

## 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.