

## **Abstract WP 54**

Data from the *Community Hopes, Fears and Actions Survey* are used to examine how pervasive the view is that the more privileged in society are failing to pay their fair share of tax, to understand the beliefs that underpin such perceptions, and the reforms that are needed to open dialogue with the Australian public about the issue. Support is found for five hypotheses. Economic self-interest provides a partial explanation for perceptions of vertical inequity, but more important are disillusionment with the Australian democracy and perceptions of insufficient procedural justice from the Tax Office. Values about how Australian society should develop also play a part. Those looking for a more equal, caring and compassionate Australia perceive there to be a high level of vertical inequity. Such perceptions are not shared by those aspiring to an Australia that pursues competitive advantage either economically or politically.