

## **Abstract**

This paper argues that taxpayers who complain about paying tax can be differentiated from those taxpayers who do not complain in terms of attitudes on various tax-related dimensions. Data from the *Community Hopes, Fears and Actions Survey* is presented, which shows that taxpayers who express complaints about tax perceive greater injustice, feel less pride in being an honest taxpayer and see the government and the Tax Office as less representative of them than those taxpayers who do not complain about tax. It is concluded that complaints about tax are not arbitrary but reflect a meaningful analysis of the tax system as it affects the taxpayer, leading to negative attitudes and resentment. It is proposed that while such perceptions are subjective, they are nonetheless rational, and provide the Tax Office with avenues to pursue in order to change such perceptions.