Abstract WP 59

The what’s fair and what’s unfair survey about justice issues in the Australian tax context

Between November 2002 and March 2003, researchers at the Centre for Tax System Integrity conducted a national tax survey of 4000 Australian taxpayers. Responses were obtained from a representative sample of 965 taxpayers.

Specific issues of interest to the survey researchers were:

- Perceptions of fairness and justice in the area of tax,
- the fairness of penalties and law enforcement processes,
- the emotions involved in such justice sentiments;
- and perceptions of tax evaders and alleged rule-breakers such as tax scheme investors.

This report discusses the methodology of the survey process, a descriptive analysis of some of the more important findings from the survey, and a codebook that details the frequencies, means and standard deviations to each question of the survey.