## Codebook

Category	Code	Explanation
reasons_for_not_reporting	could_not_find_a_way	Could not find a way to report the phishing incident.
reasons_for_not_reporting	no_harms_from_the_attack	No need to report as long as there is no harm.
reasons_for_not_reporting	would_just_delete_the_message	The participant stated that they would just delete the phishing message without attempting to report it.
reasons_for_not_reporting	$it\_is\_not\_really\_the\_company\_it\_is\_a\_pretender$	The message is fake so no need to report.
reasons_for_not_reporting	information_is_company_specific	Not necessary to report because the information was specific only to one company. $$
reasons_for_not_reporting	$company\_can\_handle\_it\_without\_my\_report$	The company can handle the incident on its own without a report.
reasons_for_not_reporting	$government\_agency\_can\_handle\_it\_without\_my\_report$	The government agency can handle the incident on its own without a report. $% \left( \frac{1}{2}\right) =\frac{1}{2}\left( \frac{1}{2}\right) =$
reasons_for_not_reporting	not_a_huge_deal	Reporting is not important.
reasons_for_not_reporting	not_worth_the_time_or_effort	Reporting is not worth the time or the effort.
reasons_for_not_reporting	no_one_will_care_about_my_report	The report will be discarded and not used.
reasons_for_not_reporting	would_prefer_legal_authorities_over_companies	Reporting to government agencies is more effective compared to reporting to the company.
reasons_for_not_reporting	do_not_care	Reporting is not important to the participant.
reasons_for_not_reporting	not_sure_if_it_is_phishing	Not reporting due to not knowing the real nature of the phishing message.
reasons_for_not_reporting	already_reported_to_somewhere_else	Not reporting due to already reported somewhere else that is not the company in question.
reasons_for_not_reporting	Do_not_see_security_suggestions_of_reporting _to_the_company	Not reported due to the lack of information on reporting and security suggestions. $$
reasons_for_not_reporting	not_sure_what_the_company_will_do_with_the _reported_information	Not reporting due to not being sure how the company would use the reported information.
reasons_for_not_reporting	unexpected_outcome_of_reporting	The participant experienced an unexpected outcome, such as being falsely flagged just because of reporting a phishing incident.
reasons_for_not_reporting	would_report_if_repeats	Only reporting in case of a repeated attack in regards to the same company.
reasons_for_not_reporting	laziness	The participant stated that they are lazy to report such incidents.
reasons_for_not_reporting	N/A	The participant reported to the company.
$if\_could\_not\_find\_where\_to\_report$	would_not_do_anything	Not reporting due to not finding the location or medium to report the phishing incident.
if_could_not_find_where_to_report	contact_another_organization	Contacting the organization through another way.
if_could_not_find_where_to_report	ask_someone_who_has_experienced_the_issue_before	Asking someone else that experienced a similar issue.
if_could_not_find_where_to_report	close_account_with_the_company	Closing an account that is with the organization related to the phishing attack.
if_could_not_find_where_to_report	cancel_company's_credit_card	Canceling a credit or a debit card with the organization related to the phishing attack.
if_could_not_find_where_to_report	message_or_call_the_company's_customer_service	Calling or messaging the company because of not being able to find the location or medium to report the phishing incident.
if_could_not_find_where_to_report	N/A	Not an applicable or a missing response.
feelings_and_comments_on_the _importance_of_reporting	the_understanding_of_phishing	Stating that awareness is critical in reporting phishing attacks.
feelings_and_comments_on_the _importance_of_reporting	$attitudes\_towards\_the\_ease\_of\_finding\_reporting\_channels$	Coded 0 for neutral, -1 for negative, and 1 for positive attitudes toward the ease of finding reporting channels.
feelings_and_comments_on_the _importance_of_reporting	attitudes_toward_the_reporting_phishing	Coded 0 for neutral, -1 for negative, and 1 for positive attitudes toward phishing reporting in general.
feelings_and_comments_on_the _importance_of_reporting	$the\_level\_of\_understanding\_of\_reporting\_channels$	Stating that awareness is critical in reporting phishing attacks.
feelings_and_comments_on_the _importance_of_reporting	criteria_for_reporting	Stating unique criteria in regards to reporting.

**Table 1: Codebook** 

feelings_and_comments_on_the _importance_of_reporting	reporting_outcome	Comments on what the participant expects on the outcome of their reporting.
feelings_and_comments_on_the _importance_of_reporting	reporting_channel_preference	Stating the preference of the reporting channel.
feelings_and_comments_on_the _importance_of_reporting	willingness_to_report_after_learning	Comments in regards to the participant's willingness to report after gaining some level of awareness. (Note: this question is also related to if they are more willing to report after our study)
feelings_and_comments_on_the _importance_of_reporting	N/A	No reason provided.

Table 2: Codebook - cont.