

Abstract

This paper uses data from the Community Hopes, Fears and Action Survey to measure attitudes of cooperation to the tax system (motivational postures representing commitment, capture, resistance, disengagement and game playing) and compliant actions. The data show high levels of commitment to the tax system, but at the same time, willingness to criticize its operations and to engage in non-compliant behaviours of various kinds. This paper provides a breakdown of self-reported non-compliance in the areas of overstated deductions, under-reporting of income, cash economy activity, and failure to lodge a tax return or pay a tax debt, as well as commitment to engage in tax minimization activities.