and Partial Equilibrium Theory. General equilibrium analysis dictates the effect occurred in interrelated markets or economic sectors of a globe or nation; due to external shock happened to one or more markets of the system. This shock led to demand and/ supply shift in the markets (Michael 2020). According to the work of Gasparino et al. (2008) General equilibrium theory ignores the basic assumption of spare capacity (respected in partial equilibrium analysis). There is scarcity of resources and prices tend to respond the increase in demand, so that, the results of multiplier effect is restricted due to price increment and thus resources are rearranged across sectors with potentially strong distributional impact. The basic models that support this analysis are Input-output model, Roberck model, Lucas Model of endogenous growth, and Computable

General equilibrium models.

The models engulfed in this analysis are characterized by capturing economy linkage at aggregate level, being consistent with budget limitations, and measure long run effects. Thus, as they require large amount of data entry, their results are complex and confusing to interpret (World Bank 2008). Being aware about the attributes of the models many tourism academicians and scholars have been not hesitated to employ (especially CGEM) them for investigating the nexus between tourism and economic growth at continental and national scope (Ighodaro and Adegboye 2020; Yusuf and Ali 2018; Venables et al 2016; Inchaustic-sintes and Voltes- Dorta .et.al.2019, Njoya and Seetarm 2018, and others) . Though, since the target of this paper is to point out the direct positive economic effect of tourism at a town administrative scope, it is challenging and difficult to apply General equilibrium models (due to some their characteristics) (Murillo et al. 2013). In the other side, the famous economist Alfred Marshal had been dealt with the chief concept of Partial equilibrium Analysis. He only concerned about or a part of a single market (why the word-partial)) and approved that equilibrium price in a market is not only affected by cost of production (as classical economists believe) but by the interaction of demand and supply; by assuming other factors constant (Marshall 1890). Further, partial equilibrium analysis considers the isolated effect of a policy on a single market without looking at effects at the external markets. This theory uses the demand and supply curves in a specific market and disregards the effects outside the market (stigler 1961). Hence, undoubtedly, the implication of this thought is that; if equilibrium of a given market is disqualified due to the demand forces, supply force but not price (taking other factors constant) is the curing medicine for attaining the equilibrium of the market. So, the rise in demand (perfect elastic supply) for a given market is attuned (to be in equilibrium state) by an assumed spare capacity (.i.e. untapped resources). Adjustment takes place only through quantities (production, jobs and hence income)(Gasparino et al. 2008). In contrast to General equilibrium analysis, the models of this analysis are characterized by capturing complex policies, covers short and mid-term effects (World Bank 2008), capturing disaggregated effects, easy and ready to use. So as these models ask smaller data, their results are easy to interpret (World Bank 2008; and John 2017). Due to the essential aforementioned characteristics of partial equilibrium models and attainment of some of their assumptions at municipalities (Gasparino et al. 2008; Murillo et.al.2013; Heng and Low 1990, Viu.J.M. et al .2008) like Arbaminch Town, it is plausible to develop study methodologies within the framework of the models.

Before we elaborate on the empirical application of the models in the industry of tourism, let's at first place discuss about one of the mostly prioritized partial equilibrium theories; price theory, on which the analysis of this current study is cofounded. In fact under the partial equilibrium analysis theories such as Price theory, Game theory, and cob-web theorem were developed (Ogwuiké 2005). Price theory is one of the economic theories prove that the price of any particular product is the outcome of the interaction between two forces: Demand and supply (Ogwuiké 2005). In support of this notion, he referred as the most optimal market price of a product is the point where product quantity demanded by the consumers meets the suppliers marginal cost of production. The point is named as equilibrium price (in terms of price), equilibrium product quantity demanded (in term of demand) and equilibrium product quantity supplied (in terms of supply). For instance, the price theory in perfectly competitive market is considered as follows:-

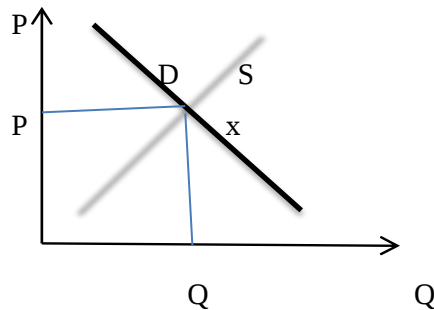


Figure.2. Demand-Supply graph; Source-Author's construction

Thus it is obvious that in partial equilibrium analysis, demand is adjusted by providing supply but not changing price of the market (Friedman 2007; Landsburg 2013) because we have spare capacity. This is the concept that we are noticing under the graph. So in a partial Equilibrium setting, where tourism demand is fulfilled by available spare capacity but not price adjustment, the three tourism economic effects happens.

Another theoretical framework that is adopted by the study is *"The Sustainable tourism development framework"*. The central notion of sustainable tourism is originated from the theory of sustainable development (sharpely 2000, David weaver 2005, Bramwell and lane 1993, Fennel 2003, and UNWTO and UNEP 2005). According to UNWTO(2005), *"sustainable tourism is the type of tourism that takes full account of its current and future economic, social and environmental impacts, addressing the needs of visitors, the industry, the environment and host communities"* which aligns with the convincing definition of Budowski's (1976) *tourism* that wisely uses and conserves resources in order to maintain their long-term viability. As the consequence sustainable tourism constitutes three dimensions; environmental, socio-cultural

and economic (Bramwell 1998, UNWTO 2005 and Buckley 2009).

The environmental dimension: Quality of an environment has been considered as one factor for competitiveness of a particular destination. Hence, sustainable tourism sector should often endeavor to minimize and enhance its negative and positive environmental impacts respectively; to keep the sustainability of the natural environment.

The socio-cultural dimension: Tourism is sustainable if it sustainably maintains the socio-cultural authenticity, protect the tangible and intangible cultural assets, and promote tolerance and universal understanding of the visited local communities.

The Economic Dimension: Tourism must increase financial benefits for all participants involved in the tourism sector. This notion includes the idea that tourism should decrease its consequent social and environmental costs that could be restored in terms of finance. So, sustainable tourism should attest viable and long-term economic activities; create stable employment and income opportunities. At the end sustainable tourism must render conducive services to the host communities and hence contribute to poverty alleviation.

Cofounding on the above concepts European commission (2012) developed a general sustainable tourism framework through which some objectives of this current study were tasted.

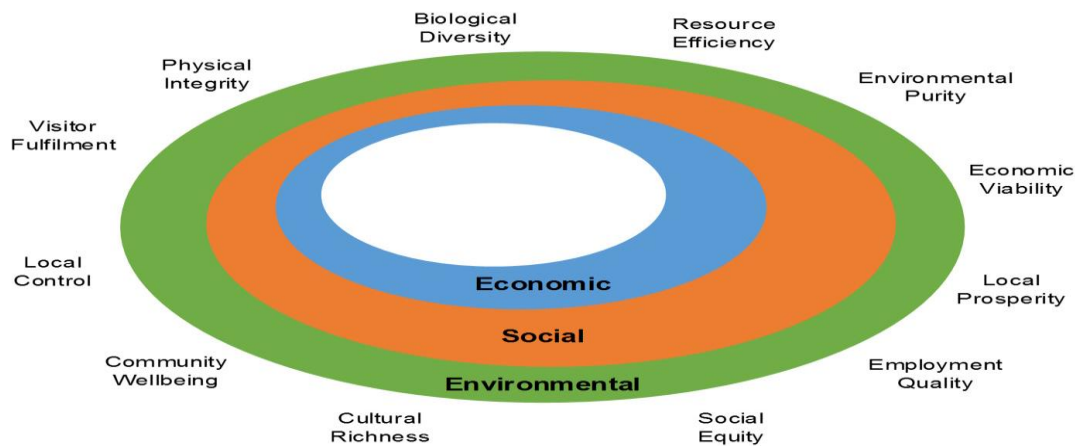


Figure.3. Framework for sustainable tourism: Adopted from European commission (2012).

2.5.2. Analytical frameworks

“The seasonality impact on the study variables” and “leakage” is the aspects of the study for which analytical frameworks are found since there is dearth of theoretical framework for them. Throughout developments under the topic of seasonality, various methods of its measurement and analysis were developed. Authors; Fernández-Morales, Cisneros-Martínez and McCabe (2016), Koenig, Nicole and Bischoff (2005), and Wanhill (1980) strived to use Gini coefficients. Butler, (1994) employed summary indicators while others Theil, (1967), and Atkinson, (1970) developed

theil family and Atkinson family indices. Duro (2016) used Coefficient of variation to measure seasonality. The rest Pegg et al., 2012; Gonzalez & Moral, 1996 and Sutcliffe & Sinclair, 1980 preferred to use time series analysis. Likewise other methods were directed to measure the degree of dispersion of a distribution. These include seasonality ratio, seasonal change, peak seasonal factor, similarity ratios, peak seasonal factor, and coefficients of Seasonal Variation Amplitude Ratios, Coefficient of Variation, and Concentration Indices (Koenig-Lewis & Bischoff, 2005). For the sake of this study seasonal change method was chosen to analyze seasonality impact on the targeted study variables, which is the difference between the high season figures and low season figures.

Concerning leakage analysis and as pointed out in the literatures, Input-output table, Tourism Satellite Account and Tourism value chain analysis have been used by researchers (supradist 2004; sun 2019) to measure tourism economic leakage. According to Terzioglu and Gokovali (2016) and Oka.S.(2015) survey is considered as a technique used to measure leakage and hence the framework developed by Oka.S.(2015) is adopted for this current study. Within the diagram of the framework below, those components circled with red color were considered for the purpose of this study.

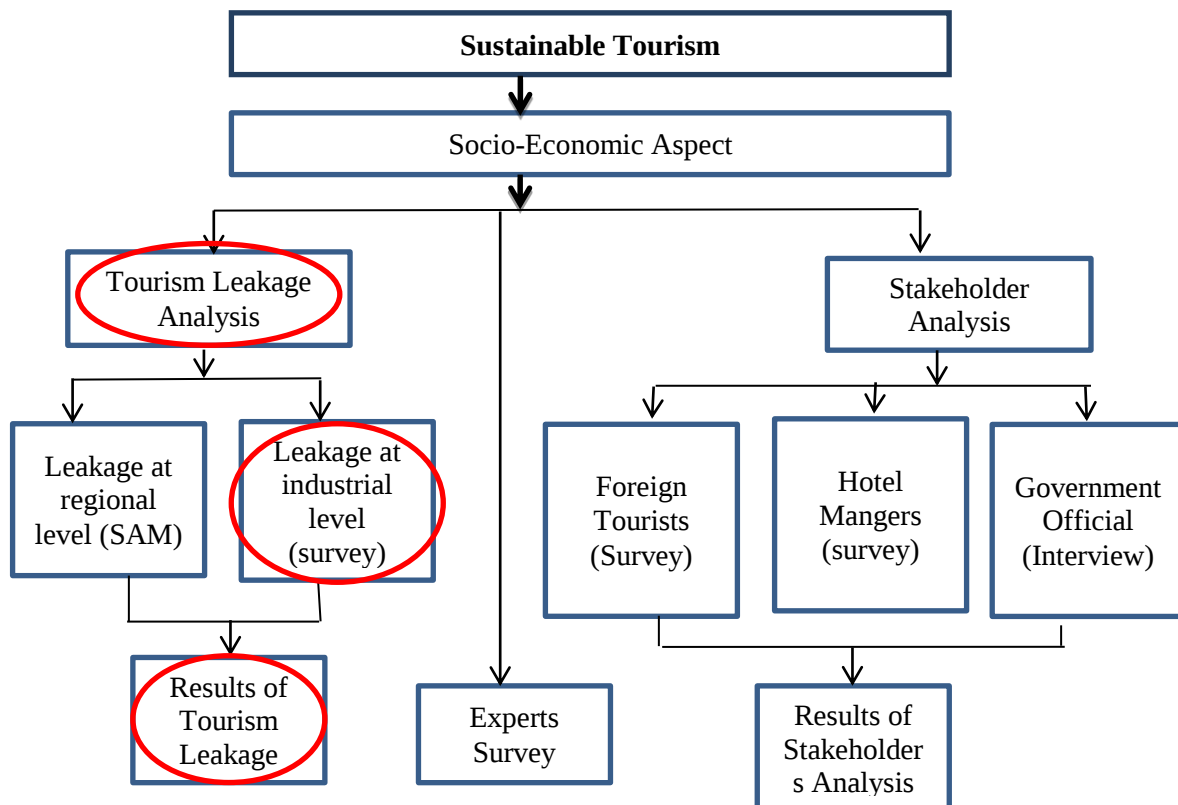


Figure.4. Framework on Socio-economic Aspect of sustainable Tourism; Adopted from Oka.S.(2015)

2.5.3. Factors that Induces Tourism Seasonality

The existing literatures(Alshuqaiqi. A. and Dr.Trwana omer.S., 2019; lundtorp 2001; Nedal, font and Rossello, 2004, R.W.Butler, and Mao 1997) on the theme of factors that causes seasonality highlighted, as the influences emanates either from tourist originating and receiving Areas or from both of them. Among them R.W. Butler and Mao (1997) developed the following framework and the researcher adopted for the purpose of this current study.

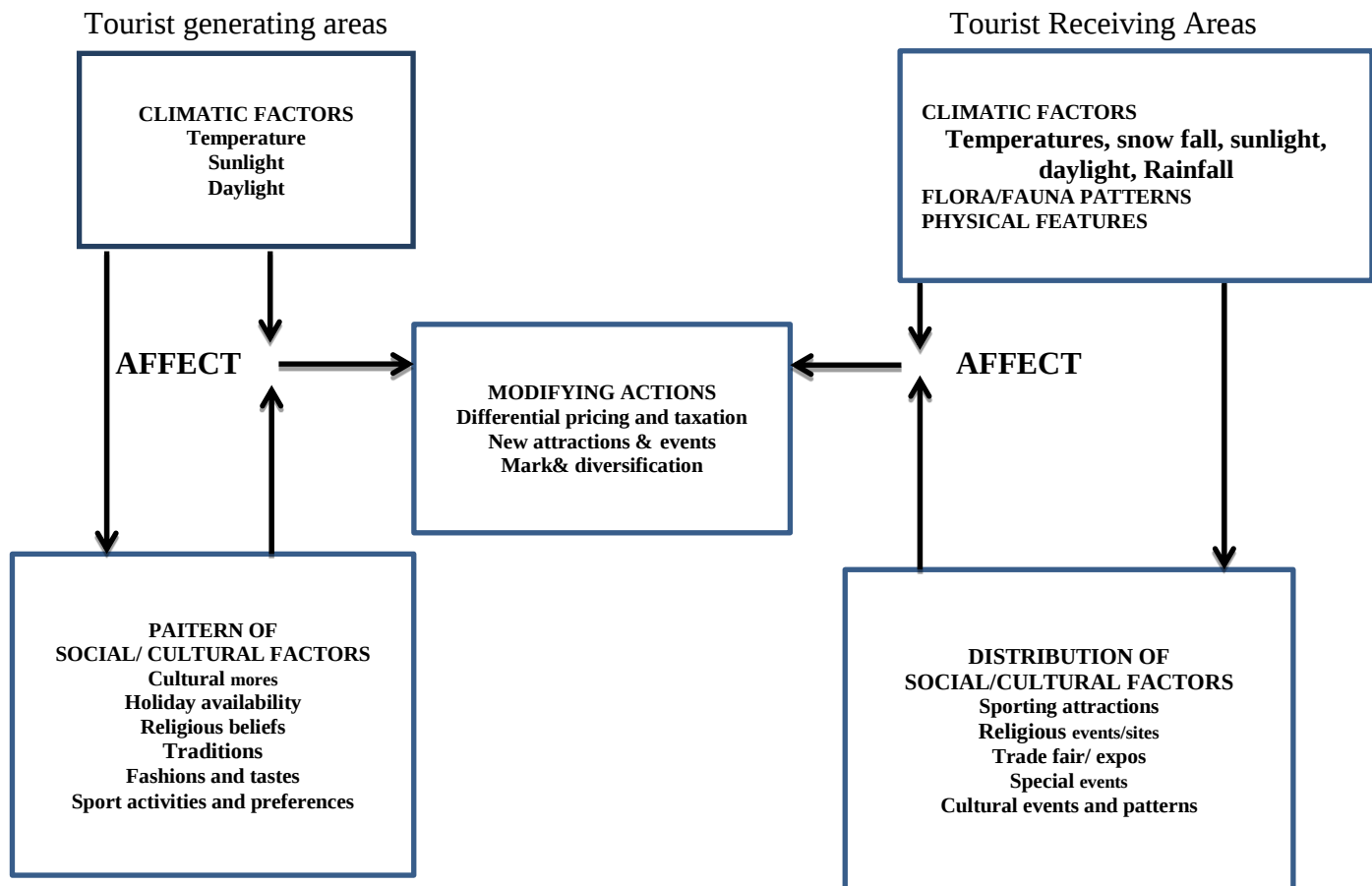


Fig.5.Factors Influencing Spatial Pattern of Seasonality at a Destination; Adopted from Butler and Mao(1997)

2.5.4. Conceptual Framework of the study

In the destination economy, money paid by tourists creates three economic effects (Figini and candela,2012, UNWTO and OECD; IRTS, 2008). These include direct, indirect and induced effects. This initial tourism spending imposes effects on the variables; employment, income, government revenue, turnover, production, value added, profits, imports (Ma, Hong and Zhang (2015), pratt (2015), Barra, Marco and Cachero (2018), Din (2020), M. Farid (2015)) and others of a particular tourism destination economy. When visitors purchase supplied goods and services from what we call tourism industries (Accommodations, F& B ventures, Transportation, retail trade, attractions,), they spend money that can

make change in the industries in terms of the aforementioned variables. This is called *direct effects*. However, the change is not limited to the positive effects, but also it induces some negative tourism effects such as, leakage(Lacher and Nepal (2010), Simon et al(2015), Suryawadwin.I.G.A(2015), Spenceley Rylance(2017), Terizioglu and Gokavali (2016), Lejarraga and Walkenhorst(2019)) seasonality (Banki, Ismail and Muhammad (2016), peg, Patterson and gariddo(2012), sainaghi and mauri(2018), Andriotis(2005), and martin et al(2020)), inflation(Chen et al. (2020);vuokila (2020), Mree et al.(2020)) and others. The concluding results of the aforementioned studies have tangible implication for the sustainable local economic development of a given tourism destination. Thus, basing on the common notions of the studies, the researcher developed the following framework which is considered as the conceptual framework of the current study.

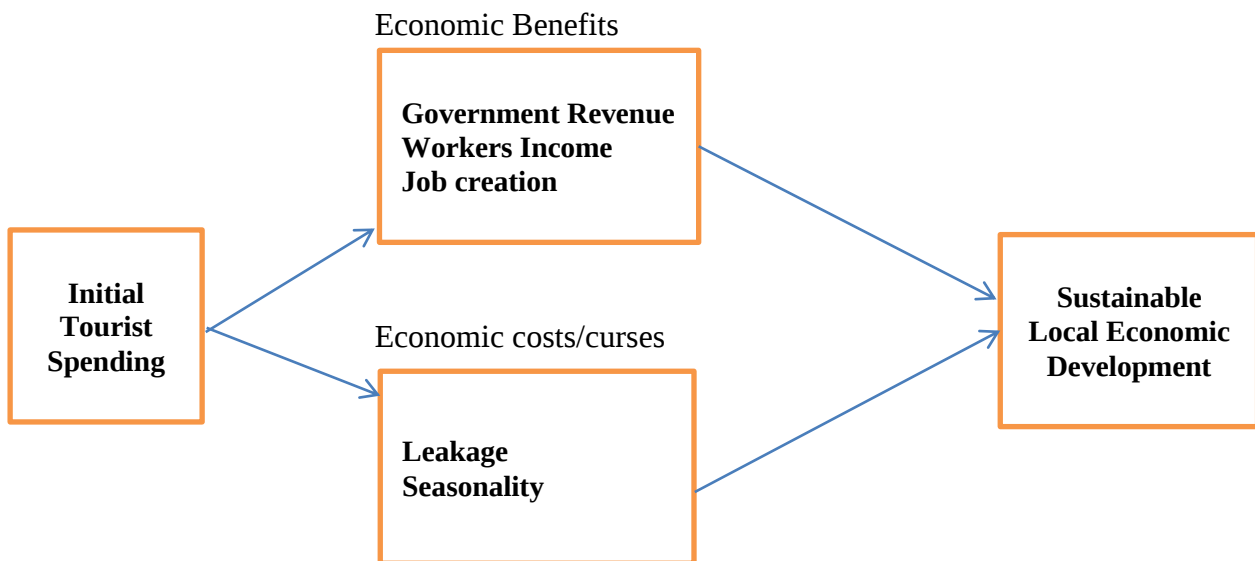


Fig.6. Conceptual framework of the study: Researcher' conceptualization, from the Review of Literature

2.6. Policy Review

Before the development of clear national tourism development policy of Ethiopia on the year 2009, the former governments were strived to include tourism in their economic development policies. As the result tourism induced partially interesting implementations (Ayalew Sisay, 1995; Economic Commission for Africa, 1968) but had got full consideration by the Federal democratic republic government (World Bank, 2006). The government tried to formulate sound frameworks such as National tourism development policy (2009), Ethiopian Tourism strategy (2012), Ethiopian sustainable tourism Master Plan (2015-2025) and others (World Bank 2012, UNECA 2015, World Bank and EMOCT 2012).

The vision of the National tourism policy is *“to see Ethiopia’s tourism development led responsibly and sustainably and contributing its share to the development of the country by*

aligning itself with poverty elimination.” The policy is formulated to achieve some of the objectives to build a tourism that concretely ensure the country’s full benefits by maximizing direct and indirect economic benefits, ensure community benefits through a wider distribution of income, makes important contributions in earning and realize the conservation of peoples' culture and life styles and the natural environment. Hence, this current study in one side tried to evaluate the practical implementation of the policy notions at the study site.

2.7. Empirical Review

The consideration of tourism industry as one development tool energized entities to develop it sustainably, because it sells both human and physical environments as its products. The issue attracted the attention of international and national organizations (Murphy and price 1998b). The need of sustainability notion is due to the fact that tourism has both positive and negative impacts on economic, socio-cultural and environmental pillars (Archer and cooper 1994). Concerning updated tourism economic impacts; through its 2019 publication of international tourism highlights, the world tourism organization revealed as tourism is hitherto on the track of leading world economy. It conveyed that the total record of international tourist arrivals reached 1.5 billion (UNWTO Tourism Highlights 2019 edit). Moreover the sector has been seen as a genuine global force for economic growth and development, driving more employment opportunity, and accelerating innovation and entrepreneurship. As the result, an amount of US\$8.8 trillion was contributed to the global Gross Domestic Product. This is a 10.3% of the world GDP. While allocating, the US\$2,750.7 billion of the US\$8.8 trillion was due to direct effects, and the remaining was due to secondary effects. In terms of creating job, 319 million total new employment opportunities were opened, which is 10% share of the total new global Jobs. Out of the 319 million new jobs, a 3.8% (122,891,000 jobs) share was covered by direct effect while the rest was due to indirect and induced effects. With regard to visitor exports, i.e. International receipts and passenger transport, a sum of US\$1.7 trillion was recorded in the same year. This showed a 4% increase on that of pervious year, which can be also considered as tourism expenditure (UNWTO Tourism Highlights 2019 edit; Travel and tourism economic impact Report 2019).

According to spatial classifications, UNWTO reported the rank of the regions based on international arrival and receipts. Ordering in descending; Europe (710 mil arrivals and US\$570 billion receipts), Asia and the pacific (348 mil arrivals and US\$435 billion receipts), Americas (216 mil arrivals and US\$334 billion), Africa (67 mil arrivals and US\$38 billion) and lastly

Middle East (60 mil arrivals and US\$73 billion). The organization also demonstrated the top 10 countries in terms of received arrivals (as France (89 million), Spain (83 mill), USA (80 mill), china (63 mill), Italy (62 mill), Turkey (46 mill), Mexico (41 mill), Germany (39 mill). Thailand (38 mill), and UK (36 mill)) and accepted receipts (in billion US\$ as USA (214) , Spain(74), France(67), Thailand(63), UK(57), Italy (49), Australia(45), Germany(43), Japan(41), china (40)(UNWTO Tourism Highlights, 2019 edit,).

With regard to recent updates on tourism economic statistics in African continent UNWTO also reported that Africa received 67 million arrivals and consequently a \$US38 billion receipts were gained from the arrivals in the same year. In terms of this aspect it was ranked as the fourth region in the year 2018 (UNWTO Tourism Barometer, Highlight 2019). United Nations world tourism organization, sub divided the African region in to North African and Sub-Saharan Africa. Accordingly, out of the 67 million arrival and \$US38 billion receipts, Sub-Saharan Africaregion received 43.3 million arrivals and in consequent \$US27.7 billion receipts respectively, while the remaining goes to North Africa region. In that entire year, among the North African countries, Morocco and Tunisia hold the first and second (in terms of arrival and receipts) rank respectively. In the sub-Saharan African region island destination; Cape Verde, Comoros, Mauritius, and Seychelles experienced robust growth. In addition, Kenya, Togo, Uganda, Zimbabwe, Cote d'ivoire and South Africa seen improved growth (UNWTO; International tourism Highlights, 2019). Moreover, the world travel and tourism economic impact report (2019) indicated that \$US194 billion was contributed to Global GDP due to tourism activities performed in the continent of Africa. This is 8.5% of the whole economy GDP of our world.

Empirically, many scholars around the world and in Africa have been attempting to address both the positive and negative impacts of tourism. Their study tried to encompass the Impact of tourism on environment, socio-cultural and Economic aspects. The studies are shown below according to their theme.

**Table.1. Qualitative studies under the theme of positive tourism economic impacts:
around the world and in Africa**

Author/s/	Findings (Tourism)
Mree et al,2020; Boonsiritomachai and Phonthanukitithaworn ,2019, Taha, 2020 and vuokila, 2020, Nampushi and Nankaya (2020) , Couissi, Maaqili, and Maaqili (2019), Khalil and Ibrahim (2018), Letoluo and Wangombe (2018), Patrick (2019), Alpha and Hongna (2020)	Increases employment and tax revenue, improves local standard of living, generates income, improves local economy, attracts investment, and enhances infrastructural capacity
Dabhade and Dadhich, 2020	expands local businesses
Chen et al. (2020); Pham, Andereck and Vogt (2019); Wu, Kim and Wong (2020), Refiloe and Tembi (2020), Ikwaye (2019), Kinyondo and Pelizzo (2020) and Bob et al (2019)	diversifies local economy, creates employment, promotes local development, creates business opportunity, expands infrastructure and facility, and creates new income
Lekgau and Tichaawa 2020	enriches linkage
Milićević, Podovac and Đorđević 2020	generates income
Luo and Bao 2019	Creates employment
Tovar, Espino and Lopez-del-pino 2020	opens employment and generated expenditure

**Table.2. Qualitative studies under the theme of negative tourism economic impacts:
around the world and in Africa**

Author/s/	Findings(Tourism induced)
Chen et al. (2020);vuokila (2020), Mree et al.(2020)	product inflation
Taha 2020, Tovar, Espinoand Lopez-del-pino 2020, Wu, Kim and Wong 2020, Alpha and Hongna (2020),	Inflation, income disparities, seasonality effect, and leakage
kim, Duff and Moore 2020, siphambe , Mbaiwa and pansiri (2017)	Crowding effects and inflation
Luo and Bao 2019, Njoroge, Atieno and Nascimento (2017),	inflation and displacement of local from their property
Nampushi and Nankaya (2020), Manwa et.al (2017), Noel (2018),	Inflation , opportunity cost, High extra cost and risk of infrastructure investment

**Table.3. Quantitative studies under the theme of positive tourism economic impacts:
around the world and in Africa**

Author/s/	Effect	Study Variable/s/	Findings
Ma, Hong and Zhang (2015), pratt (2015)	Overall	Output, Income, welfare, GDP, Investment, tourism consumption, Total exports and imports	Positively affected
Mitchell and Gallaway (2019)	Overall	visitor expenditure, income, jobs, value added	Positively affected

Tafel and Szolnoki (2019),	Overall	visitor expenditure, income, jobs	Positively affected
Sánchez, Fernández and Lara (2016)	Overall	income and expenditure	Positively affected
Souza et al.. (2018)	Overall	income, sales/production/,jobs and value Added	“ “
Torre and Scarborough (2017)	Overall	income, and sales/production/	“ “
Tohmo(2018)	Overall	sales/production/, employment, income and government taxes.	“ “
Inchaustic-sintes and Voltes- Dorta (2019)	Overall	Expenditure, GDP, employment and income	“ “
Odunga (2019)	“ “	Expenditure, Employment, Income, value added and total output.	“ “
Kessy, Kiage and Kiprutto (2018)	“ “	employment, income, and infrastructure development	“ “
Din (2020)	“ “	tourism expenditure, employment created, income generated, and GDP contribution	“ “
Haiying (2019)	Direct and Indirect	Tourism revenue and GDP	
Klijs et al ..(2016)	Direct and Indirect	income, value added output and employment	“ “
Barra, Marco and Cachero (2018)	“ “	Output, employment and income	“ “
Andraz, Norte and Goncalves (2016)	“ “	private investment, Output, and employment	“ “
khaki and Nengroo (2016)	“ “	employment, government revenue, infrastructure andregional development	“ “
Saarinen (2016)	“ “	Tourism expenditure and Income	“ “
Venables et al (2016)	“ “	Tourism Revenue	“ “

Regarding Ethiopia, the world tourism organization officially informed as the country received around 849,122 international arrivals with a consequent receipt of approximately US\$969 million in the year 2018(UNWTO Year Book of tourism statistics 2020 edit; World tourism Barometer

2020). According to the Travel and Tourism Global Economic Impact and trends report (2019), travel and tourism contributed US\$7.4 billion to the country's economy in year 2018. It supported 2.2 million jobs (8.3% of total employment of the year).

In order to prove the tourism economic impact perspective (by including socio-cultural and environmental impacts), a number of research endeavors have been done in Ethiopia and in the study site.

Table.4. Qualitative studies under the theme of positive tourism economic impacts: in Ethiopia and at the study area (Arba minch and its environs)

Author/s/	Findings
In Ethiopia	
Abera (2018)	Tourism created employment, generated income, improved investment, opened market for local products, improved infrastructure
Bires and Raj (2020); H/slassie (2017); Kidane and Berhe (2017)	Tourism created employment, generated income
Wubu(2019)	tourism generated government revenue, created employment, income, and improved infrastructure development
Abachebsa (2017)	tourism generated government revenue, created employment
Regassa and xin 2020; Mohammed and Handiso 2018; Yirdaw 2019	Tourism Generated income
Bayih 2019	Tourism improved infrastructure development
Wondirad (2017), Fetene, Bekele and Tiwari 2012	Tourism created income, enhanced expenditure, and GDP
K.Robinson, Port Elizabeth and J.A.Jonker (2014) and M. Farid (2015),	Tourism diversifies economy
Kebede and Bayeh (2017) and Birhan and Gebreyes (2015)	Tourism reduced poverty by creating income, employment, revenue and earnings
Wondraid and Tamene (2019),	Tourism generated Income, created employment and expenditure
At the study area	
Wonbera(2019),	tourism created Employment, generated income, expanded local businesses ,diversified local economy, increased local government revenue, Improved production and GDP
Tefera (2014),	tourism created Employment, generated income, expanded local businesses
Agumas (2018)	tourism generated income, created employment, promoted physical infrastructure enhanced community wellbeing and development
Misganaw. (2015),	tourism generated income, created employment, promoted physical infrastructure
Fetene, Bekele and Tiwari (2012)	Tourism Resulted in Income creation, tourism expenditure and GDP contribution

Table.5. Qualitative studies under the theme of negative tourism economic impacts: in Ethiopia and at study area (Arba minch and its environs)

Author/s/	Findings
In Ethiopia	
Bires and Raj (2020)	Tourism induced Uneven benefit sharing ,inflation, seasonality effect, displacement of locals and competition for resources
Wondirad 2017; Bayih 2019	Tourism induced Uneven benefit sharing
Wondraid and Tamene (2019),	Tourism resulted in poor income, seasonality effect, unstable tourism demand, and economic dependency
Abera 2018	Tourism induced Inflation and seasonality effect,
Kidane and Berhe 2017	tourism results in dependency, seasonality unemployment, unstable income
wubu 2019	Tourism results in inflation and crowding out effect
Abachebsa 2017	Tourism imposes the displacement of local, resources competition, depredation of livestock and crop damages
At the study Site	
wonbera(2019)	Tourism accelerated uneven distribution of income, created inflation, enhanced resource competition, and opened seasonality effects
Misganaw. 2015, Tefera. 2014	Tourism accelerated uneven distribution of income
Agumas 2018	Tourism enhanced competition on resources and resulted displacement of locals

Table.6. Quantitative studies under the theme of positive tourism economic impacts: in Ethiopia and at study area (Arba minch and its environs)

Author/s/	Effect	Study variables	Findings
In Ethiopia			
wolde senbet(1998), Ajala (2008)		number of arrivals and tourism receipts	Positively affected
wolde senbet(1998)	direct	Employment	Positively affected
wolde senbet(1998)	direct and indirect	government revenue	Positively affected
Ajala (2008)	direct	Employment and income	“ “ “
Gebrehiwot (2019),	overall	GDP	“ “ “
sebsibe(2017)	overall	employment, income and GDP	“ “ “
M. Farid (2015)	Overall	GDP, Employment, Exports, and investment	“ “ “
Ajala (2008)	direct	Employment and income	“ “ “
woldesenbet(1998)	direct	export, employment and revenue	“ “ “
At the study area			
Misganaw(2015)	Direct and indirect	employment	“ “ “
Misganaw(2015)	Overall	income	“ “ “

For most, even though Misganaw(2015) clearly articulated the direct and indirect effects of

tourism in employment aspect(at the study site), the personal income was described as a total effect (not well explained). So, among the above studies few were done to enlighten some direct economic effects of tourism while the associated negative tourism economic impacts were not digested yet. Even if these findings clearly opened valuable information, the quantitative aspects of tourism such as government tourism revenue, number of tourism direct jobs, amount of tourism income generated, amount of leakage, effect of seasonality and their trend scenarios were essential and not apparently revealed. Hence the variables are folded at the destination hitherto; the study was aimed to fill this gap in addition to some qualitative aspects.

CHAPTER THREE

3. RESEARCH METHODOLOGY

This section discusses the research methodology that was used in the study. It began with description of the the study area (i.e. Arbaminch town and its environs) then followed by brief discussion of research approach and design, Data sources, sampling technique and sample size, Data collection instruments and Ethical consideration.

3.1. Study Area Description

3.1.1. Location

Among the under reform 22 towns, Arba minch town is one of them in SNNPR (SNNPR culture and tourism bureau 2018, Bitanya Tours 2018). The town was founded in 1962 and has been serving as the political and economic center for Gamo Gofa zone, SNNPR, Ethiopia (Tsegaw, 2017, Misganawu, 2015). It is located 275 km south west of the former capital town of SNNPR, Hawassa, and 505 km south of Addis Ababa, the capital city of the country. The estimated area of the town is 4011ha. Geographically it is bounded by Lake Abaya (aquatic body of Nechsar national park), in the north, north east and east. In the west it is enclosed by Gennta massive and in the south by Lake Chamo (Arba minch municipality office, 2018). In terms of imaginary coordinates it is located within $5^{\circ} 57' - 6^{\circ} 71' N$ and $36^{\circ} 37' - 37^{\circ} 98' E$. Institutionally, it is composed of 4 sub cities and 11 kebeles (Arba Minch Municipality office, 2018).

Map of the study Area

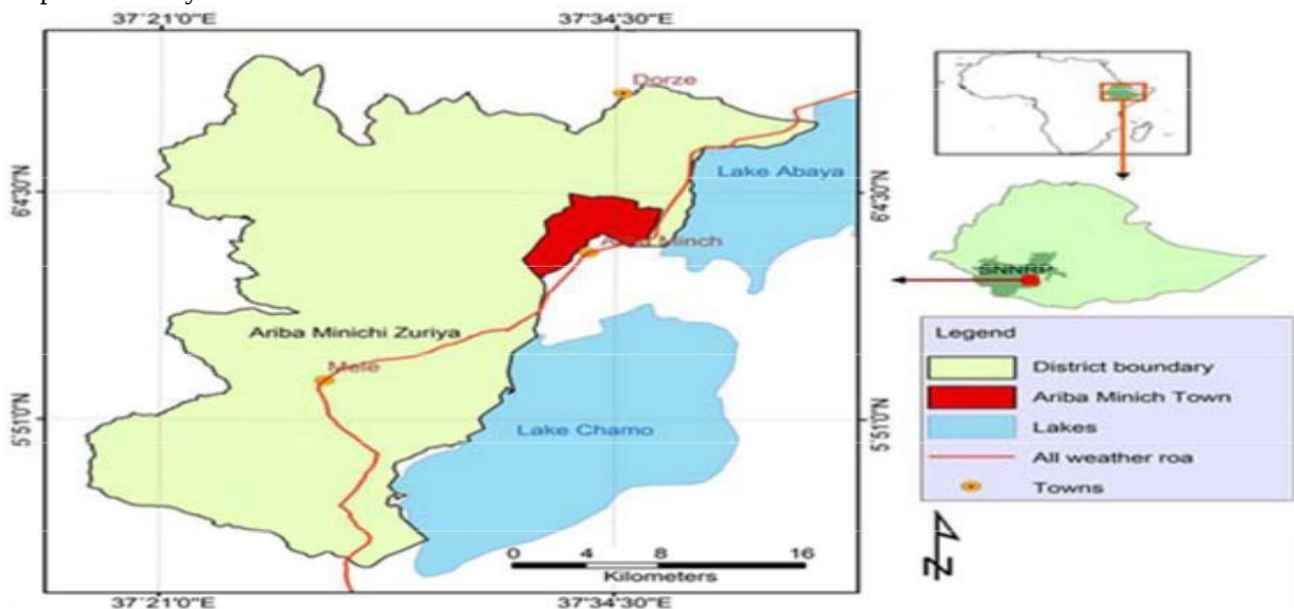


Figure.7. Map of the study area, Source: Adopted from Tsegaw (2017)

3.1.2. Demographics

Five year back of the year 2012, the Ethiopian Central Statistics Agency (ECSA) conducted a population census. Accordingly, Arba minch holds a total population of 74, 843, of which 39,192 were males and 35, 651 were female. Between the former population census (1994) and that of 2007, the average population growth rate was 4.8% per annum and density of 13/km square (ECSA, 2008).

3.1.3. Topography

Within Arba minch town and its vicinity lake chamo is the lowest point (1108 meters) and mount guge the Highest (4207 m) above sea level (Gamo Gofa zone administrative office, 2015, Bayu 2012, Misganaw 2015). The town is the sub portion of Abaya-chamo basin, which in turn is the part of the African Great Rift Valley. Gulfo River passes through the town and flows to the eastern direction. The landscape of the town is very attractive and its literal name was designated from the continuously pouring forty springs found at the underground forest of Nechsar national park. The town is enclosed with steeped mountain and hill chains in the northern and western direction. The chains results in exposed environment and led to the formation of gullies and gorges, which again induce other environmental problems like erosion. Overall, the town is sloped in the north and north east Secha and Nechsar sub-cities. At Senkelle and Abay sub-cities there is genteel dropping to the flatland (Agumas 2018).

3.1.4. Visitor Attractions and enterprises

The city and its environs are endowed with remarkable tourist attractions. The Natural attraction includes Nechsar National Park, the crocodile ranch, natural caves, and Banana and Mango farms (Tsegaw 2017, wondriad, 2018, Misganaw, 2015). The Anthropogenic attractions of the study area are Dubbusha public places, Dorze cultural village, the Birbir St. Marry monastery, Meskel Festivity, stone stele and others (Wonbera and Michael 2018).

In addition Arba minch town and its surrounding attracted many tourism investments (Misganaw, 2015). According to the researcher 62 tourism businesses were registered in the year 2011/12. To mention some of the top enterprise: Paradise Lodge, Bekele Molla Hotels, Adika Lodge, Rames Hotel, Mora Heights Lodge, Emerlad Resort, Haile resort, Ezan Hotel, tourist Hotel, zebib pension, Dorze lodge and others(Huluka 2018).

3.2. Research Approach and Design

The aim of this study was planned to be attained through supply-side approach. That means, tourism

product suppliers that found at the tourism destination are the sources of data. The study followed mixed research method, in which quantitative data and then qualitative data were collected sequentially. Qualitative data was targeted to support the quantitative aspect of the study. Moreover, the study is descriptive in design. Because it quantified the tourism economic benefits, associated negative impacts and elaborated on the economic benefits' trend and their implication for development.

3.3. Data Sources

For the sake of achieving the research aims, both primary and secondary data sources were explored. In terms of secondary data, valuable documents from relevant and appropriate offices and literature review was made. In addition, research articles from different sources were digested.

3.4. General Sampling Techniques and Sample size

From supply side, at first place the all tourism operations that often make contact with visitors were listed and sorted out. Then segregation or stratification of the operations was conducted; as pure tourism business or Tier 1 operations and Tier 2 operations or those who can serve both visitors and residents/others/. Hence, the screening of the businesses was conducted as follows:

3.4.1. Segregation of the Tourism Businesses

As indicated in the plan of the research, the screening of the tourism business is the necessary, basic and prior activity before collecting data from them. The idea of categorizing the enterprises as tier 1 or tier 2 was based on the official data accessed from the Gamo Gofa Zone culture and tourism department. In line with acquiring information on the list of the businesses, their year of starting to sell their product was also accessed. Moreover, the periods in which the enterprises were operational was also explicitly revealed. Consequently, 54 enterprises were screened at first place and selected for survey to categorize them as Tier 1 or Tier 2. Hence, survey was conducted among the fifty four/54/ tourism business managers to reveal data on the sources of their enterprises revenue to operate. The data was displayed by frequency table as follows:

Table.7. Data on source of revenue for tourism businesses

What is/are/ the source/s/ of revenue for your enterprise?	Frequency	Percent
Tourists	34	63.0
Tourists and Local residents	18	33.3
Other	2	3.7
Total	54	100.0

Source: Owns' survey: 2021

According to the frequency table, 34 tourism managers (63%) responded that tourism is the source of revenue for their institution followed by 33.3% (18) managers who answered that their income is generated from both tourists and local residents. The remaining 3.7% (2) of the respondents responded that other means of revenue are the ways through which the enterprises gain revenue. Hence, the data of this survey was witnessed with the list of the tourism businesses provided by the Tourism and culture department of Gamo Gofa zone. So, according to the above two strategies of screening the businesses, 34 would be stratified under tier 1 category while the remaining 20 would be grouped under tier 2. Tier 1 businesses don't prevail if there is no tourism. On the other side, tier 2 businesses partially depend on tourism. Even though tourism stops, they operate but to a lesser extent as compared to when tourism is functional. The following table depicts the distribution of the businesses

Table.8. Grouping of study population

Businesses		Tier 1	Tier 2
Accommodations	Lodges	5	-
	Resorts	2	-
	Hotels	9	8
	Bar and restaurants	-	2
	pensions	5	10
Cultural Handicraft centers		4	-
Local Tour guide associations		4	-
Attractions		4	-
Recreation companies		1	-
Total		34	20

Source: Owns' construction; 2021

Since the number of the tourism businesses is small, census method was employed and so all the active businesses per each year were included. However, in the environment of markets, there is the entrance and exit of businesses to the market, including tourism businesses market (Cabral, L.M., 2006, Stam, E., Thurik, R. and Van der Zwan, P., 2010, Yu, L., Jolly, R.W. and Orazem, P.F., 2009.). This affects the operation of the markets and even that of the single business. Hence the researcher strived to know the total number of the active businesses for each year. As the result the five consecutive years study population becomes, 47, 50, 53, 54 and 54 respectively. Hence, the study economic variables; personal income, tourism jobs, government tourism revenue, associated leakage and seasonality effect were

explored. On the qualitative aspect, 10 key informants were purposively selected. Among them eight informants were willing to be interviewed.

In order to find more reliable result survey was conducted among the employees of the 54 respective tourism businesses. The only variables targeted to be assessed from employees are income and seasonality impact on the income. Using proportional sampling, from a population of 1,260 a total of 432 employees were sampled by using solvin's equation. However, since the size of the tourism businesses is different, the distribution of the sample was: 10 from each tier 1 lodges and standard hotels, 10 from each local tour guide associations, handicraft association and the recreational company, 9 from each tier 2 Hotels, 7 from each attractions, 4 from each pensions of tier 1 and 2, and final 4 from the tourism and culture government office. Among the total sampled employees 11 didn't returned back the questionnaires' papers and so, survey data of only 421 was provided for analysis.

$$n = \frac{N}{(1+N \cdot e^2)} \quad n = \frac{2,160}{(1+2,160 \cdot (0.04)^2)} = \frac{2,160}{4.456} \sim \frac{2,160}{5} = 432$$

Ramus Solvin(1960) developed the equation and the formula has the assumptions of 95% confidence level, $p=0.5$ and $e= \pm 4$.

3.5. Data Collection and Analysis

After considering the managers of the tourism enterprises and the enterprises' as primary data sources, secondary data sources of the tourism offices, finance and economy offices, and Revenue offices were reviewed. The managers were surveyed on the employees' income, profit tax, income tax; value added tax, entrance fee and number of tourism jobs. Seasonality impact on the aforementioned variables was also surveyed from the managers. However, except employees' income variable, the businesses are different in terms of type of tax they pay to government. So, profit tax was assessed from pensions, tour guide associations, Handicraft associations, and recreational companies. Income tax was surveyed from tier 1 lodges and standard hotels. Data on Value added tax was collected from tier 2 hotels and finally entrance fee from attractions. Leakage is the final variable on which all the tourism businesses' managers provided data. Employees were only surveyed on the study variables; income and seasonality impact on income. Both among the managers' and employees survey was collected via two tools; interval/amount/ scale and percent/ratio on all the variables except on leakage variable (only interval scale, but in fact secondary data sources were lacked for it). Interval scale revealed the approximate amount of the variable and the percent tool conveyed the pure amount of the variable seen due to tourism, hence secondary data sources provided the not depleted/total/ amount of the variables.

The key informants were enquired on the factors that affected study variables (except leakage) trend and seasonality. Moreover, the implication of the variables (except leakage) for economic, social and environmental development was also interviewed.

Quantitative data was analyzed through simple descriptive tools. However, since the collected data was too bulky (due to many study variables and a relatively wide time span), separate analysis for each variables for each year was done and then the data was reduced to be displayed in few tables. Moreover, it was seen acceptable to conduct presentation of the data after compiling it from primary and secondary data sources, since it seems redundancy of data presentation. On the qualitative method, data was analyzed via thematic analysis.

3.6. Ethical consideration

The research was conducted by underlining and respecting the research ethics. Accordingly, the researcher was eluding from academic theft or any plagiarisms. Moreover, the study was done in insight understanding and knowledge of the topic prioritized. The interviewee and respondents of the survey was cooperated through their willingness without any unacceptable influence. Permissions were asked for taking audio or video recording, and photographs. In addition their culture was respected. Comprehensively the study was done in a smooth and appropriate manner even without bothering the advisors.

CHAPTER FOUR

4. DATA PRESENTATION, ANALYSIS AND DISCUSSION

Under this section the immediate result of the proposal implementation is explained. The interpretation and presentation of the collected data is elaborated. Hence, this main section is divided into five sub sections; i. e. presenting findings of the study variables, seasonality impact on the variables, leakage, variables' trends and their implication for development, and discussion.

4.1. Data on the Study Variables

This sub section comprised eight/8/ sections; the first section describes the demographic information of the managers, second section on demographic characteristics of employees, third section explains about key informant demographics, fourth on the income of employees, fifth part covers on profit tax, sixth and seventh about value added tax and employee's income tax respectively. Finally the eighth section reveals information on entrance fee.

Table.9. Demographic characteristics of managers

Variables		Frequency	Percent
sex	Male	50	92.6
	Female	4	7.4
	No Response		
	Total	54	100.0
Age	<15		
	15-30	27	50.0
	31-45	18	33.3
	46-60	5	9.3
	>60	4	7.4
	Total	54	100.0
Current residence	Arbaminch town administration territory	48	88.9
	Arbaminch zuria woreda administration territory	1	1.9
	Chencha woreda administration territory	5	9.3
	Bonke woreda administration territory		
	Other		
	Total	54	100.0
Education level	<secondary school certificate	9	16.7
	Secondary school certificate	11	20.4
	College diploma	19	35.2
	First degree	12	22.2
	Master's degree	3	5.6
	Doctorate degree		
	other		
	Total	54	100.0
Marital status	Married	29	53.7
	unmarried	23	42.6
	widowed	1	1.9
	separated	1	1.9
	Divorced		
	No response		
	Total	54	100.0
Monthly income	<10,000	40	74.1
	10,001-15,000	13	24.1
	15,001-20,000		
	20,001-25,000		
	25,001-30,000		
	30,001-35,000	1	1.9
	>35,000		
	Total	54	100.0

Source: owns' survey; 2021

The above table portrays data on the demographic characteristics of the managers. The data is

organized as displayed after conducting separate analysis. As the gender data indicates, 50 are males and the remaining 4 are females. In terms of age, the 50% respondents are set in the interval 15-30 years old. Then, the age of 18 managers is included in the range 31-45. The age scale 46-60 is selected by 9.3% of the respondents while the age of the rest 4 managers is >60. 88.9% of the managers indicated as they currently live in the Arbaminch town administration territory. One manager mentioned as he/she resides in the Arbaminch zuria woreda administration area while the remaining five respondents are living in chenchaworeda administration scope. Looking at the knowledge and skill level of the respondents, 19 managers finished college diploma. 11 and 12 respondents concluded their secondary school certificate and first degree respectively. 5.6% of the managers have master's degree certificate while the rest nine managers attended classes but they are somewhere below secondary school. From the angle of marital status 29 managers got married while 42.6% of the managers are unmarried. One manager was divorced while the other one got separated with his/her partner. The monthly household income data indicates, out of the 54 managers 40 gain an income which is below 10,000 Birr. The consecutive scale 10,001-15,000 Birr is chosen by 13 managers. The last one respondent reported as the income is included in the range 30,001-35,000 Birr.

Table.10. Demographic characteristics of employees

Variables		Frequency	percent
sex	Male	192	45.6
	Female	229	54.4
	No Response		
	Total	421	100.0
Age	<15		
	15-30	322	76.5
	31-45	77	18.3
	46-60	11	2.6
	>60	11	2.6
	Total	421	100.0
Current residence	Arbaminch town administration territory	287	68.2
	Arbaminch zuria woreda administration territory	6	1.4
	Chenchaworeda administration territory	128	30.4
	Bonke woreda administration territory		
	Other		
	Total	421	100.0
Education level	<secondary school certificate	9	2.1
	Secondary school certificate	34	8.1
	College diploma	111	26.4
	First degree	243	57.7
	Master's degree	23	5.5
	Doctorate degree	1	0.2
	Other		
	Total	421	100.0
Marital status	Married	166	39.4
	Unmarried	233	55.3
	Widowed		
	Separated		
	Divorced		
	No response	22	5.2
	Total	421	100.0
Monthly income	<10,000	174	41.3
	10,001-15,000	143	34.0
	15,001-20,000	54	12.8
	20,001-25,000	40	9.5
	25,001-30,000	8	1.9
	30,001-35,000		
	>35,000	2	0.5
	Total	421	100.0

Source: Owns' survey: 2021

Looking at the data of employees in the above table, among the 421 employees majority of them, 54.4%, are females while the remaining 192 are males. In terms of age, most of them, 322, are youngsters that mean they chose the range 15-30. The age band 31-45 is selected by 77 employees while other 11 respondents included their age in the span 46-60. The rest 11 are above 60 years old. In terms of current place of residence, 68.2 % of the respondents are living in the scope of Arbaminch town territory while 128 employees are living in chenchaworeda administration scope. The rest 6 employees informed as they are living in Arbaminch zuria woreda. Looking at employees' education level, 111 and other 34 employees have college diploma and secondary school certificate ,respectively. 243 and 23 respondents indicated as they concluded first degree and master's degree, respectively. At the two extreme sides 2.1% of the managers indicated as they have education level below secondary school certificate while the rest 1 employee held doctoral rank. Out of the 421 respondents most of them, 55.3% of the employees are unmarried while 166 are married. Finally 22 didn't give response on their marital status. Monthly household income data indicates as 143 and 174 get an income which is included in the scale 10,001-15,000 and <10,000 respectively. More over 40 and 54 employees set the income amount in the band 20,001-25,000 and 15,001-20,000 respectively. 8 employees selected the interval 25,001-30,000 while the remaining 2 respondents chose the range >35,000.

Table.11. Demographics characteristics of key informants

Variables		Frequency	percent
sex	Male	7	87.5
	Female	1	12.5
	No Response		
	Total	8	100.0
Age	<15		
	15-30	3	37.5
	31-45	5	62.5
	46-60		
	>60		
	Total	8	100.0
Current residence Address	Arbaminch town administration territory	5	62.5
	Arbaminch zuria woreda administration territory		
	Chencha woreda administration territory	3	37.5
	Bonke woreda administration territory		
	Other		
	Total	8	100.0
Education level	<secondary school certificate		
	Secondary school certificate		
	College diploma		
	First degree	6	75.0
	Master's degree	2	25.0
	Doctorate degree		
	Other		
	Total	8	100.0
Marital status	Married	7	87.5
	Unmarried	1	12.5
	Widowed		
	Separated		
	Divorced		
	No response		
	Total	8	100.0
Monthly income	<10,000	1	12.5
	10,001-15,000	4	50.0
	15,001-20,000	3	37.5
	20,001-25,000		
	25,001-30,000		
	30,001-35,000		
	>35,000		
	Total	8	100.0

Source: Owns' survey: 2021

The above table portrays demographic data of key informant interviewee. All the informants (87.5) are male except one manager. As far as the age of the respondents is concerned the relative majority were between 31 and 45 while the remaining 3 were in the range 15-30. In terms of address of residence, 5 managers live in Arba minch town administration territory while the remaining 3 reside in chencha woreda administration. Out of the 8 managers 75% have first degree and the rest 2 are the holders of master's degree. Seven of them are married while one is unmarried. In terms of income, four managers informed as their monthly house hold income is set in the scale 10,001-15,000 and the range 15,001-20,000 is chose by 3 managers. The remaining one manager reported as the income is fall below 10,000.

4.1.1. Data on the employees' income

Table.12. Survey data collected from tourism business managers on employees' income

Measurementscales	Analysis for 2016/17				Analysis for 2017/18				Analysis for 2018/19				Analysis for 2019/20				Analysis for 2020/21				
	T1		T2		T1		T2		T1		T2		T1		T2		T1		T2		
	Frequenc y	%	Frequenc y	%	Frequenc y	%	Frequenc y	%	Frequenc y	%	Frequenc y	%	Frequenc y	%	Frequenc y	%	Frequenc y	%	Frequenc y	%	
In Interval																					
<100,000			2	11.1	1	3.1	2	11.1	2	5.9	1	5.3	3	8.8	2	10.0	2	5.9	5	25.0	
100,001-150,000	2	6.9	5	27.8	1	3.1	4	22.2	1	2.9	6	31.6	1	2.9	8	40.0	1	2.9	7	35.0	
150,001-200,000			3	16.7	2	6.3	5	27.5	1	2.9	5	26.3	1	2.9	5	25.0	4	11.8	2	10.0	
200,001-250,000	4	13.8	3	16.7	4	12.5	1	5.6	4	11.8	3	15.9	3	8.8	1	5.0	8	23.5	2	10.0	
250,001-300,000	1	3.4	1	5.6	5	15.6	3	16.7	6	17.6	1	5.3	4	11.8	1	5.0	2	5.9			
300,001-350,000	1	3.4	2	11.1	2	6.3	1	5.6	1	2.9	1	5.3	3	8.8	1	5.0	2	5.9	3	15.0	
350,001-400,000			1	5.6			2	11.1	2	5.9	1	5.3	2	5.9			2	5.9			
400,001-450,000			1	5.6	1	3.1			1	2.9	1	5.3	2	5.9	1	5.0	1	2.9			
450,001-500,000	1	3.4			2	6.3			1	2.9											
>500,000	20	69.0			14	43.8			15	44.1			15	44.1	1	5.0	12	35.3	1	5.0	
Total	29	100.0	18	100.0	32	100.0	18	100.0	34	100.0	19	100.0	34	100.0	20	100.0	34	100.0	20	100.0	
In percent																					
5%																					
10%																					
15%																					
20%																					
25%																					
30%											2	10.5							1	5.0	
35%			1	5.6			1	5.6			2	10.5			3	15.0			2	10.0	
40%			2	11.1			4	22.2			3	15.8			5	25.0			3	15.0	
45%			6	33.3			6	33.3			5	26.3			4	20.0			5	25.0	
50%			3	16.7							2	10.5			1	5.0			2	10.0	
55%			3	16.7			2	11.1			1	5.3			3	15.0			3	15.0	
60%			2	11.1			3	16.7			1	5.3			1	5.0			2	10.0	
65%							1	5.6			2	10.5			1	5.0	1		2.9	1	5.0
70%			1	5.6			1	5.6			1	5.3			2	10.0			1	5.0	
75%																					
80%	2	6.9							1	2.9							10	29.4			
85%	1	3.4			1	3.1			3	8.8			3	8.8			7	20.6			
90%	7	24.1			8	25.0			8	23.5			7	20.6			2	5.9			
95%	7	24.1			12	37.5			12	35.3			13	38.2			3	8.8			
100%	12	41.4			11	34.4			10	29.4			11	32.4			1	2.9			
Total	29	100.0	18	100.0	32	100.0	18	100.0	34	100.0	19	100.0	34	100.0	20	100.0	34	100.0	20	100.0	

Source: owns' survey: 2021

After conducting separate descriptive analysis of raw data collected from tourism enterprises' managers, the overall employees' income data for the five years is displayed in the above table. The table conveyed the data in terms of amount and percent scales. Amount implies the share of tourism income amount paid to the enterprise employees during the years. Percent stands for the percentage share of tourism income out of the total yearly income paid to employees. The overall analysis of the data is conducted below, after compiling the primary and secondary data together (see appendix 1 at the end of the document).

Table.13. Survey data on employees' income collected from employees

Measurement scale	Analysis for 2016/17				Analysis for 2017/18				Analysis for 2018/19				Analysis for 2019/20				Analysis for 2020/21			
	T1		T2		T1		T2		T1		T2		T1		T2		T1		T2	
Interval(Birr)	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent
<10,000													1	4	3	2.6	2	8		
10,001-15,000	3	1.5	2	1.9	3	1.5	4	3.8	5	2.2	3	2.7	12	5.2	11	9.6	17	7	11	9.6
15,001-20,000	6	3.1	14	13.2	8	3.9	13	12.4	9	4	12	10.9	30	12.9	18	15.8	26	10.7	22	19.3
20,001-25,000	10	5.2	20	18.9	14	6.8	15	14.3	24	10.7	17	15.5	28	12.1	25	21.9	35	14.5	20	17.5
25,001-30,000	19	9.8	27	25.5	20	9.8	20	19	30	13.3	18	16.4	30	12.9	17	14.9	30	12.4	20	17.5
30,001-35,000	19	9.8	21	19.8	31	15.1	16	15.2	32	14.2	15	13.6	44	19	16	14	32	13.2	14	12.3
35,001-40,000	24	12.4	13	12.3	25	12.2	11	10.5	41	18.2	13	11.8	29	12.5	15	13.2	31	12.8	10	8.8
40,001-45,000	30	15.5	5	4.7	42	20.5	13	12.4	35	15.6	16	14.5	35	15.1	7	6.1	34	14	9	7.9
45,001-50,000	37	19.1	4	3.8	41	20	10	9.5	40	17.8	10	9.1	22	9.5	2	1.8	25	10.3	5	4.4
50,001-55,000	21	10.8			9	4.4	1	1	6	2.7	3	2.7	1	4			7	2.9	2	1.8
55,001-60,000	14	7.2			9	4.4	1	1	3	1.3	3	2.7					1	0.4	1	0.9
60,001-65,000	10	5.2			3	1.5	1	1									1	0.4		
65,001-70,000	1	0.5																		
70,001-75,000																				
>75,000																	1	0.4		
Total	194	100	106	100	2059	100	105	100	225	100	110	100	232	100	114	100	242	100	114	100

Source: Owns' survey: 2021

Similarly, after conducting separate descriptive analysis of the survey data collected from the employees on income variable, the data is reorganized as shown in the above table. This data is more helpful in supporting the data collected from managers and secondary data and hence presented finally at the end of the analysis.

Focusing on the interval scale data of the five years (which is collected from managers and displayed in table 7), the span >500,000 Birr has got the highest number of selections s. i.e. 78. At the lowest point the range 450,001-500,000 Birr was selected 4 times. Then the scale 400,001-450,000 is chosen 8 times. On the other side a total of 10 and 17 choices indicated as the income fall in the scale 350,001-400,000 birr and 300,001-350,000 birr respectively. Then the span 250,001-300,000 birr and 200,001-250,000 birr were selected by 24 and 28 times respectively. Finally 20, 36 and 36 managers set their responses in the spans <100,000 birr, 100,001-150,000 birr and 150,001-200,000 birr respectively. The implication of the findings is that, the yearly total employees' income of most businesses is above 250,000 birr while that of some of them is below 250,000 birr.

Appendix 1(see at the end of the document) provided compiled data and contained five categories of data, for each years of the study. The data is for both Tier 1 and Tier 2 tourism businesses. The second column provides data on business codes. The third column displayed data on employees' yearly income which is provided by secondary data sources. The fourth and sixth column held survey data collected from the tourism businesses' managers; on tourism income share in terms of percentage and amount respectively. The fifth column contained data on the pure tourism income which is calculated as the percentage share (column 4) of income data from secondary data sources (column 3). Hence in the years 2016/17, 2017/18, 2018/19, 2019/20 and 2020/21 an amount of 34, 870,524.44 birr, 36,711,985.67 birr, 40,855,923.88 birr, 42,600,745.71 birr and 33,546,251.07 birr respectively is the tourism income received by employees of tourism businesses. So, within five years tourism generated a total of 188,261,157.4 birr as employees' income. However, we cannot totally accept that the data collected on percentage share is correct. As the reason, cross checking with the survey data on amount share is required. Accordingly, for the five years a total of 222 data indicates as the pure tourism income correctly fall in the intervals chosen by the managers. The remaining 36 data mismatched with the intervals but falls near the lower bound or upper bound of the pertained scales.

By supporting the survey data of employees with the assumption that skill and knowledge of employees' affects the amount of income received (Schlee, R.P. and Karns, G.L., 2017, Farkas et al. 1997; Carbonaro, 2007; Kerckhoff, 2001); table 8 unfolds meaningful information on this specific issue. In order to confirm the fact, the researcher coded the questionnaire survey papers provided for the employees. The data retrieved from the collected papers apparently shows (as displayed in table 8) that the ratio of employees' that possessed advanced skill and knowledge at tier 1 tourism businesses are higher than that of tier 2 tourism businesses. Due to this fact, majority of tier 1 tourism businesses employees chose scales with higher values while few of them chose the scales with lower values. In contrary, majority of tier 2 tourism businesses employees selected the scales with lower values while few of them put their response in the intervals with higher values. Hence, the information fetched from the employees' survey fits with that of managers'

survey. That means, majority of tier 1 tourism business managers chose scales with higher values and few selected the ones with lower values and the opposite is true for tier 2 tourism businesses. So, higher values scales chosen by employees can correspond the higher scales selected by managers. Likewise, lower value scales responded by employees also implies lower value scales chosen by the managers.

4.1.2. Data on profit tax

Table.14. Survey data on profit tax variable collected from managers

Measurement scale	Analysis for 2016/17				Analysis for 2017/18				Analysis for 2018/19				Analysis for 2019/20				Analysis for 2020/21			
	T1	T2	T1	T2	T1	T2	T1	T2	T1	T2	T1	T2	T1	T2	T1	T2	T1	T2	T1	T2
Interval(in Birr)	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent
<10,000	6	66.7	1	14.3	6	84.6	1	14.3	3	27.3	2	28.6	2	18.2	2	22.2	3	25	7	77.8
10,001-20,000	1	11.1	4	57.1		36.4	1	14.3			4	50	2	18.2	7	77.8	6	50	2	22.2
20,001-30,000	2	22.2			4				3	27.3	1	12.5	3	27.3			3	25		
30,001-40,000					1	9.1			2	18.2	1	12.5	1	9.1						
40,001-50,000			1	14.3																
50,001-60,000							1	14.3												
60,001-70,000																				
70,001-80,000																				
80,001-90,000																				
90,001-100,000																				
>100,000																				
Total	9	100	7	100	11	100	7	100	11	100	8	100	11	100	9	100	12	100	9	100
Percent																				
5%																				
10%																				
15%																				
20%																				
25%																				
30%																				
35%																				
40%																				
45%																				
50%			1	14.3			2	28.6												
55%																				
60%																			1	11.1
65%											2	25							1	11.1
70%											1	12.5			1	11.1			1	11.1
75%															1	11.1			1	11.1
80%			2	28.6			2	28.6			2	25			1	11.1				
85%			4	57.1	1	9.1	2	28.6			2	25			2	22.2			3	33.3
90%	1	11.1			1	9.1	1	14.3	4	36.4	1	12.5	4	46.3	4	44.4	4	33.3	1	11.1
95%	3	33.3			4	36.4			4	36.4			5	45.5			6	50	1	11.1
100%	5	55.5			5	45.5			3	27.3			2	18.2			2	16.7		
Total	9	100	7	100	11	100	7	100	11	100	8	100	11	100	9	100	12	100	9	100

Source: Owns' survey 2021

The above table provides five years organized data (after doing separate analysis for each year) on the amount of profit tax paid by the concerned tourism businesses. The data was collected from tourism business managers. Similarly, two types of scales were developed to collect the data. The overall analysis of the data is conducted below, after compiling the primary and secondary data together (see appendix 2 at the end of the document).

The five years interval data indicated (as displayed in table 9) as the range <10,000 covered the highest frequency. It was chosen by 23 times. The scale 60,001-70,001 and 50,001-60,000 held the least frequency of 1 and 1 managers. 27 and 21 managers indicated as their enterprise paid a profit tax amount that fall in the scale 20,001-30,000 birr and 10,001-20,000 birr respectively. Lastly, the interval 30,001-40,000 birr and

40,001-50,000 birr was selected by 16 and 5 managers respectively. The meaning of the results shows us that, majority of the businesses paid a profit tax which is below 50,000 Birr.

Like the compilation and organization of data (per appendix 1) conducted for income variable, profit tax analysis followed the same way. So as shown in appendix 2, column three conveyed secondary data while column five provided its depleted portion. Column four and six shows survey data collected from tourism businesses managers. Data on Profit tax was collected for businesses that are grouped both under tier 1 and tier 2.

Hence in the years 2016/17, 2017/18, 2018/19, 2019/20 and 2020/21 an amount of 340,792.66 birr, 403,040.30 birr, 474,648.08 birr, 467,898.84 birr and 468,373.30 birr respectively was paid by the tourism enterprises as profit tax.. So, within five years government collected a total of 2,154,753.18 birr as profit tax due to tourism. However, what about the matching of pure tourism profit tax with the survey data collected in interval scales? Yes 28 data were mismatched while the remaining 65 pure profit taxes correctly included in the intervals.

4.1.3. Data on Value added tax

Table.15. Survey data on value added tax collected from managers

Measurement scale	Analysis for 2016/17		Analysis for 2017/18		Analysis for 2018/19		Analysis for 2019/20		Analysis for 2020/21	
In Interval(Birr)	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent
<100,000	1	11.1								
100,001-150,000			1	11.1	1	11.1			1	11.1
150,001-200,000	4	44.4	1	11.1	3	33.3	6	66.7	2	22.2
200,001-250,000	2	22.2	7	77.7	3	33.3	1	11.1	5	55.6
250,001-300,000	1	11.1			2	22.2	2	22.2	1	11.1
300,001-350,000	1	11.1								
350,001-400,000										
400,001-450,000										
450,001-500,000										
>500,000										
Total	9	100	9	100	9	100	9	100	9	100
In percent										
5%										
10%										
15%										
20%										
25%										
30%					1	11.1	1	11.1	1	11.1
35%	2	22.2	2	22.2	1	11.1	5	55.6	1	11.1
40%	2	22.2	3	33.3			2	22.2	4	44.4
45%	4	44.4	3	33.3	4	44.4			1	11.1
50%	1	11.1	1	11.1	3	33.3	1	11.1	2	22.2
55%										
60%										
65%										
70%										
75%										
80%										
85%										
90%										
95%										
100%										
Total	9	100	9	100	9	100	9	100	9	100

Source: Owns' survey, 2021

The above table provides five years organized data (after doing separate analysis for each

year) on the amount of value added tax paid by the concerned tourism businesses. The data was collected from tourism business managers. Similarly, two types of scales were developed to collect the data. The overall analysis of the data is conducted below, after compiling the primary and secondary data together (see appendix 3 at the end of the document).

Concerning interval distribution of the five years, a total of 16 managers chose the scale 150,001-200,000 birr. The 18 and 6 managers included their responses in the span 200,001-250,000 birr and 250,001-300,000 birr respectively. The span <100,000 was chosen by one manager. Finally 3 and 1 respondents set their response with in the interval 100,001-150,000 birr and 300,001-350,000 birr respectively. This transfers the message that, only few businesses paid the yearly total value added tax which is above 250,000 birr.

Value added tax data was collected from tier 2 Hotels. Similar to other variables data was pulled together from primary and secondary data sources, as shown per appendix three. Accordingly, column three indicates the non-depleted total value added tax collected from secondary data sources. The fifth column provides data on the depleted portion of value added tax that was considered as the value added tax paid due to serving tourists through food and room services. The Fourth and sixth column shows data collected from tourism enterprise managers.

Thus within five years, a total of 1,803,853.23 birr, 1,805,255.98 birr, 1,855,530.61 birr, 1,701,320.91 birr and 1,766,163.29 birr was collected as value added tax for the years 2016/17, 2017/18, 2018/19, 2019/20 and 2020/21 respectively. So, a grand of 8,932,152.02 birr is the amount of money that was collected by government as Value added tax, created due to tourism.

Luckily as the five years data indicated, 42 value added tax data were included in the corresponding intervals while 3 data didn't fall within the ranges circled by the respective managers.

4.1.4. Data on Income tax

Table. 16. Survey data on income tax collected from managers

Measurement scale	Analysis for 2016/17		Analysis for 2017/18		Analysis for 2018/19		Analysis for 2019/20		Analysis for 2020/21	
Interval(in Birr)	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent
<100,000	1	10	4	33.3	5	38.5	5	38.5	5	35.7
100,001-150,000	1	10					1	7.7		
150,001-200,000			1	8.3	1	7.7			1	7.1
200,001-250,000	2	20	3	25	3	23.1	2	15.4	3	21.4
250,001-300,000	1	10	2	16.7			1	7.7	1	7.1
300,001-350,000	1	10			1	7.7	1	7.7	2	14.3
350,001-400,000	1	10	2	16.7	2	15.4	1	7.7	1	7.1
400,001-450,000	1	10					1	7.7	1	7.1
450,001-500,000							1	7.7		
>500,000	2	20			1	7.7				
Total	10	100	12	100	13	100	13	100	14	100
In percent										
5%										
10%										
15%										
20%										
25%										
30%										
35%										
40%										
45%										
50%										
55%										
60%										
65%										
70%										
75%									2	14.3
80%	2	20	2	16.7	3	23.1	1	7.7	4	28.6
85%	3	30	3	25	2	15.4	6	46.2	1	7.1
90%	3	20	4	33.3	4	30.8	3	23.1	4	28.6
95%	1	10	2	16.7	3	23.1	3	23.1	3	21.4
100%	1	10	1	8.3	1	7.7				
Total	10	100	12	100	13	100	13	100	14	100

Source: Owns' survey, 2021

The above table provides five years organized data (after doing separate analysis for each year) on the amount of income tax paid by the concerned tourism businesses. The data was collected from tourism business managers. Similarly, two types of scales were developed to collect the data. The overall analysis of the data is conducted below after compiling the primary and secondary data together (see appendix 4 at the end of the document).

For the five years, the interval survey data indicates that three respondents circled the scale >500,000 birr. While the spans 450,001-500,000 birr and 400,001-450,000 birr are chosen by 1 and 3 managers, the range 350,001-400,000 birr and 300,001-350,000 birr was selected by 7 and 5 managers respectively. The scale <100,000 birr has got the highest selection; 20 managers. Then 13 and 5 selections indicated that the amount of income tax paid is fall in the scale 200,001-250,000 birr and 250,001-300,000 birr respectively while the range 150,001-200,000 birr was chosen by 3 managers. Finally, 2 managers responded that as the tax is included in the span 100,001-150,000 birr.

Data concerning income tax was collected from tier 1 lodges and higher standard hotels. Per appendix four, Column three shows data that was retrieved from secondary data

sources. Column five is filled with data gained from the computation of column three and four data. Column four and six provides data that was surveyed from managers of tourism businesses.

So, in the years 2016/17, 2017/18, 2018/19, 2019/20 and 2020/21 a total of 3,365,352.45 birr, 2,223,334.79 birr, 2,591,559.37 birr, 2,451,442.81 birr and 2,695,431.06 birr of income tax was paid to government by the tourism businesses. Therefore within five years term, an amount of 13,327,120.48 birr was created as income tax due to tourism. Confirming whether the income tax figures were set in the intervals selected by the managers, 11 of them are not bounded in the scales. The remaining 51 figures are correctly included in the intervals.

4.1.5. Data on Entrance fee

Table.17. Survey data on entrance fee

Measurement scale	Analysis for 2016/17		Analysis for 2017/18		Analysis for 2018/19		Analysis for 2019/20		Analysis for 2020/21	
Interval(in Birr)	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent
<20,000										
20,001-40,000										
40,001-60,000										
60,001-80,000										
80,001-100,000										
100,001-120,000										
120,001-140,000										
140,001-160,000										
160,001-180,000										
>180,000	3	100	3	100	3	100	3	100	3	100
Total	3	100	3	100	3	100	3	100	3	100
percent										
5%										
10%										
15%										
20%										
25%										
30%										
35%										
40%										
45%										
50%										
55%										
60%										
65%										
70%										
75%										
80%										
85%										
90%			1	33.3					1	33.3
95%	2	66.7	1	33.3	3	100	1	33.3	1	33.3
100%	1	33.3	1	33.3			2	66.7	1	33.3
Total	3	100	3	100	3	100	3	100	3	100

Source: Owns' survey 2021

Entrance fee is the last variable that was proposed for this study. The above table depicts survey data collected from tourism attraction managers. The data was collected through two tools. i.e. interval scale and percent. The overall analysis of the data is conducted

below after compiling the primary and secondary data together (see appendix 5 at the end of the document).

Similar to other appendixes, data for this variable is compiled and organized in the same manner. So in terms of amount a total of 2,061,694.30 birr, 1,073,169 birr, 1,925,002.10 birr, 2,416,513 birr and 1,370,615.20 birr was collected from tourists as entrance fee during the years 2016/17, 2017/18, 2018/19, 2019/20 and 2020/21 respectively. Cross checking with intervals all the depleted portions of entrance fee are included in the selected intervals except one data. Moreover all the managers chose the interval >180,000 Birr. This implies that, the tourism attractions collected high amount of entrance fee during the years.

4.1.6. Data on employment variable

The survey and secondary data indicated as tourism had significant positive effect on the employment sector at the study area. After analyzing the data of the 54 managers together, tourism generated a total of 1052, 1175, 1440, 1552, and 1302 number of jobs during the years 2016/17, 2017/18, 2018/19, 2019/20, and 2020/21 respectively.

4.2. Seasonality Impact on the Variables

4.2.1. Managers' Data on Seasonality impact on employees' income

Table.18.Managers' Data of seasonality impact on employees' income

Tiers	Measurement scale	Analysis for 2016/17				Analysis for 2017/18				Analysis for 2018/19				Analysis for 2019/20				Analysis for 2020/21			
		High season		Low season		High season		Low season		High season		Low season		High season		Low season		High season		Low season	
Tier 1	In Interval(in birr)	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
	<100,000	12	46.2	20	76.9	16	55.2	21	72.4	13	41.9	22	71.0	14	45.2	22	71.0	15	48.4	22	71.0
	100,001-150,000	5	19.2			1	3.4			7	22.6	2	6.5	6	19.4	2	6.5	1	3.2	2	6.5
	150,001-200,000	3	11.5			5	17.2	1	3.4	2	6.5			3	9.7			6	19.4		
	200,001-250,000	1	3.8	1	3.8					1	3.2			1	3.2			2	6.5	1	3.2
	250,001-300,000									1	3.2										
	300,001-350,000			1	3.8											1	3.2				
	350,001-400,000			1	3.8			1	3.4			1	3.2			3	9.7			1	3.2
	400,001-450,000							3	10.3			4	12.9	1	3.2	1	3.2			4	12.9
	450,001-500,000			2	7.7	3	10.3	2	6.9	1	3.2							2	6.5	1	3.2
	>500,000	5	19.2	1	3.8	4	13.8	1	3.4	6	19.4	2	6.5	6	19.4	2	6.5	5	16.1		
	Total	26	100.0	26	100.0	29	100.0	29	100.0	31	100.0	31	100.0	31	100.0	31	100.0	31	100.0	31	100.0
Tier 2	In Interval(in birr)																				
	<100,000	13	72.2	18	100.0	12	66.7	15	83.3	11	57.9	18	94.7	11	55.0	19	95.0	14	70.0	18	90.0
	100,001-150,000	4	22.2			3	16.7	3	16.7	3	15.8	1	5.3	4	20.0	1	5.0	5	25.0	2	10.0
	150,001-200,000	1	5.6			2	11.1			4	21.1			5	25.0			1	5.0		
	200,001-250,000					1	5.6			1	5.3										
	250,001-300,000																				
	300,001-350,000																				
	350,001-400,000																				
	400,001-450,000																				
	450,001-500,000																				
	>500,000																				
	Total	18	100.0	18	100.0	18	100.0	18	100.0	19	100.0	19	100.0	20	100.0	20	100.0	20	100.0	20	100.0

Source: Owns' survey, 2021

The above table conveys data on the study variable seasonality impact on the income of employees. The data was collected through survey among managers of tourism businesses. The first section of the table provided organized data on tier 1 businesses and the second part on tier 2. Data was collected via the same interval scale among all the managers for both high and low seasons. So, let's focus on describing what was collected about High season. Referring the five years' data, a total of 131 managers responded that the amount of employees' income paid during high season is <100,000 birr. Likewise 39 and 32 responses indicated as the seasons' income paid set in 100,001-150,000 birr and 150,001-200,000 birr respectively. Then 7 and 1 managers reported as the income fall in the interval 200,001-250,000 birr and 250,001-300,000 birr respectively. Finally the ranges 400,001-450,000 birr, 450,001-500,000 birr and <500,000 birr were selected by 1, 6 and 26 respondents respectively. Data regarding amount of low season employees' income, a total of 195 and 6 respondents informed that the seasons' income is fall in the scale <100,000 birr and 100,001-150,000 birr respectively. The spans 200,001-250,000 birr and 250,001-300,000 birr were chosen by 2 and 0 managers respectively. On the other spectrum, 12 managers selected the interval 400,001-450,000 birr while other 7 managers selected the range 350,001-400,000 birr. At last the scales 300,001-350,000 birr, 450,001-500,000 birr and <500,000 birr were selected by 2, 5 and 6 respondents respectively.

Though, through separate inspection, analysis on compilation of survey and secondary data (see appendix 6 at the end of the document) is briefed as follows: For the five years the survey data of 108 managers are correctly coped up with their respective secondary data while 104 data didn't correctly fit. However among the incorrectly fit, majority of them located near the lower or upper bound of their respective survey data collected from the managers. This suggests that, the data of the both sources are in more or less similar to each other and thus the data is reliable.

For supporting the above data, survey was conducted among employees of the respective tourism enterprises from which the managers were selected for the survey. The following table gives brief display on the data collected from employees.

4.2.2. Employees' Data on seasonality impact on employees' income

After conducting separate descriptive analysis of the survey data collected from the employees about seasonality impact on the income variable, the data is reorganized as shown in the table below. Briefing on the survey data of employees' income received during high season, for the five years, a total of 194 respondents stated that the received amount of income is set below 10,000 birr. Other 536 and 515 employees included the income amount in the category 10,001-15,000 birr and 15,001-20,000 birr respectively. Consecutively the range 20,001-25,000 birr and 25,001-30,000 birr were chosen by 277 and 114 respondents. Lastly 30, 7 and 2 employees informed that the income received during the high season is set in the interval 30,001-35,000 birr, 35,001-40,000 birr and 40,001-45,000 birr respectively.

Data about the amount of employees' income gained during low seasons of the five years revealed as 862 employees responded as the income is fall in the interval <10,000 birr. Other 683 and 95 employees reported as the income set in the scales 10,001-15,000 birr and 15,001-20,000 birr respectively. Finally, 5 and 2 respondents included their responses in the scales 20,001-25,000 birr and 25,001-30,000 birr respectively.

Table.19. Employees' data of seasonality impact on income

Tier	Analysis for 2016/17			Analysis for 2017/18			Analysis for 2018/19			Analysis for 2019/20			Analysis for 2020/21		
	Measurement scale	High Season	Low Season	High Season	Low Season	High Season	Low Season	High Season	Low Season	High Season	Low Season	High Season	Low Season	High Season	Low Season
Tier 1	In interval(in Birr)	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent
	<10,000	38		149	17	142	22	121	17	80	25	10.3	116	47.9	
	10,001-15,000	75	45	67		56	70	96	72	131	72	29.8	104	43	
	15,001-20,000	47		70		6	71	8	78	21	70	28.9	20	8.3	
	20,001-25,000	18		35		1	35		50		37	15.3	1	0.4	
	25,001-30,000	11		11			18		14		29	12	1	0.4	
	30,001-35,000	5		5			6		1		7	2.9			
	35,001-40,000						3				2	0.8			
	40,001-45,000														
	45,001-50,000														
	50,001-55,000														
	55,001-60,000														
	60,001-65,000														
	65,001-70,000														
	70,001-75,000														
	>75,000														
Tier 2	Total	194		194	205	205	225	225	232	232	242	100	242	100	
	<10,000	10		66	10	59	28	48	19	40	8	7	41	36	
	10,001-15,000	36		31	44	45	28	56	40	60	32	28.1	59	51.8	
	15,001-20,000	38		8	38	1	31	4	32	13	40	35.1	14	12.3	
	20,001-25,000	17		1	10		11	1	17	1	19	16.7			
	25,001-30,000	4			3		5	1	5		14	12.3			
	30,001-35,000	1					3		1		1	0.9			
	35,001-40,000						2								
	40,001-45,000														
	45,001-50,000														
	50,001-55,000														
	55,001-60,000														
	60,001-65,000														
	65,001-70,000														
	70,001-75,000														
	>75,000														
	Total	106		106	105	105	110	110	114	114	114	100	114	100	

Source: Owns' survey;2021

Supporting the survey data of managers and secondary data with that of first hand data collected from the employees of the sampled enterprises is necessary to get more convincing result. So, per the data provided by table 19, the most proportion of the

employees, both at tier 1 and tier 2; indicated that the amount of income they received during high season of the years is set in the big scale 10,001-25,000. For the low season almost all the employees included their selection in the range, <10,001-15,000.

Confounding on the fact that education level affects the amount of income paid; the ratio of tier 1 business workers who selected higher ranges are higher than those of tier 2 enterprises, but this is valid for high season data alone. For low season, the proportion of employees who chose higher scales at tier 2 is higher than that of tier 1.

Finally, the result of the seasonal range analysis for the seasonality impact on the employees' income is presented as follows.

Table.20. Seasonality Impact on employees' Income; the seasonal range analysis

Business code	2016/17	2017/18	2018/19	2019/20	2020/21
1	40,078	3,732.45	60,745.05	59,008.5	39,041.5
2	813,756.15	812,490.73	827,764.23	829,063.87	1,166,935.84
3	503,450.79	501,609.37	546,864.88		715,282.44
4	448,312.16	129,532.52	782,027.52	279,889.06	179,888.9
5	466,936.47	739,123.94	558,284.03	1,323,244.07	910,986.7
6	76,575.51	93,347.53	76,916.44	84,990.7	127,032.39
7	6,234.58		3,607.68	6,000	
8			50,874.29	50,706.9	
9			207,701.53	207,565.43	206,399.9
10		10,422.69	2,821.11	5,676.07	18,648.57
11		10,701.01	46,712.28	10,198.71	4,379.14
12	91,933.05	69,727.86	12,524.33	56,971.93	71,124.93
13	67,556.55	29,150.07	99,946.33	68,348.91	92,718.43
14	41,569.28	3,454.1	40,345.28	50,349.1	65,026.74
15	27,033.44	37,397.974		95,192.53	56,535
16	37,670.51	58,599.14	117,552.39	68,392.33	33,384.79
17	33,696.07	27,896.41	29,757.73	54,567.31	10,390.22
18	58,349.69	960.34	39,410.62	27,024.95	19,586.07
19	51,617.05	51,542.32	87,267.6	49,577.9	8,460.87
20	62,140.16	48,305.25	90,345.85	52,028.07	
21	84,260.6	84,803.86		64,016	61,819.18
22	68,128.9	60,687.45	46,883.7	44,405.45	43,614.4
23		10,142.44	3,592.44	56,355.4	26,235.2
24	37,251.88	6,840.12	8,830.68		12,000
25	31,995.7		30,441.5	11,015.1	24,000
26	69,637.2	52,233.6	50,968.8	7,614.06	52,044
28	2,760.6	44,577.5	85,416.5	48,692.25	4,951.05
29	15,475.5	18,916.9	4,664.5	6,136.76	5,175.8
30	42,968.52	40,601.48	32,986.7	105,312.67	150,058.66
31	15,760.89	16,101.9	17,535.8	18,105.42	18,714
32	21,680.09	22,453.15	13,520.34	22,215.52	19,852
33	6,405.61	25,010.12		25,403.86	10,548.86
34	11,870.07		5,561.61	2,809.97	13,493.86
35	7,095.78	15,260.79	17,768.06	26,939.88	8,630.32
36	19,240.73	18,147.54	25,869.41	24,900.16	23,889.38
37		16,444.42	16,706.68		17,371.81
38		31,736.5	22,214.5	26,140	0
39		16,396.54	17,969.06	5,266.5	9,478.17
40			15,865.71	16,231.78	15,890
41				13,572.92	
43	44,352.57	34,758.96	34,492.9	34,600.74	68,547.94
44	0	6,711.84	451.72	983.96	29,858.5
45	0	3,804.74	1,697.8	4,074.88	10,836.6
46			23,761.13	30,947.16	36,699.43
47	0	1,370.1	2,712.36	45,827.68	20,000
48	0	0	15.82		11,147.36
49	0	5,374.96		1,070.4	8,442.65
50	115,227.44		1,304.5	4,111.62	5,536.62
53	16.98	58,050.41		16,077.39	25,741.28

Source: Owns' survey; 2021

With respect to the seasonal range data displayed in the above table, majority of the

difference set with in the scale <50,000 Birr. Some 44 data highlighted as the difference of the income paid during high and low tourism seasons is included in the range 50,001-100,000. With 50 range interval, the next 12 consecutive scales contained few numbers of data. Consequently, it is apprehended that the difference between employees' income paid during high season and low season is small in amount.

4.2.3. Data on seasonality impact on profit tax

Table.21. Data of seasonality impact on profit tax

Tier	Measurement scale	Analysis for 2018/17				Analysis for 2017/16				Analysis for 2016/15				Analysis for 2015/14				Analysis for 2014/13			
		High Season		Low Season		High Season		Low Season		High Season		Low Season		High Season		Low Season		High Season		Low Season	
	Interval(In birr)	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent
Tier 1	<10,000	8	88.9	9	100	10	90.9	11	100	6	54.5	11	100	8	72.7	10	90.9	7	58.3	12	100
	10,001-20,000	1	11.1			1	9.1			5	45.5			3	27.3	1	9.1	5	41.7		
	20,001-30,000																				
	30,001-40,000																				
	40,001-50,000																				
	50,001-60,000																				
	60,001-70,000																				
	70,001-80,000																				
	80,001-90,000																				
	90,001-100,000																				
	>100,000																				
Total		9	100	9	100	11	100	11	100	11	100	11	100	11	100	11	100	12	100	12	100
Tier 2	<10,000	3	42.9	6	85.7	4	66.7	6	100			5	71.4	7	77.8	9	100	5	62.5	5	62.5
	10,001-20,000	2	28.6	1	14.3	1	16.7			6	85.7	2	28.6	2	22.2			3	37.5	3	37.5
	20,001-30,000	1	14.3			1	16.7			1	14.3										
	30,001-40,000																				
	40,001-50,000	1	14.3																		
	50,001-60,000																				
	60,001-70,000																				
	70,001-80,000																				
	80,001-90,000																				
	90,001-100,000																				
	>100,000																				
Total		7	100	7	100	6	100	6	100	7	100	7	100	9	100	9	100	8	100	8	100

Source: owns' survey 2021

Pertaining profit tax data which was collected from both tier 1 and tier 2 businesses, for the five years, a total of 58 managers reported that the amount of profit tax collected during high season of the years was set in the range <10,000 birr. Other 29 and 3 managers mentioned as the amount of profit tax paid the seasons of the years fall in 10,001-20,000 birr and 20,001-30,000 birr respectively. Finally, only 1 respondent indicated as the tax is included in the interval 40,001-50,000 birr. Regarding during low season, majority of the respondents, 84, selected the interval <10,000 birr. The remaining 7 managers selected the band 10,001-20,000 birr.

On the study variable seasonality impact on profit tax, secondary data sources merely provided the yearly grand profit tax. The tax had not been paid on monthly or quarterly

basis. Here, the term of paying tax hindered to know the impact of seasonality on the tax. Hence, it plausible to limit the description of profit tax only to the data surveyed from managers of the tourism enterprises.

4.2.4. Data on seasonality impact on Value added tax

Table.22. Data of seasonality impact on value added tax

Measurement scale	Analysis for 2016/17				Analysis for 2017/18				Analysis for 2018/19				Analysis for 2019/20				Analysis for 2020/21			
	High Season		Low Season		High Season		Low Season		High Season		Low Season		High Season		Low Season		High Season		Low Season	
Interval(in birr)	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent
<100,000	3	33.3	7	77.8	5	55.6	6	66.7	3	33.3	9	100	3	33.3	7	77.8	3	33.3	6	66.7
100,001-150,000	4	44.4	2	22.2	4	44.4	3	33.3	5	55.6			5	55.6	1	11.1	2	22.2	3	33.3
150,001-200,000	1	11.1													1	11.1				
200,001-250,000									1	11.1							1	11.1		
250,001-300,000																	1	11.1		
300,001-350,000	1	11.1															2	22.2		
350,001-400,000																				
400,001-450,000													1	11.1						
450,001-500,000																				
>500,000																				
Total	9	100	9	100	9	100	9	100	9	100	9	100	9	100	9	100	9	100	9	100

Source: owns' survey 2021

The above table conveys data on the study variable seasonality impact on value added tax , which was collected from tier 2 hotel managers. Data was collected via the same interval scale among all the managers for both high and low seasons. concerning the five years data on amount of value added tax paid during high seasons, a total of 17 managers indicated as the amount of the tax was set in the interval <100,000 birr. Other 20 and 1 managers included the amount of the tax in the scales 100,001-150,000 birr and 150,001-200,000 birr respectively. In addition, 1 and 1 managers chose the interval 200,001-250,000 birr and 250,001-300,000 birr respectively while the remaining 3 and 1 manager indicated as the amount to be in the scales 300,001-350,001 birr and 400,001-450,000 birr respectively. Likely for low season, a total of 84 respondents responded as the amount of the value added tax falls below 100,000 birr. Finally, the band 100,001-150,000 birr was chosen by other 7 managers.

Even though, through separate inspection, analysis on compilation of survey and

secondary data(see appendix 7 at the end of the document) is briefed as follows: Figures of the five years revealed as a total of 26 depleted portion of value added tax data correctly set in the respective interval survey data. In contrast, 19 data didn't fall in the intervals but they cannot be undermined that they don't support the study aim but as their distributions are more close to the upper or lower bound of the respective intervals, it is convincing to accept them. At last, the result of the seasonal range analysis for the seasonality impact on the employees' income is presented as follows.

Table.23. Seasonality impact on value added tax: The seasonal range analysis

Business code	2016/17	2017/18	2018/19	2019/20	2020/21
21	18,354.35	18,591.05		16,625.81	213,708.9
19	52,354.09	16,515.54	60,019.51	168,457.06	56,049.86
22	19,023.3	30,495.8	48,925.75	23,838.21	23,629.1
20	71,806.51	66,279.9	139,662.03	199,465.61	
24	24,989.01	20,812.47	53,928.99		129,467.49
25	12,769.89		16,182.4	56,005.5	59,631.73
23		6,501.36	16,906.27	14,647.3	15,096.2
16	53,805.68	22,372.93	20,273.59	24,359.98	33,442
17	11,104.8	18,205	55,627.6	53,416.7	24,836
18	15,972.87	15,409.09	20,061.9	21,015.05	10,371.15

Source: Owns' survey; 2021

The seasonal range data of value added tax revealed that, the difference between high season and low season of 15 data fall in the frame <20,000. Other 11 data included in the interval 20,001-40,000 Birr. 40,001-60,000 spans included 10 data while the ranges 60,001-80,000 and 120,001-140,000 contained 2 and 2 data respectively. The rest 100,001-120,000, 160,001-180,000 and 200,001-220,000 contained 1, 1 and 1 data respectively. The data implies as there is medium difference between the total amount of value added tax paid during high season and low season.

4.2.5. Data on seasonality impact on income tax

Table.24.Data on seasonality impact on income tax

Measurement scale	Analysis for 2016/17				Analysis for 2017/18				Analysis for 2018/19				Analysis for 2019/20				Analysis for 2020/21			
	High Season		Low Season		High Season		Low Season		High Season		Low Season		High Season		Low Season		High Season		Low Season	
Interval(in birr)	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent
<100,000	5	50	7	70	8	66.7	10	83.3	10	76.9	11	84.6	9	69.2	10	76.9	11	78.6	11	78.6
100,001-150,000	2	20	1	10	4	33.3	2	16.7	2	15.4	2	15.4	3	23.1	3	23.1	2	14.3	3	21.4
150,001-200,000	1	10	2	20					1	7.7			1	7.7			1	7.1		
200,001-250,000																				
250,001-300,000	1	10																		
300,001-350,000	1	10																		
350,001-400,000																				
400,001-450,000																				
450,001-500,000																				
>500,000																				
Total	10	100	10	100	12	100	12	100	13	100	13	100	13	100	13	100	14	100	14	100

Source: owns' survey 2021

The above table conveys data collected on the income tax variable from tourism businesses managers. As the data of the five years indicated, 43 respondents mentioned that during high season their institution paid a yearly income tax which amounts below 100,000 birr. Other 13 and 4 managers responded as the tax would be set with in the consecutive ranges 100,001-150,000 birr and 150,001-200,000 birr respectively. Finally other 1 and 1 respondents reported as the amount of tax paid during the season falls in the scales 250,001-300,000 birr and 300,001-350,000 Birr respectively. The five years low season data referred as 49 managers selected the range <100,000 birr. Other 11 and 2 respondents indicated that the tax of the low season could be included in the spans 100,001-150,000 birr and 150,001-200,000 birr respectively. After conducting separate compilation of primary and secondary data (see appendix 8 at the end of the document), the presentation is shown as follows: For the all years, a total of 58 depleted portions of income tax data perfectly matched to their respective interval survey data while the rest 6 data are not included in the respective intervals. However, if we see those data that are wrongly fit, they are still acceptable by the researcher because they are located in near proximity of the interval whether on the side of upper bound or lower bound.

The findings of seasonal range analysis for the income tax are conveyed as:

Table.25. Seasonality impact on income tax: The seasonal range analysis

Business code	2016/17	2017/18	2018/19	2019/20	2020/21
1	105	2,447.75	346	252.25	12,932.75
6	7,050.05	5,439.97	5,407.43	12,957.59	12,874.16
2	98,029.98	39,702.46	50,029.54	27,133.98	47,835.28
3	52,059.43	34,017.13	34,370.41		9,657.36
5	85,081.07	33,383.88	43,561	47,203.75	45,054.18
4	74,018.44	32,316.84	32,787.27	33,091.52	32,302.78
10		1,241.25	3,649.8	2,107.57	2,129.17
11		1,720.98	1,640.07	695.81	556.68
8			4,512.49	804.79	790.45
9			22,695.95	21,180.56	52,108.32
12	10,279.73	11,252.84	15,564.36	13,035.89	18,042.18
13	15,110.67	15,062.89	19,807.19	9,294.62	13,149.29
14	21,661.96	18,671.12	15,900.41	8,170.08	5,208.27
15	15,517.97	12,586.37		7,183.38	13,959.93

Source: Owns' survey; 2021

The data of income tax seasonal range informed as the frame <10,000 included 23 data. Next 17 data are contained in the range 10,001-20,000 Birr. Other 4 and 4 data are set in the range 20,001-30,000 and 40,001-50,000 respectively. The frames 30,001-40,000 and 50,001-60,000 engulfed 8 and 3 data respectively. Finally in respective, 80,001-90,000 and 90,001-100,000 included 1 and 1 data. So, seasonality imposes slight effect on the

difference of income tax paid during high season and low season.

4.2.6. Data on Seasonality impact on entrance fee

Table.26. Data of seasonality impact on Entrance fee,

Measurement scale	Analysis for 2016/17				Analysis for 2017/18				Analysis for 2018/19				Analysis for 2019/20				Analysis for 2020/21			
	High Season		Low Season		High Season		Low Season		High Season		Low Season		High Season		Low Season		High Season		Low Season	
Interval(in birr)	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent
<20,000																			3	100
20,001-40,000			1	33.3			1	33.3			1	33.3			1	33.3				
40,001-60,000																				
60,001-80,000	1	33.3			1	33.3	1	33.3	1	33.3			1	33.3						
80,001-100,000			1	33.3	1	33.3	1	33.3	1	33.3	1	33.3								
100,001-120,000																				
120,001-140,000																				
140,001-160,000														1	33.3					
160,001-180,000																				
>180,000	2	66.7	1	33.3	1	33.3			1	33.3	1	33.3	2	66.7	1	33.3	3	100		
Total	3	100	3	100	3	100	3	100	3	100	3	100	3	100	3	100	3	100	3	100

Source:Owms' survey 2021

The above table conveys data on the study variable seasonality impact on entrance, which was collected from attraction managers. Data was collected via the same interval scale among all the managers for both high and low seasons. According to the five years data per the above chart, majority, 9, of the respondents informed as the amount of entrance fee collected during high season is >180,000 birr . For the same season other 4 and 2 managers responded as the amount of the fee would be set in the ranges 60,001-80,000 birr and 80,001-100,000 birr. The five years' data of the low season revealed that, 4 and other 3 managers reported as the amount of the fees are included in the bands 20,001-40,000 birr and <20,000 birr respectively. Then other 3 and 3 respondents chose the spans >180,000 birr and 80,001-100,000 birr respectively. Finally 1 and 1 attraction managers set the amount of the fee with in the intervals 60,001-80,000 birr and 140,001-160,000 birr respectively.

After conducting separate compilation of primary and secondary data(see appendix 9 at the end of the document), the presentation is shown as follows: The overall data of the years indicated as 28 depleted portion of the fee due to tourism correctly fall in the

respective interval survey data while other 2 data are not included in their respective interval data. These data respected the validity that the data doesn't sets in the intervals are not too far from the limits of the ranges. The findings of seasonal range analysis for entrance fee are conveyed as:

Table.27. Seasonality impact on Entrance fee: The seasonal range analysis

Business code	2016/17	2017/18	2018/19	2019/20	2020/21
50	49,133		49,941	48,806	332,891
52		23,247	17,678		87,960
53	88,022	155,952		152,237	236,065
51	48,010	38,763	35,168	28,344	

Source: Owns' survey; 2021

Regarding seasonal range data on entrance fee variable, the spans, 20,001-40,000 and 40,001-60,000 included 4 and 4 data respectively. Others; <20,000, 220,001-240,000 and 320,001-340,000 included 1, 1 and 1 data respectively. The remaining 2 and 2 data are contained in the scale 80,001-100,000 and 140,001-160,000 ranges respectively.

The information that we conceive from the data collected on the seasonality effects implies that government collected higher amount of entrance fee during high seasons as compared to that of low tourism seasons.

4.2.7. Data on seasonality impact on tourism jobs

Table.28. Data on seasonality impact on number Jobs: The seasonal range analysis

Among the 54 managers, the data of 24 indicated that tourism seasonality didn't had influence on the number of employees, while the data of the remaining 30 managers revealed as tourism seasonality had imposed influence on the number of workers. Accordingly, data on the seasonal range analysis for the employment variable is displayed per the following table. As the data indicates, during high season majority of the businesses hire few additional employees (<5). 16 selections showed that an extra number of employees which is grouped in the scale 5-10, were employed to respond to the demand during high season. Then, 7 and 3 selections showed as the number of employees were fall in the ranges 10-15 and 15-20 respectively. Finally, only few selections (2) reported as the high tourism season influenced to employ 22 additional employees.

Business code	2016/17	2017/18	2018/19	2019/20	2020/21
1	2	3	2	1	17
2	13	22	17	7	8
3	5	6	6	4	4
4	9	14	22	13	10
5	5	8	10	11	4
6	6	5	6	10	7
7	2	3	3	3	4
8	-	-	4	5	4
9	-	-	5	3	2
10	0	0	2	3	2
11	-	2	3	2	2
12	2	1	2	5	2
13	3	3	3	6	4
14	2	3	2	3	2
15	3	2	3	0	2
16	2	2	2	3	2
18	2	3	2	0	0
19	2	2	2	1	2
21	2	2	4	3	2
22	0	0	1	0	1
25	0	2	3	0	2
27	0	0	0	0	1
28	0	2	1	0	3
29	-	-	0	2	2
30	0	2	0	0	2
31	1	0	1	0	0
38	5	1	1	0	1
39	-	2	2	1	1
40	-	-	1	0	1
41	-	-	-	0	1

Source: Owns' survey 2021

4.3. Data on leakage variable

Table.29. Survey Data on leakage

Measurement scale	Analysis for 2016/17				Analysis for 2017/18				Analysis for 2018/19				Analysis for 2019/20				Analysis for 2020/21			
	T1		T2		T1		T2		T1		T2		T1		T2		T1		T2	
Interval(in birr)	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent	Frequency	percent
0	6	26.1	3	18.8	9	34.6	3	18.8	11	39.3	6	35.3	6	21.4	4	22.2	12	42.9	8	44.4
<100,000	5	21.7	11	68.8	6	23.1	11	68.8	3	10.7	10	58.8	8	28.6	12	66.7	2	7.1	7	38.9
100,001-200,000	3	13	2	12.5			1	6.3	1	3.6	1	5.9	3	10.7	1	5.6			2	11.1
200,001-300,000							1	6.3							1	5.6	3	10.7		
300,001-400,000	1	4.3			2	7.7			1	3.6			1	3.6			2	7.1	1	5.6
400,001-500,000	1	4.3			3	11.5			2	7.1			3	10.7			1	3.6		
500,001-600,000	1	4.3			1	3.8			2	7.1										
600,001-700,000	1	4.3			2	7.7			4	14.3							5	17.9		
700,001-800,000	3	13			1	3.8			3	10.7			2	7.1			2	7.1		
800,001-900,000	1	4.3			1	3.8							3	10.7						
900,001-1,000,000													2	7.1			1	3.6		
>1,000,000	1	4.3			1	3.8			1	3.6										
Total	23	100	16	100	26	100	16	100	28	100	17	100	28	100	18	100	28	100	18	100

Source: Owns' survey 2021

Leakage is the last quantitative variable for which the study was planned. The above table conveys the survey data collected from tourism enterprises' managers. The maximum of 75 selections indicated that the amount of money that fled out of the country for different tourism and related purposes is set below 100,000. Out of these 75 responses, 51 are from tier two tourism enterprises while the remaining 24 are from tier 1 businesses. A total of 68 responses informed as some enterprises didn't pay any money to the outside world. But, out of these 68 responses, 44 were from tier 1 while the rest 24 are from tier 2 businesses. The range 100,001-200,000 has got 14 selections, out of which seven are from tier 1 enterprises. Other five responses included the amount of leakage in the band 200,001-300,000. Among this two are from tier 2 tourism businesses. Range 300,001-400,000 was chosen eight times, out of which only one response was from tier two tourism enterprises. The ranges 400,001-500,000, 500,001-600,000, 600,001-700,000, 700,001-800,000, 800,001-900,000, 900,001-1,000,000 and >1,000,000 are selected by 10, 4, 12, 11, 5, 3, and 3 chooses respectively. The central message of the above analysis indicated that, as compared to tier 1 tourism businesses tier 2 enterprises had been not paying money to outside world. Among the tier 1 enterprises, Lodges and standard hotels shared the high share of money that has been fleeing from Ethiopian economy. In contrary, significant amount of tourism revenue of some tier 1 tourism businesses like handicraft centers, tour guide association and recreational companies may not flee back to other economies.

4.4. Data on variable trends, their implication for development and factors that determines seasonality impact on the variables

Trends on the study variables

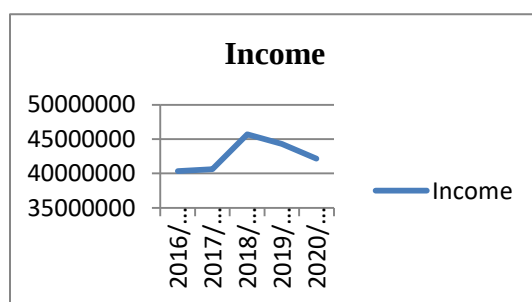


Fig.8. Graph of Income trend

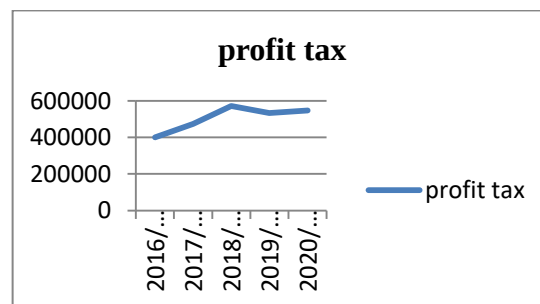


Fig.9. Graph. Of Profit tax trend

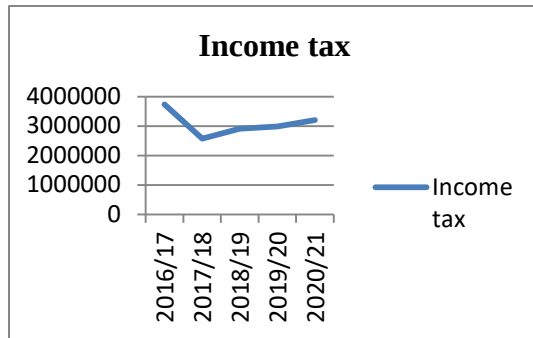


Fig.10. Graph. Of Income tax trend

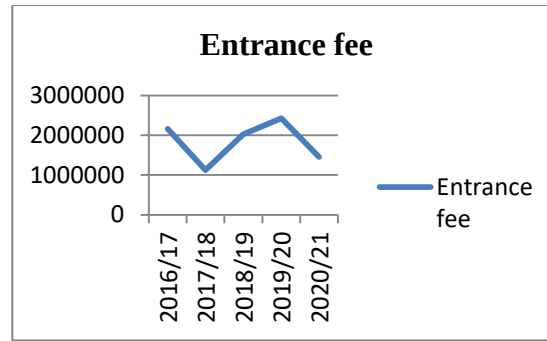


Fig.11. Graph of Entrance fee trend

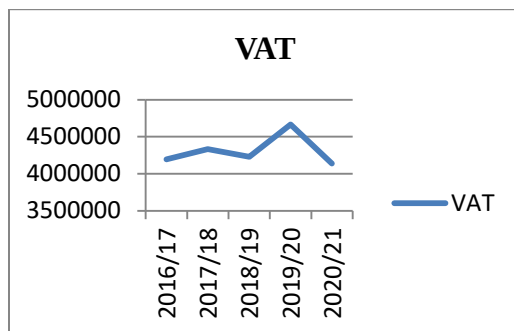


Fig.12. Graph. Of Value added tax trend



Fig.13. Graph. Of Tourism jobs trend

Based on the above trends of the study variables, interview was conducted with key informant interviewees. As we see the line graph (graph 5) on Income variable trend, it is half bell-shaped. Profit tax trend shows high increase and then conveyed slightly increase. Both trend of value added tax, tourism jobs and entrance fee depicted almost cyclical shape but in opposite directions. Income tax trend indicates high decrease from 2016-2017 and then experienced slight increase from 2017-2020.

In average all the variables show slight increment for the study periods except for the year 2020/21. This could be happened due to the covid-19 pandemic. The following questions were enquired from the key informants on the implication of the amounts and trends.

Why in average income, profit tax, income tax, tourism jobs, value added tax and entrance fee were slightly increased?

Regarding the first key informant (KI1) said that:

“Arba minch and its surrounding is gifted with nature and it is well known by its many and unique attractions. The attractions like Nechisar national park is a

home to different and endemic animals. In addition to that we have man-made attractions such as churches, cultural center, Dorze village and others. This influenced tourists to come to here and this in another way increases the amount of income and government revenue.....Moreover, tourists prefer safety and peace to enjoy. They don't like to be in a risk and threats. Arba minch and its surrounding had conducive and stable environment. This issue also has contribution in increasing tourist flow and hence income and the taxes increase”

In addition the seventh key informant (KI7) informed as:-

“During the early years of its production, this attraction experienced the decrease of tourist flows and hence revenue too. But recently, the amount of revenue increased due to the increased motivation of domestic tourists to visit the resource. In addition to that, our resource is unique nationally. Anybody cannot see this attraction anywhere, any place.....Moreover, the government promotes our attraction in addition to our effort to advertise the resource on Facebook, brochure and other outlets.....The prevailing of tourist good infrastructures and facilities in the destination also pulled many tourists to the site. So, these all factors enhanced the income and taxes due to tourism”

What is the community's sustainable economic development implication of the enhancement in tourism income, number of jobs, profit tax, income tax, and value added tax and entrance fee?

On this aspect key informant five (KI5) said that:

“Government had been collecting revenue, as entrance fee, from this site. However, after collecting, it had been investing back in this institution for its advancement; it paid employees' benefits, purchased operation equipment.....”

KI2 had shared the idea and reported that,

“The wealth of tourism remains here in this destination. It helps environmental conservation, decreases unemployment, improves infrastructure and facility development,”

What is the community's sustainable social development implication of the increment in tourism income, jobs, profit tax, income tax, value added tax and entrance fee?

On this enquiry KI4 mentioned that,

“For those communities who resided adjacent to the attraction, we share the 20% of our tourism revenue per year. We invest this money for improving community infrastructures. For instance last year (means 2019) we shared 130,000 birr and purchased a total of 30 tables and 12 blackboards for two primary schools. Moreover, in this year (2020) a total of 86,000 birr was shared and bought with 20 combine index and 11 blackboards and then provided for the community...”

KI5 repeated the above opinion too but added that;

“.....These benefits (implies the above idea) indirectly creates awareness to know about tourism”

Key informant six(KI6) mentioned that:

“the tourism income and the taxes helped to build association at the destination such as Local tour guide associations, Handicraft associations, boating service associations and others.”

What is the implication of the enhancement of income, profit tax, number of jobs, income tax, value added tax and entrance fee for community's sustainable environmental conservation?

Concerning this theme Key informant three (KI3) explained that,

“As Similar to other sectors, government also collects taxes from tourism sector. The taxes are important for environmental conservation. The underground of forty spring forest had been covered (5 inch) by alluvia soil during summer season. This is due to Gulfo river flows out (due to flooding) of its drainage course and flow to the forest. In addition to that after 45 years the two lakes, Abaya and chamo, were connected and cross flow to each other. This had been interrupting the ecosystem of the lakes..... In order to solve these problems, we have been working with stakes such as Arba minch university, Arba minch town administration office and others. So, tourism taxes had been sharing a good portion of the budget allocated for implementing the operations.....” other informant, KI7 indicated that; *“ Through sharing some portion of our tourism revenue, we have been creating awareness among the local communities to conserve ecologies like Abaya, chamo, Nechisar national park via afforestation, protecting animal reproduction zones, and buffer zones. So, sustainability benefits*

would be attained”

What are the factors that induce the seasonality of tourism since it affects tourism income, profit tax, number of jobs, income tax, value added tax and entrance fee?

Pertaining this question Key informant eight (KI8) reported that,

“High number of foreign tourists mostly comes to our attraction during December and January, and high number of domestic tourists during End of June-early of July, Because it is the vacation season for foreign tourists and the time of budget closing and educational trips for domestic tourists. During these periods tourism revenue (in our case entrance fee) increased.....Not only this but the amount of taxes collected due to tourism activities also enhanced. On the month May we serve only few number of tourists. During these month all things calms down”. In addition, KI2 revealed that; “seasonality is due to events like covid-19 pandemics, vacation seasons of tourists....student graduation days.....”

KI6 added that,

“Tourism seasonality seen due to accessibility of tourism facilities and infrastructures. For instance, a hotel or lodge that its contact address like website, email or phone is not working could not attract tourists. Beyond that the peace and stability, leisure time of tourists or their vacation seasons, age of the tourists, weather conditions, war, terrorism, pandemics, flooding, drought, quality of tourist service providing businesses, promotion and hospitality behavior of the destination residents could all affect tourist seasonality”

To sum up, most of the key respondents informed as the peace and stability of the destination, existence of unique tourism attractions and their accessibility, existence of tourist infrastructure and facilities, motivation of domestic visitors to visit and governments’ aspiration to promote tourism are the influencing factors for the increment of arrivals to the destination which in turn helped the enhancement of the tourism revenue, personal income and jobs.

Regarding the community's sustainable economic development implication of the tourism benefits, the informants revealed as tourism accelerated the improvement of the tourism enterprises operation, decreased unemployment and improved community infrastructure and facility development. According to the findings, tourism socially assisted the

community through providing the opportunity of getting income share, acquiring awareness, and accelerated the establishment of many local associations. Concerning the community's sustainable environmental development implication of the tourism benefits, the findings showed as tourism promoted environmental conservation and education on it through benefit sharing.

Finally, on the theme of factors that influence tourism seasonality, the responses of the most informants are associated with factors that arise either from tourist originating regions or tourist receiving regions.

4.5. Discussion

The present study provides important apprehension on both quantitative and qualitative aspects of the study objective; “the direct economic benefits of tourism, with its associated negative economic impacts and the benefits’ trend and their implication for development”. Quantitatively from positive side, amount of personal income, profit tax, value added tax, income tax and entrance fee while from negative side leakage variable were assessed from the tourism businesses that receive immediate economic effects of tourism. Qualitatively the trends of the aforementioned variables and their implication for economic, social and economic development were assessed.

In advance of collecting the data, the screening and segregation of tourism businesses was required and this was achieved via two mechanisms. The first strategy employed was to use official data accessed from the Gamo Gofa zone culture and tourism department. The second mechanism was via conducting survey among the perceived destination tourism business. Source of businesses revenue was taken as a variable on which the survey was run. As the result 54 businesses were screened as the tourist serving enterprises. Out of these businesses, 34 are grouped as tier 1 and the remaining 20 were categorized as tier 2 tourism enterprises. Tier 1 strata was sub-segregated as 5 lodges, 2 resorts, 9 hotels, 5 pensions, 4 handicraft centers, 4 local tour guide associations, 4 attractions and 1 recreational company. Tier 2 enterprises were distributed as 8 hotels, 2 bar and restaurants, and 10 pensions.

As the matter of fact, since the study was proposed for the time span of five years, all the

54 businesses were not functional throughout all the years. Because some of them were active throughout the time span while some of them were started operation at the middle or end of the study period. Information on the issue of being active or not was gained from the aforementioned tourism department. As the result, census method was employed, since the number of tourism businesses is small.

Accordingly, the population is distributed per years as 2016/17 (47), 2017/18 (50), 2018/19 (53) 2019/20(54), and 2020/21(54). Data both from primary and secondary data sources of the businesses was collected. So, according to the study plan and as explained in methodology section, managers of the businesses were surveyed on employees income, income tax, entrance fee, profit tax, value added tax, number of employees, and seasonality impact on the variables. On the employees' income variable, employees of the respective businesses were also surveyed on the amount of income that they had been receiving and on the seasonality effect on the income. Secondary data sources of the enterprises (from their materials and that of others) were explored in order to support the first hand data. The last quantitative variable proposed for the study was the amount of money that had been flee out of the economy for tourism purposes. Finally, key informants who were taken from finance and economy offices, revenue offices, tourism and culture departments, and attraction offices were interviewed to acquire information on the variables trends and their implications for economic, social, and environmental development.

The findings of study indicate that personal income amount of 34, 870,524.44 birr, 36,711,985.67 birr, 40,855,923.88 birr, 42,600,745.71 birr and 33,546,251.07 birr was created during the years 2016/17, 2017/18, 2018/19, 2019/20 and 2020/21 respectively. After depleting (using the survey data of percent scale) the amount of employees' income paid due to tourism income and matching them with their corresponding intervals chosen by the respective managers. The interval scale survey data of the five years indicated that a total of 187 intervals correctly included the corresponding depleted portion of tourism income while 36 intervals excluded the income amounts but fall near the upper or lower limit of the scales.

Obviously, income of employees who are working at tier 1 tourism businesses is mostly composed of tourism revenue as compared to that of tier 2 businesses employees' income. The purpose or goal of the businesses induces this reason and hence number of employees with advanced skill and knowledge are a bit higher at tier businesses than those of tier 2 tourism enterprises. As the result, advancement of skill and knowledge affects the amount of income gained by the employees. Accordingly number of high income receivers is higher at tier 1 businesses than tier 2 enterprises. Confounding on these facts, as the five years based survey conducted among employees on income variable, 1,412 selections are higher scales while the remaining 235 chooses are lower scale selections. Out of the higher scale selections, the majority were the responses of tier 1 business employees. In contrary, among the lower scale responses the majority were selected by tier 2 enterprise employees. Comprehensively relating the three data, it is the possibility that higher scale selections (of both managers and employees) cross ponds to higher amount of income (as gained from secondary data sources) received by employees and the opposite is true.

Contextualizing the results of the study to the existing literatures on the income variable, many studies were conducted to reveal the amount of personal income created at tourism service providing businesses. However, they are differ by the study methodology, study area scope and time span. For instance, odunga(2019)(used Multi-regional input-output matrix and Tourism satellite account) , Tafel and Szolnoki (2019) (Multipliers),pratt(2015)(tourism satellite account ,Input-output model, and multipliers) Mathouraparsad and Maurin (2017)(TSA and SAM), Mitchell and Gallaway (2019)(I-O and forecast data), Souza et al.. (2018)(Monetary General model 2), Torre and Scarborough (2017)(Cost benefit analysis), Tohmo(2018)(RIOM), Klijs et al ..(2016)(IOM and other data) and Barra, Marco and Cachero (2018) (employed survey and IO Matrix). The spatial and temporal aspects matters but the researchers come up with convincing result that tourism created an amount of \$1,161,636(for the first author), 3,817 euros, \$690,000, 119 million pounds, \$153,476,610, \$119,080, 28.759 million pounds, \$1.2 billion, and 14,649,594 pounds respectively. This current study and the

aforementioned works commonly shared as they covered longer time spans and the idea that tourism generates significant income to local communities but on the other side the studies are differ in terms of the methodology employed; since developing countries didn't yet developed well advanced analytical tools.

In contrast to that chiyumba(2015), sarriena(2016), Ajala(2008), Tamene and wondraid(2019), Misganaw(2015) employed primary field survey and secondary data sources in order to reveal the amount of employees income created at tourism service providing ventures. The first author run the survey based on the amount of income that the employees get per day. Accordingly, most employees of tour guiding association chose the amount 2,000 ksh(Kenyan shellink)/day, those of restaurants 1,500 ksh/day, those of potters 1,000ksh/day. Boating captains received 5,000-7,500 ksh/trip and 10,000-15,000 ksh/trip during low season and high season of visitation. The second researcher revealed that tourism created a total of 362 Namibian dollars in average per month. The third author surveyed the data based on the amount of income that the employees get on weekly basis. The result indicated as employees of guiding associations get 200-500 birr/week and 500-1000 birr/week. Boating captains received 1,000-1,500 birr/week and 1,500-3,000/week. Similarly the fourth researchers mentioned as the 77.4% of the respondents got paid with an amount of >2501 birr/month, and <2% below 1,500 birr/month. Finally the last author indicated as 36.2% employees received <\$10/month, 38.6% got \$11-\$20/month, 12.6% gained \$21-\$30/month, 5.8% paid with \$31-\$50/month, 4.1% with \$51-60/month and 2.7% with >\$60/month. If compare this current study with that of the above studies in term of the income created, it confirms as the results align to each other. If we transform the yearly income data of this current study to daily, weekly and monthly or on the other side if we compute the year data from the results of the previous studies, the data approximately aligns to each other. So, the study supports other results and the idea that tourism generates tangible income to employees. Regarding the profit tax variable, a total of 340,792.66 birr, 403,040.30 birr, 474,648.08 birr, 467,898.84 birr and 468,373.30 birr was collected during the years 2016/17, 2017/18, 2018/19, 2019/20 and 2020/21 respectively. As the five years' survey data collected from managers indicate, 65 intervals correctly included their respective

amounts of profit tax paid due to tourism revenue profit, which are the results of combining percent based survey data and respective secondary data. The rest 28 amounts of tax were not engulfed by the intervals but set near the upper or lower bounds of their corresponding intervals.

Data on the value added tax variable revealed that, an amount of 1,803,853.23 birr, 1,805,255.98 birr, 1,855,530.61 birr, 1,701,320.91 Birr and 1,766,163.29 birr was collected during the years 2016/17, 2017/18, 2018/19, 2019/20 and 2020/21 respectively. Out of the 45 data collected on value added tax paid due to serving tourists, 41 value added tax amounts computed from percent data and secondary data correctly set in the respective intervals surveyed from tourism Business managers. The remaining 4 data were wrongly matched but set beneath the bounds of the corresponding limits.

During the years 2016/17, 2017/18, 2018/19, 2019/20 and 2020/21 an amount of 3,365,352.45 birr, 2,223,334.79 birr, 2,591,559.37 birr, 2,451,442.81 birr and 2,695,431.06 birr was collected as income tax from the enterprises respectively. Likewise, among the interval survey conducted for the five years, 51 data of depleted portion of tourism income tax correctly included in the respective intervals while the remaining 11 amounts doesn't set in the scales but fall near their corresponding intervals.

The existing research treasures on tourism taxation, studies such as; Archer and Fletcher (1996), Gnanon(2020), Varela(2011), Helhel and varshalomidz(2015), Nikolaevna(2013), Gago et al(2009), Durbarry and Sinclair(2001) and Muchapondwa and stage(2013) triggered to attain the overall amount of tourism taxes rather than investigating them separately. Others like Blake et al(2008) attempted to explain tourism taxation relation with tourism demand. On the profit tax variable Durbarry and Sinclair (2001) attempted to come up with few results. They revealed that tourism generated approximately an amount of 175 million pounds, 150, 100, 250, 120, 100, 150, 150 and 200 million pounds profit tax with in the economy of UK for the consecutive years 1989-90,1990-91, 1991-92, 1992-93, 1993-94, 1994-95, 1995-96, 1996-97,and 1997-98 respectively. Regarding value added tax, three studies were identified. However, the

studies Durbarry and Sinclair (2001), Jensen and wanhill(2002), Varela(2011), and Gago et al(2009) were directed to shed light on the rate of VAT for consecutive years rather than depicting its amount. Likewise three studies were found concerning the amount of income tax collected from tourism enterprises. Ihalanayake (2007) informed that for the consecutive years 1995-96, 1996-97, 1997-98, 1998-99, 1999-2000, 2000-2001, 2001-2002, and 2002-2003 an amount of income tax \$41.8 billion, \$42.1 billion, \$42.8 billion, \$42.6 billion, \$43.3 billion, \$36.8 billion, \$40.2 billion, and \$39billion was collected respectively; in the economy of Australia. Then cieslukowski(2018) reported as the tourism generated an amount of 14,839.02 pounds from the years 2010-2015, in the economy of Poland. Finally, Timo Tohmoss'(2018) study finding indicated as an amount of 38 million pounds was collected as an income tax from catering and transport industry in the economy of central Finland. Comparing the results of this current study with that of aforementioned researches, it possible to conclude that they are acceptable; because the previous studies were conducted at a well-developed destinations than the site of this current study. But the methods of collecting data disparities the studies; the old studies mainly focused on secondary data sources while this new study mixed both primary and secondary data.

Concerning entrance fee variable, a total of 2,061,694.30 birr, 1,073,169 birr, 1,925,002.10 Br, 2,416,513 Birr and 1,370,615.20 birr was collected for the years 2016/17, 2017/18, 2018/19, 2019/20 and 2020/21 respectively. Except one corresponding data, all the 15 amounts of entrance fee computed from data of percent and secondary data sources correctly fall in the respective intervals revealed via survey. The prevailing literature on the amount of entrance fee collected from visitors indicates that most of the studies are oriented towards assessing the willingness of visitors to pay entrance fee. The researchers tried to compare the suggested amount of entrance fee with that of surveyed from visitors or attraction managers. Atmodjo, lamers and mol(2017) revealed the amount of entrance fee per visitor for two natural attractions. They fetched the data from secondary data sources and indicated that, during the year 2013 the site collected RP500, 000 (US\$40) and RP250, 000 (US\$20) from foreign and domestic visitors respectively. During the year 2014 there was the increment of the fee to RP1, 000, 000(US\$80) and

RP500, 000(US\$40) for international and domestic visitors respectively. Through their work of Mmopelwa,kgathi and molefhe(2007) reported that Moremi Game reserve of Botswana received BWP120 per visitor and BWP30 per resident. Other researchers, Song, agrusa, and peynisdottir(2008), Togridou et al(2006), Dixon et al(2000), Riley et al(2006), and Barker, Barker and Roberts(2003) revealed as the amount of 211 million ISK, USD\$300,000, USD\$170,000, and USD\$42,000 entrance fee were collected from visitors per one year respectively. Similarly casey(2006), Walpole et al and good win et al(1997), Yeo(2005), Arin and Kramer(2002), Tapsuwan(2005) and Ngazy(2005) received a total of USD\$84,000, USD\$50,000,000, USD\$186,000, USD\$780,000, USD\$4,000, USD\$1,926,000 and USD\$1,600,000 respectively from visitors per single year.

Since assessing the number of tourism jobs is one of the study objectives, tourism induced significant influence on the employment sector. Within the five years, tourism generated a total of 6,521 jobs for the residents of the study area. The findings of the current study is in line with the results of the study done by pius.o (2019) that tourism generated a total of 79,000 jobs in the economy of Rwanda in the year 2013/14. Bhattarai.k, upadhyay.G, Bohara K.S.(2021) found that tourism induced 773,232; 92, 054; 841,508; 841, 508; 888, 274; 928, 231; 901, 547; 919, 144; 1,027,110; and 1,070,420; 1, 102, 510 jobs for the ten consecutive years from 2010-2019 in the economy of Nepal. Moreover, the findings of Tafera.M.M., Hadush N.D., and Abrha.L.L(2020) study mentioned as tourism opened 1,519 employment opportunities for residents of Tigray region; Ethiopia for the five consecutive year from 2015-2019. According to the study of Abuamoud.I., Ibrahim.A. and Hijawi.L(2019), tourism resulted in the creation of 34 job opportunities for residents of north Jordan in the year 2017. According to the findings of Sumarniasih.M.s and Antara M.(2017) 25.4 million jobs were opened by tourism in the economy of India during the year 2016. Then the study of cahyadi.H.S. (2018), indicated that tourism generated 121,752 number of jobs in the south lampung region. Finally, the study done by Kumari. Neelam(2020) witnessed as tourism created 42,673 million jobs in the economy of india during the year 2018.

In contrast to study under scrutiny, most of the aforementioned investigations were limited in using secondary data sources. Beyond that, some of them were more focused to target entrance fee per visitor than computing the annual total amount of the fees.

Concerning seasonality impact on the study income variable, during high season, a total pair of 89(tier 1 managers) and 83 (tier 2 managers), 4 and 2(likewise), 32 and 0 chose the ranges <100,000-200,000, 200,001-350,000 and 350,001->500,000 respectively. During low season, 94(selections of tier 1 managers) and 80(selections of tier 2 managers), 4 and 0(likewise) and 30 and 5 selected the scales <100,000-200,000, 200,001-350,000 and 350,001->500,000 respectively. Joining the survey data of the five years with their corresponding secondary data, 108 figures correctly fit while 104 amounts of income didn't fall in the intervals but falls near the lower and upper limits of the ranges. Survey data of employees supported the survey data of managers but contradicts on the data of low seasons.

Data on seasonality impact on profit tax indicates that; during high season a total pair of 39(selections of tier 1 managers) and 19(selections of tier 2 managers), 15 and 14, 0 and 3 , and 0 and 1 chose the scale <10,000, 10,001-20,000, 20,001-30,000, and 40,001-50,000 respectively. For the low season, 53 and 31, and 1 and 6 selected the range <10,000 and 10,001-20,000 respectively. The secondary data on this variable provides the annual amount of profit tax paid than monthly or quarterly depletion. So, the cross checking of the data is not mandatory here.

Survey data about seasonality impact on value added tax revealed that 37(for high season) and 44(for low season), 3 and 1, 4 and 0, 1 and 0 selections were the intervals <100,000-150,000, 150,001-250,000, 250,001-350,000 and 400,001-450,000 respectively. In terms of fitting 26 secondary data correctly fall in their chosen intervals while 19 didn't set in the intervals but falls near the lower and upper limit of the bands.

Data on the seasonality impact on income tax revealed, 43(selections of high season) and 49(selections of low season), 13 and 11, 4 and 2, 1 and 0, and 1 and 0 concerned <100,000, 100,001-150,000, 150,001-200,000, 250,001-300,000 and 300,001-350,000 respectively. Pulling the data together a total of 57 correctly fit while the rest 6 wrongly

match to each other but falls near the lower and upper limit of the spans.

Regarding seasonality impact on entrance fee, the decomposed scale <20,000-40,000, 60,001-100,000, 140,001-160,000 and >180,000 has got the selections 0(for high season) and 7(for low season), 6 and 1, and 0 and 1, 9 and 3 respectively. Fitting data recalls that 13 data correctly fit while the remaining 2 wrongly fit with the intervals but falls near the lower and upper limit of the scales.

With regard to seasonality impact on the number of employee, out of the total 54 study units, 24 indicated that tourism doesn't impose influence on the number of employees. The remaining 30 revealed as tourism seasonality induce effect on the number of tourism jobs. Among them majority indicated as they employ additional number of workers which could be <5 in number during high season while few of them revealed as the seasons' number of the workers is 22.

The output of the seasonal range analysis for the aforementioned indicated that, there is small difference between the amounts of the variables during high season and low season. This implies that, the con impact of tourism seasonality at the destination have not been significant and hence unthreatening.

Previous studies on the topic of seasonality mostly targeted to unfold information on seasonality itself. They tried to study seasonality in terms of tourist length of stay(Sorensen 1999, Duro(2016), Donatos and Zairis(1990), length of stay and prices(Lozano, rey-maquieira sastre(2020), revenue, length of stay and arrivals(duro 2018), arrivals(Sutcliffe and Sinclair 1980, duro and turrior prats 2018, Guzman-parra 2015, and alzboun 2018), departures(kim 1999). With regard to the variables of current study, Banki, Ismail and Muhammad (2016), peg, Patterson and gariddo(2012), sainaghi and mauri(2018), Andriotis(2005), and martin et al(2020) revealed as employees income, jobs, tax, and profits highly increase during high season but slow during low seasons. Among them Banki, Ismail and Muhammad (2016) are the only authors who revealed that income of employee was increased by 60% of low season income during high

season. The researcher didn't found any work on seasonality impact on entrance fee to attractions.

Relating present study with the previous works, this current study contributes the quantitative amount of change in the study variables to the existing body of seasonality impact knowledge.

As the survey data of managers on leakage variable, 68 responses indicated as there had been no payment to outside world annually. The general scale <100,001-300,000 has got 94 responses. The range 300,001-600,000 was selected by 22 times while the interval 600,001-900,000 received 28 responses. The last general range 900,001->1,000,000 was selected 6 times. Since, secondary data sources were not accessed on this variable, first hand data was considered for attaining the objective of this study.

Bringing the results of this present study to the store of knowledge on leakage, Lacher and Nepal(2010) tried to study the amount of leakage at three tourist villages of north Thailand. Their result revealed that 1,066,538 Thai Baht(1USD=38 Baht)/year, 2,205,521 Thai Baht/year, and 1,798,948 Thai Baht/ year was flee from the economy of the three villages respectively. Other study conducted by simon et al (2015) focused on shedding light on the percent of hotel expenditures that used for import. 38.78%, 11.90%, 21.49%, and 21.46% of expenditure was flee to outside from 4 hotels respectively. Suryawadwin.I.G.A.O(2015) directed towards assessing the amount of leaked money from accommodation sector of Bali island per two years. The researcher came up with amount of leakage at two levels, Micro and Macro. At Micro level, 150,545, 430, 975 Rph(49.25% of the gained total revenue) and at macro level 16, 193,099.36Rph(19.45% of the total revenue) amount of money was left the economy of the island. Spenceley and Rylance(2017) computed as the amount of leaked money from the kasane district of Botswana was USD\$14.5 million per year. Likewise simon et al(2015), Terzioglu and gokovali(2016) calculated as the amount of leaked money in terms of share of expenditure. They took hotels as the target of the study. So, they indicated as 32.04% of food and beverages expenses go to foreign economies. Lejarraga and walkenhorst(2010)

tried to compare the amount of leakage for 51 countries. Finally their work indicated that countries with developed economies pay back lower amount of tourism revenue as compared to lower income countries like sub-Saharan states.

The previous studies and current study shared one issue in common. That is, the accommodation sector is the main hub of leakage as compared to other tourism businesses. Per the current study, those survey scales with high amount were chosen by lodges and standard hotels (as researcher coded them) while the rest businesses selected the scales with lower amounts. Concerning the methodology used, this current study employed survey (due to dearth of second hand data) only while the old studies employed both primary and secondary data sources; this differentiates them.

This current work should be acknowledged due to covering a lot of study variables at a time. Uncountable studies solely focused on dealing with one or two of the variables. Obviously, since the destination is not concurrent with other well developed destinations, the researcher strived to include many variables. Moreover, except few variables both primary and secondary data sources were accessed for this study in order to induce more reliable data. In fact, some of the similar studies initiated towards using either one of the sources. One of the pro sides of the study that ought to be highlighted more is that, percent based survey was also conducted. This magnified the acceptability of the results, because it helps us to know the depleted portion of tourism sourced employees' income and the government revenues. This mechanism has been rarely experienced among former investigations. Finally, the study had the positive side of filling the gap on amounts of tourism government revenues and seasonality impact on the variables in terms of amount. On the other aspect, using the data of five years(especially survey data) may put readers in suspicion due to lack of remembering information on the amount of variables for the first two or three years of the study time span. Other side of the study that would be criticized is that, the researcher couldn't found secondary data on some study variables such as seasonality impact on profit tax, and amount of leakage.

Qualitatively, the trend of the study variables showed an average slight increment except for the final year of the study. Concurrent to other studies the increment of the trends is

affected by variety and uniqueness of attractions, safety and security of the destination, increased motivation of domestic tourists, promotion, and conducive tourism infrastructures and facilities. Concerning, why tourism seasonality appear at many tourism destinations?, the findings agrees with the results of other studies (Alshuqaiqi, A. and Omar, S., 2019, Jolliffe, L. and Farnsworth, R., 2003. Martín Martín, J.M., et al 2020) that factors such as vacation seasons, pandemics, accessibility of the destination and its products, peace and stability, promotion and some nature and human induced events influenced tourist seasons. In terms of sustainable economic development implication of the variables, tourism generates income, and patronages the institutional expenses, decreases unemployment, and improves infrastructure and facilities; from economic point of view. In terms of sustainable social aspect, tourism improves community infrastructure, creates awareness, and enhances the number of tourism induced associations. Environmentally, the sector supports environmental conservation projects, creates awareness about environmental conservation, and supports afforestation, protection of animal reproduction and buffer zones, sustainably. These results agrees with the findings of Yirdaw(2019), and Bayih(2019).

Compiling the quantitative and qualitative results and briefing on the implication of the results, the fact that tourism has been playing great role in supporting sustainable economic development, environmental conservation and positively transforming societies can't be denied. At the study site, tourism has been contributing a lot in generating significant income and government revenues; even though lower than well-developed destinations. Especially it supported the livelihood of many youth and women who possessed lower skill and knowledge, even if seasonality put influence. Moreover, it ignited environmental conservation initiatives and transfer of knowledge to the destination communities. On the other spectrum we cannot understate the amount of money that flees to foreign economies. It is convincing to say significant amount of money has been leaked.

Concerning the study theory, the partial equilibrium theory was proposed to be tested. Accordingly, the thought of the study was accepted that the study site has spare capacity

of supply to fulfill the demand of tourism. That means, the creation of huge amount of income, profit tax, income tax, value added tax and entrance fee witnessed the effect of supplying resources to fulfill tourists' demand. The result of the seasonality analysis tool revealed that seasonality imposed significant effect on the total amount of employees' income, profit tax, income tax, value added tax and entrance fee. Moreover, the sustainable tourism theoretical framework developed by European commission was verified (as planned) and the study findings indicated as the framework is acceptable. The findings revealed that tourism economic effects have positive implications for the sustainable development of community through economic, environmental, social and cultural pillars. The Butler and Mao(1997) framework developed about the factors that influence tourism seasonality is also accepted that all the factors are included in the list mentioned by the authors. Then the Oka.S(2015) leakage analytical framework is verified that it is acceptable according to the findings of this current study. Finally, the findings of the study indicate the achievement of some of the Ethiopian national tourism policy objectives.

With regard to the topic of this study, what future studies should focus on? Quantitative studies should take attention of researchers and scholars. Mostly in developing countries many tourism scholars has been demoted by the illusion that there is no well-organized quantitative data in data stores. Obviously organizations have been striving to organize data and hence quantitative studies should be initiated. Generally within the globe scope, there are study gaps on the amounts of tourism government revenue (such as tax, entrance fee, and other fees) and so needs attention. With regard to the study destination, works on other variables like sales tax, turnover tax, camping fees, and others are required. Finally, this study tried to partially fill some components of input-output matrix for the destination; the model from which multipliers are computed. Consequently, indirect and induced economic tourism effects at the destination need future efforts.

CHAPTER FIVE

5. CONCLUSION AND RECOMMENDATION

This study addressed both quantitative and qualitative aspects of direct economic effects of tourism. Quantitatively, from the economic blessings of tourism, the amount of employees' income, profit tax, income tax, value added tax, entrance fee, and seasonality impact on them for the last five years was investigated. From its curses side, leakage of five years was covered. Qualitatively, the blessings' trend and their implication for economic, environmental and social development, and factors that initiates tourism seasonality were studied. So, the study gap is topic and method. After, screening tourism businesses from the rest enterprises, both primary and secondary data sources of the businesses were explored. Descriptive statistics was correctly chosen (as recommended) by the researcher to analyze the data. After compiling the primary and secondary data together, the study findings revealed as tourism created significant positive economic effects. Within the five years tourism generated a total of 188,261,157.4 birr as employees' income. In terms of profit tax, the sector generated an amount of 2,154,753.18 Birr during the five fiscal years. Similarly within the frame of five years a sum of 8,932,094.02 amount of value added tax was collected by government. Finally a value of 10,738,152.48 Birr, 8,846,993.6 Birr, and 6,521 was created as income tax, entrance fee and number of jobs at the study area within the five years. Regarding the impact of tourism seasonality on the study variables, most of the primary data and secondary data compilations were correct. The data revealed as the amounts of the study variables during high season is higher than their respective low season amounts. However, as the seasonal range tool analysis sighted, the differences of the amounts for most businesses are small in amount. Concerning, the study variables' trends, they had been slightly increased except for the last year of the study. The reasons for the increment of the trend are due to different attraction, uniqueness of attractions, stability of a destination, motivation of tourists to visit, promotion and good tourist infrastructure and facilities. Moreover, the study attested as the factors, vacation seasons, pandemics, graduation days, accessibility, stability, natural events like flooding and drought, quality of services, promotion and hospitality behavior of the tourist destination society affects tourism seasonality. The implication of the blessings' for sustainable development is

tangible and should be sustained wisely. Economically, tourism generates income, and patronages the institutional expenses, decreases unemployment, and improves infrastructure and facilities. In terms of social aspect, tourism improves community infrastructure, creates awareness, and enhances the number of tourism induced associations. Environmentally, the sector supports environmental conservation projects, creates awareness about environmental conservation, and supports afforestation, protection of animal reproduction and buffer zones. About the final study variable, the amount of leaked money had been significant even though it is not greater than generated tourism revenues. Therefore, the aim of testing the partial equilibrium model and sustainable tourism framework is succeeded and hence the findings of this current study agree with their notions. Moreover, the seasonal range and leakage analytical framework is also accepted in addition to the framework that conceptualizes factors that induce tourism seasonality. As the study shed light many gaps on which future works could focus were also paved. Quantitative studies should be initiated in developing countries and research endeavors should be oriented towards assessing attraction entrance fees, sales tax, turnover taxes. At the destination, more works are needed to investigate the indirect and induced economic effects of tourism, in order to build input-out matrix for the destination.

However, the study came up with following suggestions for the stakes of the tourism destination.

- ❖ There should be fair and equal distribution of benefits among the residents of the destination. This is because the owners of standard lodges and hotels are from somewhere else outside Arbaminch town and most employees of these enterprises are from capital city and regional cities of the country.
- ❖ The destination needs more promotion to sustainably increase the amount of tourism economic benefits.
- ❖ The attractions especially Nechisar national park has been under many challenges like illegal collection of fire woods, poaching of animals and grazing (from the side of Guji zone).
- ❖ Including other tourism potentials (mostly culture aspects) in travel package could increase the length of stay at the destination and so more income and revenue would be

generated.

- ❖ Both nationally and locally, the sectorial linkage and integration is necessary to reduce tourism leakage.
- ❖ All the tourism businesses should properly manage their tourism information.
- ❖ The development of human resources working at tourism enterprises should be improved.
- ❖ Promoting the destination via national and foreign agents should be improved.
- ❖ The facilitation of the enterprises such as banks, insurances, health centers, and renting enterprises to deliver tourism services is necessary.
- ❖ Promote the cooperative conservation of tourism attractions.
- ❖ There should be fair hiring of employees in the tourism enterprises without considering their kinship relationship.
- ❖ All employees of tourism businesses should be supported by the government tourism departments without being ignored due to their political views.
- ❖ The government department should support women and youngsters to be involved in reaping tourism benefits.

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Appendixes

1-Compiled data on employees' income variable

Tier	Business code for the years					2 nd data for the years					Data from managers in% for the years					Depleted portion(in Birr) for the years					Survey data of managers in amount(Birr) for the years					
	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20	
Tier 1	1	1	1	1	1	312,339.50	342,767.55	354,086.85	365,485	347,635.50	90%					281,105.55	325,629.17	336,382.51	328,936.5	260,726.625	300,001-350,000	300,001-350,000	250,001-300,000	300,001-350,000	250,001-300,000	
	2	2	2	2	2	5,829,690.9	5,816,432.17	5,578,270.57	6,430,366.53	5,528,885.78	95%					5,538,206.4	5,525,610.56	5,299,357.04	5,787,329.877	4,423,104.624	>500,000	> 500,000	> 500,000	> 500,000	> 500,000	
	3	3	3	3	3	4,174,285.2	4,292,298.57	4,393,254.05	4,119,471.44	3,992,224.65	90%					3,756,856.7	4,077,683.64	4,173,591.347	4,119,471.44	3,193,779.72	>500,000	> 500,000	> 500,000	> 500,000	> 500,000	
	4	4	4	4	4	4,739,655.6	4,677,365.95	4,452,661.58	4,515,431	2,732,968	95%					4,502,672.8	4,209,629.355	3,784,762.34	4,289,659.45	2,323,022.8	>500,000	> 500,000	> 500,000	> 500,000	> 500,000	
	5	5	5	5	5	3,903,888.1	4,845,978.51	5,659,348.51	5,756,270.28	4,557,729.62	90%					3,513,499.4	4,603,679.57	5,093,413.65	5,180,643.252	3,874,070.177	>500,000	> 500,000	> 500,000	> 500,000	> 500,000	
	6	6	6	6	6	616,009.24	562,341.50	611,231.65	668,982.26	752,489.91	95%					585,208.683	506,107.35	580,670.067	635,533.147	564,367.432	>500,000	> 500,000	> 500,000	> 500,000	> 500,000	
	7	10	7	7	8	421,252.13	269,795.32	317,965.55	453,111.46	511,338.78	90%					379,126.92	242,815.788	302,067.225	385,144.741	434,637.963	>500,000	250,001-300,000	300,001-35,000	350,001-400,000	400,001-450,000	
		7			7		447,985.89				349,582.97						100%				447,985.89		450,001-500,000		200,001-250,000	
	10					268,251.83						90%					241,426.64					200,001-250,000				
	12	11	8	8	9	4,639,218.3	418,802.27	500,479.52	504,256.60	4,245,564.15	80%					3,711,374.6	397,862.156	450,431.568	504,256.60	3,396,451.32	>500,000	400,001-450,000	> 500,000	> 500,000	> 500,000	
	13	12	9	9	10	951,306.72	4,891,317.20	4,544,983.87	4,224,600.32	480,178.79	90%					856,176.1	4,402,185.48	4,544,983.87	4,013,370.31	384,143.032	>500,000	>500,000	> 500,000	> 500,000	350,001-400,000	
	14	13	10	10	11	705,905.59	971,221.16	255,758.41	326,855.21	516,075.04	80%					564,724.5	922,660.102	242,970.49	294,169.689	387,056.28	>500,000	>500,000	250,001-300,000	300,001-350,000	350,001-400,000	
	15	14	11	11	12	693,985.60	739,215.90	416,431.04	505,201.04	3,716,210.76	95%					659,286.32	665,294.31	374,787.936	479,940.988	3,530,400.22	>500,000	>500,000	350,001-400,000	450,001-500,000	>500,000	
			15					680,564.49											68,564.49					>500,000		
	26	15	12	12	13	526,064.69	713,201.40	4,511,705.21	4,870,618.8	875,231.32	95%					499,761.45	677,541.33	4,286,119.95	4,383,556.92	656,423.5	450,001-500,000	>500,000	>500,000	>500,000	>500,000	
	27	27	27	27	27	242,190.44	224,596.5	236,873.21	242,520.62	218,473	95%					230,080.91	224,596.50	236,873.21	218,268.55	163,854.75	200,001-250,000	200,001-250,000	200,001-250,000	200,001-250,000	150,001-200,000	
	28	26	13	13	14	251,843.00	464,881.33	969,218.50	956,538.50	725,809.00	85%					214,066.55	464,881.33	872,296.65	813,057.725	616,937.65	250,001-300,000	450,001-500,000	>500,000	>500,000	>500,000	
	29	28	14	14	15	185,706.00	507,807	718,216.90	725,809.00	736,211.80	90%					167,135.4	457,026.3	610,484.365	689,518.55	662,590.62	200,001-250,000	>500,000	>500,000	>500,000	>500,000	
	42	42	42	42	42	503,263.65	547,834.62	547,834.62	552,026.07	385,700.08	100%					503,263.65	507,537.95	547,834.62	552,026.07	327,845.06	>500,000	>500,000	>500,000	>500,000	300,001-350,000	
	43	29	26	15	26	532,230.84	197,806	480,550.16	754,390.28	360,707.05	100%					532,230.84	168,135.1	432,495.144	716,670.766	270,530.29	>500,000	150,001-200,000	450,001-500,000	>500,000	250,001-300,000	
	44	38	28	26	28	510,734.40	238,235	512,796	404,081.83	252,947	100%					510,734.40	226,323.25	461,516.4	404,081.83	202,357.6	>500,000	200,001-250,000	400,001-450,000	450,001-500,000	200,001-250,000	
	45	39	29	28	29	500,189.16	190,701	50,360.20	189,802	61,509.60	100%					500,189.16	171,630.9	45,324.18	180,311.9	49,207.68	>500,000	150,001-200,000	<100,000	150,001-200,000	<100,000	
	46	46				118,025.30	140,401.12				100%					118,025.30	140,401.12				100,001-150,000	100,001-150,000				
	47	43	38	29	38	525,020.04	322,934.11	260,076.75	53,115.50	264,176.89	100%					525,020.04	322,934.11	221,065.2375	45,148.175	250,968.1	>500,000	300,001-350,000	200,001-250,000	<100,000	200,001-250,000	
	48	45	39	38	39	244,429.44	272,282.04	209,285.55	259,160	253,050.00	100%					244,429.44	272,282.04	167,428.44	233,244	227,745	200,001-250,000	250,001-300,000	150,001-200,000	250,001-300,000	200,001-250,000	
			49				276,167.87											262,359.47					250,001-300,000			
49	47	43	39	43	485,751.48	275,445.89	350,290.80	57,687	254,583.44	100%					485,751.48	275,445.89	350,290.8	54,802.65	190,937.58	>500,000	250,001-300,000	350,001-400,000	<100,000	150,001-200,000		
50	48	44	43	44	887,009.36	294,484.05	288,641.84	355,192.76	241,696.17	100%					887,009.36	279,759.847	288,641.84	355,192.76	205,441.744	>500,000	250,001-300,000	250,001-300,000	350,001-400,000	200,001-250,000		
51	49	45	44	45	526,064.69	75,042.00	296,580.80	290,804.26	261,991.58	95%					499,761.45	75,042	281,751.76	290,804.26	196,493.685	>500,000	<100,000	250,001-300,000	250,001-300,000	150,001-200,000		
53	51	47	45	46	437,277.64	266,509.59	126,096.25	306,511.19	100,001.82	100%					437,277.64	266,509.59	126,096.25	291,185.63	95,001.73	>500,000	250,001-300,000	250,001-300,000	250,001-300,000	100,001-150,000		
54	52	48	46	47	483,341.16	530,463.03	91,144.63	144,121.90	262,022.80	100%					483,341.16	477,416.73	82,029.87	136,915.805	209,618.24	450,001-500,000	>500,000	<100,000	100,001-150,000	200,001-250,000		
52	53	46	47	48	182,131.93	205,607.81	126,096.25	301,296.96	68,018.20	100%					182,131.93	195,327.42	126,096.25	301,296.96	51,013.65	100,001-150,001	200,001-250,000	100,001-150,000	300,001-350,000	<100,000		
	54	50	48	49		572,512.14	971,980.20	92,273.77	248,326.55													>500,000	>500,000	<100,000	200,001-250,000	
	50	51	49	50		957,424.13	589,604.63	281,864.40	1,049,511													>500,000	>500,000	250,001-	>500,000	

			52	50	51			223,214.76	977,238.37	390,808.08		%		%			223,214.76	977,238.37	332,186.86				200,001-250,000	300,000	300,001-350,000	
			53	51	52			753,921.84	591,655.54	191,265.71			100%	100%	85%		753,921.84	591,655.54	153,012.56				>500,000	>500,000	150,001-200,000	
			54	52	53			234,611.08	234,559.34	938,735.67			100%	95%	75%		234,611.08	222,831.37	704,051.752				>500,000	>500,000	200,001-250,000	
				53	54				811,835.25	248,315.88					100%				771,243.4875	248,315.88					>500,000	200,001-250,000
				54					238,142.07						95%	100%				238,142.07					>500,000	200,001-250,000
Su b- total																	31,365,445.33	33,059,871.05	37,345,940.24	38,855,173.86	29,851,793.46				200,001-250,000	250,001-300,000
Tier 2	16	16	16	16	16	679,115.30	699,327.90	653,218.43	688,329.60	671,381.60	50%	45%	35%	40%	45%	339,557.65	314,697.55	228,626.45	275,331.84	302,121.72	300,001-350,000	300,001-350,000	200,001-250,000	250,001-300,000	300,001-350,000	
	17	17	17	17	17	982,217.84	967,320.81	980,219.10	985,207.10	816,207.30	45%	40%	45%	45%	40%	441,998.028	386,928.324	441,098.6	443,343.195	326,482.92	400,001-450,000	350,001-400,000	400,001-450,000	400,001-450,000	300,001-350,000	
	18	18	18	18	18	821,203.56	844,315.92	835,219.17	867,304.80	758,318.60	40%	45%	40%	40%	45%	328,481.424	379,942.164	334,087.668	346,921.92	341,243.37	300,001-350,000	350,001-400,000	300,001-350,000	300,001-350,000	300,001-350,000	
	19	19	19	19	19	515,855.72	525,525.03	530,978.89	482,374.70	480,941.37	45%	45%	35%	35%	40%	232,135.074	236,486.2635	185,845.76	168,831.145	192,376.548	200,001-250,000	250,001-300,000	150,001-200,000	150,001-200,000	200,001-250,000	
	20	20	20	20	20	531,483.91	530,074.50	538,578.25	486,121.46	400,366.13	35%	40%	40%	40%	30%	186,019.368	212,029.8	215,431.3	194,448.584	120,109.83	150,001-200,000	200,001-250,000	200,001-250,000	150,001-200,000	100,001-150,000	
	21	21	21	21	21	743,115.30	772,599.76	829,111.89	495,929.75	484,069.37	45%	35%	45%	40%	45%	334,401.885	270,409.916	103,100.35	198,371.9	217,831.22	350,001-400,000	250,001-300,000	350,001-400,000	150,001-200,000	200,001-250,000	
	22	22	22	22	22	562,637.25	613,741.05	488,050.71	491,075.76	489,081.55	50%	40%	40%	35%	35%	281,318.625	245,496.42	195,220.284	171,876.516	171,178.542	250,001-300,000	250,001-300,000	150,001-200,000	150,001-200,000	150,001-200,000	
	23					360,241.02					45%					162,108.02					150,001-200,000					
	24	23	23	23	23	385,276.85	390,396.38	613,001.48	237,866.14	188,226.40	50%	45%	45%	40%	40%	192,638.425	175,678.37	275,850.666	95,146.456	75,290.56	200,001-250,000	150,001-200,000	250,001-300,000	100,001-150,000	<100,000	
	25	24	24	25	24	345,824.55	387,177.78	393,731.18	327,619.80	391,127.24	45%	40%	30%	35%	45%	155,621.047	154,871.11	118,119.354	114,666.93	176,007.258	150,001-200,000	150,001-200,000	100,001-150,000	100,001-150,000	150,001-200,000	
		25				346,739.53							40%				138,695.81					150,001-200,000				
	30	30	25	30	25	286,525.26	330,375.08	347,328.30	889,011.52	296,218.25	40%	60%	30%	60%	35%	114,610.104	198,225.048	104,198.49	533,406.912	103,676.387	200,001-250,000	150,001-200,000	100,001-150,000	>500,000	100,001-150,000	
	31	31	30	31	30	189,130.68	193,222.80	353,759.90	217,264.92	954,175.26	45%	55%	70%	45%	60%	85,108.806	106,272.54	247,631.93	97,769.214	572,505.156	<100,000	100,001-150,001	200,001-250,000	<100,000	>500,000	
	32	32	31	32	31	227,185.80	243,988.80	210,429.60	238,987.16	224,568.00	35%	70%	50%	65%	50%	79,515.03	170,792.16	105,214.8	155,341.654	112,284	100,001-150,000	100,001-150,001	100,001-150,000	100,001-150,000	100,001-150,000	
	33	33	32	33	32	242,803	250,213	235,859.46	261,305	238,224.00	45%	60%	45%	55%	70%	109,261.35	150,127.8	106,136.757	143,717.75	166,756.8	100,001-150,000	<100,000	100,001-150,000	100,001-150,000	100,001-150,000	
	34	34	33	34	33	256,619	240,869.53	247,928.38	297,732	244,121	50%	55%	65%	70%	55%	128,309.5	132,478.24	159,203.44	208,412.4	134,266.55	100,001-150,000	150,001-200,000	150,001-200,000	200,001-250,000	100,001-150,000	
	35	35	34	35	34	235,724	245,837	289,803	270,806	200,218	50%	45%	55%	50%	50%	117,862	110,626.65	159,391.65	135,403	100,060.5	<100,000	<100,000	150,000-200,000	100,001-150,000	<100,000	
	36	36	35	36	35	250,329	237,905	267,917	240,714	253,802	45%	55%	65%	45%	45%	112,648.05	130,847.75	174,146.05	108,321.3	114,210.9	100,001-150,001	100,001-150,001	150,000-200,000	100,001-150,000	<100,000	
	37	37	36	37	36	188,154.04	229,181.17	259,816	242,034.30	235,210	55%	60%	60%	55%	55%	103,484.72	137,508.702	155,889.6	133,118.86	129,365.5	100,001-150,001	100,001-150,001	100,001-150,000	100,001-150,000	100,001-150,000	
			37	40	37			230,231.32	194,781.36	228,217				50%	55%	65%			115,115.66	107,129.748	148,341.05			100,001-150,000	100,001-150,000	100,001-150,000
		40	41	40			190,388.52	162,875.04	191,760.00				45%	70%	55%			85,674.834	114,012.528	105,468				<100,000	<100,000	<100,000
				41					141,468					60%												<100,000
Su b- total																	3,505,079.11	3,652,114.62	3,509,983.64	3,745,571.85	3,694,457.61					
Tot al																	34,870,524.44	36,711,985.67	40,855,923.88	42,600,745.71	33,546,251.07					

2-Compiled data on profit tax variable

Tier	Business code for the years					2 nd data for the years					Data from managers in% for the years					Depleted portion(in Birr) for the years					Survey data of managers in amount(Birr) for the years				
Tier 1	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20
	28	28	28	28	28	35,926.31	38,170.53	40,009.01	37,254.00	33,462.50	90%	95%	90%	95%	90%	32,333.68	36,262.003	36,008.11	35,391.3	30,116.25	20,001-30,000	30,001-40,000	30,001-40,000	30,001-40,000	20,001-30,000
	29	29	29	29	29	37,723.40	39,256.00	43,121.35	43,732.10	40,597.00	95%	95%	90%	95%	90%	35,837.23	37,293.2	38,809.22	41,545.5	36,537.3	30,001-40,000	30,001-40,000	40,001-50,000	30,001-40,000	30,001-40,000
	47	47	47	47	47	9,967.03	9,773.83	20,818.50	17,381.18	34,374.93	95%	100%	95%	100%	100%	9,468.6785	9,773.83	19,777.575	17,381.18	34,374.93	<10,000	<10,000	10,001-20,000	20,001-30,000	20,001-30,000
	48	48	48	48	48	7,562.90	7,438.24	13,659.24		23,658.72	95%	90%	100%		90%	7,184.755	6,694.42	13,659.24		21,292.85	<10,000	<10,000	10,001-20,000	20,001-30,000	20,001-30,000
	49	49	43	49	49	6,312.55	6,452.31	730.00		14,253.97	100%	100%	100%	95%	95%	6,312.55	6,452.31	730.00	13,541.27	24,446.35	<10,000	<10,000	<10,000	10,001-20,000	20,001-30,000
	43	43	44	43	43	1,576.10	1,779.20	654.25	3,145.75	2,163.50	100%	100%	95%	95%	95%	1,576.10	1,779.20	621.5375	2,988.46	2,055.325	<10,000	<10,000	<10,000	<10,000	<10,000
	44	44	45	44	44	934.60	1,153	839.40	1,851.50	1,009.90	100%	100%	100%	95%	100%	934.60	1,153	839.40	1,758.93	1,009.90	<10,000	<10,000	<10,000	<10,000	<10,000
	45	45	26	45	45	1,719.28	1,820.57	41,544.61	1,582.00	1,122.00	100%	95%	95%	100%	95%	1,719.28	1,729.54	39,467.38	1,582.00	1,095.9	<10,000	<10,000	30,001-40,000	<10,000	<10,000
	26	26	38	26	26	37,574.56	39,129.00	42,056.19	40,632.52	36,798.00	100%	100%	90%	100%	95%	37,574.56	39,129.00	37,850.57	40,632.52	34,958.1	30,001-40,000	30,001-40,000	40,001-50,000	40,001-50,000	30,001-40,000
		38	39	38	38		43,183.61	34,293.29	27,806	37,020.00			85%	95%	90%		36,706.068	32,578.6255	25,025.4	35,169		40,001-50,000	30,001-40,000	20,001-30,000	30,001-40,000
		39	46	39	39		31,847.50	17,437.55	34,521.30	29,875.10			95%	90%	85%		30,255.125	15,693.8	29,343.12	26,887.6		30,001-40,000	10,001-20,000	30,001-40,000	20,001-30,000
				46	46					18,010.28				85%	95%				15,308.74	20,856.965				10,001-20,000	20,001-30,000
Sub-total																132,941.43	207,227.70	236,035.46	224,498.42	268,800.47					
Tier 2	30	30	30	30	30	72,953.02	71,491.97	77,265.78	33,263.64	31,066.24	80%	90%	65%	85%	70%	58,362.42	64,342.773	50,222.757	28,274.1	21,746.37	50,001-60,000	60,001-70,000	40,001-50,000	20,001-30,000	10,001-20,000
	32	32	32	32	32		31,847.50	46,321.08	41,699.00	38,474.00	80%	85%	70%	75%	65%	29,547.36	27,070.375	32,424.756	31,274.25	25,008.1	20,001-30,000	20,001-30,000	20,001-30,000	20,001-30,000	10,001-20,000
	31	31	31	31	31	30,002.00	32,993.40	36,311.50	32,989.00	31,900.55	85%	85%	80%	90%	85%	25,501.7	28,044.4	29,049.2	29,690.1	27,115	20,001-30,000	10,001-20,000	20,001-30,000	20,001-30,000	20,001-30,000
	33	33	33	33	33	40,297.21	40,928.86		39,017.20	35,918.43	85%	50%		80%	60%	34,252.63	20,464.43		31,213.76	21,551.06	20,001-30,000	10,001-20,000	20,001-30,000	20,001-30,000	10,001-20,000
	34	34	34	34	34	30,807.24		30,152.10	32,196.32	23,518.20	85%		65%	70%	85%	26,186.154		19,598.865	22,537.424	19,990.47	10,001-20,000		10,001-20,000	10,001-20,000	10,001-20,000
	35	35	35	35	35	23,917.32	24,819.76	41,978.32	25,617.50	26,769.21	50%	50%	85%	90%	90%	11,958.66	12,409.88	35,681.572	23,055.75	24,092.29	<10,000	<10,000	30,001-40,000	20,001-30,000	20,001-30,000
	36	36	36	36	36	25,932.11	28,754.98	25,618.53	24,538.92	20,627.89	85%	80%	80%	85%	85%	22,042.3	23,003.984	20,494.83	20,858.1	17,533.7	20,001-30,000	10,001-20,000	10,001-20,000	10,001-20,000	10,001-20,000
		37	37	40	37		25,683.45	27,685.72	31,791.10	21,365.80			80%	85%	90%		20,5476.76	23,532.862	28,611.99	20,297.5		10,001-20,000	20,001-30,000	20,001-30,000	10,001-20,000
			40	41	40			30,675.31	30,983.27	29,651.12				90%	90%	75%		27,607.78	27,884.943	22,238.34			20,001-30,000	20,001-30,000	10,001-20,000
Sub total																207,851.22	195,812.60	238,612.62	243,400.42	199,572.83					
Total																340,792.66	403,040.30	474,648.08	467,898.84	468,373.30					

3- Compiled data on value added tax variable

Tier	Business code for the years					2 nd data for the years					Data from managers in% for the years					Depleted portion(in Birr) for the years					Survey data of managers in amount(Birr) for the years				
Tier 2	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20
	21	21	21	21	21	584,528.76	609,859.67		653,060.50	618,813.60	45%	40%		35%	40%	263,037.94	243,934.87		228,571.2	247,532.64	250,001-300,000	200,001-250,000		200,001-250,000	250,001-300,000
	19	19	19	19	19	485,696.81	466,603.52	505,783.64	506,169.34	506,509.87	35%	45%	35%	35%	40%	169,993.88	209,971.58	177,024.27	177,159.27	202,603.948	200,001-200,000	150,001-250,000	150,001-200,000	200,001-250,000	200,001-250,000
	22	22	22	22	22	488,668.62	590,276.93	476,453.61	438,410.45	446,577.18	45%	40%	50%	35%	25%	219,900.88	236,110.77	238,226.8	153,443.657	111,644.3	200,001-250,000	200,001-250,000	250,001-300,000	150,001-200,000	150,001-200,000
	20	20	20	20	20	643665.37	470,597.22	591,042.23	842,004.03		50%	45%	45%	30%		321,832.685	211,768.75	265,969.11	252,601.21		200,001-350,000	200,001-250,000	250,001-300,000	250,001-300,000	200,001-250,000
	24	24	24	25	24	425,030.00	448,278.49	468,759.84	441,587.27	491,925.76	40%	45%	50%	50%	40%	170,012	201,725.32	234,379.9	220,793.63	245,962.88	200,001-200,000	200,001-250,000	200,001-250,000	250,001-300,000	200,001-250,000
	25	25	25	23	25	267,898.46		451,583.11	492,478.17	481,849.12	35%		45%	40%	50%	93,764.461		203,212.4	196,991.27	240,924.56			200,001-250,000	150,001-200,000	200,001-250,000
	23	23	23	16	23		468,720.59	448,641.60	447,475.88	519,581.23			45%	40%	50%		164,052.21	134,592.48		239,007.366	<100,000			150,001-200,000	200,001-250,000
												35%	30%	35%	45%				156,616.55				150,001-200,000	100,001-150,000	150,001-200,000
	16	16	16	17	16	438,125.47	432,252.47	437,561.46	446,429.43	426,104.00	45%	40%	45%	35%	35%	197,156.46	172,900.988	196,902.657	156,250.3	149,136.4	150,001-	200,001-	150,001-	150,001-	150,001-

[illegible]

Tier	Business code for the years					2 nd data for the years					Data from managers in% for the years					Depleted portion(in Birr) for the years					Survey data of managers in amount(Birr) for the years					
	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20	
Tier 1	1	1	1	1	1	3003.5	6620.5	4031.75	6271.5	20,685.00	85%	85%	90%	85%	95%	2,552.975	5,627.42	3,628.575	5,330.775	19,650.75	<100,000	<100,000	<100,000	<100,000	<100,000	
	6	6	6	6	6	100,375.73	44,056.01	44,449.43	61,900.91	71,237.64	85%	90%	100%	85%	90%	85,319.37	39,650.41	44,449.43	52,615.773	64,113.87	100,001-150,000	<100,000	<100,000	<100,000	<100,000	
	2	2	2	2	2	844,576.98	459,019.59	529,179.81	544,946.29	519,397.07	90%	80%	95%	85%	80%	760,119.28	367,215.672	502,720.82	463,204.346	415,517.656	>500,000	350,001-400,000	>500,000	450,001-500,000	400,001-450,000	
	3	3	3	3	3	438,063.64	219,686.28	228,241.78		338,324.07	75%	80%	85%		75%	328,547.73	175,749.024	194,005.51		253,743.05	400,001-450,000	200,001-250,000	200,001-250,000		250,001-300,000	
	5	5	5	5	5	780,477.34	410,676.09	479,605.75	487,819.48	486,461.39	95%	85%	80%	90%	80%	741,453.473	349,074.67	383,684.6	439,037.53	389,169.112	>500,000	350,001-400,000	350,001-400,000	400,001-450,000	350,001-400,000	
	4	4	4	4	4	430,131.31	212,488.58	233,276.41	238,900.92	245,800.73	85%	90%	80%	85%	85%	365,611.62	191,239.72	186,621.13	203,065.782	208,930.62	350,001-400,000	150,001-200,000	150,001-200,000	200,001-250,000	200,001-250,000	
	12	11	10	10	10	351,054.36	41,971	43,365.80	45,027.43	40,693.09	95%	95%	90%	85%	80%	333,501.64	39,872.45	39,029.22	38,273.32	32,554.472	300,001-350,000	<100,000	<100,000	<100,000	<100,000	
	13	12	11	11	11	276,781.94	44,820.30	41,682.97	43,115.21	43,735.16	90%	100%	85%	80%	90%	249,103.746	44,820.30	35,430.5	34,492.168	39,361.644	250,001-300,000	<100,000	<100,000	<100,000	<100,000	
	14	13	8	8	8	267,640.99	350,611.62	36,691.65	42,733.57	43,333.79	100%	85%	80%	85%	75%	267,640.99	298,019.877	29,353.32	36,323.5345	32,500.34	200,001-250,000	250,001-300,000	<100,000	<100,000	<100,000	
	15	14	9	9	9	243,685.92	276,873.41	385,168.09	393,444.78	396,914.14	95%	90%	90%	95%	80%	231,501.624	249,186.07	346,651.28	373,772.54	317,531.32	200,001-250,000	250,001-300,000	350,001-400,000	350,001-400,000	300,001-350,000	
		15	12	12	12		255,254.80	354,608.30	362,878.64	342,374.95		95%	95%	90%	95%		242,492.06	336,877.885	326,590.77	325,256.21			300,001-350,000	300,001-350,000	300,001-350,000	300,001-350,000
			13	13	13			262,652.05	254,863.86	238,548.07			95%	95%	90%			249,519.45	242,120.667	214,693.26			200,001-250,000	250,001-300,000	200,001-250,000	200,001-250,000
		14	14	14			266,208.50	249,069.07	185,945.44			90%	95%	90%			239,587.65	236,615.6	167,350.9			200,001-250,000	200,001-250,000	150,001-200,000	200,000	
		15	15	15				250,314.22	226,376.69				90%	95%					150,188.532	215,057.855				100,001-150,000	200,001-250,000	
Total																3,365,352.45	220,387.113	2,591,559.37	2,451,442.81	2,695,431.06						

Tier	Business code for the years					2 nd data for the years					Data from managers in% for the years					Depleted portion(in Birr) for the years					Survey data of managers in amount(Birr) for the years				
Tier 1	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20	16	17	18	19	20
	50	50	50	50	50	1,403,366		1,438,004	1,466,189	709,179	95%		95%	100%	90%	1,333,197.7		1,366,103.8	1,466,189	638,261.1	>180,000		>180,000	>180,000	>180,000
	52	52	52	52	52		355,236	371,078		225,178		100%	95%		95%		355,236	352,524.1		213,919.1		>180,000	>180,000	>180,000	>180,000
	53	53	53	53	53	530,548	567,147		769,544	518,435	95%	95%		100%	100%	504,020.6	538,789.65		769,544	518,435	>180,000	>180,000	>180,000	>180,000	>180,000
	51	51	51	51	51	224,476	199,048	217,236	190,295		100%	90%	95%	95%		224,476	179,143.2	206,374.2	180,780.25		>180,000	>180,000	>180,000	>180,000	
Total																2,061,694.30					2,061,694.30				

6- Compiled data on tourism seasonality on impact employees' income

	LS	20,875.00 , 20,875.00	<100,000	27,630.85 , 27,630.85 , 27,630.85	<100,000	28,147.50	<100,000	29,147.50 , 29,861	<100,000	25,861 , 25,861	<100,000
2	HS	564,286.90 , 545,637.50 , 523,347.23	>500,000	564,709.60 , 540,391.63 , 520,558.54	>500,000	575,718.87 , 550,311.60 , 530,659.41	>500,000	600,446.90 , 599,258.10 , 595,516.37	>500,000	640,650.30 , 602,651.83 , 598,387.69	>500,000
	LS	403,753.23 , 415,762.25	>500,000	400,624.00 , 412,545.04	>500,000	413,600.55 , 415,325.10 ,	>500,000	476,540.50 , 489,617.00	>500,000	317,581.67 , 337,472.31	250,001- 300,000
3	HS	397,582.76 , 388,754.30 , 379,434.80	>500,000	380,231.25 , 379,500.00 , 378,258.80	>500,000	399,302.00 , 396,429.00 , 390,129.10	>500,000	704,075.8	>500,000	348,327.55 , 348,978.30 , 348,220.26	>500,000
	LS	309,753.55 , 310,269.10	300,001- 350,000	311,254.59 , 325,126.09	400,001- 450,000	329,320.20 , 309,675.02	400,001- 450,000	671,702	>500,000	300,231.67 , 300,121.00	450,001- 500,000
4	HS	413,607.09 , 399,807.90 , 399,305.50	>500,000	399,405.71 , 399,405.71 , 399,532.71	>500,000	389,566.12 , 389,908 , 395,987	>500,000	398,107 , 398,107 , 389,866.12	>500,000	290,231.80 , 290,231.80 , 270,120.86	>500,000
	LS	376,402.10 , 387,706.23	350,001- 400,000	375,863 , 379,909	350,001- 400,000	337,865.90 , 357,452.70	400,001- 450,000	349,260.90 ,	350,001- 400,000	190,231.80 , 190,231.80 , 190,231.80	400,001- 450,000
5	HS	376,463.50 , 350,512.53 , 343,794.25	>500,000	476,503.80 , 476,503.80 , 476,503.80	>500,000	545,193.73 , 545,193.73 , 545,193.73	450,001- 500,000	589,112.73 , 547,123.73 , 547,123.73	>500,000	500,986.70, 500,986.70 , 500,986.70	450,001- 500,000
	LS	300,439.60 , 303,394.21	450,001- 500,000	345,193.73 , 345,193.73	450,001- 500,000	355,876.09 , 365,989.13	400,001- 450,000	360,116.12	350,001- 400,000	295,986.70 , 295,986.70	400,001- 450,000
6	HS	59,562.11 , 54,344.11 , 54,017.33	100,001- 150,000	53,609.55 , 53,813.50 , 52,674.11	150,001- 200,000	56,310.81 , 55,392.29 , 54,747.34	250,001- 300,000	74,359.64 , 72,401.12 , 69,387.39	150,001- 200,000	79,823.10 , 79,935.25 , 71,693.72	200,001- 250,000
	LS	47,903.21 ,	<100,000	39,997.03 ,	<100,000	44,513.55 ,	<100,000	41,503.50 ,	100,001- 150,000	51,481.53 ,	100,001- 150,000

		48,444.83		35,725.60		45,220.49		44,236.36 , 45,417.59		52,938.15	
7	HS	37,019.00 , 37,019.00 ,	<100,000	81,405.95	<100,000	27,001.00 , 27,001.00 , 27,001.00	100,001- 150,000	38,311.00 , 38,311.00 , 38,311.00	100,001- 150,000	78,070.31	<100,000
	LS	33,901.71 , 33,901.71	<100,000	68,972.79	<100,000	25,728.50 , 25,728.50 , 25,938.32	<100,000	36,817.32 , 36,817.32 , 36,817.32	100,001- 150,000	40,642.78	<100,000
8	HS					43,004.65 , 43,004.65 , 43,004.65	150,001- 200,000	43,124.50 , 43,124.50 , 43,124.50	150,001- 200,000	43,824.50 , 43,824.50 , 43,824.50	150,001- 200,000
	LS					39,529.90 , 38,609.76	<100,000	39,897.00 , 38,769.60	<100,000	40,212.00 , 40,212.00 , 41,722.09	100,001- 150,000
9	HS					415,718.55 , 415,718.55 , 415,718.55	>500,000	416,010.50 , 416,010.50 , 416,010.50	>500,000	391,001.50 , 391,001.50 , 391,001.50	>500,000
	LS					298,194.81 , 325,540.76	400,001- 450,000	298,504.81 , 325,950.76	400,001- 450,000	287,801.55 , 287,801.55	400,001- 450,000
10	HS			23,820.32 , 23,820.32 , 23,820.32	450,001- 500,000	21,912.12 , 21,912.12 , 21,912.12	100,001- 150,000	28,319.30 , 27,989.10 , 27,989.10	100,001- 150,000	43,898.19 , 43,783.00 , 43,898.19	150,001- 200,000
	LS			20,346.09 , 20,346.09 , 20,346.09	400,001- 450,000	20,971.75 , 20,971.75 , 20,971.75	<100,000	25,450.13 , 26,520.12 , 26,651.18	<100,000	34,516.31 , 34,516.31	<100,000
11	HS			37,065.11 , 37,065.11 , 37,065.11	450,001- 500,000	36,011.27 , 36,011.27 , 36,011.27	150,001- 200,000	43,512.27 , 43,512.27 , 43,512.27	100,001- 150,000	44,102.27 , 44,102.27 , 44,102.27	150,001- 200,000
	LS			33,007.00	400,001-	30,707.30	<100,000	40,112.70	<100,000	41,912.70	<100,000

				33,007.00 33,708.00	450,000	30,614.23 ,		40,210.70 40,210.70		41,912.70	
12	HS	453,908.56, 450,873.21	>500,000	397,725.43, 415,627.35	450,001- 500,000	402,312.32, 416,275.31	>500,000	399,547.32, 421,324.24	400,001- 450,000	435,627.3, 441,241.02	450,001- 500,000
	LS	400,617.32, 412,231.4	450,001- 500,000	456,716.23 426,364.39	450,001- 500,000	416,276.32 389,786.98	>500,000	376,546.87 387,352.76	350,001- 400,000	396,326.34 409,417.05	400,001- 450,000
13	HS	79,635.23 81,640.6	150,001- 200,000	66,284.95 68,021.34	100,001- 150,000	98,167.65 99,003.70	200,001- 250,000	78,906.72 83,403.24	150,001- 200,000	90,837.45 100,803.24	200,001- 250,000
	LS	47,978.67 45,740.61	<100,000	46,918.65 48,965.18	<100,000	47,837.46 49,387.56	<100,000	46,397.58 47,563.47	<100,000	50,720.56 48,201.7	<100,000
14	HS	76,465.89 76,839.56 75,093.86	150,001- 200,000	60,617.68 58,237.57	<100,000	67,928.45 67,809.03	100,001- 150,000	70,361.4 72,198.32	100,001- 150,000	79,927.67 82,768.89	150,001- 200,000
	LS	55,637.87 56,098.3	<100,000	57,398.8 58,002.35	<100,000	47,394.85 47,997.35	<100,000	46,392.87 45,817.75	<100,000	47,927.65 48,842.17	<100,000
15	HS	68,393.26 72,189.5	100,001- 150,000	75,392.09 73,219.84	150,001- 200,000	120,868.32	100,001- 150,000	97,316.76 95,291.38	200,001- 250,000	78,437.09 75,647.39	150,001- 200,000
	LS	57,219.36 56,329.90	<100,000	56,302.756 54,911.2	<100,000	107,727.04	100,001- 150,000	47,386.5 50,029.11	<100,000	49,219.7 48,329.78	<100,000
16	HS	54,329.90 57,389.38	<100,000	63,314.36 65,420.78	100,001- 150,000	89,493.78 90,482.72	200,001- 250,000	68,490.33 70,438.12	150,001- 200,000	47,398.74 48,390.57	<100,000
	LS	35,628.56 38,420.21	<100,000	36,917.32 33,218.63	<100,000	30,225.38 32,198.73	<100,000	33,219.76 37,316.30	<100,000	32,117.09 30,287.430	<100,000
17	HS	40,329.54 43,216.43 41,287.01	100,001- 150,000	43,001.9 40,918.32 39,021.6	100,001- 150,000	40,718.34 40,319.43 41,287.4	100,001- 150,000	48,632.64 47,329.87 49,827.65	150,001- 200,000	30,218.94 29,417.89 39,419.09	<100,000
	LS	30,436.88 29,310.4 31,389.63	<100,000	29,817.76 32,008.9 33,218.75	<100,000	28,917.84 29,738.85 33,910.75	<100,000	30,164.32 31,319.83 29,738.7	100,001- 150,000	29,719.36 30,226.61 28,719.73	<100,000
18	HS	38,299.83 40,008.11 39,937.21	100,001- 150,000	29,017.37 30,622.733 28,809.45	<100,000	40,328.64 43,211.44 45,324.72	150,001- 200,000	38,327.69 38,201.73 39,278.60	100,001- 150,000	36,289.65 38,386.60 40,198.78	100,001- 150,000
	LS	30,576.48 29,318.98	<100,000	29,008.75 30,281.83 28,198.63	100,001- 150,000	30,738.65 29,756.90 28,958.63	<100,000	29,648.03 28,385.73 30,749.31	<100,000	32,894.32 30,896.43 31,498.21	100,001- 150,000
19	HS	44,452.50 , 44,452.50 , 44,452.50	<100,000	44,965.50 , 44,965.50 , 44,965.50	200,001- 250,000	44,994.25 , 44,994.25 , 44,994.25	150,001- 200,000	41,634.10 , 41,634.10 , 41,634.10	150,001- 200,000	41,119.23 , 41,119.23 , 41,119.23	100,001- 150,000
	LS	40,008.45 , 41,732.90	<100,000	41,128.05 , 42,225.65	<100,000	43,339.60 , 43,357.55	<100,000	36,381.40 , 38,943.00	<100,000	36,659.32 , 39,003.00 , 39,234.50	100,001- 150,000

20	HS	49,585.40 , 45,853.55 , 45,853.55	<100,000	44,999.35 , 44,999.35 , 44,999.35	100,001- 150,000	44,923.15 , 44,923.15 , 44,923.15	150,001- 200,000	41,916.40 , 41,916.40 , 41,916.40	100,001- 150,000	84,299	<100,000
	LS	40,431.64 , 41,720.70	<100,000	43,346.40 , 43,346.40	<100,000	44,423.60	<100,000	37,340.63 , 36,380.50	<100,000	51,256	<100,000
21	HS	68,346.27 , 66,291.13 , 65,574.30	100,001- 150,000	69,443.25 , 69,390.19 , 67,879.12	150,001- 200,000	141,842	100,001- 150,000	45,011.00 , 45,011.00 , 45,011.00	100,001- 150,000	44,121.00 , 44,121.00 , 44,121.00	100,001- 150,000
	LS	57,975.55 , 57,975.55	<100,000	60,954.35 , 60,954.35	<100,000	134,042	100,001- 150,000	33,006.90 , 38,010.10	<100,000	35,271.91 , 35,271.91	<100,000
22	HS	49,453.30 , 49,453.30 , 49,453.30	<100,000	53,325.55 , 53,325.55 , 53,325.55	<100,000	41,667.10 , 41,667.10 , 41,667.10	100,001- 150,000	41,400.15 , 41,400.15 , 41,400.15	150,001- 200,000	41,652.10 , 40,978.40 , 40,978.40	100,001- 150,000
	LS	40,115.50 , 40,115.50	<100,000	49,644.60 , 49,644.60	<100,000	39,058.80 , 39,058.80	<100,000	39,897.50 , 39,897.50	<100,000	39,997.25 , 39,997.25	<100,000
23	HS	93,468.86	<100,000	35,593.12 , 35,593.12	<100,000	51,978.02 , 51,978.02	<100,000	26,121.02 , 26,121.02 , 26,121.02	<100,000	24,901.20 , 24,901.20	100,001- 150,000
	LS	87,670.2	<100,000	30,521.90 , 30,521.90	<100,000	50,181.80 , 50,181.80	<100,000	11,003.80 , 11,003.80	<100,000	11,783.60 , 11,783.60	<100,000
24	HS	32,916.36 , 32,916.36 , 32,916.36	<100,000	33,201.90 , 33,201.90, 33,201.90	<100,000	35,117.50 , 35,117.50 , ,	<100,000			35,321.23 , 35,321.23	<100,000
	LS	30,748.60 , 30,748.60	<100,000	30,921.86 , 30,921.86 , 30,921.86	100,001- 150,000	30,702.16 , 30,702.16	<100,000			29,321.23 , 29,321.23	<100,000
25	HS	29,251.30 , 29,251.30 , 29,251.30	100,001- 150,000	59,262.78	<100,000	29,233.30 , 29,233.30 , 29,233.30	<100,000	28,436.80 , 28,436.80 , 28,436.80	100,001- 150,000	28,122.25 , 28,122.25 , 28,122.25	<100,000

	LS	27,879.10 , 27,879.10	<100,000	55,868.8 , 41,120.00 , 41,120.00	<100,000	28,629.20 , 28,629.20	<100,000	24,765.10 , 24,765.10 , 24,765.10	<100,000	20,122.25 , 20,122.25 , 20,122.25	<100,000
26	HS	50,319.00 , 50,624.20 , 50,927.90	100,001- 150,000	41,120.00 , 41,120.00 , 41,120.00	150,001- 200,000	42,030.00 , 42,030.00 , 42,030.00	100,001- 150,000	71,982.06	<100,000	42,435.00 , 42,435.00	<100,000
	LS	42, 001.30 , 40,232.60	<100,000	35,563.20 , 35,563.20	<100,000	37,560.60 , 37,560.60	<100,000	64,224.58	<100,000	16,413.00 , 16,413.00	<100,000
27	HS	55,862.83	<100,000	39,556.44	<100,000	41,639.9	<100,000	42,550.09	<100,000	42,022	<100,000
	LS	49,025.93	<100,000	36,259.84	<100,000	37,064	<100,000	38,426.78	<100,000	28,100	<100,000
28	HS	21,523.70 21,523.70, 21,523.70	<100,000	42,961.50 , 42,961.50 , 42,961.50	<100,000	42,784 , 42,784 , 42,784	<100,000	19,880 , 19,880 , 19,880	<100,000	21,968.54 , 21,995.62 , 21,976.89	<100,000
	LS	20,603.50 , 20,603.50 , 20,603.50	<100,000	42,153.50 , 42,153.50	<100,000	21,467.75 , 21,467.75	<100,000	5,480 , 5,467.75	<100,000	20,330.00 , 20,330.00 , 20,330.00	<100,000
29	HS	15,475.50, 15,475.50, 15,475.50	<100,000	16,903.30 , 16,903.30 , 16,903.30	<100,000	4,302.50 , 4,302.50 , 4,302.50	<100,000	4,721.20 , 4,721.20 , 4,721.20	<100,000	5,125.80 , 5,125.80 , 5,125.80	<100,000
	LS	15,475.50 , 15,475.50	<100,000	15,896.50 , 15,896.50	<100,000	4,121.50 , 4,121.50	<100,000	4,013.42 , 4,013.42	<100,000	5,125.80 , 5,125.80 , ,	<100,000
30	HS	28,444.34 , 28,810.00 , 26,392.50	150,001- 200,000	29,746.50 , 29,746.50 , 29,746.50	150,001- 200,000	30,017.10 , 30,017.10 , 30,017.10	150,001- 200,000	78,545.49 , 78,545.49 , 78,545.49	150,001- 200,000	89,690.13 , 89,491.73 , 88,657.30	150,001- 200,000
	LS	20,082.23 , 20,596.09	<100,000	24,319.01 , 24,319.01	<100,000	28,532.30 , 28,532.30	<100,000	65,161.90 , 65,161.90	<100,000	58,469.11 , 59,311.03	<100,000

31	HS	15,760.89 , 15,760.89 , 15,760.89	<100,000	16,101.90 , 16,101.90 , 16,101.90	<100,000	17,535.80 , 17,535.80 , 17,535.80	<100,000	18,105.41 , 18,105.41 , 18,105.41	<100,000	18,714 , 18,714 , 18,714	<100,000
	LS	15,760.89 , 15,760.89 , 15,760.89	<100,000	16,101.90 , 16,101.90 , 16,101.90	<100,000	17,535.80 , 17,535.80 , 17,535.80	<100,000	18,105.41 , 18,105.41 , 18,105.41	<100,000	18,714 , 18,714 , 18,714	<100,000
32	HS	19,143.53 , 19,143.53 , 19,143.53	<100,000	20,756.55 , 20,756.55 , 20,756.55	<100,000	17,535.80 , 17,535.80 , 17,535.80	<100,000	20,101.30 , 20,101.30 , 20,101.30	<100,000	19,852 , 19,852 , 19,852	<100,000
	LS	17,875.25 , 17,875.25 , 17,875.25	<100,000	19,908.25 , 19,908.25 , 19,908.25	<100,000	19,543.53 , 19,543.53 , 19,543.53	<100,000	18,101.30 , 19,987.08 , 19,987.08	<100,000	19,852 , 19,852 , 19,852	<100,000
33	HS	21,352.74 19,372.82 20,739.11	<100,000	18,217.72 22,198.53 21,495.66	<100,000	63,894	<100,000	23,438.63 20,005.99 20,005.99	<100,000	20,627.89 20,627.89 21,903.63	<100,000
	LS	18,329.02 17,728.93 19,001.11	<100,000	18,263.89 18,637.90	<100,000	59,766.15	<100,000	19,827.74 18,219.011	<100,000	17,222.328 18,384.49 17,003.73	<100,000
34	HS	20,810.73 21,736.4 23,617.90	<100,000	42,203.58	<100,000	19,287.64 19,287.64 19,287.64	<100,000	20,187.65 20,187.65 20,187.65	<100,000	21,904.76 21,389.09 22,189.83	<100,000
	LS	18,098.32 18,098.32 18,098.32	<100,000	37,238.82	<100,000	17,218.62 16,220.67 18,862.02	<100,000	19,218.809 18,930.85 19,603.32	<100,000	17,329.94 17,329.94 17,329.94	<100,000
35	HS	21,640.73 22,840.32 22,840.32	<100,000	20,630.62 25,318.20 28,684.33	<100,000	26,374.82 24,434.66 28,000.19	<100,000	27,819.65 28,647.09 28,647.09	<100,000	24,387.09 23,756.93 21,839.00	<100,000
	LS	20,333.53 19,527.24 20,364.82	<100,000	18,279.63 19,328.90 20,744.33	<100,000	20,199.76 21,839.09 19,002.76	<100,000	19,908.32 18,937.65 19,327.98	<100,000	20,786.63 19,728.90 20,837.17	<100,000
36	HS	25,978.64 27,319.08 24,879.04	<100,000	26,387.09 28,367.74 23,476.90	<100,000	27,319.55 28,738.37 28,738.37	<100,000	28,937.75 28,937.75 27,001.63	<100,000	27,358.88 27,358.88 28,113.2	<100,000
	LS	20,917.73 18,279.56 19,738.74	<100,000	19,927.83 20,318.8 19,637.022	<100,000	18,927.66 20,001.11 20,001.11	<100,000	19,927.54 20,116.2 19,933.23	<100,000	18,728.90 19,372.98 20,839.7	<100,000
37	HS	51,066.73	<100,000	29,817.73 27,381.90	<100,000	28,637.21 29,637.33	<100,000	43,482.47	<100,000	29,001.23 28,917.03	<100,000
	LS	42,268.17	<100,000	20,917.65 19,837.56	<100,000	20,783.93 20,783.93	<100,000	37,043.06	<100,000	19,827.73 20,718.72	<100,000
38	HS			20,767.50 , 20,767.50 , 20,767.50	<100,000	21,735.25 , 21,735.25 , 21,735.25	<100,000	22,140 , 22,140 , 22,140	<100,000	20,982.50 , 20,982.50 , 20,982.50	<100,000
	LS			15,280	<100,000	21,524.00	<100,000	20,140	<100,000	20,982.50	<100,000

				, 15,280		, 21,467.75		, 20,140		, 20,982.50 , 20,982.50	
39	HS			15,978.76 , 15,978.76 , 15,978.76	<100,000	17,531.60 , 17,531.60 , 17,531.60	<100,000	4,932.50 , 4,932.50 , 4,932.50	<100,000	19,038.93 20,718.72 22,890.8	<100,000
	LS			15,769.87 , 15,769.87	<100,000	17,312.87 , 17,312.87	<100,000	4,765.50 , 4,765.50	<100,000	17,896.37 18,275.71 16,998.20	<100,000
40	HS					15,865.71 , 15,865.71 , 15,865.71	<100,000	16,231.78 , 16,231.78 , 16,231.78	<100,000	15,980 , 15,980 , 15,980	<100,000
	LS					15,865.71 , 15,865.71	<100,000	16,231.78 , 16,231.78	<100,000	15,980 , 15,980	<100,000
41	HS							13,572.92 , 13,572.92 , 13,572.92	<100,000	28,002.02	<100,000
	LS							13,572.92 , 13,572.92	<100,000	19,671.4	<100,000
42	HS	94,582.53	<100,000	98,602.6	<100,000	100,423.04	100,001- 150,000	101,032.38	100,001- 150,000	93,715.63	<100,000
	LS	77,103.09	<100,000	80,706.98	<100,000	86,222.42	<100,000	87,658.7	<100,000	41,147.62	<100,000
43	HS	44,352.57 , 44,352.57 , 44,352.57	<100,000	28,554.70 , 28,554.70 , 28,554.70	<100,000	30,251.30 , 30,251.30 , 30,251.30	<100,000	30,562.60 , 30,562.60 , 30,562.60	<100,000	30,902.24 , 29,021.20 , 28,829.50	<100,000
	LS	44,352.57 , 44,352.57	<100,000	25,452.57 , 25,452.57	<100,000	28,130.50 , 28,130.50	<100,000	28,543.53 , 28,543.53	<100,000	10,102.50 , 10,102.50	<100,000
44	HS	42,561.20 , 42,561.20 , 42,561.20	150,001- 200,000	23,529.15 , 23,529.15 , 23,529.15	<100,000	24,204.06 , 24,204.06 , 24,204.06	<100,000	24,500.24 , 24,500.24 , 24,500.24	<100,000	26,900.50 , 26,900.50 , 26,653.80	<100,000
	LS	42,561.20 ,	<100,000	20,173.23 ,	<100,000	23,978.20 ,	<100,000	24,008.26 ,	<100,000	11,971.25 ,	<100,000

		42,561.20		20,173.23		23,978.20		24,008.26		11,971.25	
45	HS	41,682.43 , 41,682.43 , 41,682.43	<100,000	23,889.50 , 23,889.50 , 23,889.50	<100,000	25,281.00 , 25,281.00 , 25,281.00	<100,000	26,690.55 , 26,690.55 , 26,690.55	<100,000	24,008.26 , 24,008.26 , 24,008.26	<100,000
	LS	41,682.43 , 41,682.43	<100,000	21,987.13 , 21,987.13	<100,000	24,432.10 , 24,432.10	<100,000	24,653.11 , 24,653.11	<100,000	18,589.96 , 18,589.96	<100,000
46	HS	22,251.38	<100,000	26,464.68	<100,000	28,092.74 28,999.21 28,999.21	<100,000	29,817.73 29,817.73 30,256.00	<100,000	31,281.83 29,007.81 33,829.77	100,001- 150,000
	LS	9,092.89	<100,000	19,296.12	<100,000	20,772.21 21,730.73 19,827.09	<100,000	18,928.76 19,276.64 20,738.90	<100,000	19,218.09 19,218.09 18,983.80	<100,000
47	HS	43,751.67 , 43,751.67 , 43,751.67	<100,000	24,652.12 , 24,652.12 , 24,652.12	<100,000	24,871.19 , 24,871.19 , 24,871.19	<100,000	25,215.16 , 25,215.16 , 25,215.16	<100,000	26,001.90 , 26,001.90 , 26,001.90	<100,000
	LS	43,751.67 , 43,751.67	<100,000	23,967.07 , 23,967.07	<100,000	23,967.07 , 23,967.07 , 23,967.07	<100,000	48,129.00 , 48,129.00	<100,000	16,001.90 , 16,001.90	<100,000
48	HS	20,369.12 , 20,369.12 , 20,369.12	<100,000	6,253.50 , 6,253.50 , 6,253.50	<100,000	7,600.00 , 7,600.00 , 7,600.00	<100,000	15,766	<100,000	7,990.55 , 7,990.55 , 7,990.55	<100,000
	LS	20,369.12 , 20,369.12	<100,000	6,253.50 , 6,253.50	<100,000	7,592.09 , 7,592.09	<100,000	14,864	<100,000	2,416.87 , 2,416.87	<100,000
49	HS	40,479.29 , 40,479.29 , 40,479.29	<100,000	23,188.10 , 23,188.10 , 23,188.10	<100,000	46,430.46	<100,000	24,113.10 , 24,113.10 , 24,113.10	<100,000	24,211.65 , 24,211.65 , 24,211.65	<100,000
	LS	40,479.29 , 40,479.29	<100,000	20,500.62 , 20,500.62	<100,000	45,638.24	<100,000	23,042.70 , 23,042.70	<100,000	15,769.00 , 15,769.00 , 15,769.00	<100,000
50	HS	74,452.50 , 74,452.50 ,	200,001- 250,000	162,751.18	150,001- 200,000	81,650.60 , 81,650.60 ,	>500,000	83,004.12 , 83,004.12 ,	>500,000	89,327.87 , 89,327.87 ,	>500,000

		74,452.50				81,650.60		83,004.12		89,327.87	
	LS	34,999.36 , 36,565.35 , 36,565.35	200,001- 250,000	156,206.62	150,001- 200,000	80,346.10 , 80,346.10 , 80,346.10	350,001- 400,000	78,892.50 , 78,892.50 , 78,892.50	300,001- 350,000	83,791.25 , 83,791.25 , 83,791.25	350,001- 400,000
53	HS	36,573.84 , 36,573.84 , 36,573.84	100,001- 150,000	66,836.10 , 65,713.83 , 63,156.47	150,001- 200,000	133,114.55	100,001- 150,000	71,984.26 , 74,183.01 , 67,927.19	100,001- 150,000	97,651.01 , 97,651.01	150,001- 200,000
	LS	36,565.35 , 36,565.35	<100,000	37,249.76 , 37,249.76	<100,000	115,935.84	100,001- 150,000	64,882.77 , 65,207.11	<100,000	71,909.73	<100,000

7-compiled data on tourism seasonality impact on value added tax

Business code		2016/17		2017/18		2018/19		2019/20		2020/21	
		2 ^{dry} DS, data	1 ^{ry} DS, data	2 ^{dry} DS, data	1 ^{ry} DS, data	2 ^{dry} DS, data	1 ^{ry} DS, data	2 ^{dry} DS, data	1 ^{ry} DS, data	2 ^{dry} DS, data	1 ^{ry} DS, data
21	HS	53,659.80 , 53,966.33	100,001-150,000	, 56,332.00 , 56,110.15	100,001-150,000			58,111.21 , 59,133.20	100,001-150,000	141,867.93 , 86,487.11 ,	300,001-350,000
	LS	43,917.50 , 45,354.28	<100,000	49,439.60 , 44,411.50	<100,000			50,504.10 , 50,114.50	100,001-150,000	7,323.07 , 7,323.07	<100,000
19	HS	42,126.21 , 42,907.23 , 43,003.20	150,001-200,000	41,209.10 , 41,108.30 , 41,112.10	100,001-150,000	46,532.00 , 45,704.00 , 43,906.30	100,001-150,000	47,908.24 , 47,908.00 , 46,693.54	<100,000	45,518.92 , 43,759.86 , 43,002.31	250,001-300,000
	LS	37,977.00 , 37,705.55	<100,000	34,718.39 , 35,178.34 , 37,017.23	100,001-150,000	38,308.70 , 37,814.09	<100,000	37,954.76 , 39,097.36	<100,000	36,705.40 , 39,525.83	<100,000
22	HS	44,327.01 , 44,979.23 , 43,002.15	100,001-150,000	59,039.00, 59,533.70	<100,000	41,805.23 , 41,821.57 , 40,917.92	100,001-150,000	40,102.30 , 40,002.00 , 39,716.01	100,001-150,000	40,795.21 , 41,121.23 , 40,564.41	300,001-350,000
	LS	37,317.53 , 37,960.72 , 38,006.84	100,001-150,000	43,524.00 , 44,552.90	<100,000	37,903.76 , 37,715.21	<100,000	31,276.90 , 32,187.20 , 32,518.00	<100,000	31,636.94 , 32,212.60 , 35,002.21	100,001-150,000
20	HS	71,930.00 , 65,632.00 , 63,270.00	300,001-350,000	45,901.90 , 43,903.40 , 43,109.80	100,001-150,000	64,840.26 , 55,219.53 , 54,563.00 , 51,574.30	200,001-250,000	110,836.20 , 90,024.57 , 77,593.15 , 76,219.00	400,001-450,000		
	LS	41,009.30 , 43,429.00 , 44,587.19	100,001-150,000	32,043.20 , 34,592.00	<100,000	42,444.00 , 44,091.00	<100,000	50,026 , 52,190.00 , 52,991.31	150,001-200,000		
24	HS	40,529.00 , 39,080.01 , 37,802.34	<100,000	41,312.87 , 40,732.05 , 39,873.21	<100,000	40,759.10, 42,787.70, 41,627.79	<100,000			86,487.11 , 90,024.57 , 53,367.44	200,001-250,000
	LS	29,998.87 , 30,891.41 , 31,532.00	<100,000	32,543.76 , 33,019.00 , 35,542.90	<100,000	35,132.70 , 36,112.90	<100,000			50,393.98, 50,017.65	100,001-150,000
25	HS	40,861.21 , 40,012.06 , 39,050.21	100,001-150,000			40,398.30 , 40,896.40 ,	<100,000	40,301.30 , 40,132.90 , 39,023.10	100,001-150,000	44,794.09 , 44,006.12 , 43,859.90	100,001-150,000
	LS	35,419.16 , 35,816.23 , 35,918.20	<100,000			30,009.20 , 35,102.80	<100,000	32,361.00 , 31,090.80	<100,000	35,725.85 , 37,302.53	<100,000
23	HS			40,182.23 , 40,907.30	<100,000	40,901.98 , 40,816.83	<100,000	45,103.89 , 45,100.21 ,	<100,000	48,201.09 , 46,143.01	<100,000
	LS			37,231.63 , 37,356.54	<100,000	32,096.45 , 32,716.09	<100,000	37,532.80 , 38,024.00	<100,000	39,216.90 , 40,031.00	<100,000
16	HS	40,617.38 , 38,965.37 , 39,815.73	100,001-150,000	40,673.28 , 40,614.38 , 38,925.37	100,001-150,000	39,857.60 , 39,302.37 , 39,246.38	100,001-150,000	41,217.80 , 41,217.38 , 40,218.30	<100,000	40,762.00 , 40,617.00 , 39,821.00	100,001-150,000
	LS	32,876.60 ,	<100,000	32,327.30 ,	100,001-150,000	31,635.20 ,	<100,000	31,219.30 ,	<100,000	28,839 ,	100,001-150,000

		32,716.20		32,676.20 , 32,836.60		33,078.26 , 33,419.30		33,307.00 , 33,767.20		29,163 , 29,756.00	
17	HS	42,291.20 , 41,128.30	<100,000	42,281.20 , 41,228.30	<100,000	40,318.40 , 41,025 , 40,278.20	100,001- 150,000	41,112 , 40,291.30 , 39,297.40	100,001- 150,000	34,726.00 , 33,217.00 , 32,264.00	<100,000
	LS	36,286.43 , 36,028.30	<100,000	35,028.30 , 30,276.20	<100,000	32,383.00 , 33,614	<100,000	31,187.30 , 36,095.70	<100,000	23,218.00 , 25,317.00 , 26,836.00	<100,000
18	HS	36,943.20 , 36,728.39 , 35,728.32	<100,000	36,727.39 , 35,287.30 , 33,943.20	<100,000	37,132.20 , 36,943.20 , 35,171.40	100,001- 150,000	38,718.39 , 38,142.20 , 34,824.30	100,001- 150,000	38,258.10 , 37,819.32	<100,000
	LS	30,263.40 , 31,354.24 , 31,809.40	<100,000	29,765.30 , 30,394.30 , 30,389.20	100,001- 150,000	29,389.20 , 29,532.30 , 30,263.40	<100,000	30,186.20 , 30,216.24 , 30,267.40	<100,000	20,719.27 , 21,495.72 , 23,491.28	<100,000

8-Compiled data on tourism seasonality impact on income tax

Business code		2016/17		2017/18		2018/19		2019/20		2020/21	
		2 ^{dry} DS, data	1 ^{ry} DS, data	2 ^{dry} DS, data	1 ^{ry} DS, data	2 ^{dry} DS, data	1 ^{ry} DS, data	2 ^{dry} DS, data	1 ^{ry} DS, data	2 ^{dry} DS, data	1 ^{ry} DS, data
1	HS	287.5 , 287.5	<100,000	3,310.25	<100,000	336.75, 336.75	<100,000	538.25 , 538.25	<100,000	4,730.25, 4,730.25, 4,730.25	<100,000
	LS	235.5 235.5 235.5	<100,000	287.5 287.5 287.5	<100,000	327.5	<100,000	327.5 496.75 496.75	<100,000	629 629	<100,000
6	HS	9,628.32 , 9,343.36, 9,325.06	<100,000	5,942.48, 3,979.34, 3,982.39 , ,	<100,000	4,209.75 , 4,597.77 , 5,087.41	<100,000	8,788.98, 7,840.31, 7,149.93	<100,000	8,975.85, 8,795.45, 8,921.62 , ,	<100,000
	LS	6,287.04, 7,088, 7,871.65	<100,000	2,367.18 , 2,943.00, 3,154.06	<100,000	2,962.34, 2,437.38 3,087.78	<100,000	3,532.10, 3,652.18, 3,637.35	<100,000	4,408.08, 4,408.08, 5,002	<100,000
2	HS	93,270.56, 90,188.01, 86,503.67	250,001- 300,000	47,856.74, 45,795.90, 44,115.13	100,001- 150,000	51,575.34, 54,121.96, 51,444.46	150,001- 200,000	50,467.49, 50,885.33, 50,784.58	150,001- 200,000	54,292.39, 54,023.08, 51,072.19	150,001- 200,000
	LS	56,571.83, 56,125.99, 59,234.44	150,001- 200,000	32,989.85, 32,073.66, 33,001.80	<100,000	35,197.04, 36,248.22, 35,630.96	100,001- 150,000	41,631.43, 41,879.03, 41,492.96	100,001- 150,000	35,388.27, 37,403.89, 38,759.94	100,001- 150,000
3	HS	49,187.23, 46,187.57, 44,555.92	100,001- 150,000	23,581.25, 23,686.44, 22,872.13	<100,000	25,364.57, 25,121.10, 23,415.25	<100,000			29,519.28, 29,574.43, 29,510.19	<100,000
	LS	27,647.78, 29,024.38, 31,199.06	<100,000	9,428.35, 12,678.19, 14,016.15	<100,000	10,959.33, 13,458.60, 15,111.91	<100,000			25,443.36, 25,433.98, 28,069.20	<100,000
5	HS	83,205.65, 84,399.93, 78,754.29, 74,464.88 ,	300,001- 350,000	40,381.67, 40,381.67, 40,381.67	100,001- 150,000	46,202.85, 46,202.85, 46,202.85	100,001- 150,000	49,924.80, 46,366.42, 46,366.42	100,001- 150,000	47,475.57, 46,621.33, 46,621.33	100,001- 150,000
	LS	53,289.36, 53,837.55,	150,001- 200,000	29,253.71, 29,253.71,	<100,000	31,016.03, 30,158.99,	<100,000	31,017.79, 30,518.31,	<100,000	31,100.83, 30,594.58,	<100,000

		54,151.31		29,253.71		33,872.37		33,917.79		33,968.64	
4	HS	51,835.88, 51,835.88, 47,554.74	150,001- 200,000	22,830.99 , 22,830.99 , 20,930.38	<100,000	24,539.50, 24,539.50, 22,690.85	<100,000	24,517.97, 24,564.92, 24,564.92	<100,000	24,595.91, 24,595.91, 24,595.91	<100,000
	LS	21,952.52, 27,355.87, 27,899.67	<100,000	9,125.92 11,629.82, 13,519.72	<100,000	13,955.58, 13,343.45 11,683.55	<100,000	12,649.22, 13,572.26, 14,334.81	<100,000	12,728.89, 14,339.04, 14,417.02,	<100,000
10	HS			3,703.60, 3,703.60, 3,703.60	<100,000	4,480.79, 4,480.79, 4,480.79	<100,000	4,066.87, 4,066.87 4,066.87	<100,000	3,720.19, 3,710.42, 3,684.54 ,	<100,000
	LS			3,289.85, 3,289.85, 3,289.85	<100,000	3,264.19, 3,264.19, 3,264.19	<100,000	3,258.48, 3,417.28, 3,417.28	<100,000	2,925.11, 2,925.11, 3,135.76,	<100,000
11	HS			4,059.76, 4,059.76, 4,059.76	<100,000	3,708.11, 3,708.11, 3,708.11	<100,000	3,687.48, 3,687.48, 3,687.48	<100,000	3,737.48, 3,737.48, 3,737.48	<100,000
	LS			3,451.05 3,451.05 3,556.20	<100,000	3,161.42 3,161.42 3,161.42	<100,000	3,399.38 3,475.62 3,491.63	<100,000	3,551.92 3,551.92 3,551.92	<100,000
8	HS					3,706.93, 3,706.93, 3,706.93	<100,000	3,654.61, 3,654.61, 3,654.61	<100,000	3,713.94, 3,713.94, 3,713.94	<100,000
	LS					2,084.21 2,188.79 2,335.30	<100,000	3,381.10 3,285.56 3,492.38	<100,000	3,407.80 3,407.80 3,535.77	<100,000
9	HS					35,230.38, 35,230.38, 35,230.38	<100,000	35,603.27, 35,603.27, 35,603.27	<100,000	35,745.89, 35,745.89, 35,745.89	<100,000
	LS					25,270.74, 27,588.20, 30,136.25	<100,000	25,433.28, 27,983.95, 32,212.02	<100,000	26,713.03, 28,416.32	<100,000
12	HS	31,167.30, 30,192.73, 30,183.28	<100,000	30,908.27, 30,546.78, 30,463.10	100,001- 150,000	31,617.21, 31,596.31, 31,247.41	<100,000	32,736.98, 32,748.65, 31,341.26	<100,000	30,768.21, 30,515.31, 30,485.91	<100,000
	LS	27,174.00, 25,472.38 28,617.20	<100,000	23,754.28, 28,119.25, 28,791.78	<100,000	22,191.52, 27,985.23, 28,719.82	100,001- 150,000	25,970.86, 28,817.62, 29,002.52	<100,000	23,219.78, 24,890.30, 25,617.17	<100,000
13	HS	25,182.30, 25,718.26, 26,113.21	<100,000	26,101.21, 25,112.65, 25,432.60	<100,000	25,718.45, 24,718.91, 24,763.52	100,001- 150,000	23,867.92, 23,495.52, 21,537.87	<100,000	21,398.32, 21,689.31, 21,986.32	<100,000
	LS	21,980.35, 19,803.41, 20,119.34	<100,000	20,271.20, 20,231.87, 21,080.50	100,001- 150,000	19,267.86, 17,906.21, 18,219.62	<100,000	19,297.43, 19,792.54, 20,516.72	100,001- 150,000	16,702.65, 17,839.26, 17,382.65	100,001- 150,000
14	HS	27,917.34, 25,972. 24,907.23	100,001- 150,000	25,671.25, 24,390, 23,212.30	<100,000	26,739.89, 24,768.32 , 24,768	<100,000	22,513, 21,795.43, 21,865.52	<100,000	23,453.97, 20,718.63, 20,618.23	<100,000

	LS	18,179.30, 19,952.53, 19,002.78	<100,000	18,218.30, 18,281.53, 18,102.60	<100,000	19,829.25, 20,282.90, 20,263.65	<100,000	18,905.42, 19,829.53, 19,268.92	100,001- 150,000	19,807.50, 19,978.53, 19,796.53	<100,000
15	HS	23,179.78, 22,964.73, 21,687.32	<100,000	22,736.82, 22,815.64, 21,756.21	100,001- 150,000			23,418.92, 21,648.92, 21,341.97	100,001- 150,000	21,892.53, 20,418.30, 20,418.30	<100,000
	LS	15,392.80, 17,902.36, 19,018.70	100,001- 150,000	17,392.80, 18,910.22, 18,419.32	100,001- 150,000			19,268.54, 19,528.97, 20,428.92	<100,000	16,256.40, 16,256.40, 16,256.40	100,001- 150,000

9- Compiled data on tourism seasonality impact on entrance fee

Business code		2016/17		2017/18		2018/19		2019/20		2020/21	
		2 ^{dry} DS, data	1 ^{ry} DS, data	2 ^{dry} DS, data	1 ^{ry} DS, data	2 ^{dry} DS, data	1 ^{ry} DS, data	2 ^{dry} DS, data	1 ^{ry} DS, data	2 ^{dry} DS, data	1 ^{ry} DS, data
50	HS	129,820, 123,509, 123,475	>180,000			130,442, 128,657, 127,434	>180,000	131,000, 132,215, 129,553	>180,000	110,005, 117,083, 117,890	>180,000
	LS	106,691, 109,831, 111,139	>180,000			110,030, 112,736, 113,826	>180,000	113,207, 115,745, 115,010	>180,000	3,571, 3,607, 4,909	<20,000
52	HS			33,462, 32,549, 32,017	80,001- 100,000	33,080, 34,012, 32,958	80,001- 100,000			33,071, 33,764, 30,840	>180,000
	LS			22,630, 24,801, 27,350	60,001- 80,000	25,870, 27,501, 29,001	80,001- 100,000			3,232, 3,003, 3,480	<20,000
53	HS	53,478.00, 75,604, 52,098	>180,000	115,739, 70,656, 53,166	>180,000			101,858, 86,665, 84,463	>180,000	90,305, 85,220, 76,705	>180,000
	LS	29,232, 31,540, 32,386	80,001- 100,000	21,745, 31,288, 30,576	80,001- 100,000			33,932, 44,111, 42,706	140,001- 160,000	3,480, 5,530, 7,155	<20,000
51	HS	26,302, 26,172, 25,819	60,001- 80,000	27,165, 20,153, 21,380	60,001- 80,000	28,628, 20,708, 20,730	60,001- 80,000	20,809, 20,627, 19,620	60,001- 80,000		
	LS	11,219, 10,497, 8,567	20,001- 40,000	9,758, 8,965, 11,212	20,001- 40,000	9,653, 11,728, 13,517	20,001- 40,000	10,579, 10,387, 11,746	20,001- 40,000		

In the above tables (6-9), HS stands for High season, LS for Low season, and DS for Data source

10- Data collection instruments

Survey questions for tourism businesses managers

Dear survey respondents thank you in advance for your cooperation in filling this questionnaire. My name is Kussito Nuro. I'm a master's student in Addis Ababa University. This questionnaire is part of a study for partial fulfillment of master's degree of the requirement for degree (MA) in Masters of Art in tourism development and management. The aim of the study is to "examining tourism through the lenses of its economic benefits and associated curses at Arba minch town and its environs". Therefore your cooperation is very essential for accomplishment of the research through providing accurate and honest responses.

Note: your responses will be used only for academic purpose and will not be disclosed at all. Don't write your name and answer the questions properly after understanding them well.

I. Demographic questions

1. What gender identifies you?

A. Male	C. Female
B. Mixed	D. Prefer Not to answer
2. In which range category your age falls?

A. 0-15	D. 46-60
B. 16-30	E. Above 61
C. 31-45	F. Prefer not to answer
3. Where are you currently living?
 - A. In Arba minch town administration
 - B. In Arba minch zuria woreda administration
 - C. In Chenchaworeda administration
 - D. In Bonke woreda Administration
 - E. If any other specify_____
4. What is the highest level of education you have completed?

A. Less than High school diploma	E. High school diploma
B. College Diploma	F. Bachelor's Degree
C. Master's Degree	G. Doctorate Degree
D. If any Specify_____	
5. What is your marital status?

A. Married	D. Unmarried
B. Widowed	E. Separated
C. Divorced	F. Don't want to say
6. What is your monthly household income?

A. Below 10,000 Birr	E. 10,001-15,000 Birr
B. 15,001-20,000 Birr	F. 20,001-25,000 Birr
C. 25,001-30,000 Birr	G. 30,001-35,000 Birr
D. Above 35,000 Birr	

II. Questions for tourism businesses managers on Personal Income variable

****Instruction: please answer the following questions for the years you had been a manager/owner with in the period 2016-2020.**

1. Please, through which means your employees (including permanent, temporary, full time, par-time, apprentice and trainee employees) had been received payment?

A. Salary	E. Wages	I. Overtime pay
B. Commissions	F. Fees	J. Bonuses
C. Rent payments	G. Utility payments	K. Food payments
D. Transportation costs	H. Insurance costs	L. If any other specify_____
2. What is the estimated amount of quests' revenue (excluding that of local residents) contribution towards yearly total payments(chosen for question 1 (under section II)) received by employees in 2016?(please select the range)

A. Below 100,000Birr	E. 300,001 Birr_350,000 Birr
B. 100,001 Birr_150,000 Birr	F. 350,001 Birr_400,000 Birr
C. 150,001 Birr_200,000 Birr	G. 400,001 Birr_450,000 Birr
D. 200,001 Birr_ 250,000Birr	H. 450,001 Birr_500,000 Birr
E. 250,001 Birr_300,000 Birr	I. Above 500,000 Birr

3. What is the estimated amount of quests' revenue(excluding that of local residents) contribution towards yearly total payments (chosen for question 1 (under section II)) received by employees in 2017?(please select range)
- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |
4. What is the estimated amount of quests' revenue(excluding that of local residents) contribution towards yearly total payments(chosen for question 1(under section II)) received by employees in 2018?(please select the range)
- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |
5. What is the estimated amount of quests' revenue (excluding that of local residents) contribution towards yearly total payments(chosen for question 1 (under section II)) received by employees in 2019?(please select the range)
- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |
6. What is the estimated amount of quests' revenue(excluding that of local residents) contribution towards yearly total payments (chosen for question 1 (under section II)) received by employees in 2020?(please select the range)
- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |
7. In the year 2016; Out of total income paid to employees, what is the estimated share of income generated due to quests' revenue (excluding due to that of local residents)
- | | | | | | |
|--------|-------------|--------|--------|--------|-------|
| A. 0% | B. Below 5% | C. 10% | D.15% | E.20% | F.25% |
| G. 30% | H.35% | I. 40% | J. 45% | K.50% | L.55% |
| M. 60% | N.65% | O.70% | P.75% | Q. 80% | R.85% |
| S.90% | T. 95% | U.100% | | | |
8. In the year 2017; Out of total income paid to employees, what is the estimated share of income generated due to quests' revenue (excluding due to that of local residents)
- | | | | | | |
|--------|-------------|--------|--------|--------|-------|
| A. 0% | B. Below 5% | C. 10% | D.15% | E.20% | F.25% |
| G. 30% | H.35% | I. 40% | J. 45% | K.50% | L.55% |
| M. 60% | N.65% | O.70% | P.75% | Q. 80% | R.85% |
| S.90% | T. 95% | U.100% | | | |
9. In the year 2018; Out of total income paid to employees, what is the estimated share of income generated due to quests' revenue (excluding due to that of local residents)
- | | | | | | |
|--------|-------------|--------|--------|--------|-------|
| A. 0% | B. Below 5% | C. 10% | D.15% | E.20% | F.25% |
| G. 30% | H.35% | I. 40% | J. 45% | K.50% | L.55% |
| M. 60% | N.65% | O.70% | P.75% | Q. 80% | R.85% |
| S.90% | T. 95% | U.100% | | | |

10. In the year 2019; Out of total income paid to employees, what is the estimated share of income generated due to quests' revenue (excluding due to that of local residents)

- A. 0% B. Below 5% C. 10% D.15% E.20% F.25%
 G. 30% H.35% I. 40% J. 45% K.50% L.55%
 M. 60% N.65% O.70% P.75% Q. 80% R.85%
 S.90% T. 95% U.100%

11. In the year 2020; Out of total income paid to employees, what is the estimated share of income generated due to quests' revenue (excluding due to that of local residents)

- A. 0% B. Below 5% C. 10% D.15% E.20% F.25%
 G. 30% H.35% I. 40% J. 45% K.50% L.55%
 M. 60% N.65% O.70% P.75% Q. 80% R.85%
 S.90% T. 95% U.100%

III. Questions on number of tourism jobs and seasonality effect on it.

1. What is the total number of employees of your business for the following years? (please appropriately fill the following table)

	201 6/17	2017/18	2018/19	2019/20	2020/ 21
Number of employees					

2. During the seasons your enterprise had been over busy with quests, what is the total number of employees at your business?(please fill the information for the busiest season of the following years)

	2016/17	2017/18	2018/19	2019/20	2020/ 21
Number of employees					

3. During the seasons your enterprise had been served fewest number of quests, what is the total number of employees at your business?(please fill the information for the fewest season of the following years)

	201 6/17	201 7/18	201 8/19	20 19 /2 0	2020/ 21
Number of employees					

IV. Questions on tourism government revenue

a. For attraction managers

1. This site generates revenue for government through tourism.
 A. Yes B. No
2. If your response for question number 1 is yes, through which of the following means the revenue has been generated?
 A. Entrance fee C. Use fee
 B. Concessions D. If any specify_____

****If entrance fee is one of your responses for question number 2:-**

3. What is the 2016 yearly estimated total amount of entrance fee collected from visitors by excluding that of non-visitors?
 A. Below 20,000 Birr F. 100,001 Birr_120,000 Birr
 B. 20,001 Birr_40,000 Birr G. 120,001 Birr_140,000 Birr

- C. 40,001 Birr_60,000 Birr
D. 60,001 Birr_ 80,000 Birr
E. 80,001 Birr_100,000 Birr
- H. 140,001 Birr_160,000 Birr
I. 160,001 Birr_180,000 Birr
J. Above 180, 000 Birr
4. What is the 2017 yearly estimated total amount of entrance fee collected from visitors by excluding that of non-visitors?
- A. Below 20,000 Birr
B. 20,001 Birr_40,000 Birr
C. 40,001 Birr_60,000 Birr
D. 60,001 Birr_ 80,000 Birr
E. 80,001 Birr_100,000 Birr
- F. 100,001 Birr_120,000 Birr
G. 120,001 Birr_140,000 Birr
H. 140,001 Birr_160,000 Birr
I. 160,001 Birr_180,000 Birr
J. Above 180, 000 Birr
5. What is the 2018 yearly estimated total amount of entrance fee collected from visitors by excluding that of non-visitors?
- A. Below 20,000 Birr
B. 20,001 Birr_40,000 Birr
C. 40,001 Birr_60,000 Birr
D. 60,001 Birr_ 80,000 Birr
E. 80,001 Birr_100,000 Birr
- F. 100,001 Birr_120,000 Birr
G. 120,001 Birr_140,000 Birr
H. 140,001 Birr_160,000 Birr
I. 160,001 Birr_180,000 Birr
J. Above 180, 000 Birr
6. What is the 2019 yearly estimated total amount of entrance fee collected from visitors by excluding that of non-visitors?
- A. Below 20,000 Birr
B. 20,001 Birr_40,000 Birr
C. 40,001 Birr_60,000 Birr
D. 60,001 Birr_ 80,000 Birr
E. 80,001 Birr_100,000 Birr
- F. 100,001 Birr_120,000 Birr
G. 120,001 Birr_140,000 Birr
H. 140,001 Birr_160,000 Birr
I. 160,001 Birr_180,000 Birr
J. Above 180, 000 Birr
7. What is the 2020 yearly estimated total amount of entrance fee collected from visitors by excluding that of non-visitors?
- A. Below 20,000 Birr
B. 20,001 Birr_40,000 Birr
C. 40,001 Birr_60,000 Birr
D. 60,001 Birr_ 80,000 Birr
E. 80,001 Birr_100,000 Birr
- F. 100,001 Birr_120,000 Birr
G. 120,001 Birr_140,000 Birr
H. 140,001 Birr_160,000 Birr
I. 160,001 Birr_180,000 Birr
J. Above 180, 000 Birr
8. In the year 2016; Out of total entrance fee collected, what is the estimated share of entrance fee generated due to visitors (excluding that of local residents)
- A. 0% B. Below 5% C. 10% D.15% E.20% F.25%
G. 30% H.35% I. 40% J. 45% K.50% L.55%
M. 60% N.65% O.70% P.75% Q. 80% R.85%
S.90% T. 95% U.100%
9. In the year 2017; Out of total entrance fee collected, what is the estimated share of entrance fee generated due to visitors (excluding that of local residents)
- A. 0% B. Below 5% C. 10% D.15% E.20% F.25%
G. 30% H.35% I. 40% J. 45% K.50% L.55%
M. 60% N.65% O.70% P.75% Q. 80% R.85%
S.90% T. 95% U.100%
10. In the year 2018; Out of total entrance fee collected, what is the estimated share of entrance fee generated due to visitors (excluding that of local residents)
- A. 0% B. Below 5% C. 10% D.15% E.20% F.25%
G. 30% H.35% I. 40% J. 45% K.50% L.55%
M. 60% N.65% O.70% P.75% Q. 80% R.85%
S.90% T. 95% U.100%
11. In the year 2019; Out of total entrance fee collected, what is the estimated share of entrance fee generated due to visitors (excluding that of local residents)?

- | | | | | | |
|--------|-------------|--------|--------|--------|-------|
| A. 0% | B. Below 5% | C. 10% | D.15% | E.20% | F.25% |
| G. 30% | H.35% | I. 40% | J. 45% | K.50% | L.55% |
| M. 60% | N.65% | O.70% | P.75% | Q. 80% | R.85% |
| S.90% | T. 95% | U.100% | | | |

12. In the year 2020; Out of total entrance fee collected, what is the estimated share of entrance fee generated due to visitors (excluding that of local residents)?

- | | | | | | |
|--------|-------------|--------|--------|--------|-------|
| A. 0% | B. Below 5% | C. 10% | D.15% | E.20% | F.25% |
| G. 30% | H.35% | I. 40% | J. 45% | K.50% | L.55% |
| M. 60% | N.65% | O.70% | P.75% | Q. 80% | R.85% |
| S.90% | T. 95% | U.100% | | | |

b. Questions for the managers of the remaining tourism businesses on profit, Value added tax and Income tax.

1. Through which mechanism does government had been gained revenue from your institution?

- | | |
|---------------------------------------|---------------|
| A. Profit tax | D. Sales tax |
| B. Value added tax(on room and guest) | E. Income tax |
| C. If any other specify_____ | |

****Instruction- If profit tax is one of your responses for question number 1 (section II A.b) please answer the following questions (If the profit tax payment was started before or in the range of 2016-2020)**

2. What is the yearly, 2016, estimated amount of profit tax (paid) contributed from profit due to quests' revenue (excluding that of local residents)?

- | | |
|----------------------------|-----------------------------|
| A. Below 10,000 Birr | F. 60,001 Birr_70,000 Birr |
| B. 10,001 Birr_20,000 Birr | G. 70,001 Birr_80,000 Birr |
| C. 30,001 Birr_40,000 Birr | H. 80,001 Birr_90,000 Birr |
| D. 40,001 Birr_50,000 Birr | I. 90,001 Birr_100,000 Birr |
| E. 50,001 Birr_60,000 Birr | J. Above 100,000 Birr |

3. What is the yearly, 2017, estimated amount of profit tax (paid) contributed from profit due to quests' revenue (excluding that of local residents)?

- | | |
|----------------------------|-----------------------------|
| A. Below 10,000 Birr | F. 60,001 Birr_70,000 Birr |
| B. 10,001 Birr_20,000 Birr | G. 70,001 Birr_80,000 Birr |
| C. 30,001 Birr_40,000 Birr | H. 80,001 Birr_90,000 Birr |
| D. 40,001 Birr_50,000 Birr | I. 90,001 Birr_100,000 Birr |
| E. 50,001 Birr_60,000 Birr | J. Above 100,000 Birr |

4. What is the yearly, 2018, estimated amount of profit tax (paid) contributed from profit due to quests' revenue (excluding that of local residents)?

- | | |
|----------------------------|-----------------------------|
| A. Below 10,000 Birr | F. 60,001 Birr_70,000 Birr |
| B. 10,001 Birr_20,000 Birr | G. 70,001 Birr_80,000 Birr |
| C. 30,001 Birr_40,000 Birr | H. 80,001 Birr_90,000 Birr |
| D. 40,001 Birr_50,000 Birr | I. 90,001 Birr_100,000 Birr |
| E. 50,001 Birr_60,000 Birr | J. Above 100,000 Birr |

5. What is the yearly, 2019, estimated amount of profit tax (paid) contributed from profit due to quests' revenue (excluding that of local residents)?

- | | |
|----------------------------|-----------------------------|
| A. Below 10,000 Birr | F. 60,001 Birr_70,000 Birr |
| B. 10,001 Birr_20,000 Birr | G. 70,001 Birr_80,000 Birr |
| C. 30,001 Birr_40,000 Birr | H. 80,001 Birr_90,000 Birr |
| D. 40,001 Birr_50,000 Birr | I. 90,001 Birr_100,000 Birr |
| E. 50,001 Birr_60,000 Birr | J. Above 100,000 Birr |

6. What is the yearly, 2020, estimated amount of profit tax (paid) contributed from profit due to quests' revenue (excluding that of local residents)?
- | | |
|----------------------------|-----------------------------|
| A. Below 10,000 Birr | F. 60,001 Birr_70,000 Birr |
| B. 10,001 Birr_20,000 Birr | G. 70,001 Birr_80,000 Birr |
| C. 30,001 Birr_40,000 Birr | H. 80,001 Birr_90,000 Birr |
| D. 40,001 Birr_50,000 Birr | I. 90,001 Birr_100,000 Birr |
| E. 50,001 Birr_60,000 Birr | J. Above 100,000 Birr |
7. In the year 2016; Out of total profit tax paid, what is the estimated share of profit tax generated due to profit gained from quests' revenue (excluding that of local residents)?
- | | | | | | |
|--------|-------------|--------|--------|--------|-------|
| A. 0% | B. Below 5% | C. 10% | D.15% | E.20% | F.25% |
| G. 30% | H.35% | I. 40% | J. 45% | K.50% | L.55% |
| M. 60% | N.65% | O.70% | P.75% | Q. 80% | R.85% |
| S.90% | T. 95% | U.100% | | | |
8. In the year 2017; Out of total profit tax paid, what is the estimated share of profit tax generated due to profit gained from quests' revenue (excluding that of local residents)?
- | | | | | | |
|--------|-------------|--------|--------|--------|-------|
| A. 0% | B. Below 5% | C. 10% | D.15% | E.20% | F.25% |
| G. 30% | H.35% | I. 40% | J. 45% | K.50% | L.55% |
| M. 60% | N.65% | O.70% | P.75% | Q. 80% | R.85% |
| S.90% | T. 95% | U.100% | | | |
9. In the year 2018; Out of total profit tax paid, what is the estimated share of profit tax generated due to profit gained from quests' revenue (excluding that of local residents)?
- | | | | | | |
|--------|-------------|--------|--------|--------|-------|
| A. 0% | B. Below 5% | C. 10% | D.15% | E.20% | F.25% |
| G. 30% | H.35% | I. 40% | J. 45% | K.50% | L.55% |
| M. 60% | N.65% | O.70% | P.75% | Q. 80% | R.85% |
| S.90% | T. 95% | U.100% | | | |
10. In the year 2019; Out of total profit tax paid, what is the estimated share of profit tax generated due to profit gained from quests' revenue (excluding that of local residents)?
- | | | | | | |
|--------|-------------|--------|--------|--------|-------|
| A. 0% | B. Below 5% | C. 10% | D.15% | E.20% | F.25% |
| G. 30% | H.35% | I. 40% | J. 45% | K.50% | L.55% |
| M. 60% | N.65% | O.70% | P.75% | Q. 80% | R.85% |
| S.90% | T. 95% | U.100% | | | |
11. In the year 2020; Out of total profit tax paid, what is the estimated share of profit tax generated due to profit gained from quests' revenue (excluding that of local residents)?
- | | | | | | |
|--------|-------------|--------|--------|--------|-------|
| A. 0% | B. Below 5% | C. 10% | D.15% | E.20% | F.25% |
| G. 30% | H.35% | I. 40% | J. 45% | K.50% | L.55% |
| M. 60% | N.65% | O.70% | P.75% | Q. 80% | R.85% |
| S.90% | T. 95% | U.100% | | | |

****Instruction- If value added tax is one of your responses for question number 1(section II A.b) please answer the following questions (If the tax payment was started before or in the range of 2016-2020)**

12. What is the yearly, 2016, estimated amount of value added tax (paid) contributed due to serving quests (excluding due to local residents)?
- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |
13. What is the yearly, 2017, estimated amount of value added tax (paid) contributed due to serving quests (excluding due to local residents)?
- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |

- C. 150,001 Birr_200,000 Birr
D. 200,001 Birr_250,000 Birr
E. 250,001 Birr_300,000 Birr
- G. 400,001 Birr_450,000 Birr
H. 450,001 Birr_500,000 Birr
I. Above 500,000 Birr
14. What is the yearly, 2018, estimated amount of value added tax (paid) contributed due to serving quests (excluding due to local residents)?
- A. Below 100,000 Birr
B. 100,001 Birr_150,000 Birr
C. 150,001 Birr_200,000 Birr
D. 200,001 Birr_250,000 Birr
E. 250,001 Birr_300,000 Birr
- E. 300,001 Birr_350,000 Birr
F. 350,001 Birr_400,000 Birr
G. 400,001 Birr_450,000 Birr
H. 450,001 Birr_500,000 Birr
I. Above 500,000 Birr
15. What is the yearly, 2019, estimated amount of value added tax (paid) contributed due to serving visitors (excluding due to local residents)?
- A. Below 100,000 Birr
B. 100,001 Birr_150,000 Birr
C. 150,001 Birr_200,000 Birr
D. 200,001 Birr_250,000 Birr
E. 250,001 Birr_300,000 Birr
- E. 300,001 Birr_350,000 Birr
F. 350,001 Birr_400,000 Birr
G. 400,001 Birr_450,000 Birr
H. 450,001 Birr_500,000 Birr
I. Above 500,000 Birr
16. What is the yearly, 2020, amount of value added tax (paid) contributed due to serving visitors (excluding due to local residents)?
- A. Below 100,000 Birr
B. 100,001 Birr_150,000 Birr
C. 150,001 Birr_200,000 Birr
D. 200,001 Birr_250,000 Birr
E. 250,001 Birr_300,000 Birr
- E. 300,001 Birr_350,000 Birr
F. 350,001 Birr_400,000 Birr
G. 400,001 Birr_450,000 Birr
H. 450,001 Birr_500,000 Birr
I. Above 500,000 Birr
17. In the year 2016; Out of total Value added tax collected, what is the estimated share of value added tax generated due to serving quests (excluding that of local residents)?
- A. 0% B. Below 5% C. 10% D. 15% E. 20% F. 25%
G. 30% H. 35% I. 40% J. 45% K. 50% L. 55%
M. 60% N. 65% O. 70% P. 75% Q. 80% R. 85%
S. 90% T. 95% U. 100%
18. In the year 2017; Out of total Value added tax collected, what is the estimated share of value added tax generated due to serving quests (excluding that of local residents)?
- A. 0% B. Below 5% C. 10% D. 15% E. 20% F. 25%
G. 30% H. 35% I. 40% J. 45% K. 50% L. 55%
M. 60% N. 65% O. 70% P. 75% Q. 80% R. 85%
S. 90% T. 95% U. 100%
19. In the year 2018; Out of total Value added tax collected, what is the estimated share of value added tax generated due to serving quests (excluding that of local residents)?
- A. 0% B. Below 5% C. 10% D. 15% E. 20% F. 25%
G. 30% H. 35% I. 40% J. 45% K. 50% L. 55%
M. 60% N. 65% O. 70% P. 75% Q. 80% R. 85%
S. 90% T. 95% U. 100%
20. In the year 2019; Out of total Value added tax collected, what is the estimated share of value added tax generated due to serving quests (excluding that of local residents)?
- A. 0% B. Below 5% C. 10% D. 15% E. 20% F. 25%
G. 30% H. 35% I. 40% J. 45% K. 50% L. 55%
M. 60% N. 65% O. 70% P. 75% Q. 80% R. 85%
S. 90% T. 95% U. 100%
21. In the year 2020; Out of total Value added tax collected, what is the estimated share of value added tax generated due to serving quests (excluding that of local residents)?
- A. 0% B. Below 5% C. 10% D. 15% E. 20% F. 25%
G. 30% H. 35% I. 40% J. 45% K. 50% L. 55%

M. 60% N.65% O.70% P.75% Q. 80% R.85%
 S.90% T. 95% U.100%

****Instruction- If income tax is one of your responses for question number 1(section II A.b) please answer the following questions (If the tax payment was started before or in the range of 2016-2020)**

22. What is the yearly, 2016, estimated amount of income tax (paid) generated from employees' income (income derived from quests' revenue)?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

23. What is the yearly, 2017, estimated amount of income tax(paid) generated from employees' income (income derived from quests' revenue)?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

24. What is the yearly, 2018, estimated amount of income tax(paid) generated from employees' income (income derived from quests' revenue)?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

25. What is the yearly, 2019, estimated amount of income tax (paid) generated from employees' income (income derived from quests' revenue)?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

26. What is the yearly, 2020, estimated amount of income tax (paid) generated from employees' income (income derived from quests' revenue)?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

27. In the year 2016; Out of total income tax paid, what is the estimated share of income tax generated from employees' income (income derived from quests' revenue .i.e. excluding that of local residents)?

- | | | | | | |
|--------|-------------|--------|--------|--------|-------|
| A. 0% | B. Below 5% | C. 10% | D.15% | E.20% | F.25% |
| G. 30% | H.35% | I. 40% | J. 45% | K.50% | L.55% |
| M. 60% | N.65% | O.70% | P.75% | Q. 80% | R.85% |
| S.90% | T. 95% | U.100% | | | |

28. In the year 2017; Out of total income tax paid, what is the estimated share of income tax generated from employees' income (income derived from quests' revenue .i.e. excluding that of local residents)?

- | | | | | | |
|-------|-------------|--------|-------|-------|-------|
| A. 0% | B. Below 5% | C. 10% | D.15% | E.20% | F.25% |
|-------|-------------|--------|-------|-------|-------|

G. 30%	H.35%	I. 40%	J. 45%	K.50%	L.55%
M. 60%	N.65%	O.70%	P.75%	Q. 80%	R.85%
S.90%	T. 95%	U.100%			

29. In the year 2018; Out of total income tax paid, what is the estimated share of income tax generated from employees' income (income derived from quests' revenue .i.e. excluding that of local residents)?

A. 0%	B. Below 5%	C. 10%	D.15%	E.20%	F.25%
G. 30%	H.35%	I. 40%	J. 45%	K.50%	L.55%
M. 60%	N.65%	O.70%	P.75%	Q. 80%	R.85%
S.90%	T. 95%	U.100%			

30. In the year 2019; Out of total income tax paid, what is the estimated share of income tax generated from employees' income (income derived from quests' revenue .i.e. excluding that of local residents)?

A. 0%	B. Below 5%	C. 10%	D.15%	E.20%	F.25%
G. 30%	H.35%	I. 40%	J. 45%	K.50%	L.55%
M. 60%	N.65%	O.70%	P.75%	Q. 80%	R.85%
S.90%	T. 95%	U.100%			

31. In the year 2020; Out of total income tax paid, what is the estimated share of income tax generated from employees' income (income derived from quests' revenue .i.e. excluding that of local residents)?

A. 0%	B. Below 5%	C. 10%	D.15%	E.20%	F.25%
G. 30%	H.35%	I. 40%	J. 45%	K.50%	L.55%
M. 60%	N.65%	O.70%	P.75%	Q. 80%	R.85%
S.90%	T. 95%	U.100%			

V. Questions for tourism business managers on seasonality effect on

a. personal income variable

1. During the year 2016, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that was received by employees during the season/s/ your institution served highest number of the quests (excluding local residents)?

A. Below 100,000Birr	E. 300,001 Birr_350,000 Birr
B. 100,001 Birr_150,000 Birr	F. 350,001 Birr_400,000 Birr
C. 150,001 Birr_200,000 Birr	G. 400,001 Birr_450,000 Birr
D. 200,001 Birr_ 250,000Birr	H. 450,001 Birr_500,000 Birr
E. 250,001 Birr_300,000 Birr	I. Above 500,000 Birr

2. During the year 2017, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that was received by employees during the season/s/ your institution served highest number of quests (excluding local residents)?

A. Below 100,000Birr	E. 300,001 Birr_350,000 Birr
B. 100,001 Birr_150,000 Birr	F. 350,001 Birr_400,000 Birr
C. 150,001 Birr_200,000 Birr	G. 400,001 Birr_450,000 Birr
D. 200,001 Birr_ 250,000Birr	H. 450,001 Birr_500,000 Birr
E. 250,001 Birr_300,000 Birr	I. Above 500,000 Birr

3. During the year 2018, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that was received by employees during the season/s/ your institution served highest number of the quests (excluding local residents)?

A. Below 100,000Birr	E. 300,001 Birr_350,000 Birr
B. 100,001 Birr_150,000 Birr	F. 350,001 Birr_400,000 Birr
C. 150,001 Birr_200,000 Birr	G. 400,001 Birr_450,000 Birr
D. 200,001 Birr_ 250,000Birr	H. 450,001 Birr_500,000 Birr

- E. 250,001 Birr_300,000 Birr I. Above 500,000 Birr
4. During the year 2019, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that was received by employees during the season/s/ your institution served highest number of the quests (excluding local residents)?
- A. Below 100,000Birr E. 300,001 Birr_350,000 Birr
 B. 100,001 Birr_150,000 Birr F. 350,001 Birr_400,000 Birr
 C. 150,001 Birr_200,000 Birr G. 400,001 Birr_450,000 Birr
 D. 200,001 Birr_ 250,000Birr H. 450,001 Birr_500,000 Birr
 E. 250,001 Birr_300,000 Birr I. Above 500,000 Birr
5. During the year 2020, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that was received by employees during the season/s/ your institution served highest number of the quests (excluding local residents)?
- A. Below 100,000Birr E. 300,001 Birr_350,000 Birr
 B. 100,001 Birr_150,000 Birr F. 350,001 Birr_400,000 Birr
 C. 150,001 Birr_200,000 Birr G. 400,001 Birr_450,000 Birr
 D. 200,001 Birr_ 250,000Birr H. 450,001 Birr_500,000 Birr
 E. 250,001 Birr_300,000 Birr I. Above 500,000 Birr
6. During the year 2016, what is the estimated total amount of the payments (you chosen under question number 1(under section II that was received by employees during the season/s/ your institution served lowest number of the quests (excluding local residents)?
- A. Below 100,000Birr E. 300,001 Birr_350,000 Birr
 B. 100,001 Birr_150,000 Birr F. 350,001 Birr_400,000 Birr
 C. 150,001 Birr_200,000 Birr G. 400,001 Birr_450,000 Birr
 D. 200,001 Birr_ 250,000Birr H. 450,001 Birr_500,000 Birr
 E. 250,001 Birr_300,000 Birr I. Above 500,000 Birr
7. During the year 2017, what is the estimated total amount of the payments (you chosen under question number 1(under section II that was received by employees during the season/s/ your institution served lowest number of the quests (excluding local residents)?
- A. Below 100,000Birr E. 300,001 Birr_350,000 Birr
 B. 100,001 Birr_150,000 Birr F. 350,001 Birr_400,000 Birr
 C. 150,001 Birr_200,000 Birr G. 400,001 Birr_450,000 Birr
 D. 200,001 Birr_ 250,000Birr H. 450,001 Birr_500,000 Birr
 E. 250,001 Birr_300,000 Birr I. Above 500,000 Birr
8. During the year 2018, what is the estimated total amount of the payments (you chosen under question number 1(under section II that was received by employees during the season/s/ your institution served lowest number of the quests (excluding local residents)?
- A. Below 100,000Birr E. 300,001 Birr_350,000 Birr
 B. 100,001 Birr_150,000 Birr F. 350,001 Birr_400,000 Birr
 C. 150,001 Birr_200,000 Birr G. 400,001 Birr_450,000 Birr
 D. 200,001 Birr_ 250,000Birr H. 450,001 Birr_500,000 Birr
 E. 250,001 Birr_300,000 Birr I. Above 500,000 Birr
9. During the year 2019, what is the estimated total amount of the payments (you chosen under question number 1(under section II that was received by employees during the season/s/ your institution served lowest number of the quests (excluding local residents)?
- A. Below 100,000Birr E. 300,001 Birr_350,000 Birr

- | | |
|------------------------------|------------------------------|
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_250,000 Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

10. During the year 2020, what is the estimated total amount of the payments (you chosen under question number 1 (under section II that was received by employees during the season/s/ your institution served lowest number of the quests (excluding local residents)?)

- | | |
|------------------------------|------------------------------|
| A. Below 100,000 Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_250,000 Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

b. Government revenue

1. For attraction site managers

1) During the year 2016, what is the estimated total amount of entrance fee collected from visitors (excluding that of non-visitors) during the season/s/ your institution served highest number of the visitors?

- | | |
|-----------------------------|------------------------------|
| A. Below 20,000 Birr | F. 100,001 Birr_120,000 Birr |
| B. 20,001 Birr_40,000 Birr | G. 120,001 Birr_140,000 Birr |
| C. 40,001 Birr_60,000 Birr | H. 140,001 Birr_160,000 Birr |
| D. 60,001 Birr_80,000 Birr | I. 160,001 Birr_180,000 Birr |
| E. 80,001 Birr_100,000 Birr | J. Above 180, 000 Birr |

2) During the year 2017, what is the estimated total amount of entrance fee collected from visitors (excluding that of non-visitors) during the season/s/ your institution served highest number of the visitors?

- | | |
|-----------------------------|------------------------------|
| A. Below 20,000 Birr | F. 100,001 Birr_120,000 Birr |
| B. 20,001 Birr_40,000 Birr | G. 120,001 Birr_140,000 Birr |
| C. 40,001 Birr_60,000 Birr | H. 140,001 Birr_160,000 Birr |
| D. 60,001 Birr_80,000 Birr | I. 160,001 Birr_180,000 Birr |
| E. 80,001 Birr_100,000 Birr | J. Above 180, 000 Birr |

3) During the year 2018, what is the estimated total amount of entrance fee collected from visitors (excluding that of non-visitors) during the season/s/ your institution served highest number of the visitors?

- | | |
|-----------------------------|------------------------------|
| A. Below 20,000 Birr | F. 100,001 Birr_120,000 Birr |
| B. 20,001 Birr_40,000 Birr | G. 120,001 Birr_140,000 Birr |
| C. 40,001 Birr_60,000 Birr | H. 140,001 Birr_160,000 Birr |
| D. 60,001 Birr_80,000 Birr | I. 160,001 Birr_180,000 Birr |
| E. 80,001 Birr_100,000 Birr | J. Above 180, 000 Birr |

4) During the year 2019, what is the estimated total amount of entrance fee collected from visitors (excluding that of non-visitors) during the season/s/ your institution served highest number of the visitors?

- | | |
|-----------------------------|------------------------------|
| A. Below 20,000 Birr | F. 100,001 Birr_120,000 Birr |
| B. 20,001 Birr_40,000 Birr | G. 120,001 Birr_140,000 Birr |
| C. 40,001 Birr_60,000 Birr | H. 140,001 Birr_160,000 Birr |
| D. 60,001 Birr_80,000 Birr | I. 160,001 Birr_180,000 Birr |
| E. 80,001 Birr_100,000 Birr | J. Above 180, 000 Birr |

5) During the year 2020, what is the estimated total amount of entrance fee collected from visitors (excluding that of non-visitors) during the season/s/ your institution served highest number of the visitors?

- | | |
|-----------------------------|------------------------------|
| A. Below 20,000 Birr | F. 100,001 Birr_120,000 Birr |
| B. 20,001 Birr_40,000 Birr | G. 120,001 Birr_140,000 Birr |
| C. 40,001 Birr_60,000 Birr | H. 140,001 Birr_160,000 Birr |
| D. 60,001 Birr_ 80,000 Birr | I. 160,001 Birr_180,000 Birr |
| E. 80,001 Birr_100,000 Birr | J. Above 180, 000 Birr |

6) During the year 2016, what is the estimated total amount of entrance fee collected from visitors (excluding that of non-visitors) during the season/s/ your institution served fewest numbers of the visitors?

- | | |
|-----------------------------|------------------------------|
| A. Below 20,000 Birr | F. 100,001 Birr_120,000 Birr |
| B. 20,001 Birr_40,000 Birr | G. 120,001 Birr_140,000 Birr |
| C. 40,001 Birr_60,000 Birr | H. 140,001 Birr_160,000 Birr |
| D. 60,001 Birr_ 80,000 Birr | I. 160,001 Birr_180,000 Birr |
| E. 80,001 Birr_100,000 Birr | J. Above 180, 000 Birr |

7) During the year 2017, what is the estimated total amount of entrance fee collected from visitors (excluding that of non-visitors) during the season/s/ your institution served fewest numbers of the visitors?

- | | |
|-----------------------------|------------------------------|
| A. Below 20,000 Birr | F. 100,001 Birr_120,000 Birr |
| B. 20,001 Birr_40,000 Birr | G. 120,001 Birr_140,000 Birr |
| C. 40,001 Birr_60,000 Birr | H. 140,001 Birr_160,000 Birr |
| D. 60,001 Birr_ 80,000 Birr | I. 160,001 Birr_180,000 Birr |
| E. 80,001 Birr_100,000 Birr | J. Above 180, 000 Birr |

8) During the year 2018, what is the estimated total amount of entrance fee collected from visitors (excluding that of non-visitors) during the season/s/ your institution served fewest number of the visitors?

- | | |
|-----------------------------|------------------------------|
| A. Below 20,000 Birr | F. 100,001 Birr_120,000 Birr |
| B. 20,001 Birr_40,000 Birr | G. 120,001 Birr_140,000 Birr |
| C. 40,001 Birr_60,000 Birr | H. 140,001 Birr_160,000 Birr |
| D. 60,001 Birr_ 80,000 Birr | I. 160,001 Birr_180,000 Birr |
| E. 80,001 Birr_100,000 Birr | J. Above 180, 000 Birr |

9) During the year 2019, what is the estimated total amount of entrance fee collected from visitors (excluding that of non-visitors) during the season/s/ your institution served fewest numbers of the visitors?

- | | |
|-----------------------------|------------------------------|
| A. Below 20,000 Birr | F. 100,001 Birr_120,000 Birr |
| B. 20,001 Birr_40,000 Birr | G. 120,001 Birr_140,000 Birr |
| C. 40,001 Birr_60,000 Birr | H. 140,001 Birr_160,000 Birr |
| D. 60,001 Birr_ 80,000 Birr | I. 160,001 Birr_180,000 Birr |
| E. 80,001 Birr_100,000 Birr | J. Above 180, 000 Birr |

10) During the year 2020, what is the estimated total amount of entrance fee collected from visitors (excluding that of non-visitors) during the season/s/ your institution served fewest numbers of the visitors?

- | | |
|-----------------------------|------------------------------|
| A. Below 20,000 Birr | F. 100,001 Birr_120,000 Birr |
| B. 20,001 Birr_40,000 Birr | G. 120,001 Birr_140,000 Birr |
| C. 40,001 Birr_60,000 Birr | H. 140,001 Birr_160,000 Birr |
| D. 60,001 Birr_ 80,000 Birr | I. 160,001 Birr_180,000 Birr |
| E. 80,001 Birr_100,000 Birr | J. Above 180, 000 Birr |

2. For the managers of the remaining sampled tourism businesses

**** Instruction- If profit tax is one of your responses for question number 1 (section II A.b) please answer the following questions**

- i) During the year 2016, what is the estimated total amount of profit tax you paid due to profit gained from quests' revenue (excluding from local residents) during the season/s/ your institution served highest number of the quests?

- A. Below 10,000 Birr
B. 10,001 Birr_20,000 Birr
C. 30,001 Birr_40,000 Birr
D. 40,001 Birr_50,000 Birr
E. 50,001 Birr_60,000 Birr
- F. 60,001 Birr_70,000 Birr
G. 70,001 Birr_80,000 Birr
H. 80,001 Birr_90,000 Birr
I. 90,001 Birr_100,000 Birr
J. Above 100,000 Birr
- ii) During the year 2017, what is the estimated total amount of profit tax you paid due to profit gained from quests' (excluding from local residents) during the season/s/ your institution served highest number of the quests?
- A. Below 10,000 Birr
B. 10,001 Birr_20,000 Birr
C. 30,001 Birr_40,000 Birr
D. 40,001 Birr_50,000 Birr
E. 50,001 Birr_60,000 Birr
- F. 60,001 Birr_70,000 Birr
G. 70,001 Birr_80,000 Birr
H. 80,001 Birr_90,000 Birr
I. 90,001 Birr_100,000 Birr
J. Above 100,000 Birr
- iii) During the year 2018, what is the estimated total amount of profit tax you paid due to profit gained from quests revenue (excluding from local residents) during the season/s/ your institution served highest number of the quests?
- A. Below 10,000 Birr
B. 10,001 Birr_20,000 Birr
C. 30,001 Birr_40,000 Birr
D. 40,001 Birr_50,000 Birr
E. 50,001 Birr_60,000 Birr
- F. 60,001 Birr_70,000 Birr
G. 70,001 Birr_80,000 Birr
H. 80,001 Birr_90,000 Birr
I. 90,001 Birr_100,000 Birr
J. Above 100,000 Birr
- iv) During the year 2019, what is the estimated total amount of profit tax you paid due to profit gained from quests' revenue (excluding from local residents) during the season/s/ your institution served highest number of the quests?
- A. Below 10,000 Birr
B. 10,001 Birr_20,000 Birr
C. 30,001 Birr_40,000 Birr
D. 40,001 Birr_50,000 Birr
E. 50,001 Birr_60,000 Birr
- F. 60,001 Birr_70,000 Birr
G. 70,001 Birr_80,000 Birr
H. 80,001 Birr_90,000 Birr
I. 90,001 Birr_100,000 Birr
J. Above 100,000 Birr
- v) During the year 2020, what is the estimated total amount of profit tax you paid due to profit gained from quests' revenue (excluding from local residents) during the season/s/ your institution served highest number of the quests?
- A. Below 10,000 Birr
B. 10,001 Birr_20,000 Birr
C. 30,001 Birr_40,000 Birr
D. 40,001 Birr_50,000 Birr
E. 50,001 Birr_60,000 Birr
- F. 60,001 Birr_70,000 Birr
G. 70,001 Birr_80,000 Birr
H. 80,001 Birr_90,000 Birr
I. 90,001 Birr_100,000 Birr
J. Above 100,000 Birr
- vi) During the year 2016, what is the estimated total amount of profit tax you paid due to profit gained from quests' revenue (excluding from local residents) during the season/s/ your institution served fewest numbers of the quests?
- A. Below 10,000 Birr
B. 10,001 Birr_20,000 Birr
C. 30,001 Birr_40,000 Birr
D. 40,001 Birr_50,000 Birr
E. 50,001 Birr_60,000 Birr
- F. 60,001 Birr_70,000 Birr
G. 70,001 Birr_80,000 Birr
H. 80,001 Birr_90,000 Birr
I. 90,001 Birr_100,000 Birr
J. Above 100,000 Birr
- vii) During the year 2017, what is the estimated total amount of profit tax you paid due to profit gained from quests' revenue (excluding from local residents) during the season/s/ your institution served fewest numbers of the quests?
- A. Below 10,000 Birr
B. 10,001 Birr_20,000 Birr
C. 30,001 Birr_40,000 Birr
D. 40,001 Birr_50,000 Birr
- F. 60,001 Birr_70,000 Birr
G. 70,001 Birr_80,000 Birr
H. 80,001 Birr_90,000 Birr
I. 90,001 Birr_100,000 Birr

- E. 50,001 Birr_60,000 Birr J. Above 100,000 Birr
- viii) During the year 2018, what is the estimated total amount of profit tax you paid due to profit gained from quests' revenue (excluding from local residents) during the season/s/ your institution served fewest numbers of the quests?
- A. Below 10,000 Birr F. 60,001 Birr_70,000 Birr
 B. 10,001 Birr_20,000 Birr G. 70,001 Birr_80,000 Birr
 C. 30,001 Birr_40,000 Birr H. 80,001 Birr_90,000 Birr
 D. 40,001 Birr_50,000 Birr I. 90,001 Birr_100,000 Birr
 E. 50,001 Birr_60,000 Birr J. Above 100,000 Birr
- ix) During the year 2019, what is the estimated total amount of profit tax you paid due to profit gained from quests' revenue (excluding from local residents) during the season/s/ your institution served fewest numbers of the quests?
- A. Below 10,000 Birr F. 60,001 Birr_70,000 Birr
 B. 10,001 Birr_20,000 Birr G. 70,001 Birr_80,000 Birr
 C. 30,001 Birr_40,000 Birr H. 80,001 Birr_90,000 Birr
 D. 40,001 Birr_50,000 Birr I. 90,001 Birr_100,000 Birr
 E. 50,001 Birr_60,000 Birr J. Above 100,000 Birr
- x) During the year 2020, what is the estimated total amount of profit tax you paid due to profit gained from quests' revenue (excluding from local residents) during the season/s/ your institution served fewest numbers of the quests?
- A. Below 10,000 Birr F. 60,001 Birr_70,000 Birr
 B. 10,001 Birr_20,000 Birr G. 70,001 Birr_80,000 Birr
 C. 30,001 Birr_40,000 Birr H. 80,001 Birr_90,000 Birr
 D. 40,001 Birr_50,000 Birr I. 90,001 Birr_100,000 Birr
 E. 50,001 Birr_60,000 Birr J. Above 100,000 Birr

**** Instruction- If Value added tax is one of your responses for question number 1 (section II A.b) please answer the following questions**

- xi) During the year 2016, what is the estimated total amount of value added tax you collected from quests (excluding from local residents) during the season/s/ your institution served highest number of the quests?
- A. Below 100,000Birr E. 300,001 Birr_350,000 Birr
 B. 100,001 Birr_150,000 Birr F. 350,001 Birr_400,000 Birr
 C. 150,001 Birr_200,000 Birr G. 400,001 Birr_450,000 Birr
 D. 200,001 Birr_250,000Birr H. 450,001 Birr_500,000 Birr
 E. 250,001 Birr_300,000 Birr I. Above 500,000 Birr
- xii) During the year 2017, what is the estimated total amount of value added tax you collected from quests (excluding from local residents) during the season/s/ your institution served highest number of the quests?
- A. Below 100,000Birr E. 300,001 Birr_350,000 Birr
 B. 100,001 Birr_150,000 Birr F. 350,001 Birr_400,000 Birr
 C. 150,001 Birr_200,000 Birr G. 400,001 Birr_450,000 Birr
 D. 200,001 Birr_250,000Birr H. 450,001 Birr_500,000 Birr
 E. 250,001 Birr_300,000 Birr I. Above 500,000 Birr
- xiii) During the year 2018, what is the estimated total amount of value added tax you collected from quests (excluding from local residents) during the season/s/ your institution served highest number of the quests?
- A. Below 100,000Birr E. 300,001 Birr_350,000 Birr
 B. 100,001 Birr_150,000 Birr F. 350,001 Birr_400,000 Birr
 C. 150,001 Birr_200,000 Birr G. 400,001 Birr_450,000 Birr
 D. 200,001 Birr_250,000Birr H. 450,001 Birr_500,000 Birr
 E. 250,001 Birr_300,000 Birr I. Above 500,000 Birr

- xiv) During the year 2019, what is the estimated total amount of value added tax you collected from quests (excluding from local residents) during the season/s/ your institution served highest number of the quests?
- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |
- xv) During the year 2020, what is the estimated total amount of value added tax you collected from quests (excluding from local residents) during the season/s/ your institution served highest number of the quests?
- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |
- xvi) During the year 2016, what is the estimated total amount of value added tax you collected from quests (excluding from local residents) during the season/s/ your institution served fewest numbers of the quests?
- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |
- xvii) During the year 2017, what is the estimated total amount of value added tax you collected from quests (excluding from local residents) during the season/s/ your institution served fewest numbers of the quests?
- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |
- xviii) During the year 2018, what is the total estimated amount of value added tax you collected from quests (excluding from local residents) during the season/s/ your institution served fewest numbers of the quests?
- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |
- xix) During the year 2019, what is the estimated total amount of value added tax you collected from quests (excluding from local residents) during the season/s/ your institution served fewest numbers of the quests?
- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

xx) During the year 2020, what is the estimated total amount of value added tax you collected from quests (excluding from local residents) during the season/s/ your institution served fewest numbers of the quests?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

**** Instruction- If income tax is one of your responses for question number 1 (section II A.b) please answer the following questions**

xxi) During the year 2016, what is the estimated total amount of income tax (paid) generated due to employees' income (derived from quests' revenue) during the season/s/ your institution served highest number of the quests?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

xxii) During the year 2017, what is the estimated total amount of income tax (paid) generated due to employees' income (derived from quests' revenue) during the season/s/ your institution served highest number of the quests?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

xxiii) During the year 2018, what is the estimated total amount of income tax (paid) generated due to employees' income (derived from quests' revenue) during the season/s/ your institution served highest number of the quests?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

xxiv) During the year 2019, what is the estimated total amount of income tax (paid) generated due to employees' income (derived from quests' revenue) during the season/s/ your institution served highest number of the quests?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

xxv) During the year 2020, what is the estimated total amount of income tax (paid) generated due to employees' income (derived from quests' revenue) during the season/s/ your institution served highest number of the quests?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_ 250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

xxvi) During the year 2016, what is the estimated total amount of income tax (paid) generated due to employees' income (derived from quests' revenue) during the season/s/ your institution served fewest numbers of the quests?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

xxvii) During the year 2017, what is the estimated total amount of income tax (paid) generated due to employees' income (derived from quests' revenue) during the season/s/ your institution served fewest numbers of the quests?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

xxviii) During the year 2018, what is the estimated total amount of income tax (paid) generated due to employees' income (derived from quests' revenue) during the season/s/ your institution served l fewest numbers of the quests?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

xxix) During the year 2019, what is the estimated total amount of income tax (paid) generated due to employees' income (derived from quests' revenue) during the season/s/ your institution served fewest numbers of the quests?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

xxx) During the year 2020, what is the estimated total amount of income tax (paid) generated due to employees' income (derived from quests' revenue) during the season/s/ your institution served fewest numbers of the quests?

- | | |
|------------------------------|------------------------------|
| A. Below 100,000Birr | E. 300,001 Birr_350,000 Birr |
| B. 100,001 Birr_150,000 Birr | F. 350,001 Birr_400,000 Birr |
| C. 150,001 Birr_200,000 Birr | G. 400,001 Birr_450,000 Birr |
| D. 200,001 Birr_250,000Birr | H. 450,001 Birr_500,000 Birr |
| E. 250,001 Birr_300,000 Birr | I. Above 500,000 Birr |

c. Question for the tourism businesses managers on Leakage variable

I. Instruction: please cooperate by responding to the questions properly

If you had been a manager of the institution with in the period 2016-2020:

1. What is/are the means of export leakage experienced by your institution for the years you had been a manager/owner with in the period 2016-2020?
 - A. Overseas activity services(Abroad services) like marketing and promotion, public relations and publicity, payments for foreign company agents and others
 - B. Payment for foreign production like commissions for foreign travel agents and tour operators, costs of goods import tax, benefit transfer investment for investors, payment of foreign loans and others

- C. No means of export leakage
D. If any others specify_____
2. What is the total estimated amount of money leaked out through the export leakage means (those chosen under question number 1) in the year 2016?
- | | |
|------------------------------|--------------------------------|
| A. 0 Birr | G. 500,001 Birr_600,000 Birr |
| B. Below 100,000Birr | H. 600,001 Birr_700,000 Birr |
| C. 100,001 Birr_200,000 Birr | I. 700,001 Birr_800,000 Birr |
| D. 200,001 Birr_300,000 Birr | J. 800,001 Birr_900,000 Birr |
| E. 300,001 Birr_ 400,000Birr | K. 900,001 Birr_1,000,000 Birr |
| F. 400,001 Birr_500,000 Birr | L. Above 1,000,000 Birr |
3. What is the total estimated amount of money leaked out through the export leakage means (those chosen under question number 1) in the year 2017?
- | | |
|------------------------------|--------------------------------|
| A. 0 Birr | G. 500,001 Birr_600,000 Birr |
| B. Below 100,000Birr | H. 600,001 Birr_700,000 Birr |
| C. 100,001 Birr_200,000 Birr | I. 700,001 Birr_800,000 Birr |
| D. 200,001 Birr_300,000 Birr | J. 800,001 Birr_900,000 Birr |
| E. 300,001 Birr_ 400,000Birr | K. 900,001 Birr_1,000,000 Birr |
| F. 400,001 Birr_500,000 Birr | L. Above 1,000,000 Birr |
4. What is the total estimated amount of money leaked out through the export leakage means (those chosen under question number 1) in the year 2018?
- | | |
|------------------------------|--------------------------------|
| A. 0 Birr | G. 500,001 Birr_600,000 Birr |
| B. Below 100,000Birr | H. 600,001 Birr_700,000 Birr |
| C. 100,001 Birr_200,000 Birr | I. 700,001 Birr_800,000 Birr |
| D. 200,001 Birr_300,000 Birr | J. 800,001 Birr_900,000 Birr |
| E. 300,001 Birr_ 400,000Birr | K. 900,001 Birr_1,000,000 Birr |
| F. 400,001 Birr_500,000 Birr | L. Above 1,000,000 Birr |
5. What is the total estimated amount of money leaked out through the export leakage means (those chosen under question number 1) in the year 2019?
- | | |
|------------------------------|--------------------------------|
| A. 0 Birr | G. 500,001 Birr_600,000 Birr |
| B. Below 100,000Birr | H. 600,001 Birr_700,000 Birr |
| C. 100,001 Birr_200,000 Birr | I. 700,001 Birr_800,000 Birr |
| D. 200,001 Birr_300,000 Birr | J. 800,001 Birr_900,000 Birr |
| E. 300,001 Birr_ 400,000Birr | K. 900,001 Birr_1,000,000 Birr |
| F. 400,001 Birr_500,000 Birr | L. Above 1,000,000 Birr |
6. What is the total estimated amount of money leaked out through the export leakage means (those chosen under question number 1) in the year 2020?
- | | |
|------------------------------|--------------------------------|
| A. 0 Birr | G. 500,001 Birr_600,000 Birr |
| B. Below 100,000Birr | H. 600,001 Birr_700,000 Birr |
| C. 100,001 Birr_200,000 Birr | I. 700,001 Birr_800,000 Birr |
| D. 200,001 Birr_300,000 Birr | J. 800,001 Birr_900,000 Birr |
| E. 300,001 Birr_ 400,000Birr | K. 900,001 Birr_1,000,000 Birr |
| F. 400,001 Birr_500,000 Birr | L. Above 1,000,000 Birr |
7. What is/are the means of import leakage experienced by your institution for the years you had been a manager/owner with in the period 2016-2020?
- Food import like meat, fisheries, processed food, and others
 - Drink import like dairy product, alcoholic drinks, and others
 - Fruit import
 - Vegetables import
 - kitchen tools import like household utensils, china and silver wear equipment
 - services import

- G. goods and material import like furniture, building accessories, and others
- H. Payments of foreign employment like foreign labor payments, foreign labor transfer payments
- I. Savings by foreign workers
- J. Payments for Education and training abroad
- K. Other oversea purchases
- L. No import leakage means
- M. If any specify_____
8. What is the total estimated amount of money leaked out through the import leakage means (those chosen under question number 7) in the year 2016?
- | | |
|------------------------------|--------------------------------|
| A. 0 Birr | G. 500,001 Birr_600,000 Birr |
| B. Below 100,000Birr | H. 600,001 Birr_700,000 Birr |
| C. 100,001 Birr_200,000 Birr | I. 700,001 Birr_800,000 Birr |
| D. 200,001 Birr_300,000 Birr | J. 800,001 Birr_900,000 Birr |
| E. 300,001 Birr_ 400,000Birr | K. 900,001 Birr_1,000,000 Birr |
| F. 400,001 Birr_500,000 Birr | L. Above 1,000,000 Birr |
9. What is the total estimated amount of money leaked out through the import leakage means (those chosen under question number 7) in the year 2017?
- | | |
|------------------------------|--------------------------------|
| A. 0 Birr | G. 500,001 Birr_600,000 Birr |
| B. Below 100,000Birr | H. 600,001 Birr_700,000 Birr |
| C. 100,001 Birr_200,000 Birr | I. 700,001 Birr_800,000 Birr |
| D. 200,001 Birr_300,000 Birr | J. 800,001 Birr_900,000 Birr |
| E. 300,001 Birr_ 400,000Birr | K. 900,001 Birr_1,000,000 Birr |
| F. 400,001 Birr_500,000 Birr | L. Above 1,000,000 Birr |
10. What is the total estimated amount of money leaked out through the import leakage means (those chosen under question number 7) in the year 2018?
- | | |
|------------------------------|--------------------------------|
| A. 0 Birr | G. 500,001 Birr_600,000 Birr |
| B. Below 100,000Birr | H. 600,001 Birr_700,000 Birr |
| C. 100,001 Birr_200,000 Birr | I. 700,001 Birr_800,000 Birr |
| D. 200,001 Birr_300,000 Birr | J. 800,001 Birr_900,000 Birr |
| E. 300,001 Birr_ 400,000Birr | K. 900,001 Birr_1,000,000 Birr |
| F. 400,001 Birr_500,000 Birr | L. Above 1,000,000 Birr |
11. What is the total estimated amount of money leaked out through the import leakage means (those chosen under question number 7) in the year 2019?
- | | |
|------------------------------|--------------------------------|
| A. 0 Birr | G. 500,001 Birr_600,000 Birr |
| B. Below 100,000Birr | H. 600,001 Birr_700,000 Birr |
| C. 100,001 Birr_200,000 Birr | I. 700,001 Birr_800,000 Birr |
| D. 200,001 Birr_300,000 Birr | J. 800,001 Birr_900,000 Birr |
| E. 300,001 Birr_ 400,000Birr | K. 900,001 Birr_1,000,000 Birr |
| F. 400,001 Birr_500,000 Birr | L. Above 1,000,000 Birr |
12. What is the total estimated amount of money leaked out through the import leakage means (those chosen under question number 7) in the year 2020?
- | | |
|------------------------------|--------------------------------|
| A. 0 Birr | G. 500,001 Birr_600,000 Birr |
| B. Below 100,000Birr | H. 600,001 Birr_700,000 Birr |
| C. 100,001 Birr_200,000 Birr | I. 700,001 Birr_800,000 Birr |
| D. 200,001 Birr_300,000 Birr | J. 800,001 Birr_900,000 Birr |
| E. 300,001 Birr_ 400,000Birr | K. 900,001 Birr_1,000,000 Birr |
| F. 400,001 Birr_500,000 Birr | L. Above 1,000,000 Birr |

My name is Kussito Nuro. I'm a master's student in Addis Ababa University. This questionnaire is part of a study for partial fulfillment of master's degree of the requirement for degree (MA) in Masters of Art in tourism development and management. The aim of the study is to "examining tourism through the lenses of its economic benefits and associated curses at Arba minch town and its environs". Therefore your cooperation is very essential for accomplishment of the research through providing accurate and honest responses.

Note: your responses will be used only for academic purpose and will not be disclosed at all. Don't write your name and answer the questions properly after understanding them well.

VI. Demographic questions

1. What gender identifies you?

A. Male	C. Female
B. Mixed	D. Prefer Not to answer
2. In which range category your age falls?

A. 0-15	D. 46-60
B. 16-30	E. Above 61
C. 31-45	F. Prefer not to answer
3. Where are you currently living?

A. In Arba minch town administration
B. In Arba minch zuria woreda administration
C. In Chenchaworeda administration
D. In Bonke woreda Administration
E. If any other specify_____
4. What is the highest level of education you have completed?

A. Less than High school diploma	E. High school diploma
B. College Diploma	F. Bachelor's Degree
C. Master's Degree	G. Doctorate Degree
D. If any Specify_____	
5. What is your marital status?

A. Married	D. Unmarried
B. Widowed	E. Separated
C. Divorced	F. Don't want to say
6. What is your monthly household income?

A. Below 10,000 Birr	E. 10,001-15,000 Birr
B. 15,001-20,000 Birr	F. 20,001-25,000 Birr
C. 25,001-30,000 Birr	G. 30,001-35,000 Birr
D. Above 35,000 Birr	

VII. Questions on Personal Income variable

**** Instruction: please answer the following questions for the years you had been an employee of the institution with in the period 2016-2020.**

12. If you had been an employee in this institution in the period 2016-2020, through which means you had been received payment?

E. Salary	E. Wages	I. Overtime pay
F. Commissions	F. Fees	J. Bonuses
G. Rent payments	G. Utility payments	K. Food payments
H. Transportation costs	H. Insurance costs	L. Tips
M. If any other specify_____		
13. What is the 2016 yearly total amount of the payments (chosen under question number 1(under section II)) you received?

A. Below 10,000 Birr	I. 40,001 Birr_45,000 Birr
B. 10,001 Birr_15,000Birr	J. 45,001 Birr_50,000 Birr
C. 15,001 Birr_20,000 Birr	K. 50,001 Birr_55,000 Birr
D. 20,001 Birr_25,000 Birr	L. 55, 001 Birr_60,000 Birr

- | | |
|----------------------------|----------------------------|
| E. 25,001 Birr_30,000Birr | M. 60,001 Birr_65,000 Birr |
| F. 30,001 Birr_35,000 Birr | N. 65,001 Birr_70,000 Birr |
| G. 35,001 Birr_40,000 Birr | O. 70,001 Birr_75,000 Birr |
| H. Above 75,001 Birr | |

14. What is 2017 yearly total amount of the payments (chosen under question number 1(under section II)) you received?

- | | |
|----------------------------|-----------------------------|
| A. Below 10,000 Birr | I. 40,001 Birr_45,000 Birr |
| B. 10,001 Birr_15,000Birr | J. 45,001 Birr_50,000 Birr |
| C. 15,001 Birr_20,000 Birr | K. 50,001 Birr_55,000 Birr |
| D. 20,001 Birr_25,000 Birr | L. 55, 001 Birr_60,000 Birr |
| E. 25,001 Birr_30,000Birr | M. 60,001 Birr_65,000 Birr |
| F. 30,001 Birr_35,000 Birr | N. 65,001 Birr_70,000 Birr |
| G. 35,001 Birr_40,000 Birr | O. 70,001 Birr_75,000 Birr |
| | H. Above 75,001 Birr |

15. What is the 2018 yearly total amount of the payments (chosen under question number 1(under section II)) you received?

- | | |
|----------------------------|-----------------------------|
| A. Below 10,000 Birr | I. 40,001 Birr_45,000 Birr |
| B. 10,001 Birr_15,000Birr | J. 45,001 Birr_50,000 Birr |
| C. 15,001 Birr_20,000 Birr | K. 50,001 Birr_55,000 Birr |
| D. 20,001 Birr_25,000 Birr | L. 55, 001 Birr_60,000 Birr |
| E. 25,001 Birr_30,000Birr | M. 60,001 Birr_65,000 Birr |
| F. 30,001 Birr_35,000 Birr | N. 65,001 Birr_70,000 Birr |
| G. 35,001 Birr_40,000 Birr | O. 70,001 Birr_75,000 Birr |
| | H. Above 75,001 Birr |

16. What is the 2019 yearly total amount of the payments (chosen under question number 1(under section II)) you received?

- | | |
|----------------------------|-----------------------------|
| A. Below 10,000 Birr | I. 40,001 Birr_45,000 Birr |
| B. 10,001 Birr_15,000Birr | J. 45,001 Birr_50,000 Birr |
| C. 15,001 Birr_20,000 Birr | K. 50,001 Birr_55,000 Birr |
| D. 20,001 Birr_25,000 Birr | L. 55, 001 Birr_60,000 Birr |
| E. 25,001 Birr_30,000Birr | M. 60,001 Birr_65,000 Birr |
| F. 30,001 Birr_35,000 Birr | N. 65,001 Birr_70,000 Birr |
| G. 35,001 Birr_40,000 Birr | O. 70,001 Birr_75,000 Birr |
| | H. Above 75,001 Birr |

17. What is the 2020 yearly total amount of the payments (chosen under question number 1(under section II)) you received?

- | | |
|----------------------------|-----------------------------|
| A. Below 10,000 Birr | I. 40,001 Birr_45,000 Birr |
| B. 10,001 Birr_15,000Birr | J. 45,001 Birr_50,000 Birr |
| C. 15,001 Birr_20,000 Birr | K. 50,001 Birr_55,000 Birr |
| D. 20,001 Birr_25,000 Birr | L. 55, 001 Birr_60,000 Birr |
| E. 25,001 Birr_30,000Birr | M. 60,001 Birr_65,000 Birr |
| F. 30,001 Birr_35,000 Birr | N. 65,001 Birr_70,000 Birr |
| G. 35,001 Birr_40,000 Birr | O. 70,001 Birr_75,000 Birr |
| | H. Above 75,001 Birr |

VIII. Questions on seasonality effect on

A. Personal income variable.

18. During the year 2016, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that you received during the season/s/ your institution served highest number of quests (excluding local residents)?

- | | |
|----------------------|----------------------------|
| A. Below 10,000 Birr | I. 40,001 Birr_45,000 Birr |
|----------------------|----------------------------|

- | | | |
|----|-------------------------|-----------------------------|
| B. | 10,001 Birr_15,000Birr | J. 45,001 Birr_50,000 Birr |
| C. | 15,001 Birr_20,000 Birr | K. 50,001 Birr_55,000 Birr |
| D. | 20,001 Birr_25,000 Birr | L. 55, 001 Birr_60,000 Birr |
| E. | 25,001 Birr_ 30,000Birr | M. 60,001 Birr_65,000 Birr |
| F. | 30,001 Birr_35,000 Birr | N. 65,001 Birr_70,000 Birr |
| G. | 35,001 Birr_40,000 Birr | O. 70,001 Birr_75,000 Birr |
| | | H. Above 75,001 Birr |

19. During the year 2017, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that you received during the seasons your institution served highest number of quests (excluding local residents)?

- | | | |
|----|-------------------------|-----------------------------|
| A. | Below 10,000 Birr | I. 40,001 Birr_45,000 Birr |
| B. | 10,001 Birr_15,000Birr | J. 45,001 Birr_50,000 Birr |
| C. | 15,001 Birr_20,000 Birr | K. 50,001 Birr_55,000 Birr |
| D. | 20,001 Birr_25,000 Birr | L. 55, 001 Birr_60,000 Birr |
| E. | 25,001 Birr_ 30,000Birr | M. 60,001 Birr_65,000 Birr |
| F. | 30,001 Birr_35,000 Birr | N. 65,001 Birr_70,000 Birr |
| G. | 35,001 Birr_40,000 Birr | O. 70,001 Birr_75,000 Birr |
| | | H. Above 75,001 Birr |

20. During the year 2018, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that you received during the seasons your institution served highest number of quests (excluding local residents)?

- | | | |
|----|-------------------------|-----------------------------|
| A. | Below 10,000 Birr | I. 40,001 Birr_45,000 Birr |
| B. | 10,001 Birr_15,000Birr | J. 45,001 Birr_50,000 Birr |
| C. | 15,001 Birr_20,000 Birr | K. 50,001 Birr_55,000 Birr |
| D. | 20,001 Birr_25,000 Birr | L. 55, 001 Birr_60,000 Birr |
| E. | 25,001 Birr_ 30,000Birr | M. 60,001 Birr_65,000 Birr |
| F. | 30,001 Birr_35,000 Birr | N. 65,001 Birr_70,000 Birr |
| G. | 35,001 Birr_40,000 Birr | O. 70,001 Birr_75,000 Birr |
| | | H. Above 75,001 Birr |

21. During the year 2019, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that you received during the seasons your institution served highest number of quests (excluding local residents)?

- | | | |
|----|-------------------------|-----------------------------|
| A. | Below 10,000 Birr | I. 40,001 Birr_45,000 Birr |
| B. | 10,001 Birr_15,000Birr | J. 45,001 Birr_50,000 Birr |
| C. | 15,001 Birr_20,000 Birr | K. 50,001 Birr_55,000 Birr |
| D. | 20,001 Birr_25,000 Birr | L. 55, 001 Birr_60,000 Birr |
| E. | 25,001 Birr_ 30,000Birr | M. 60,001 Birr_65,000 Birr |
| F. | 30,001 Birr_35,000 Birr | N. 65,001 Birr_70,000 Birr |
| G. | 35,001 Birr_40,000 Birr | O. 70,001 Birr_75,000 Birr |
| | | H. Above 75,001 Birr |

22. During the year 2020, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that you received during the seasons your institution served highest number of quests (excluding local residents)?

- | | | |
|----|-------------------------|-----------------------------|
| A. | Below 10,000 Birr | I. 40,001 Birr_45,000 Birr |
| B. | 10,001 Birr_15,000Birr | J. 45,001 Birr_50,000 Birr |
| C. | 15,001 Birr_20,000 Birr | K. 50,001 Birr_55,000 Birr |
| D. | 20,001 Birr_25,000 Birr | L. 55, 001 Birr_60,000 Birr |
| E. | 25,001 Birr_ 30,000Birr | M. 60,001 Birr_65,000 Birr |
| F. | 30,001 Birr_35,000 Birr | N. 65,001 Birr_70,000 Birr |
| G. | 35,001 Birr_40,000 Birr | O. 70,001 Birr_75,000 Birr |
| | | H. Above 75,001 Birr |

23. During the year 2016, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that you received during the seasons your institution served fewest numbers of quests (excluding local residents)?
- | | |
|----------------------------|-----------------------------|
| A. Below 10,000 Birr | I. 40,001 Birr_45,000 Birr |
| B. 10,001 Birr_15,000Birr | J. 45,001 Birr_50,000 Birr |
| C. 15,001 Birr_20,000 Birr | K. 50,001 Birr_55,000 Birr |
| D. 20,001 Birr_25,000 Birr | L. 55, 001 Birr_60,000 Birr |
| E. 25,001 Birr_ 30,000Birr | M. 60,001 Birr_65,000 Birr |
| F. 30,001 Birr_35,000 Birr | N. 65,001 Birr_70,000 Birr |
| G. 35,001 Birr_40,000 Birr | O. 70,001 Birr_75,000 Birr |
| | H. Above 75,001 Birr |
24. During the year 2017, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that you received during the seasons your institution served fewest numbers of quests (excluding local residents)?
- | | |
|----------------------------|-----------------------------|
| A. Below 10,000 Birr | I. 40,001 Birr_45,000 Birr |
| B. 10,001 Birr_15,000Birr | J. 45,001 Birr_50,000 Birr |
| C. 15,001 Birr_20,000 Birr | K. 50,001 Birr_55,000 Birr |
| D. 20,001 Birr_25,000 Birr | L. 55, 001 Birr_60,000 Birr |
| E. 25,001 Birr_ 30,000Birr | M. 60,001 Birr_65,000 Birr |
| F. 30,001 Birr_35,000 Birr | N. 65,001 Birr_70,000 Birr |
| G. 35,001 Birr_40,000 Birr | O. 70,001 Birr_75,000 Birr |
| | H. Above 75,001 Birr |
25. During the year 2018, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that you received during the seasons your institution served fewest numbers of quests (excluding local residents)?
- | | |
|----------------------------|-----------------------------|
| A. Below 10,000 Birr | I. 40,001 Birr_45,000 Birr |
| B. 10,001 Birr_15,000Birr | J. 45,001 Birr_50,000 Birr |
| C. 15,001 Birr_20,000 Birr | K. 50,001 Birr_55,000 Birr |
| D. 20,001 Birr_25,000 Birr | L. 55, 001 Birr_60,000 Birr |
| E. 25,001 Birr_ 30,000Birr | M. 60,001 Birr_65,000 Birr |
| F. 30,001 Birr_35,000 Birr | N. 65,001 Birr_70,000 Birr |
| G. 35,001 Birr_40,000 Birr | O. 70,001 Birr_75,000 Birr |
| | H. Above 75,001 Birr |
26. During the year 2019, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that you received during the seasons your institution served fewest numbers of quests (excluding local residents)?
- | | |
|----------------------------|-----------------------------|
| A. Below 10,000 Birr | I. 40,001 Birr_45,000 Birr |
| B. 10,001 Birr_15,000Birr | J. 45,001 Birr_50,000 Birr |
| C. 15,001 Birr_20,000 Birr | K. 50,001 Birr_55,000 Birr |
| D. 20,001 Birr_25,000 Birr | L. 55, 001 Birr_60,000 Birr |
| E. 25,001 Birr_ 30,000Birr | M. 60,001 Birr_65,000 Birr |
| F. 30,001 Birr_35,000 Birr | N. 65,001 Birr_70,000 Birr |
| G. 35,001 Birr_40,000 Birr | O. 70,001 Birr_75,000 Birr |
| | H. Above 75,001 Birr |
27. During the year 2020, what is the estimated total amount of the payments (you chosen under question number 1(under section II)) that you received during the seasons your institution served fewest numbers of quests (excluding local residents)?
- | | |
|----------------------------|-----------------------------|
| A. Below 10,000 Birr | I. 40,001 Birr_45,000 Birr |
| B. 10,001 Birr_15,000Birr | J. 45,001 Birr_50,000 Birr |
| C. 15,001 Birr_20,000 Birr | K. 50,001 Birr_55,000 Birr |
| D. 20,001 Birr_25,000 Birr | L. 55, 001 Birr_60,000 Birr |

E. 25,001 Birr_ 30,000 Birr

M. 60,001 Birr_ 65,000 Birr

F. 30,001 Birr_ 35,000 Birr

N. 65,001 Birr_ 70,000 Birr

G. 35,001 Birr_ 40,000 Birr

O. 70,001 Birr_ 75,000 Birr

H. Above 75,001 Birr

Interview questions for tourism departments and related managers

Dear interview respondents thank you in advance for your cooperation in filling this questionnaire. My name is Kussito Nuro. I'm a master's student in Addis Ababa University. This interview is part of a study for partial fulfillment of master's degree of the requirement for degree (MA) in Masters of Art in tourism development and management. The aim of the study is to "examining tourism through the lenses of its economic benefits and associated curses at Arba minch town and its environs". Therefore your cooperation is very essential for accomplishment of the research through providing accurate and honest responses.

Note: your responses will be used only for academic purpose and will not be disclosed at all.

IX. Demographic questions

1. What gender identifies you?

A. Male

C. Female

B. Mixed

D. Prefer Not to answer

2. In which range category your age falls?

A. 0-15

D. 46-60

B. 16-30

E. Above 61

C. 31-45

F. Prefer not to answer

3. Where are you currently living?

A. In Arba minch town administration

B. In Arba minch zuria woreda administration

C. In Chenchu woreda administration

D. In Bonke woreda Administration

E. If any other specify _____

4. What is the highest level of education you have completed?

A. Less than High school diploma

E. High school diploma

B. College Diploma

F. Bachelor's Degree

C. Master's Degree

G. Doctorate Degree

D. If any Specify _____

5. What is your marital status?

A. Married

D. Unmarried

B. Widowed

E. Separated

C. Divorced

F. Don't want to say

6. What is your monthly household income?

A. Below 10,000 Birr

E. 10,001-15,000 Birr

B. 15,001-20,000 Birr

F. 20,001-25,000 Birr

C. 25,001-30,000 Birr

G. 30,001-35,000 Birr

D. Above 35,000 Birr

I. Question for the gov't tourism departments managers on variables trend issues

A. The result of the part of this study indicates that the trend of total amount of personal income, profit, value added tax and number of tourism jobs within the period 2016-2020 had been _____, _____ and _____ respectively

B. Why this trend scenario had been seen?

C. How it contributes for community's sustainable economic development?

D. What does it implies for community's sustainable social development?

E. How it supports community's sustainable environmental development?

F. Why seasonality effect on personal income and, government revenue (profit and value added tax) amount, had been seen with in the period 2016-2020?

II. Question for the gov't finance and economy department managers on the variables trend issues

- 1) The result of the part of this study indicates that the trend of total personal income amount and number of tourism jobs within the period 2016-2020, had been_____
- 2) Why this trend scenario had been seen?
- 3) How it contributes for community's sustainable economic development?
- 4) What does it implies for community's sustainable social development?
- 5) How it supports community's sustainable environmental development?
- 6) What are the factors that caused seasonality effect on total personal income, with in the period 2016-2020?

III. Questions for the gov't Revenue offices department managers on tourism government revenue trend issues

- a) The result of the part of this study indicates that the trend of government tourism revenue(profit and value added tax) amount, with in the period 2016-2020, had been_____
- b) Why this trend scenario had been seen?
- c) How it supports community's sustainable economic development?
- d) How it contributes for community's sustainable social development?
- e) Why seasonality effect had been seen on government revenue (profit and value added tax)?

IV. Interview questions for attraction managers on entrance fee

- A. The result of the part of this study conveyed that the trend of total entrance fee, with in the period 2016-2020 had been _____
- B. Why the trend scenario had been seen?
- C. What does it implies for community's sustainable economic development?
- D. How it support community's sustainable social development?
- E. What does it implies for community's sustainable environmental development?
- F. What are the factors that caused seasonality effect on the entrance fee?

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