

# Per Capita Tax Survey 2024

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**percapita**  
FIGHTING INEQUALITY IN AUSTRALIA

**Emma Dawson**

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## About Per Capita

Per Capita is an independent public policy think tank, dedicated to fighting inequality in Australia. We work to build a new vision for Australia based on fairness, shared prosperity, community and social justice.

Our research is rigorous, evidence-based and long-term in its outlook. We consider the national challenges of the next decade rather than the next election cycle. We ask original questions and offer fresh solutions, drawing on new thinking in social science, economics and public policy.

Our audience is the interested public, not just experts and policymakers. We engage all Australians who want to see rigorous thinking and evidence-based analysis applied to the issues facing our country's future.

## About the author

Emma Dawson is Executive Director of public policy think tank Per Capita. She has worked as a researcher at Monash University and the University of Melbourne; in policy and public affairs for SBS and Telstra; and as a senior policy adviser in the Rudd and Gillard Governments.

Emma is the co-editor, with Professor Janet McCalman, of the collection of essays [\*What happens next? Reconstructing Australia after COVID-19\*](#), published by Melbourne University Press in September 2020, and author of several papers and chapters on social policy in Australia. She is a Fellow of the Women's Leadership Institute of Australia and an Adjunct Professor at the UTS Business School.

## Acknowledgements

Per Capita is deeply indebted to David Morawetz and his Social Justice Fund for his generous support of the Tax Survey since its inception in 2010.

## Executive Summary

The 2024 Per Capita Tax Survey finds a significant increase in the proportion of people who believe the tax and transfer system is not working adequately for them.

Around two-thirds of Australians say the system either does nothing to reduce income and wealth inequality, or actually makes it worse.

Not even one person in five thinks that the Australian tax and spending system reduces income and wealth inequality.

67% of those surveyed want government to spend more – either a little or a lot – on public services. Fewer than one in ten believe such spending is too high.

In 2024, we have seen a surge in the number of Australians who say they would pay more tax themselves if it resulted in better health and aged care services, with this response increasing by more than 10% to 60.29%, the greatest proportion since 2016.

In every tax survey since the first in 2010, the most strongly held view about the fairness of our tax system has been that high-income earners do not pay enough tax. In 2024, the proportion of respondents holding this view is 64.45%, consistent with the findings in previous years. Even a majority of people earning over \$200,000 agree with this.

A clear majority of respondents believe that the negative gearing system should be abolished or significantly reformed.

Support for a Buffet Rule is at 63.8% across the population, with only 12.7% opposed.

63.6% of people support the implementation of a Windfall Profits Tax, while just 8.4% oppose it.

Responses throughout the history of the survey reveal a persistent, mistaken belief among the public that Australia is a high-taxing, big-government country.

The primary tool by which governments intervene to correct the more extremely unequal outcomes of our market economy is the tax and transfer system. By collecting tax on a progressive scale, governments take higher taxes from those who have benefitted the most from existing economic structures and consequently have higher levels of wealth and income than they do from those who have low incomes and few if any assets, or wealth.

These responses clearly demonstrate that most people in Australia do not believe that the tax and transfer system is achieving its key purpose of redistributing wealth more fairly and productively among the Australian populace.

These results give credence to the calls by many social and economic policy experts for meaningful tax reform to ensure we have the capacity to address the twin challenges of the climate crisis and growing inequality.

## Introduction

The *Annual Per Capita Tax Survey* (Tax Survey) provides an invaluable insight into the views held by Australians from across the country about the role of the tax and transfer system, and attitudes towards the role and value of essential public services in our national life.

Now in its 14th iteration, the 2024 Tax Survey arrives at a time when the need for fundamental reform of our federal tax system - to address long term structural budget deficits and to arrest growing levels of income and wealth inequality within and between generations - is obvious and increasingly urgent. Yet in our ever more fractured and febrile political context, such reform has perhaps never been harder to achieve.

The 2024 Tax Survey was conducted towards the end of a year that saw the financial pressure on low and middle-income households at record levels.

Following the fiscal stimulus pumped into the global economy during the pandemic, and the impact of significant supply constraints due to international wars and trade disruptions, inflation soared across the world in late 2021, peaking in Australia in December 2022 at 7.8%. The rapid increase in the price of essential goods and services created an economic shock for households that was unlike anything experienced in more than 30 years.

The aggressive monetary policy response by the Reserve Bank, which lifted interest rates higher and faster than at any time since the early 1990s between May 2022 and December 2023,<sup>1</sup> combined with considerable fiscal restraint in delivering two successive federal budget surpluses, gradually reduced inflation so that, by the time of this survey, it was well on the way back to the RBA's target band of 2-3%.

Yet this fall in inflation had yet to be felt by households when we surveyed them in November 2024, while the record lift in interest rates in the preceding year massively increased the cost of a mortgage for ordinary working families and squeezed many small business margins to the point of collapse.

While Australia's unemployment rate remained historically low, avoiding the prospect of throwing another 80,000 – 100,000 working people out of their jobs (as some economists claimed was necessary to tame inflation) these combined pressures created a "cost-of-living" crisis that has cruelled the living standards of roughly two-thirds of the Australian population over recent years.

At the same time, around one-third of Australian households – those who own their home outright and have income from investments - apparently have been barely affected by these pressures.

It is in this context that the 2024 Tax Survey finds a significant increase in the proportion of people who believe the tax and transfer system is not working adequately for them.

In fact, given that the transfer side of the system is meant to redistribute our collective national prosperity to reduce inequalities of wealth and income and provide opportunity for people to build a secure and comfortable life, it is cause for concern that around two-thirds of Australians say the system either does nothing to reduce income and wealth inequality, or actually makes it worse.

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<sup>1</sup> <https://www.rba.gov.au/statistics/cash-rate/>

## Methodology

This year's fieldwork was undertaken between the 5<sup>th</sup> and 18<sup>th</sup> of November 2024 through Dynata, as an online survey of 1,516 Australians with nationally representative samples by gender, age, and state or territory of residence.

The Tax Survey has a sampling margin of error of 2.6% at a 95% confidence level for answers given by all respondents.

When considering answers by particular subgroups, the margin of error is likely to be higher given that the sample size for a subgroup is necessarily less than the total sample size of 1,516 people.

Where results are described as essentially unchanged from previous years, this indicates any change is not statistically significant.

A full list of the questions asked in this year's Tax Survey can be found in the Appendix.

The findings are structured as follows:

- Section I outlines respondents' attitudes to public services, and to levels of public debt;
- Section II presents people's perceptions of their own tax contributions;
- Section III presents people's perceptions of the fairness and effectiveness of the overall tax system;
- Section IV canvasses views on a range of individual tax and spending issues that are pertinent to the current policy debate, including retirement incomes, negative gearing, a "Buffett rule" to limit tax minimization and the concept of a windfall profits tax;
- Section V covers public perceptions of tax and spending levels in Australia relative to those in other OECD countries.

The *Annual Per Capita Tax Survey* is the only comprehensive study focused on community attitudes to the tax and transfer in Australia. It gives policymakers a longitudinal view of the Australian public's attitudes towards taxation and the provision of government services, providing a critical insight into the nation's values and expectations of public policy.

All 14 tax surveys are available at the [Per Capita website](#).

## Key findings

### Perceptions of Australia’s Public Services

On a scale of 0 – 10, with 0 being “poor” and 10 being “excellent”, Australians score our public services highest for usefulness (6.41) and quality (6.23), followed by value for money (6) and ease of access (5.97).

### Government spending on Public Services

67% of those surveyed want government to spend more – either a little or a lot – on public services. Fewer than one in ten believe such spending is too high, a number which has barely shifted since 2014.

More spending on health:	85.6%
More spending on education:	68.1%
More spending on social security:	57.7%
More spending on defence:	40.5%
More spending on overseas aid:	15.3%

A record 60.29% of respondents would personally be willing to pay more tax for better health services.

### Feelings about your own tax personal tax obligations

47.2% of respondents believe they personally pay too much tax, the highest in a decade.

Fewer than half believe they pay about the right amount of tax (42.8%).

### Fairness of the tax system

- 74.3% of respondents believe big businesses and corporations don’t pay enough tax.
- 64.5% of respondents believe high income earners don’t pay enough tax.
- 81% of respondents believe corporate tax avoidance affects the overall fairness of the tax system.
- 63.8% of respondents say there should be a minimum tax rate for high income earners (top 1%).

### Effectiveness of the tax and transfer system

What impact do you think the tax and transfer (spending) system, has on **inequality of wealth** in Australia?

- |                                       |       |
|---------------------------------------|-------|
| • Increases wealth inequality:        | 38.9% |
| • Has no impact on wealth inequality: | 22.9% |
| • Decreases wealth inequality:        | 17.8% |
| • Not sure:                           | 20.4% |

What impact do you think the tax and transfer (spending) system, has on **inequality of income** in Australia?

- |                                       |       |
|---------------------------------------|-------|
| • Increases income inequality:        | 34.6% |
| • Has no impact on income inequality: | 25.4% |
| • Decreases income inequality:        | 18.5% |
| • Not sure:                           | 21.6% |

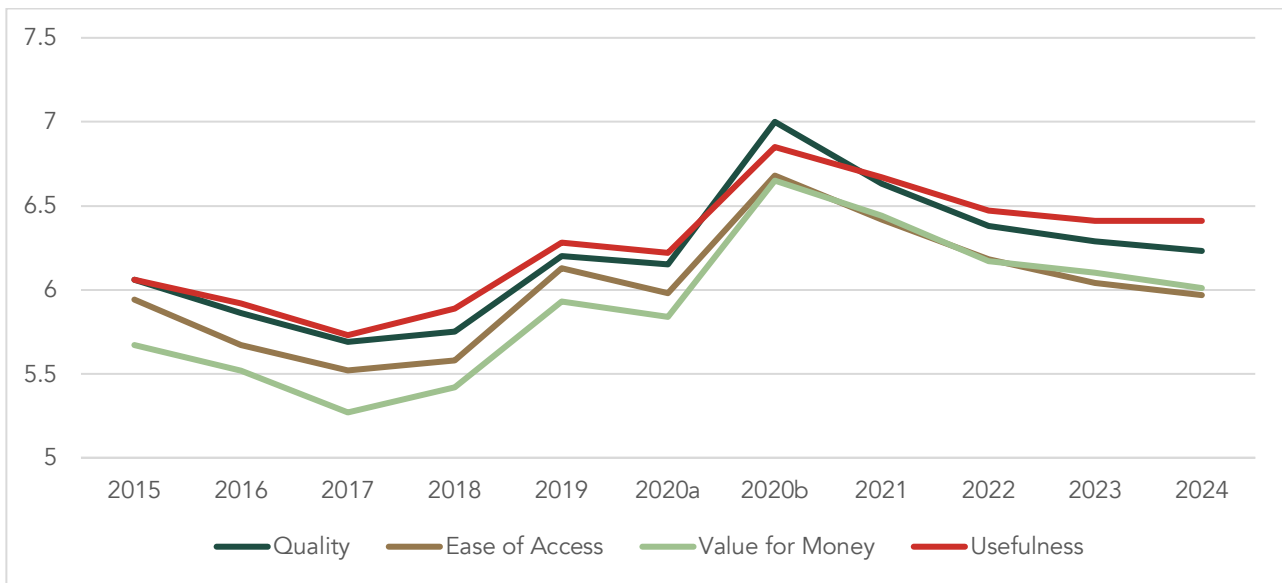
## Section I: Attitudes to public spending and debt

The Tax Survey opens with a question about perceptions of public service delivery in Australia as to its quality, ease of access, value for money, and usefulness. We ask respondents to score these aspects on a scale of 0 – 10, with 0 being “poor” and 10 being “excellent” (see Figure 1). Since the start of the Tax Survey, we have found the same ranking: Australians score our public services highest for quality and usefulness, followed by ease of access, and then value for money.

There are no statistically significant changes in this year’s results from those of the 2023 Tax Survey, with the rating for usefulness highest at 6.41, followed by quality at 6.23. Value for money scored just 6.01 while ease of access has fallen to just 5.97, the lowest score since 2018.

At the height of the impact of the COVID-19 pandemic in August 2020, we saw a statistically significant lift in the appreciation of public services by respondents across all metrics. Four years later, Australians appear to have retained their appreciation of the usefulness of these services, while scores for value for money and ease of access have fallen back to pre-pandemic levels.

Figure 1  
Perceptions of Australia’s Public Services



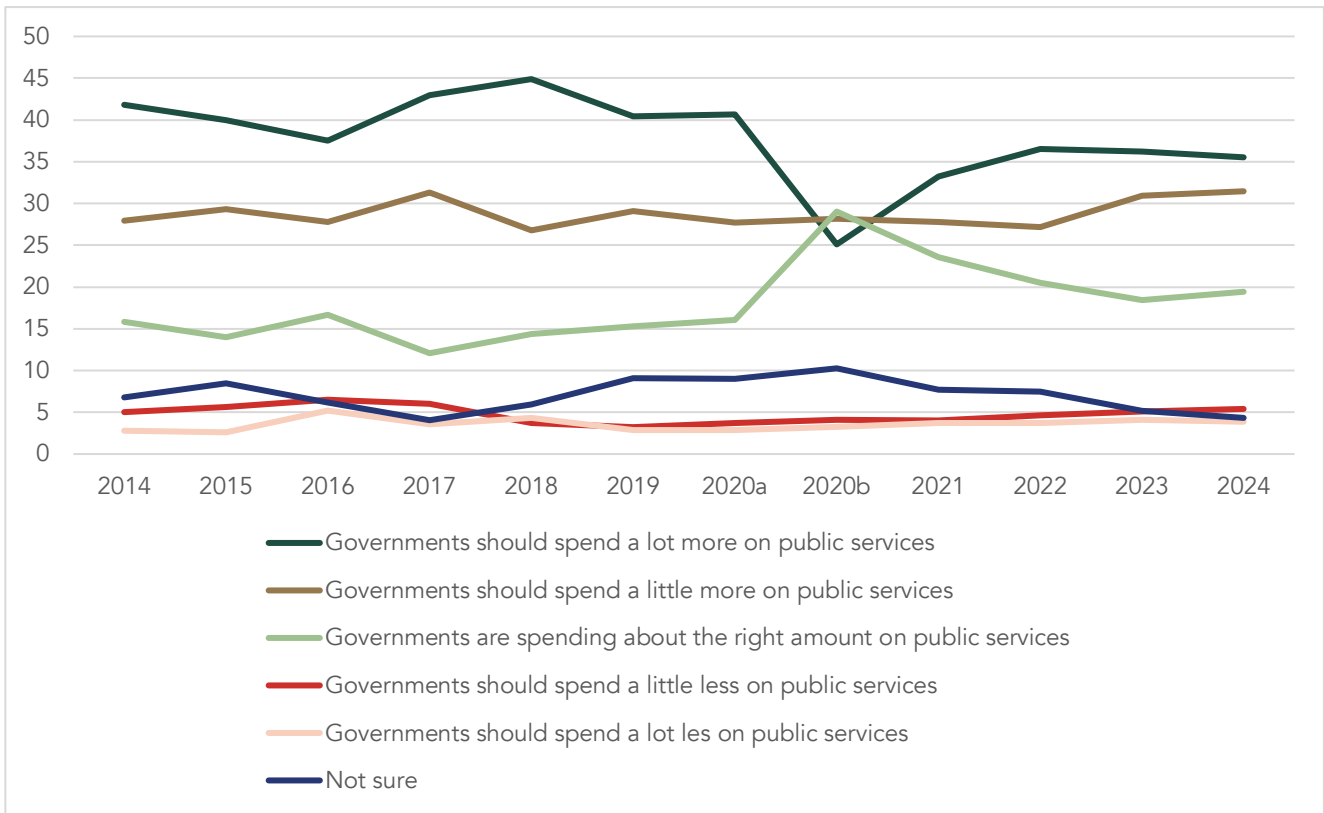
The Tax Survey then obtains respondents’ views about government funding of services (see Figure 2).

Other than at the height of the Covid-19 pandemic, responses to this question have been consistent over the last decade, with around two-thirds of those surveyed expressing a desire for government to spend more – either a little or a lot – on public services: in 2024, this figure was 67%. Fewer than one in ten believe such spending is too high, a number which has barely shifted since 2014.

In August 2020, when government spending on income support and essential services was at unusually high levels as it dealt with the impact of the pandemic on the economy, 29% of people thought government spending was about right, but over subsequent years this figure has fallen and, while still slightly higher than in the years preceding the pandemic, now stands at 19.4%. The level of uncertainty about this question has dropped from 10.3% in August 2020 to 4.4% today.



Figure 2  
Overall views on public spending  
“Which of the following statements best describes your views?”



The Tax Survey then asks respondents about their preferences for the allocation of government spending (see Figure 3). In all annual tax surveys, a clear majority of respondents has shown support for more public investment in health and education services and, since 2018, on social security.

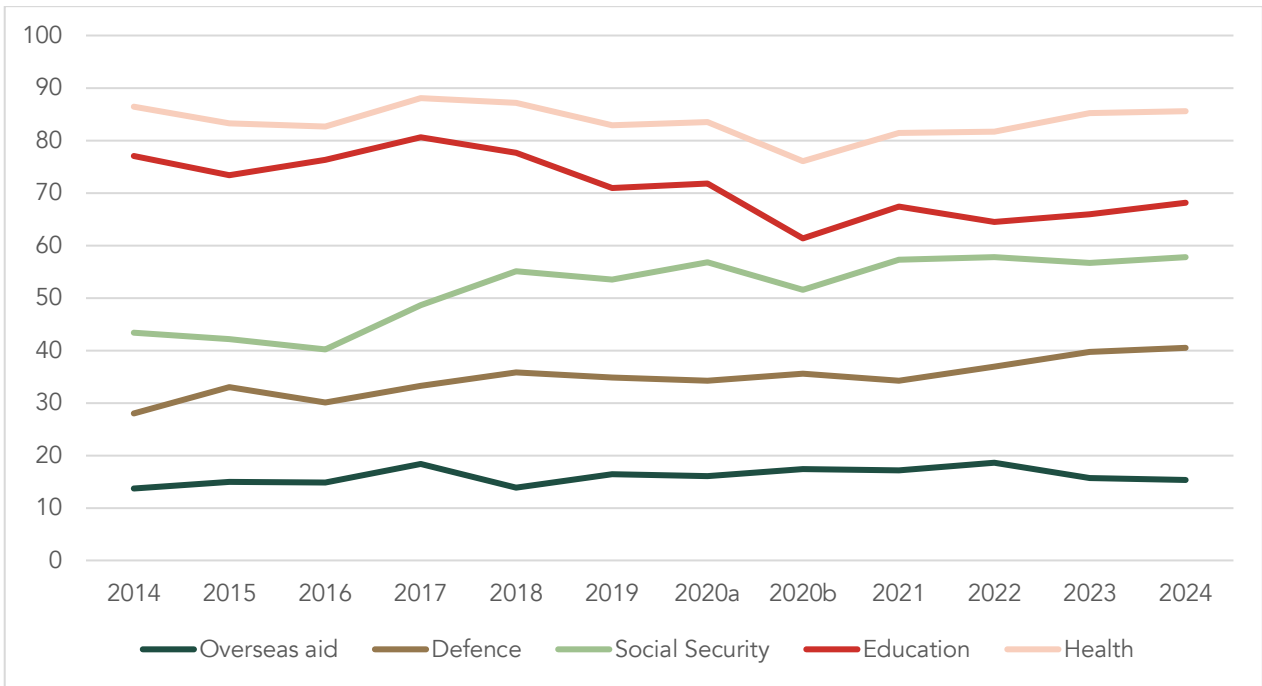
Again, it should be noted that the marked decline in support for more spending in these areas in the Tax Survey taken in August 2020 coincided with an unprecedented spike in spending to deal with the health and economic crisis of COVID-19 – but even then, such support remained above 50%.

Support for more spending on the health system remains by far the most popular choice amongst respondents, at 85.6%, while 68.1% of people would like to see more investment in education. This response seems to have stabilised at slightly below the 70% mark since the pandemic, having reached a high of 80.6% in 2017.

A significant increase in the proportion of respondents who want to see more spending on social security was observed between 2016, when this figure was just 40.2%, and 2018, when it reached 55.1%. This response has now stabilised around the 57% mark, with 2024’s Tax Survey putting it at 57.7%. Over the past five years, a majority of Australians have consistently expressed support for increased investment in the social security system

Support for more spending on defence has reached its highest point in the history of the Tax Survey, rising to 40.5% in 2024, while those who wish to see Australia send more aid overseas remain in a distinct minority, at just 15.3% in 2024.

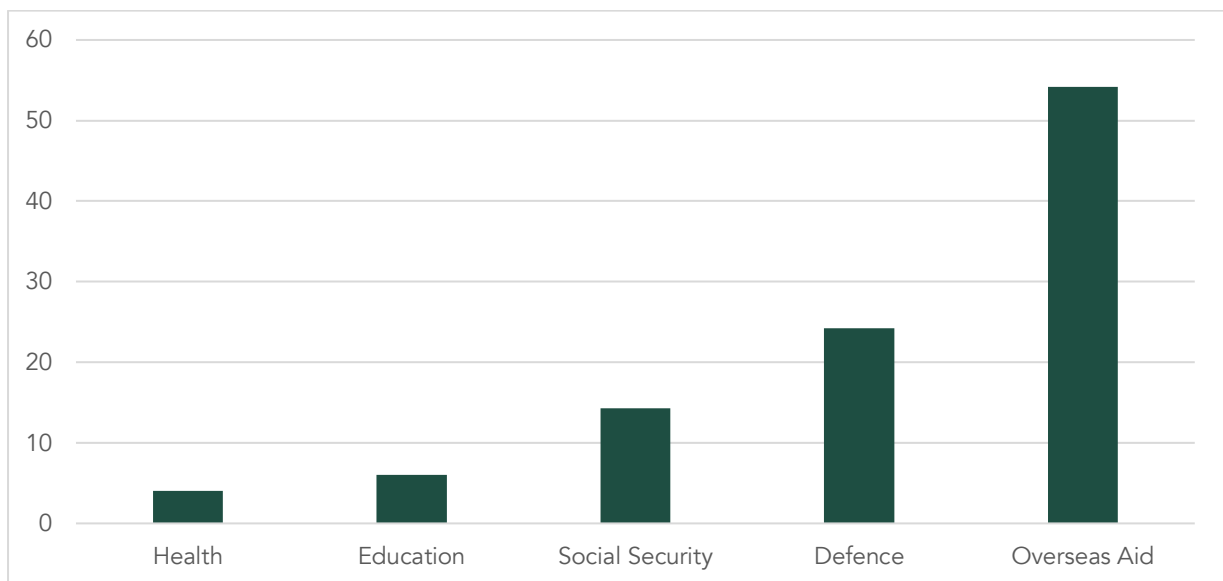
Figure 3  
 “Would you like to see more or less government spending in...”  
 Percentage of respondents answering either “a little more” or “a lot more”.



In fact, a majority of respondents – 54.2% in 2024 – wish to see *less* spending on overseas aid, while almost one in four (24.2%) would like the government to spend less on defence (see Figure 4).

Conversely, only around one in 20 people think the government should be investing less in health and education, and just 14.3% of respondents believe we spend too much on social security.

Figure 4  
 “Would you like to see more or less government spending in...”  
 Percentage of respondents answering either “a little less” or “a lot less”, 2024



## 2024 PER CAPITA TAX SURVEY

The next question asks respondents for which policy outcomes they would personally be willing to pay higher taxes (see Figure 5).

Until 2019, the Tax Survey consistently found that most respondents were personally willing to pay more tax for better health and aged care services. In 2020, that majority was lost and, in 2023, remained just shy of a majority at 49.9%.

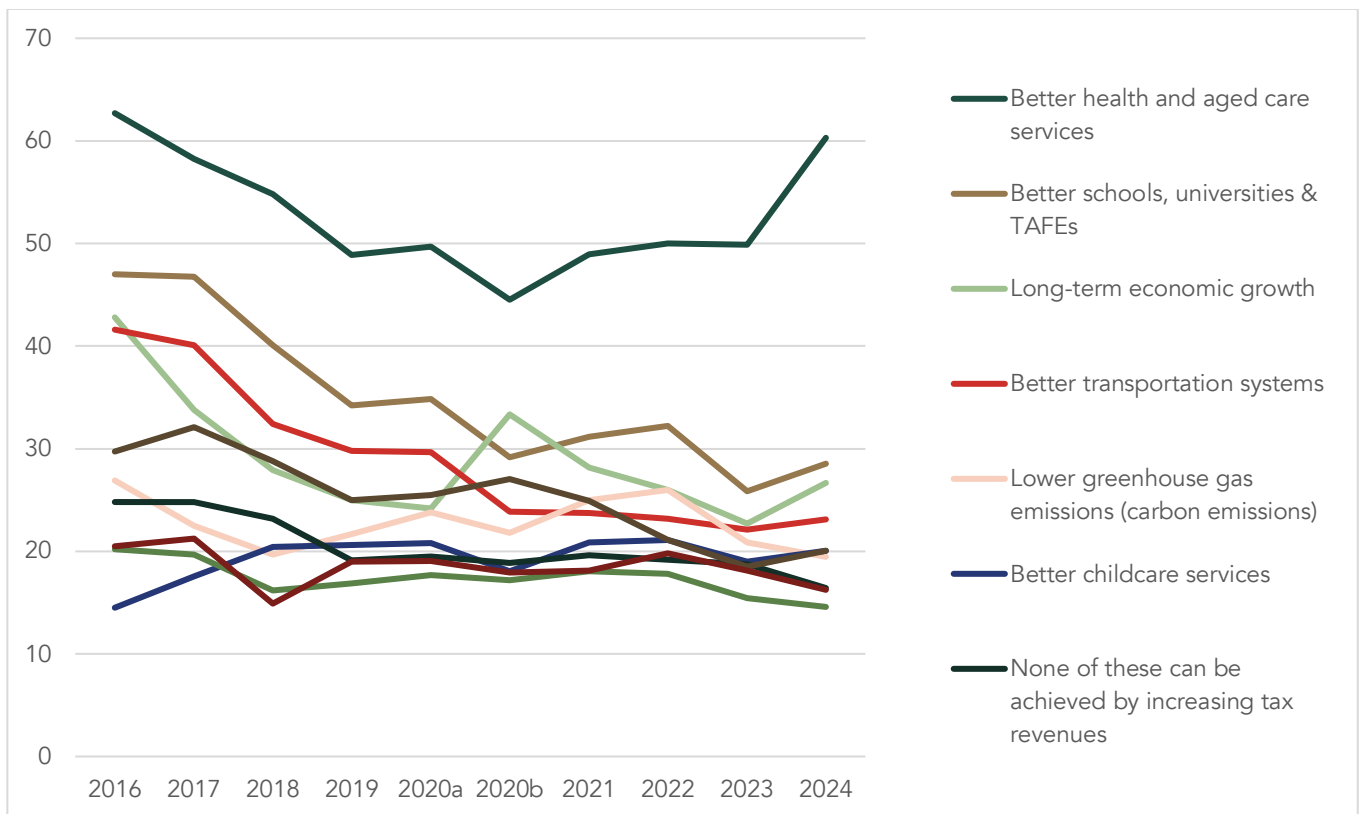
In 2024, we have seen a surge in the number of Australians who say they would pay more tax themselves if it resulted in better health and aged care services, with this response increasing by more than 10% to 60.3%, the greatest proportion since 2016.

The proportion of those who would willingly pay more tax for better schools, TAFEs and universities lifted slightly, from 25.9% in 2023 to 28.6% this year, while the figure for people willing to pay higher taxes in pursuit of better economic growth rose four percentage points, from 22.7% last year to 26.7% in 2024.

It is notable that the share of respondents willing to pay higher taxes for lower carbon emissions (“greenhouse gases”, in the original terminology of the Tax Survey from 2014) has fallen from 26% in 2022, around the time of the last federal election, to just 19.5% in 2024, a drop of almost seven per cent.

All other responses are statistically consistent with the results from the most recent years of the Tax Survey.

Figure 5  
 “Which of these outcomes would you be prepared to pay higher taxes to achieve?”  
 (Respondents could choose multiple options)



## 2024 PER CAPITA TAX SURVEY

Given that, as in all iterations of the Annual Tax Survey, most respondents express a desire for the government to spend more on public services, but most are not willing to pay more tax themselves to fund such spending, we ask respondents which other measures the government should implement to raise revenue (see Figure 6).

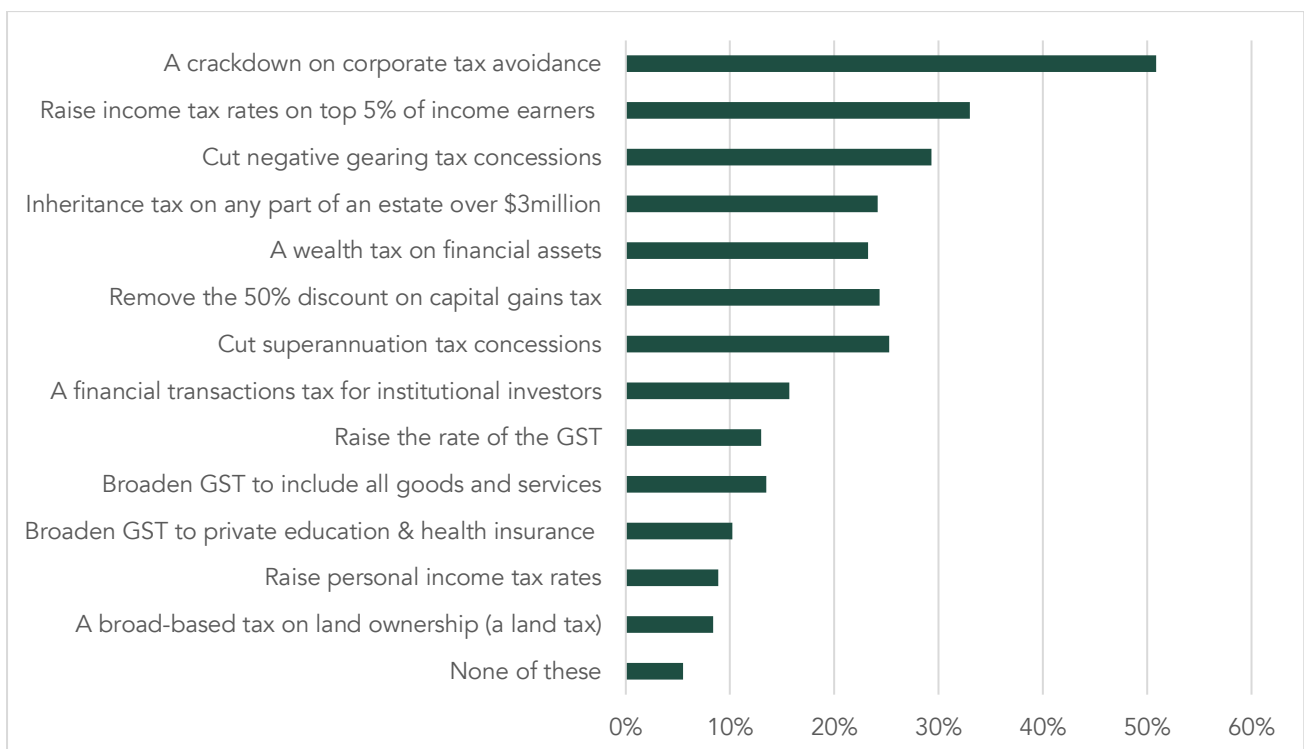
Every Annual Tax Survey since 2010 has found reducing corporate tax avoidance to be the most popular option to increase funding for quality public services, and in 2024 this remains the case, with 50.9% choosing this measure, statistically consistent with the findings in 2023 and most previous years.

Around one-third of respondents voted to raise tax on the top 5% of income earners (33%), while the third most popular option was to cut negative gearing tax concessions, which was the choice of 29.3% of respondents.

Support for an inheritance tax on any part of an estate valued at more than \$3million was 24.1%, roughly on a par with removing the 50% discount on capital gains tax (24.3%), cutting superannuation tax concessions (25.3%) and instituting a wealth tax on financial assets (23.2%). All these options, which are supported by around one in four respondents to the Tax Survey, are a way of lifting taxes on wealth and the income from assets, something Australia currently does poorly compared to the OECD average.

There is a relatively low level of support for increasing consumption taxes, with changes to the GST attracting the endorsement of just over one in ten respondents: 13% of those surveyed support raising the rate of the GST, while 13.5% think it should be extended to cover all goods and services. Only 10.2% support applying the GST to private education and health insurance fees.

Figure 6  
"If you wanted to raise more tax in Australia to pay for quality public services,  
which of the following approaches would you support?"  
(Respondents could choose more than one option)



# 2024 PER CAPITA TAX SURVEY

The Tax Survey next looks at public attitudes towards government debt, asking whether respondents support the practice of government’s borrowing to fund long-term investment (see Figure 7).

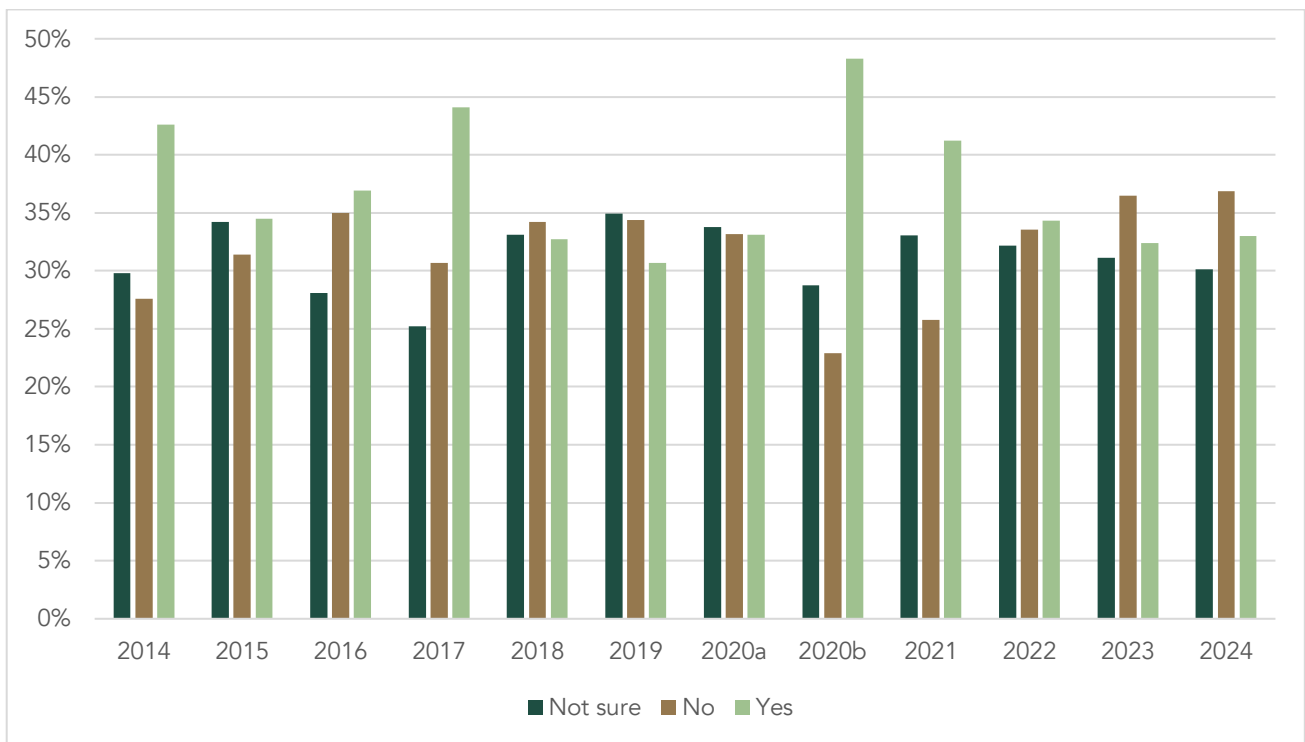
In the wake of COVID-19, we saw a significant lift in support for public debt, no doubt reflecting the widespread acceptance of emergency spending in response to the pandemic: in the Tax Survey taken in late 2020, support for government borrowing for long-term investment rose by more than 15 percentage points to 48.3%, while opposition hit a record low of just 22.9%. These views were maintained into 2021 but returned to similar levels as the pre-Covid surveys in 2022.

In the last two years, opposition to government borrowing for investment has outstripped support, and in 2024 we found just over a third (36.9%) were opposed and just under a third (33%) were supportive.

As in all previous surveys, including those taken during the Covid-19 pandemic, uncertainty about this issue is relatively high compared to other questions in the Tax Survey, with 30.2% responding that they were not sure in 2024.

Figure 7

“In the past, governments have borrowed for long-term investment in the same way people take out a mortgage for a house. Are you in favour of such borrowing?”



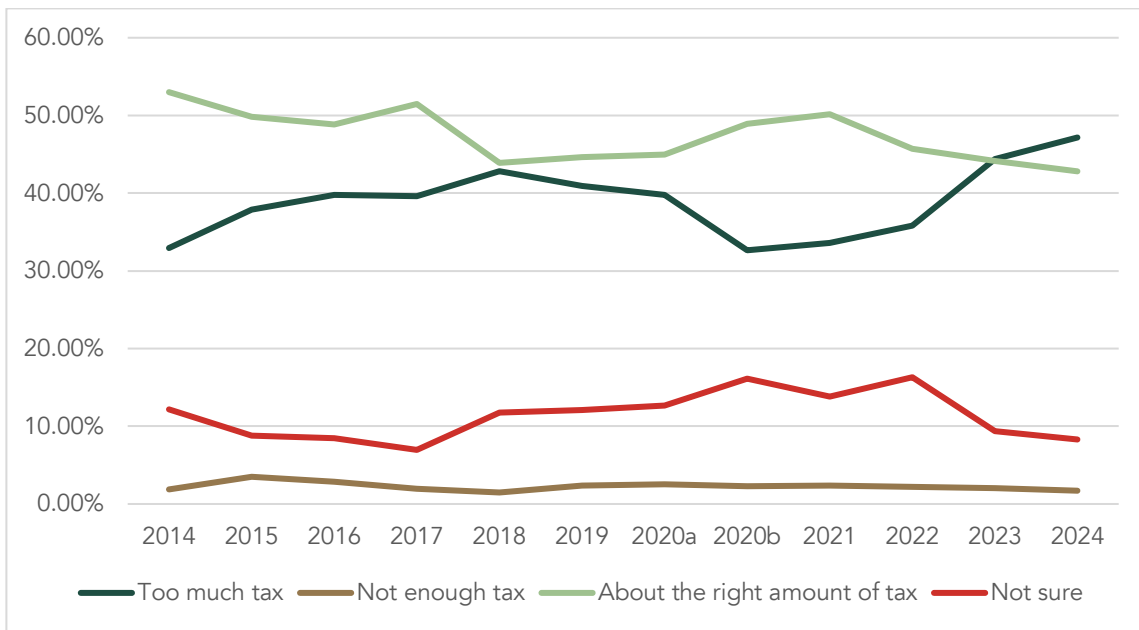
## Section II: Personal tax obligations

The second part of the Tax Survey canvasses respondents' views about their own personal tax obligations, and those of other taxpayers. This is the core of the Annual Tax Survey: the questions in this section have been included since the first survey was conducted in 2010. The findings allow us to build a longitudinal study of people's feelings about the fairness and efficiency of Australia's tax system.

We first ask for people's views about their own tax contributions (see Figure 8). The 2024 Tax Survey has recorded the highest proportion of respondents who believe they pay too much tax in a decade, at 47.2%, up almost three percentage points since 2023 and well above the historical average. At the same time, the share of those who say they pay about the right amount of tax has fallen slightly from 44.2% in 2023 to 42.81% this year.

The figure for those who believe they don't pay enough tax has remained around 2% since the tax survey's inception. The proportion of respondents who are "not sure" in 2024 is 8.3%, a fall of just over one point since 2023 (9.4%).

Figure 8  
"In your opinion, do you pay...?"



We then analyse attitudes to personal tax contributions by age bracket (see Figure 9). As in all previous tax surveys, only those aged over 65 believe they pay about the right amount of tax, with a comfortable majority of 60.1% choosing this response.

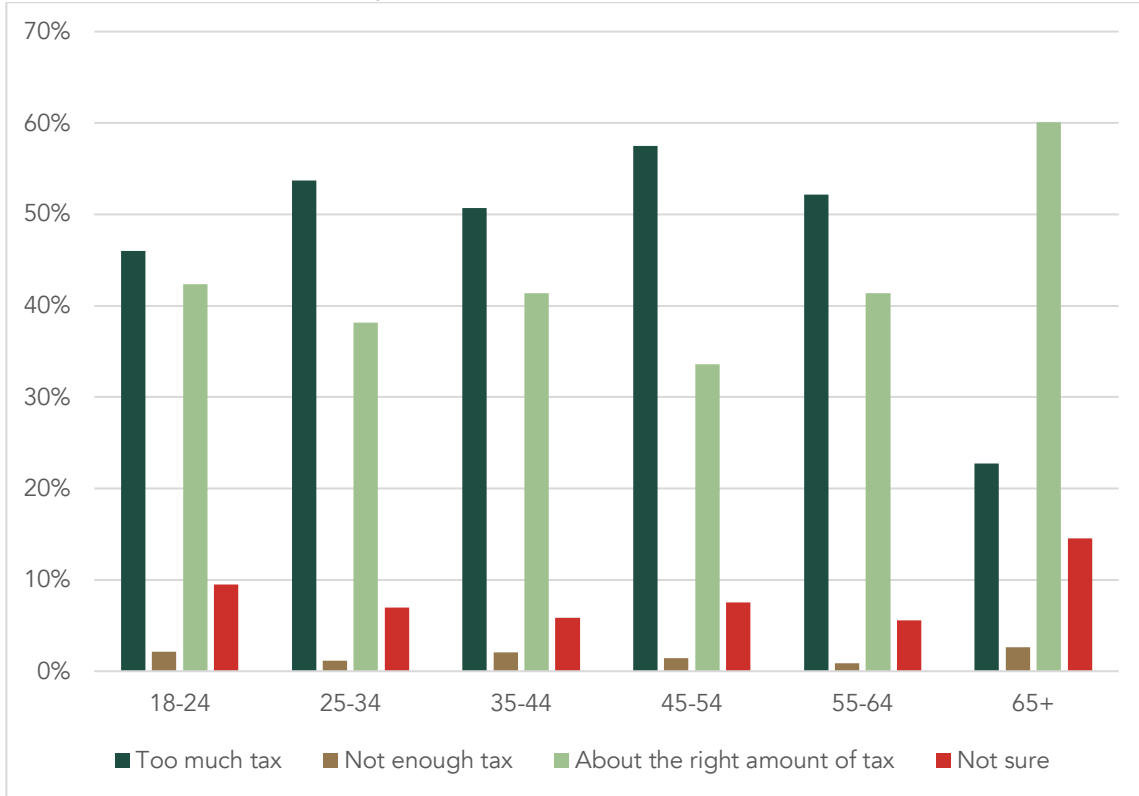
In all other age brackets, except for the very youngest taxpayers, most respondents believe they are paying too much tax: 57.5% of those aged between 45 and 54 hold this view, compared with 53.7% of those aged 25 to 34, 52.2% of those aged between 55 and 64, and 50.7% of people aged 35 to 44.

46% of those at the beginning of their lives as taxpayers, aged 18 to 25, say they are paying too much tax, compared to 42.3% of the same age group who think their contribution is about right. This figure falls to just 33.6% among people aged 45 to 54, reflecting the commensurate finding that this group is more likely to report paying too much tax.

# 2024 PER CAPITA TAX SURVEY

As in all previous surveys, the share of respondents who believe they don't pay enough tax is tiny, barely exceeding 2% in any age bracket.

Figure 9  
 "In your opinion, do you pay...?"  
 (response categorised by age bracket)



We also break down respondents' views about their tax contributions by household income (see Figure 10). The decade-long trend has been that most people who earn more than \$200,000 per year say they pay too much tax, while most of those in lower household income brackets were likely to be comfortable with their tax contribution.

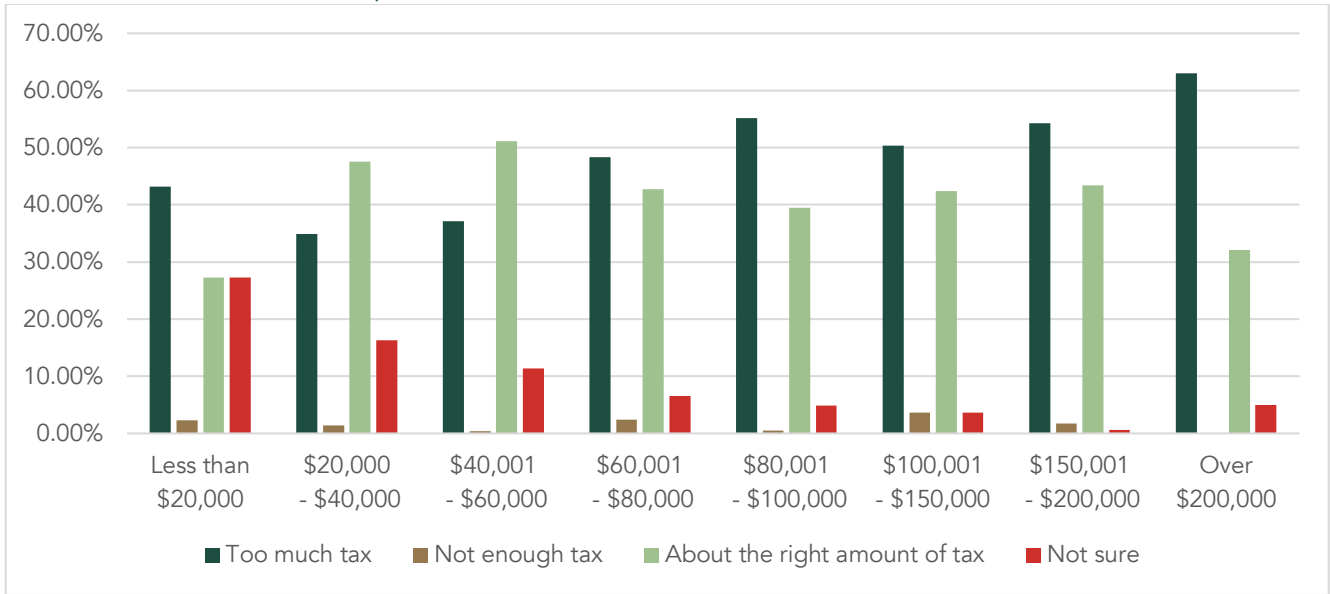
Until 2023, those who believe they paid too much tax had not reached a majority in any income bracket other than the very highest. But last year, those who earned over \$200,000 and say they pay too much tax, but this year were joined in that majority by all respondents who earned more than \$100,000, and almost half (49.3%) of those earning between \$80,001 and \$100,000 per annum.

In 2024, the proportion of people earning between \$80,001 and \$100,000 a year who believe their tax contribution is too high has risen by nearly six percentage points, to 55.1%, the highest figure other than that for those in the top income bracket. Moreover, most respondents earning between \$100,001 and \$150,000 (50.3%), \$150,001 and \$200,000 (54.3%) and over \$200,000 a year (63%) say they pay too much tax.

These findings come a good five months after the so-called "Stage 3 tax cuts" were redesigned and delivered to all Australian taxpayers in mid-2024. They clearly reflect the relentless financial pressure on middle-income households over the last two years, due to the surge in inflation in 2021/2022 and significantly increased housing costs because of successive interest rate rises and low rental vacancies.

# 2024 PER CAPITA TAX SURVEY

Figure 10  
 "In your opinion, do you pay...?"  
 (response categorised by annual household income)





## Section III: Fairness and effectiveness of the tax system

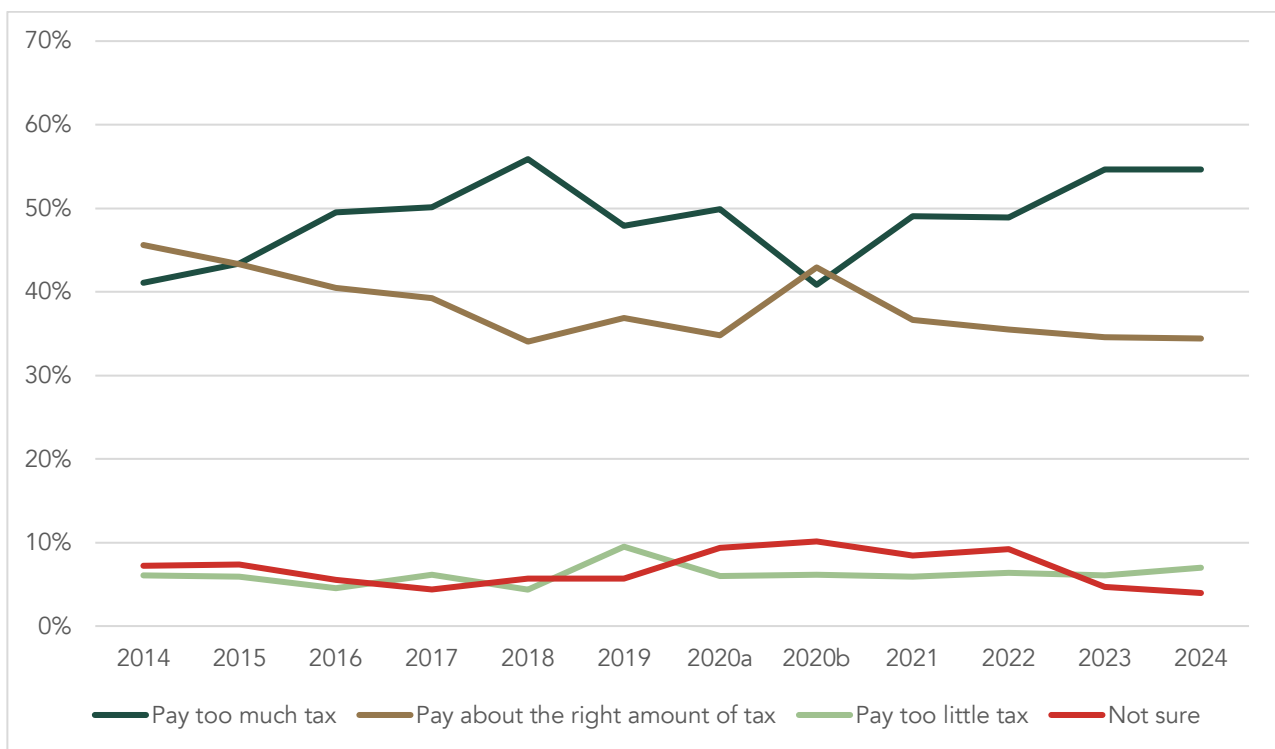
### Fairness

The third section of the Tax Survey asks respondents how they view the justice and integrity of Australia’s tax and transfer system. We ask people for their views of the relative fairness of tax rates paid by low-, middle- and high-income earners, and by small and large businesses. Most of these questions have been asked since 2010, allowing us to build a trendline of public sentiment about the fairness of our tax system.

Again, other than significant shifts during the Covid-19 pandemic and government response, views in this section have remained largely consistent over time (see Figure 11). Most people believe that low-income earners pay too much tax – 54.6% in 2024 – while a further 34.4% believe their contribution to be about right.

The shares of respondents who say low-income earners pay too little tax and those who are unsure have remained statistically consistent over the last decade.

Figure 11  
“In your opinion, do low-income earners pay too much or too little tax?”

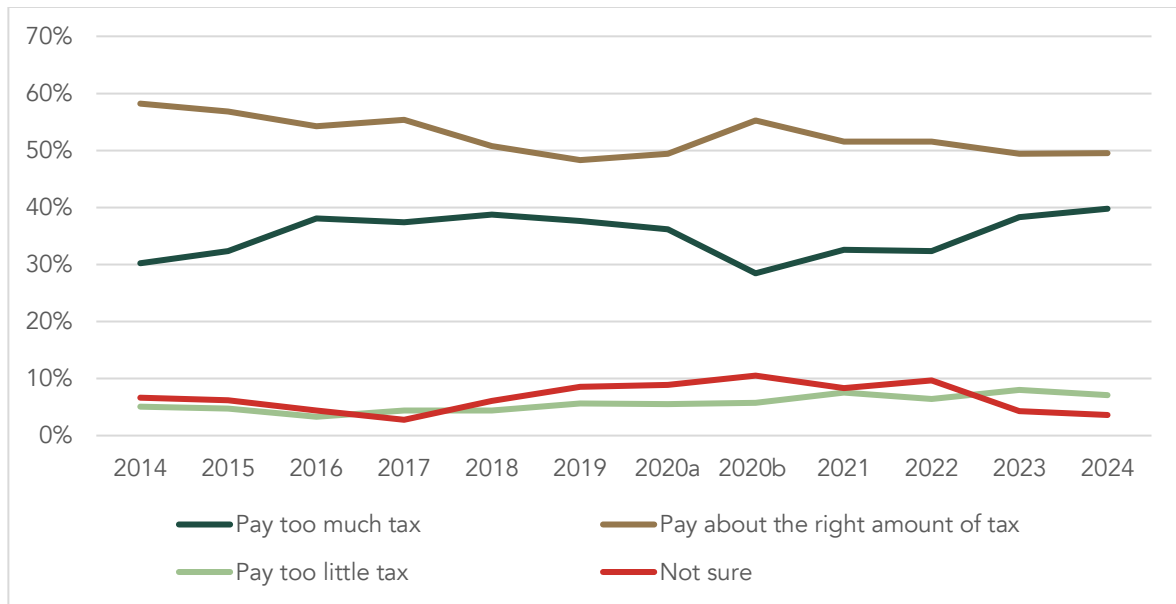


The proportion of respondents who believe that middle-income earners pay a fair share, or about the right amount, has remained statistically consistent since at least 2018, notwithstanding a slight “covid bump”. It is at 49.5% in 2024, virtually unchanged since last year (see Figure 12).

The share of those who said that middle-income earners pay too much tax has lifted slightly to 39.8% this year, after an almost six percentage point rise between 2022 (32.4%) and 2023 (38.3%).

Figure 12

“In your opinion, do middle-income earners pay too little or too much tax?”

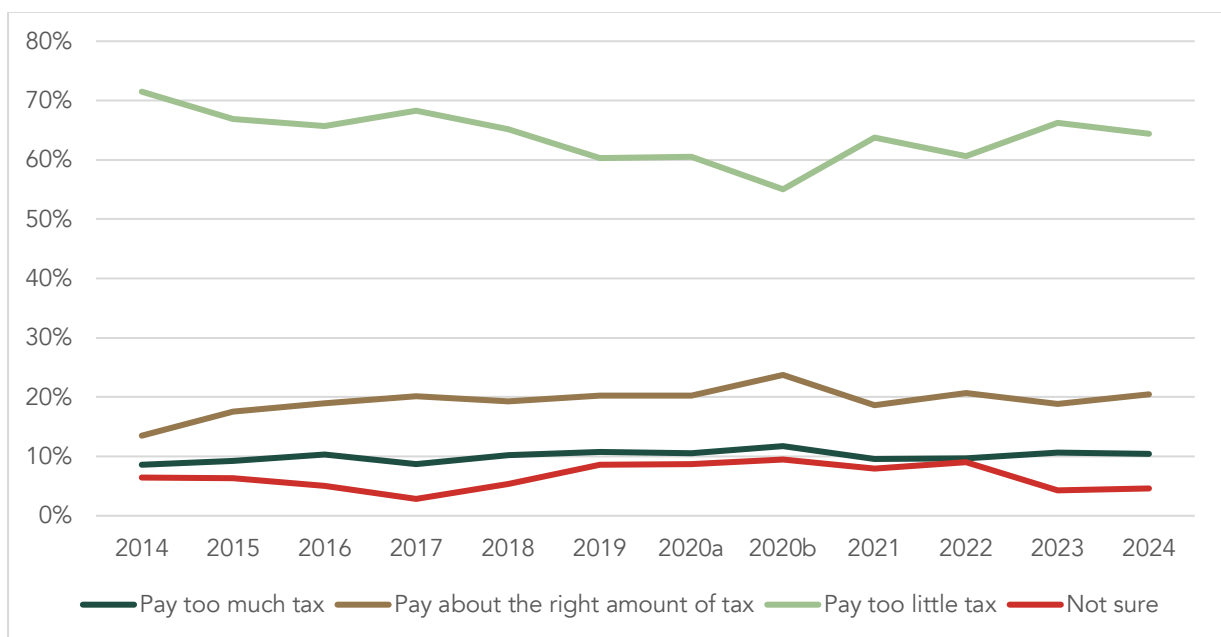


In every Annual Tax Survey since the first in 2010, the most strongly held view about the fairness of our tax system has been that high-income earners do not pay enough tax. In 2024, the proportion of respondents holding this view is 64.5%, consistent with the findings in previous years.

Around 1 in 5 respondents say that high-income earners pay about the right amount of tax, while just 10.5% believe that they pay too much. Uncertainty about this question is at 4.6%. These findings are statistically unchanged since last year.

Figure 13

“In your opinion, do high income earners pay...?”



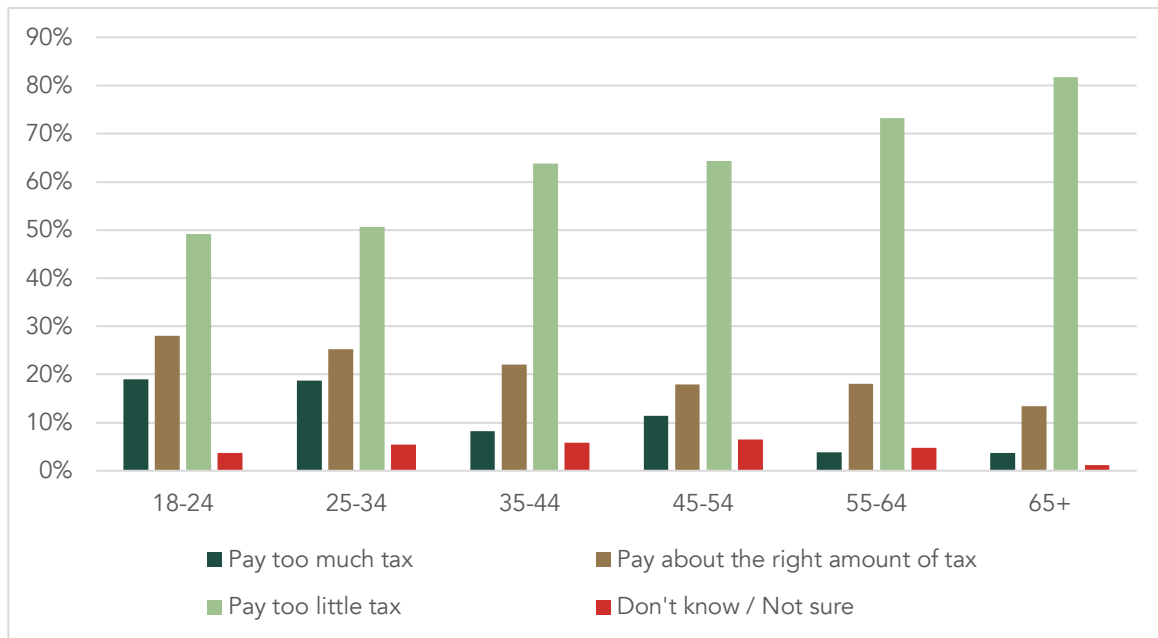
## 2024 PER CAPITA TAX SURVEY

We then break down the findings from this year’s survey about public attitudes towards the tax contributions of high-income earners by age, household income and voting intention (see Figure 14).

Since 2018, the view that high-income earners don’t pay enough tax has been falling among younger voters, and by 2020, this was a minority view among respondents aged up to 44 years old. It remains a minority view among those aged 18 to 24, but reaches a slight majority (50.5%) among those aged 25 to 34, and has increased to 63.8% among those aged between 35 and 44.

The belief that high-income earners should pay more tax is more widely held by older generations, reaching a high of 81.7% among people aged over 65.

Figure 14  
 “In your opinion, do high-income earners pay too little or too much tax?”  
 (Respondents categorised by age bracket)



A majority of respondents in every household income bracket other than the very highest reported a belief that high-income earners pay too little tax in the 2024 Tax Survey (see Figure 15).

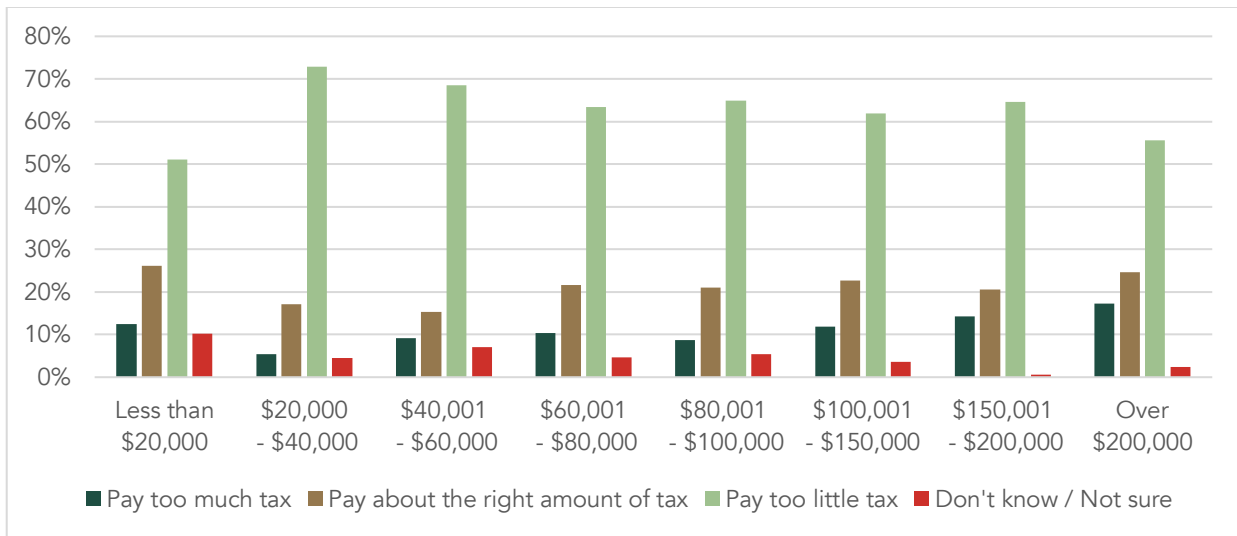
The share of those earning over \$200,000 per annum who believe high-income earners pay too much tax is 17.3%, a drop of over ten percentage points since the 2023 Tax Survey. There has been an increase of over 6 percentage points, to 24.7%, of those in this income bracket who say they are comfortable with their tax contributions, while the proportion of those who earn more than \$200,000 a year yet believe that high income earners do not pay their fair share of tax has risen almost nine percentage points to 55.5%. Respondents in this income bracket have always been the most certain views about this question, and the proportion of people responding that they are unsure fell a further 1.3 percentage points this year to just 2.5%.

The view that that high-income earners don’t pay enough tax is held most strongly by those in low- and middle-income brackets, ranging from 51.1% of those earning less than \$20,000 per annum to 72.8% of those earning between \$20,001 and \$40,000.

# 2024 PER CAPITA TAX SURVEY

Figure 15

“In your opinion, do high-income earners pay too little or too much tax?”  
(Respondents categorised by household income bracket)



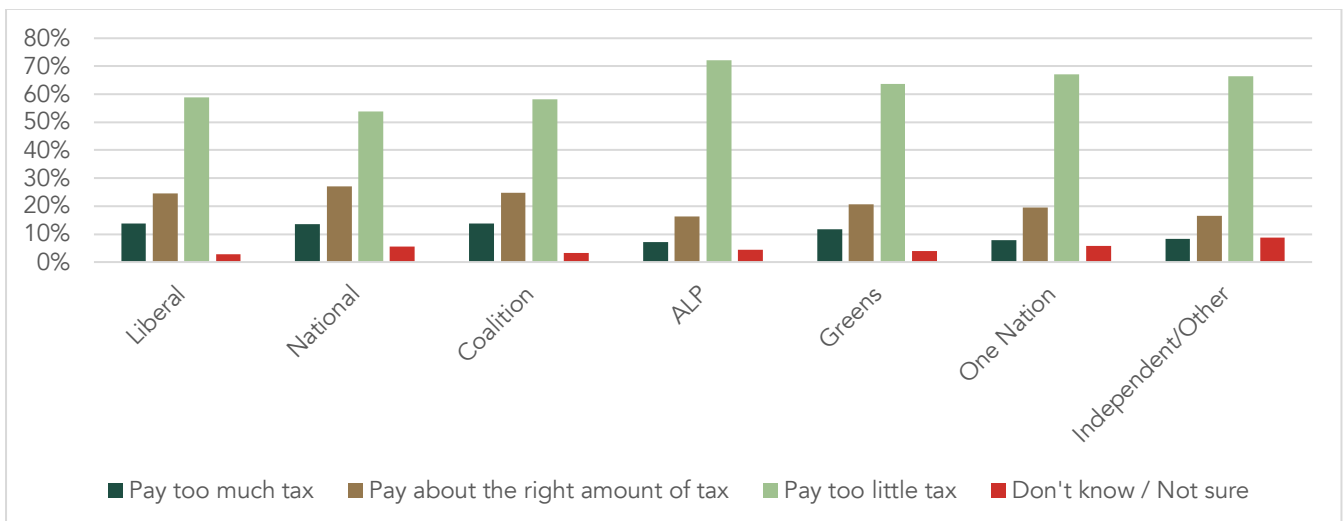
We also break down these by voting intention at the next Federal election (see Figure 16).

More than half of all voting groups believe that high-income earners pay too little tax, including Coalition voters at 58.1% in 2024. There is a five point difference in the views of voters for the National and Liberal parties on this question, with 53.9% of National Party voters saying the tax contribution of high-income earners is too small, compared to 58.9% of Liberal voters. A quarter of Coalition voters, 24.9%, believe those at the top of the income scale pay the right amount of tax, while 13.7% say they pay too much.

72.2% of Labor voters would like to see high income earners pay more tax, up from 69.8% last year, but this view has fallen more than six percentage points among those who intend to vote for the Greens, to 63.7%. Two-thirds of all voters other than Coalition supporters think high income earners don't pay enough tax.

Figure 16

“In your opinion, do high-income earners pay too much or too little tax?”  
(Respondents categorised by voting intention)

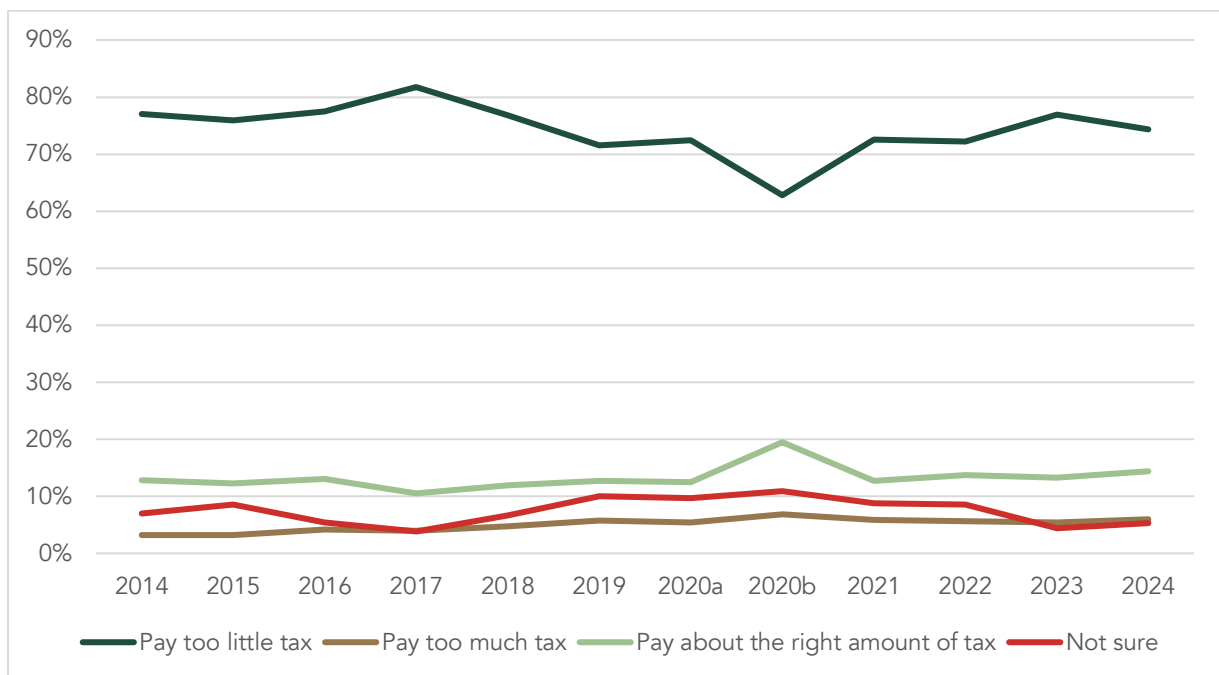


## 2024 PER CAPITA TAX SURVEY

Moving on from personal income taxes, the Annual Tax Survey asks respondents for their views about taxes paid by businesses. The proportion of respondents who say big business and corporations pay too little tax has been consistently high – around three-quarters of respondents - excepting a significant fall during the height of the Covid pandemic. In 2024, that figure is 74.4% (see Figure 17).

The proportion of respondents who said that big businesses paid the right amount of tax has remained steady and is 14.4% in 2024.

Figure 17  
“In your opinion, do big businesses and corporations pay...?”

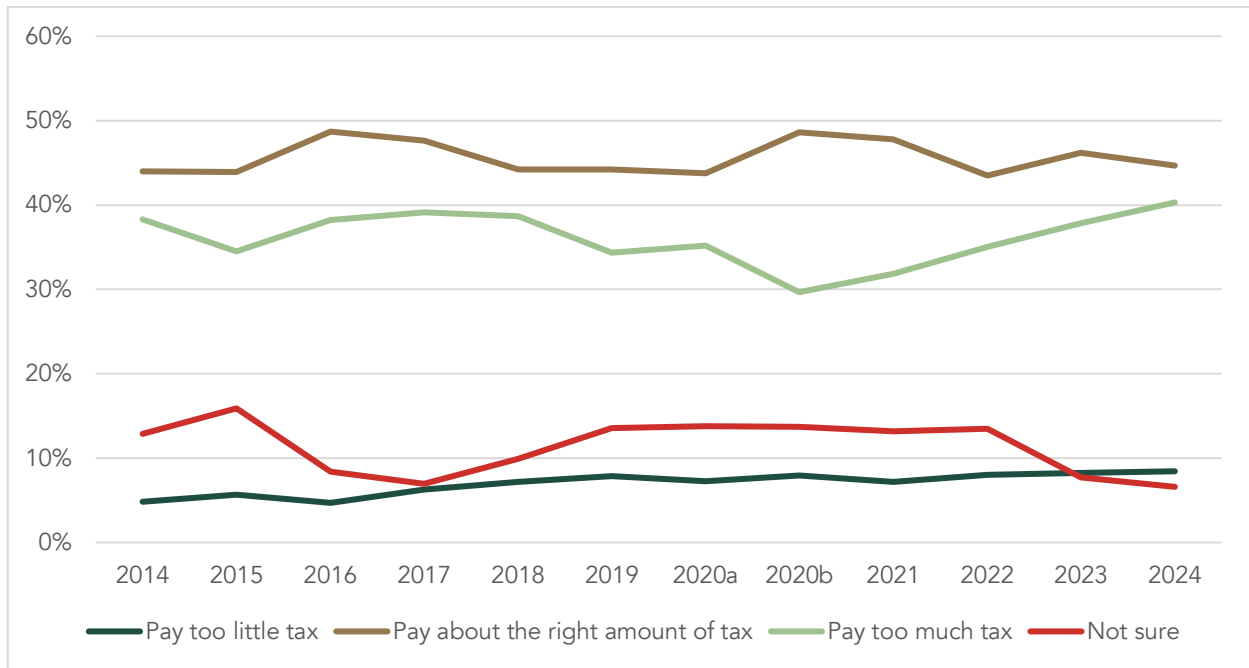


The longitudinal data within the Annual Tax Survey shows that Australians view the tax paid by small businesses quite differently than that paid by large corporations (see Figure 18).

Arguably reflecting the impact of high inflation and interest rates over the last year, the proportion of respondents who believe small businesses are paying too much tax has reached a record high of 40.3%, closing in on the share of people who think the small business tax take is about right (44.7% in 2024).

Views about this question are firming over time, with an historically consistent 8.4% of respondents saying small business operators don't pay enough tax, and uncertainty dropping to an all-time low of just 6.6% in 2024.

Figure 18  
 "In your opinion, do small businesses and corporations pay...?"

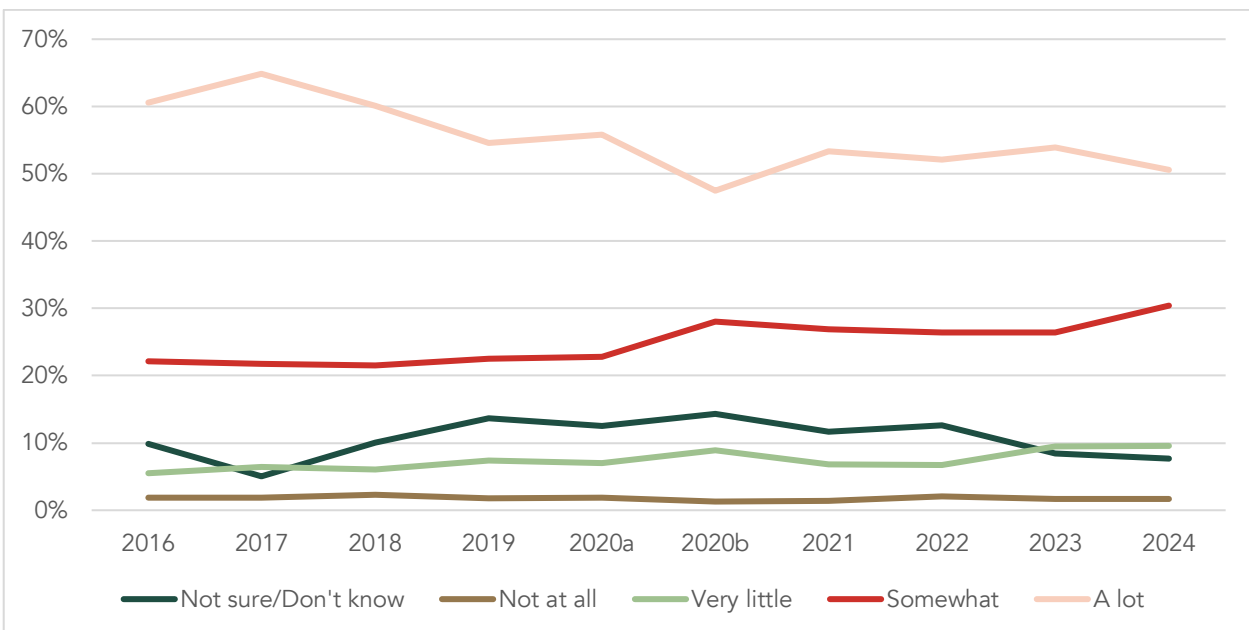


The last question in this section of the Tax Survey asks whether people think that tax avoidance by large corporations affects the fairness of Australia’s tax system (see Figure 19). Since the very first Tax Survey, a significant majority of people have responded that it does.

In 2024, four out of every five respondents (81%) hold this view, with 50.6% saying that tax avoidance by corporations affects fairness “a lot”, and 30.4% saying it affects fairness “a little”. Only 1.7% of respondents say that corporate tax avoidance does not affect the fairness of Australia’s taxation system at all, with a further 9.6% believe it has “very little” impact. Just 7.7% are unsure.

Figure 19

“To what extent do you think corporate tax avoidance affects the overall fairness of the taxation system?”



## 2024 PER CAPITA TAX SURVEY

When we break responses to this question down by voting intention, we find that at least 4 in 5 of respondents in every voter group believe that corporate tax avoidance affects the fairness of the taxation system to some extent (either a little or a lot), as shown in Figure 20.

Labor voters feel most strongly about this, with 59% saying that corporate tax avoidance affects the fairness of our tax system a lot and another 26.8% that it does so somewhat, for a total of 85.8%.

79.4% of Coalition voters believe tax avoidance by large corporations affects the fairness of the tax system either somewhat (32.3%) or a lot 47.1%). Voters for the National Party are less exercised about corporate tax avoidance than are Liberal Party voters, with just 41.6% of voters for the minor Coalition partner saying it affects fairness “a lot”, compared to 48.1% of Liberal voters.

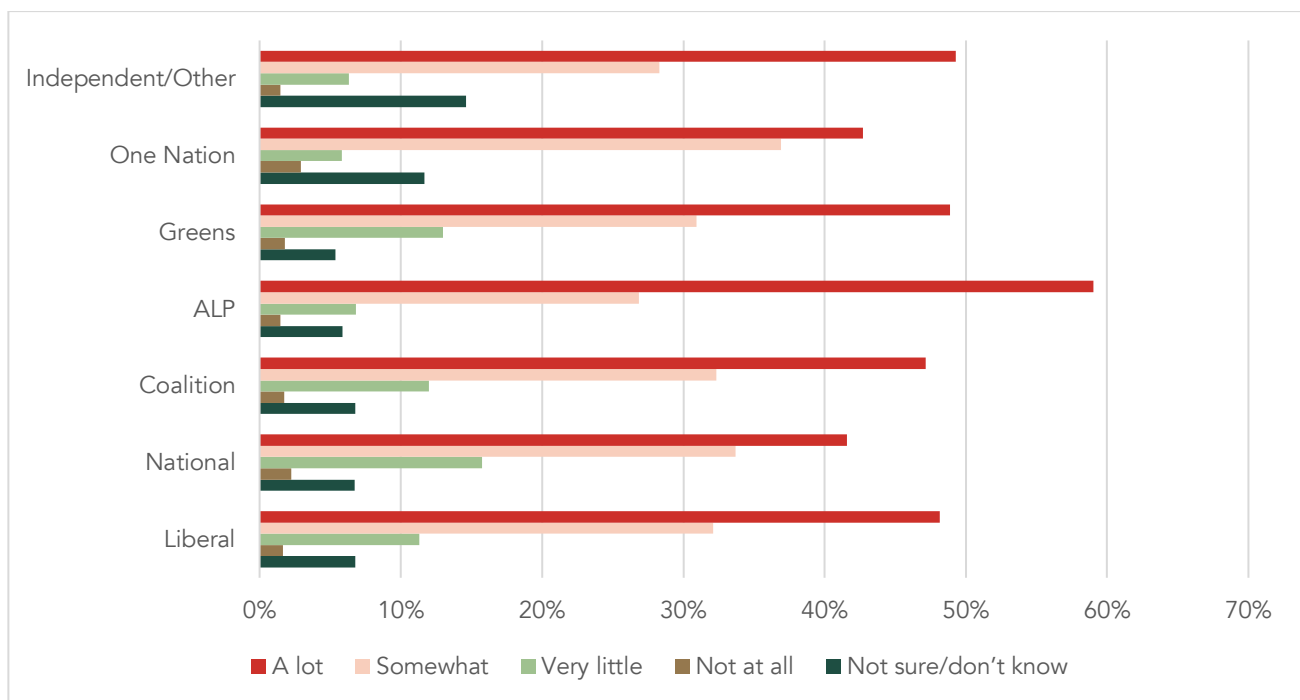
Of Greens voters, 49.3% believe corporate tax avoidance affects fairness in the tax system a lot, down more than five percentage points since 2023, while 30.9% say it does so somewhat, an increase of four percentage points since last year, for a total of 80.2%, which is similar to the total in 2023.

There has been a large drop among One Nation voters who say fairness is affected a lot by tax avoidance, from 54.3% in 2023 to 42.7% in 2024, but a commensurate lift among those who say it is affected somewhat, from 23.8% to 36.9% for a total of 80.2%, up slightly since last year.

Among voters who support Independent or other candidates, 49.3% say corporate tax avoidance affects the fairness of Australia’s tax system a lot, a drop of five percentage points since last year, while 28.3% say it affects it somewhat, a lift of three percentage points, giving a total of 77.6%, down slightly since 2023.

Figure 20

To what extent do you think corporate tax avoidance affects the overall fairness of the taxation system?  
(Respondents categorised by voting intention)

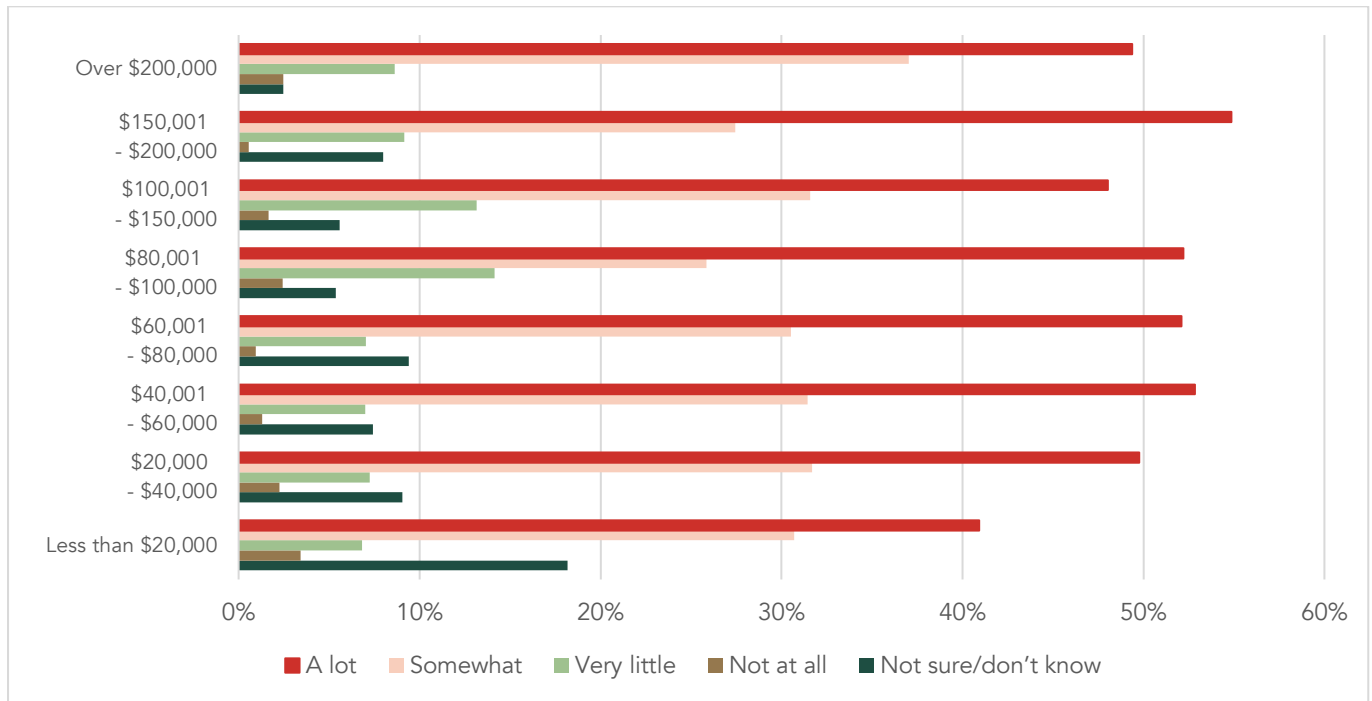


# 2024 PER CAPITA TAX SURVEY

Concern about corporate tax avoidance is shared by Australians across all income brackets, but those on very low incomes are much more likely to be uncertain about this question (see Figure 21).

Figure 21

To what extent do you think corporate tax avoidance affects the overall fairness of the taxation system?  
(Respondents categorised by income bracket)



## Effectiveness of the tax and transfer system

We introduced new questions to the Tax Survey last year, to examine whether people believe the tax system has any impact on inequality, positive or negative, and what that looks like.

Inequality is, to a certain extent, inevitable in complex societies, in which individuals make different choices and pursue different priorities. However, extreme structural inequality is caused by collective decisions of the state and, under modern capitalism, by the deregulation of market forces that care not for the distribution of wealth but only for its aggregate growth.

As Thomas Piketty has demonstrated, economic inequality is not an accident, but rather a feature of capitalism; one that, without adequate intervention from the state to redistribute the benefits of economic growth and prosperity more fairly, and towards productive ends, threatens to destroy even the most advanced economies and seemingly robust democracies.<sup>2</sup>

The primary tool by which governments intervene to correct the more extremely unequal outcomes of our market economy is the tax and transfer system. By collecting tax on a progressive scale, governments take higher taxes from those who have benefitted the most from existing economic structures and consequently have higher levels of wealth and income than they do from those who have low incomes and few if any assets, or wealth.

<sup>2</sup> Piketty, Thomas, *Nature, Culture and Inequality*, Scribe, 3 September 2024.



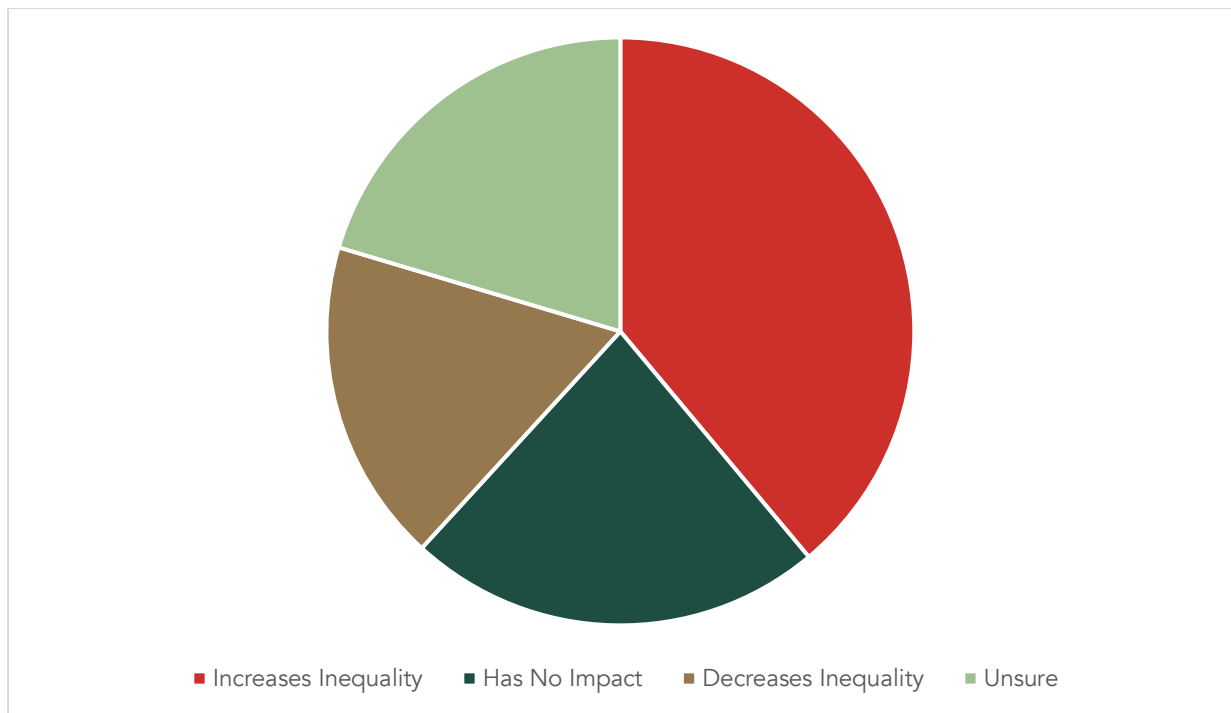
The revenue raised by our tax system is then invested into essential social and physical infrastructure, such as our health and education services, social care, roads and transport, and industry support to drive productivity and (ideally sustainable) growth.

Since 2023, the Annual Tax Survey has posed questions directly to the public about whether the tax and transfer system in Australia is working effectively to reduce the levels of wealth and income inequality among the public.

When we asked respondents whether the system was achieving these ends, the results were striking. Only 17.8% of respondents said the tax and transfer system decreases inequality, while 22.9% believe it has no impact, and 38.9% think it actually increases inequality of wealth in Australia (see Figure 22).

Figure 22

In thinking about the overall fairness of the tax and spend system, what impact do you think it has on inequality of wealth?

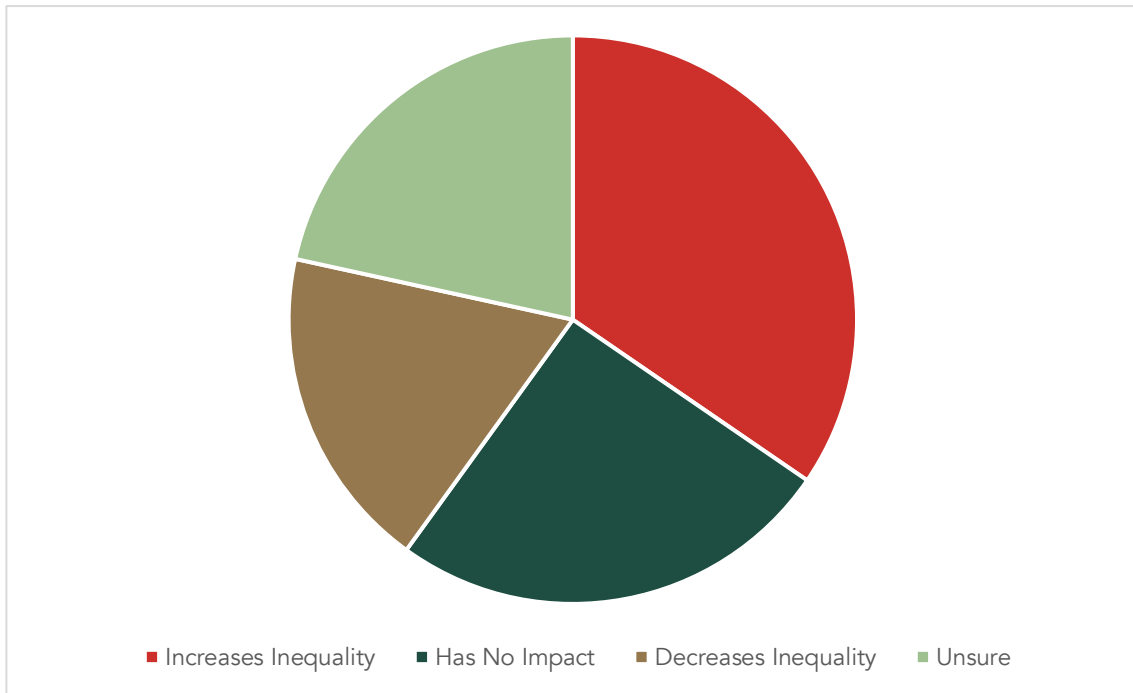


When we posed the same question about income inequality, the results were similar. Just 18.5% said the system reduces income inequality, while 25.4% felt it had no impact and another 34.6% believe our tax and transfer system makes income inequality worse (see Figure 23).

Around one in five respondents to these questions about wealth and income inequality were unsure, but the results show that a clear majority of Australians do not believe that our tax and transfer system is working to ameliorate the inequalities of wealth and income that exist in our wealthy country.

Figure 23

In thinking about the overall fairness of the tax and spend system, what impact do you think it has on inequality of income?



These responses clearly demonstrate that most people in Australia do not believe that the tax and transfer system is achieving its key purpose of redistributing wealth more fairly and productively among the Australian populace.

The findings suggest that the majority of the public does not have faith in the power of government to shape the economy in a way that supports people to achieve their full potential, and that most people believe the tax and transfer system is failing to adequately support the essential infrastructure needed to ensure safety, security, wellbeing and opportunity in our wealthy nation.

While uncertainty about this question is relatively high, at around 20%, these results give credence to the calls by many social and economic policy experts for meaningful tax reform to ensure we have the capacity to address the twin challenges of the climate crisis and growing inequality in the developed nations of the world.

## Section IV: Current issues in the policy debate

The fourth part of the Tax Survey canvasses public views about relevant tax and transfer policies in the current public debate. In 2024, we have retained questions from previous years' surveys that cover negative gearing, retirement incomes, and the so-called "Buffett Rule" which caps tax deductions for high-income earners to ensure that high income households cannot pay less tax than other households.

We have dropped the question introduced in the ninth iteration of the Tax Survey, seeking respondents' views on Stage 3 of the personal income tax cuts, as these were reformed in January 2024 and the resulting change was largely in keeping with the views expressed in the Tax Survey over the last five years.

Given the public debate over the last year about price-gouging by large companies and the profits being made by multinational corporations while households struggled with a cost-of-living crisis, we added a question to gauge support for a "super profits tax" in times of financial hardship last year, and that question remains in the 2024 Tax Survey.

The findings about Australians' views of these contested policy issues are outlined in this section.

### Retirement incomes

Since the election of the Albanese Government, the Superannuation Guarantee (SG) has commenced its long-delayed increase to 12%, which will be reached later in 2025. Yet despite Australia having one of the most robust retirement savings schemes in the world, people, especially women, are still retiring into poverty. There remains a significant dispute between those who believe that the current SG rate is sufficient, and those who believe it will not meet the needs of current and future retirees or is inequitable and should be scrapped in favour of a high rate of universal age pension.<sup>3</sup>

In the context of this ongoing public debate about the role of superannuation, the Tax Survey's long-standing question about retirement incomes, which asks people how they believe we should lift retirement incomes to pay for longer life expectancies, continues to provide useful findings (see Figure 24).

Higher superannuation contributions, as are now occurring under the reinstated SG lift, remains the most popular option among respondents: 26.5% of respondents preferring this measure, an identical figure to 2023.

Support for increasing the rate of the age pension is roughly equivalent, at 24.3%, a statistically consistent finding with last year's survey.

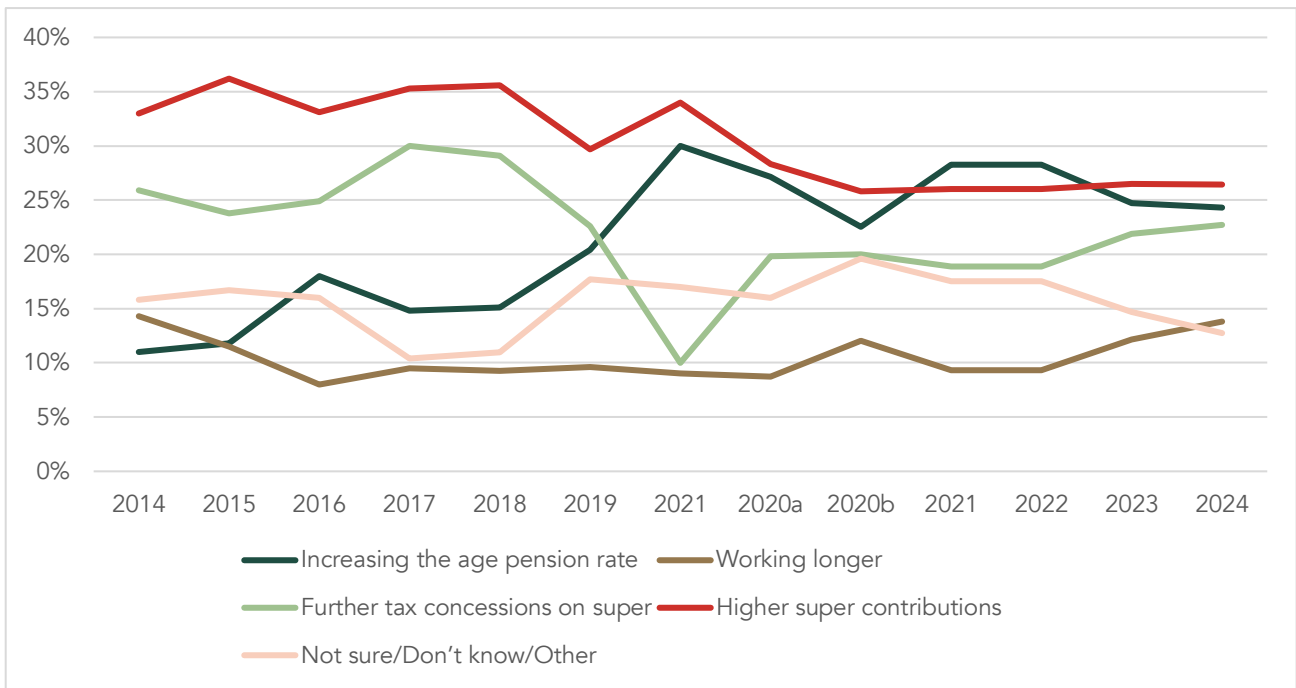
22.7% would like to see still more tax concessions on superannuation, while the idea of working longer is the least popular choice, at just 13.8%. Uncertainty about this issue has steadily declined since the COVID-19 pandemic and is now just 12.7%.

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<sup>3</sup> <https://www.aph.gov.au/DocumentStore.ashx?id=df4cebe8-0c78-4010-8ab0-ee50bbfda926&subId=684610>

Figure 24

When thinking about retirement income to provide for longer life expectancy, do you think this income should be funded by:



When we break these findings down by voting intention, there are notable differences in respondents' views (see Figure 25).

As in previous years, increasing the rate of the age pension is the most popular option to support better retirement incomes among One Nation voters at 29.1%. The share of One Nation voters that opt for higher superannuation contributions is up five percentage points since last year, to 21.3%, while 23.3% support further tax concessions on super. Just 13.6% of people who vote One Nation think working longer is a solution to inadequate retirement incomes, and their uncertainty about this question is at 12.6%.

28.3% of people who intend to voter for an Independent or other candidate would like to see the rate of the age pension increase, but support for higher super contributions has fallen more than six percentage points in a year, to 20%. Independent or other voters remain the most likely of any voters to be unsure about this issue, at 21.9%. Support for more tax concessions on superannuation is lowest among this group of voters, at just 17.1%.

This contrasts with a relatively high level of support for more super tax concessions among Coalition voters, where more than a quarter of respondents (26.1%) back this option, compared to 28.5% who support higher SG contributions. Only one in five (19.6%) of Coalition voters support increasing the rate of the age pension.

When we examine the Coalition parties separately, we find that creating further tax concessions for superannuation is easily the most popular option among Nationals voters, at 29.2%, compared with 23.6% support for higher super contributions and just 20.2% support for raising the rate of the age pension.

## 2024 PER CAPITA TAX SURVEY

Liberal Party voters are more likely to favour higher super contributions, at 29.4%, followed by increasing super tax concessions, at 25.5%. Only 19.5% of Liberal voters support increasing the age pension, while just 14.8% prefer the option of working longer.

The option of making higher superannuation contributions has overtaken increasing the rate of the aged pension as the most popular choice among Greens voters, with 27.3% choosing this option compared to 26% who would prefer to see the age pension increased.

Greens voters are now the most likely to support working longer, at 15.7%, a lift of almost nine percentage points since last year, when this option found least favour among this group. Meanwhile, 20.1% of Greens supporters would like to see further tax concessions on superannuation which, while a statistically negligible change since 2023, is almost double the result from the 2021 Tax Survey, when it was 10.9%. Just one in ten (9.9%) Greens voters are unsure about this question.

Labor voters favour higher super contributions and increasing the rate of the aged pension at 27.6% and 26.8%, respectively, largely unchanged from the 2023 Tax Survey. Labor voters are the least likely of all voting groups to support working longer at 11.9%, while 21.5%, the same proportion as last year, support further tax concessions on superannuation. Uncertainty about this issue has dropped five percentage points to 12.2%, among Labor voters in 2024.

Figure 25

When thinking about retirement income to provide for longer life expectancy, do you think this income should be funded by:

(Respondents categorised by voting intention)



## Negative gearing

For the ninth year, the Tax Survey asked respondents which, if any, changes they would like to see made to negative gearing (see Figure 26). While the causes of Australia’s housing crisis are complex and multifaceted, and the impact of Capital Gains Tax discount on housing affordability is arguably greater, this question captures popular views about the tax treatment of investment properties.

Three years ago, almost a third of respondents were uncertain how to answer this question; that figure has now fallen to fewer than one in five (18.1%), the lowest rate since the 2017 Tax Survey, which was taken not long after the federal election in which the ALP ran on a campaign of reducing property tax concessions for investors. Media coverage and public debate about such concessions at that time were arguably similar to today’s near-constant coverage of the housing crisis.

A clear majority of respondents believe that the negative gearing system should be abolished or significantly reformed:

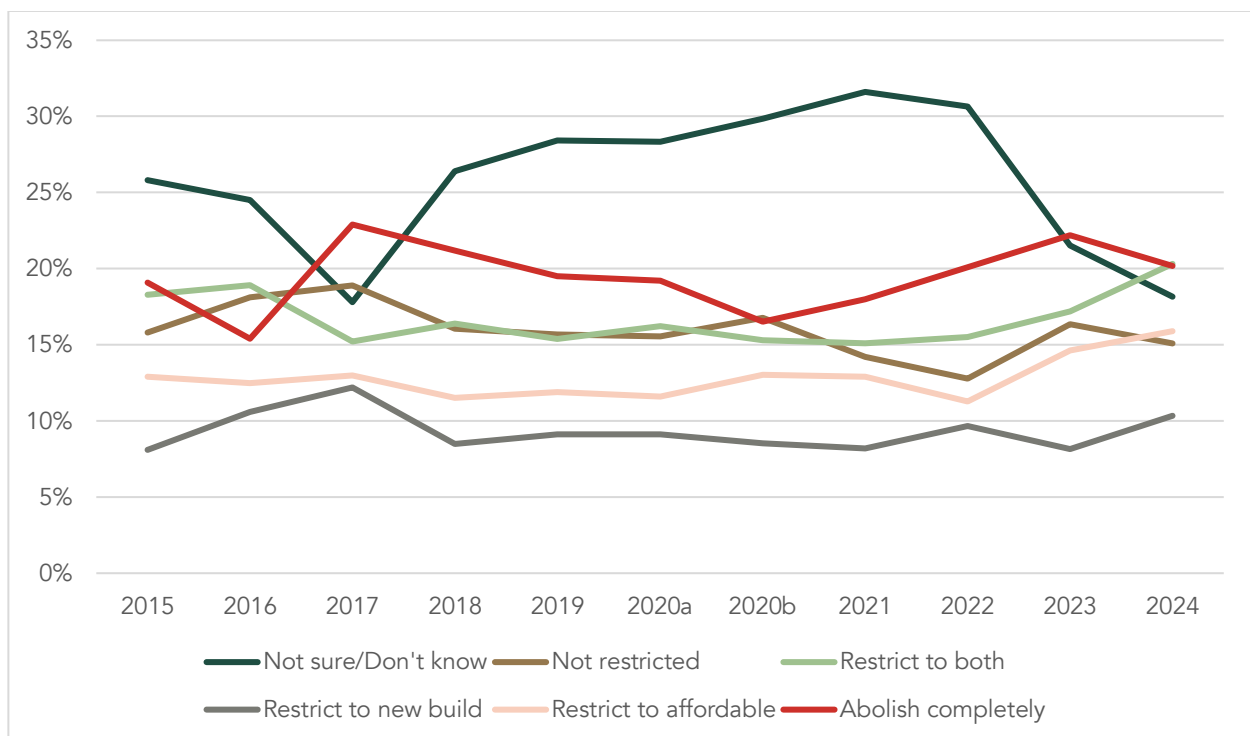
- 20.2% of respondents in 2024 would like to see negative gearing abolished completely.
- 20.3% believe it should be restricted to both affordable and new build housing.
- 10.4% say it should be restricted to new build housing only.
- 15.9% want it restricted to affordable housing investment.

This means that a total of 66.8% of respondents want to see reform of the negative gearing scheme, up by 4.7 percentage points since last year, and a new high in the history of the Annual Tax Survey.

Only 15.1% of survey respondents believe that negative gearing for investment properties should remain unrestricted.

Figure 26

Negative gearing is a favourable tax concession for those who own investment properties. Which of the following restrictions should be made to negative gearing?



## 2024 PER CAPITA TAX SURVEY

Figure 27 shows responses to this question broken down by voting intention, revealing notable differences in views along political lines. Consistent with previous survey findings, Coalition voters are most inclined to leave negative gearing unchanged, with 22.3% supporting the status quo, compared to just 12.2% of voters for Independents, 11% of ALP voters, 12.6% of One Nation supporters and 8.1% of those who intend to vote for the Greens.

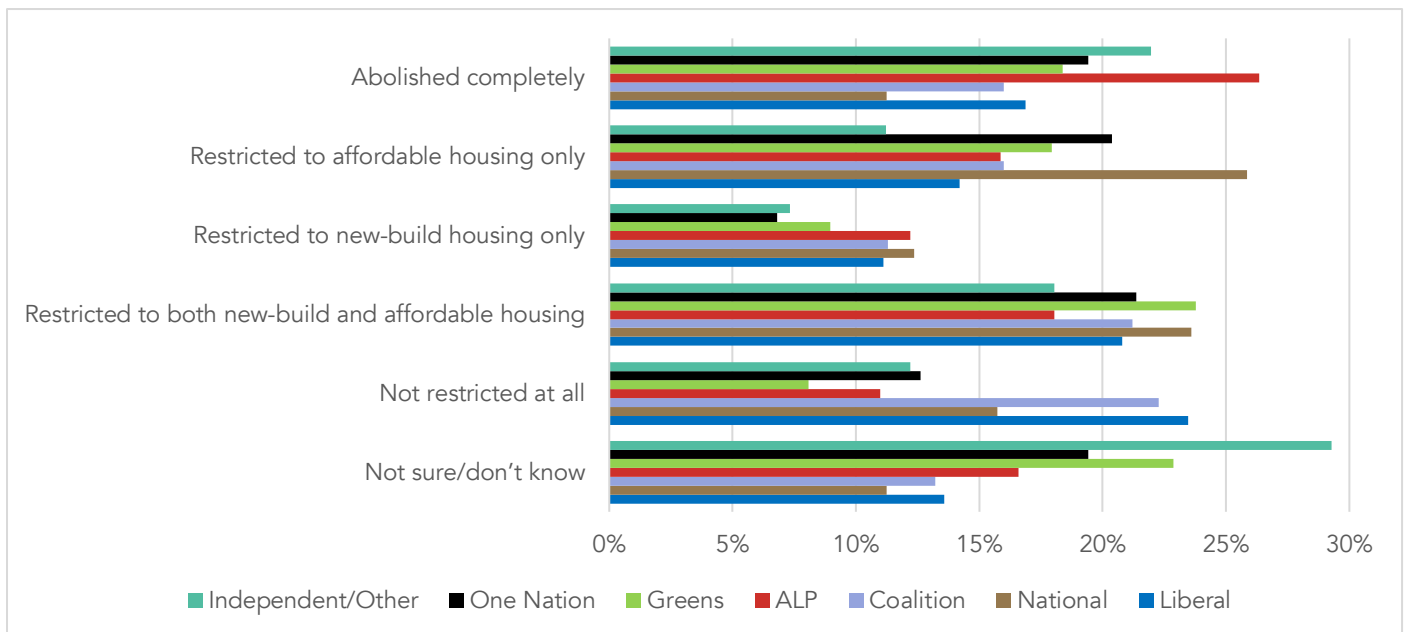
At 26.3%, more than a quarter of Labor voters want negative gearing abolished completely, while restricting it to affordable and new build housing is the most popular choice among voters for the Greens (23.8%) and One Nation voters (21.4%).

Interestingly, support for abolishing negative gearing entirely has fallen sharply among Greens voters, from 27.3% in 2023 to just 18.4% in 2024, but this group remains the most resistant to the status quo while, at 22.9%, evinces a high degree of uncertainty about this issue.

Voters for Independent or other candidates are by far the most unsure about this question, with 29.3% of these voters responding that they don't know. The most popular option among Independent voters is to abolish it completely, at 21.9%.

There is a divergence of views between supporters of the two Coalition parties on this question: National Party voters are much more likely to support reform of negative gearing, with restricting it to affordable housing only being the most popular choice, at 25.8% of this group. Liberal voters were most likely to say negative gearing should be left unchanged, with 23.5% of these respondents opting for this choice.

Figure 27  
Which of the following restrictions should be made to negative gearing?  
(Respondents categorised by voting intention)



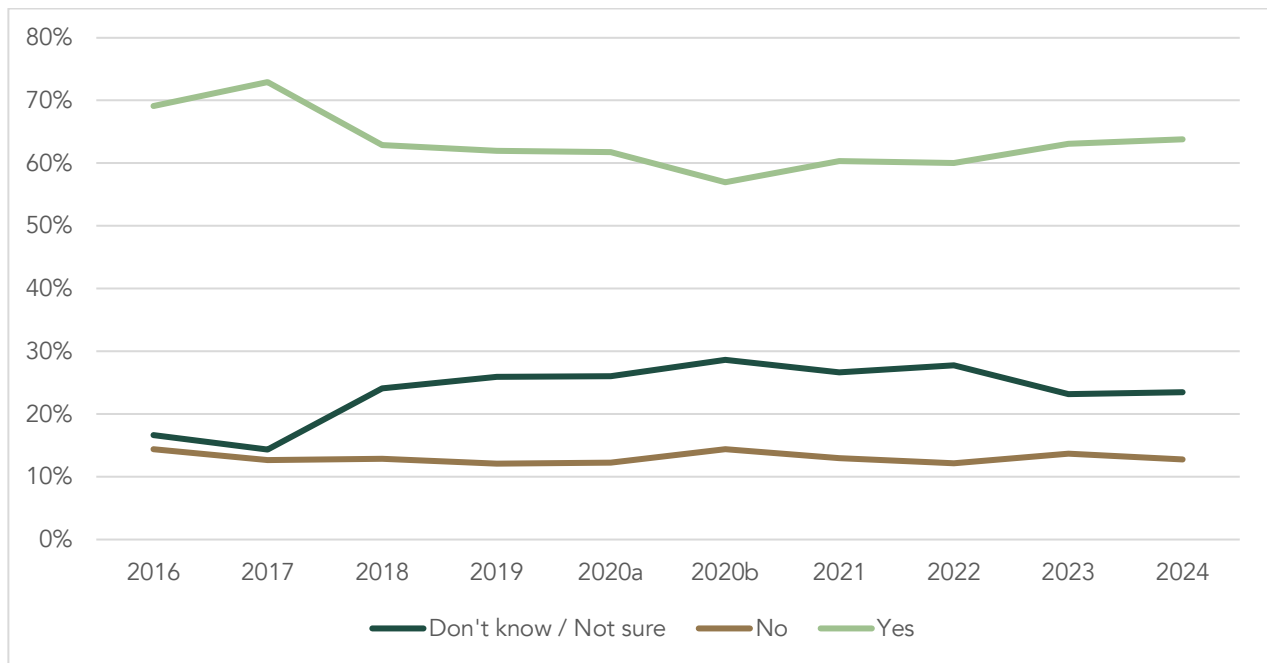
## A 'Buffet Rule'

The Buffett Rule is named after American billionaire investor Warren Buffett, who once observed that he paid less income tax than his secretary. The rule is effectively a deductions cap: a measure by which tax law creates a floor under which very high income people are unable to reduce their taxable income through deductions or other legal measures.

Since 2016, we have asked respondents to the Tax Survey whether they support the introduction of a Buffett Rule in Australia, under which a minimum rate of income tax would be legislated for very high income earners, defined as the top 1% (see Figure 28). The proposal has enjoyed majority support since we first asked this question, peaking at 72.9% in 2017.

Responses to this question have not changed materially over the last few years, and the 2024 Tax Survey found support for a Buffet Rule at 63.8% across the population, with 12.7% opposed and 23.5% unsure.

Figure 28  
Should there be a minimum rate of tax for very high-income earners (i.e., top 1%)?



Breaking these results down by voting intention shows strong majority support for a Buffett Rule among voters of all persuasions (see Figure 29).

70.2% of Labor voters and 70% of Greens voters support a Buffett Rule, while support among Coalition voters is at 60.9%. Support is lowest among Independent or other voters at 55.6%, followed by One Nation voters at 57.3, but uncertainty among these two groups is relatively high, at 32.2% among voters for Independent or other candidate, and 26.2% among One Nation voters.

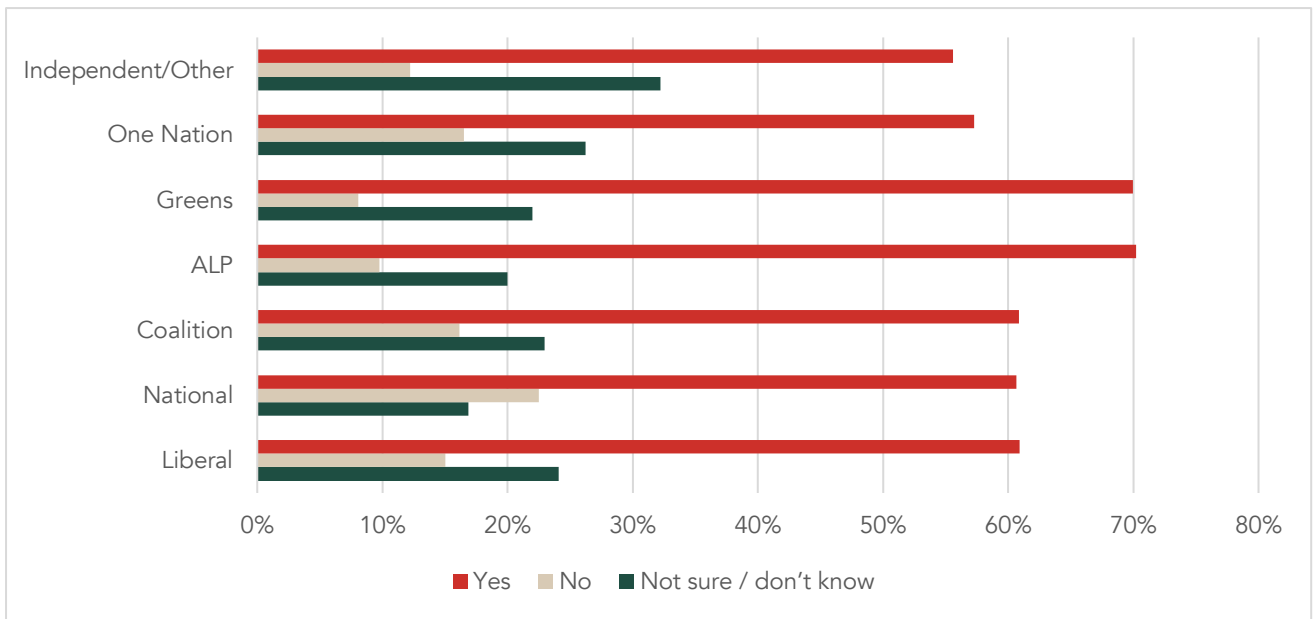
Opposition to a Buffett Rule is strongest among National Party voters, at 22.5%, followed by One Nation voters at 16.5% and Liberal Party voters at 15%; the combined "no" vote for those who support the Coalition is 16.2%. 8.1% of Greens voters are opposed to introducing a Buffett Rule, as are 9.8% of Labor voters.



# 2024 PER CAPITA TAX SURVEY

Figure 29

Should there be a minimum rate of tax for very high-income earners (i.e., top 1%)?  
(Respondents categorised by voting intention)

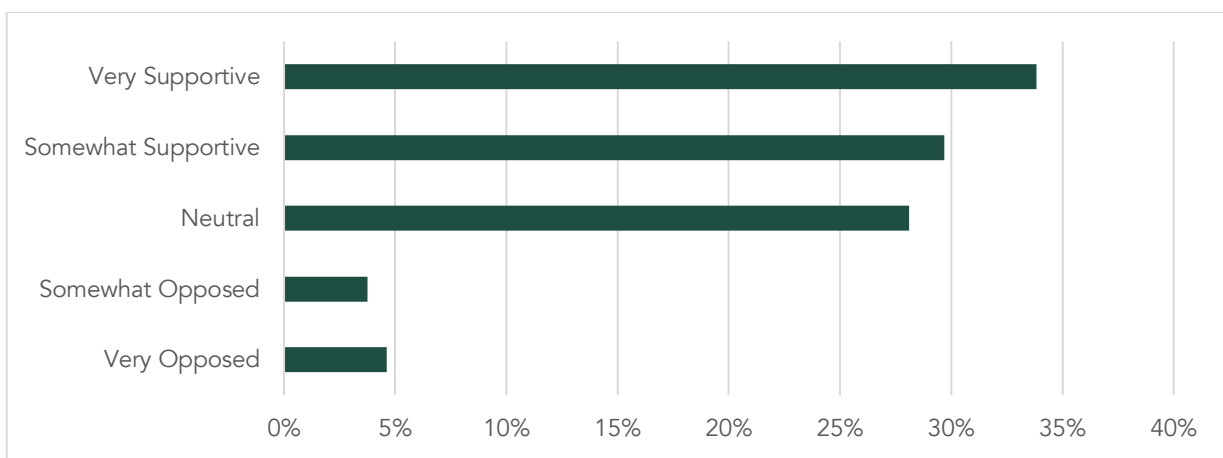


## Windfall profits tax

Many countries, including the UK, have introduced a windfall profits tax so that companies are forced to share with the nation any excessive profits made during times of excessive price inflation. We first asked respondents if they would support or be opposed to such a tax in Australia in 2023, so this is the second year we have sought views on this issue.

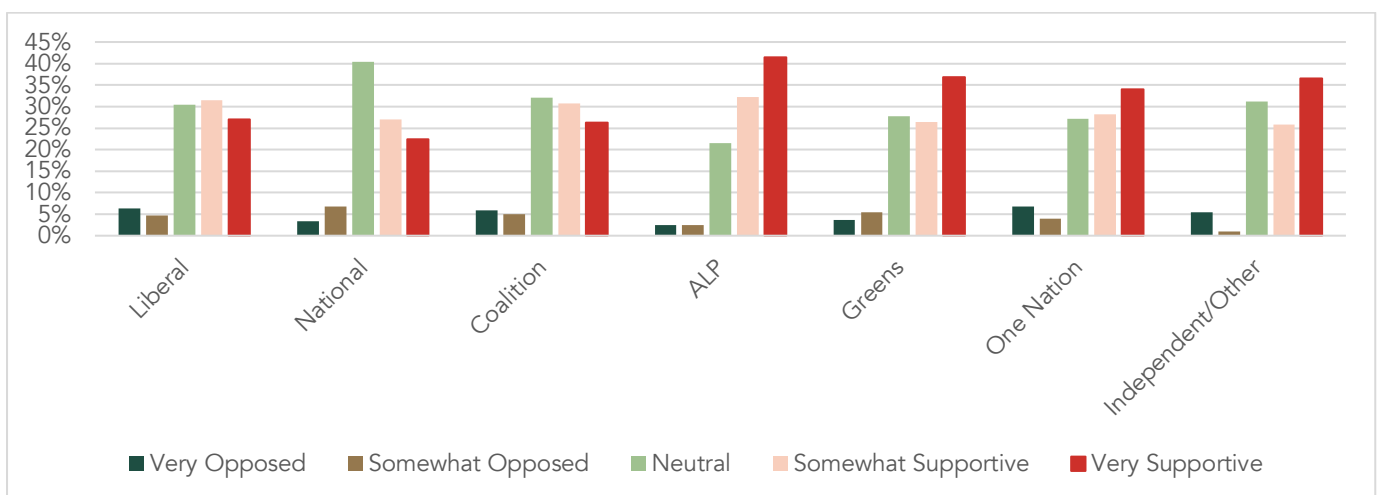
63.6% of respondents support a windfall tax, with 33.9% very supportive and a further 29.7% somewhat supportive of the idea. Only 8.4% are opposed to it, with 3.8% somewhat opposed and 4.6% very opposed. 28.1% have a neutral view towards a windfall profits tax (see Figure 30). As in 2023, this is a relatively popular idea for raising more tax revenue in Australia.

Figure 30  
Do you support a corporate windfall tax during times of financial hardship?



The windfall tax is most popular among Labor voters, with 73.7% supporting the idea, up almost seven percentage points since 2023. Support has fallen among Greens voters over the last year by just over five percentage points, with 63.3% of them in support of it in 2024 (see Figure 31). Coalition voters, Independent or other voters, and One Nation voters show majority support for such a tax at 57.1%, 63.4%, and 62.2%, respectively.

Figure 31  
Do you support a corporate windfall tax during times of financial hardship?  
(categorised by voting intention)



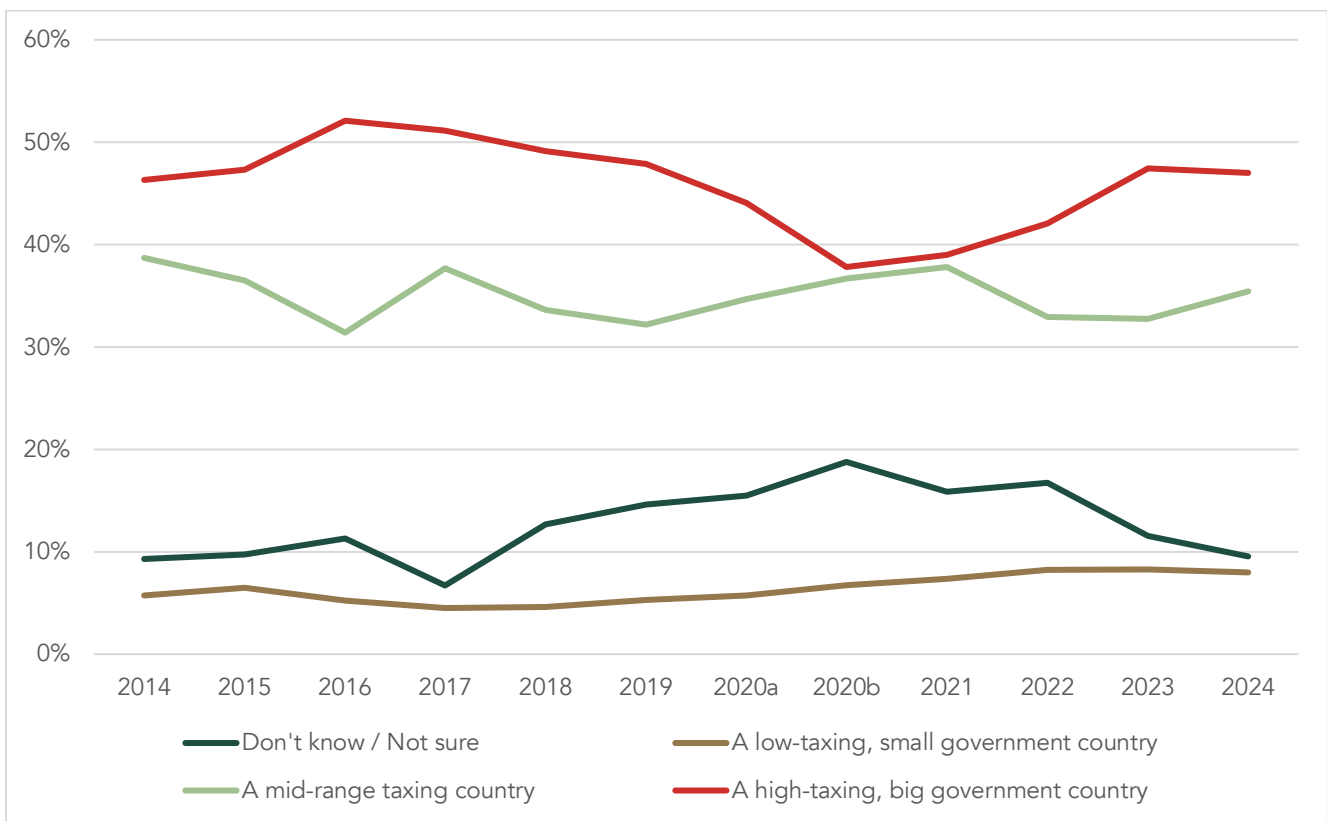
## Section V: International tax comparisons

The last section of the Tax Survey examines public perceptions of tax and spending levels in Australia compared to those in comparable developed countries. Other than a notable shift in perception during the Covid pandemic, which can be seen in most survey questions from that time, responses to this question throughout the history of the annual tax surveys reveal a persistent, mistaken belief among the public that Australia is a high-taxing, big-government country.

Responses to this question are largely unchanged since 2023 (see Figure 32). Almost half (47%) of respondents believe Australia to be a high-taxing, big-government country, with a further 35.4% saying we are a medium-taxing country.

Only 8% of those surveyed answered that Australia is a low-taxing nation, while 9.6% were unsure. This is a relatively low level of uncertainty compared to other questions in the Tax Survey, indicating that Australians have fairly fixed views about the size of our government.

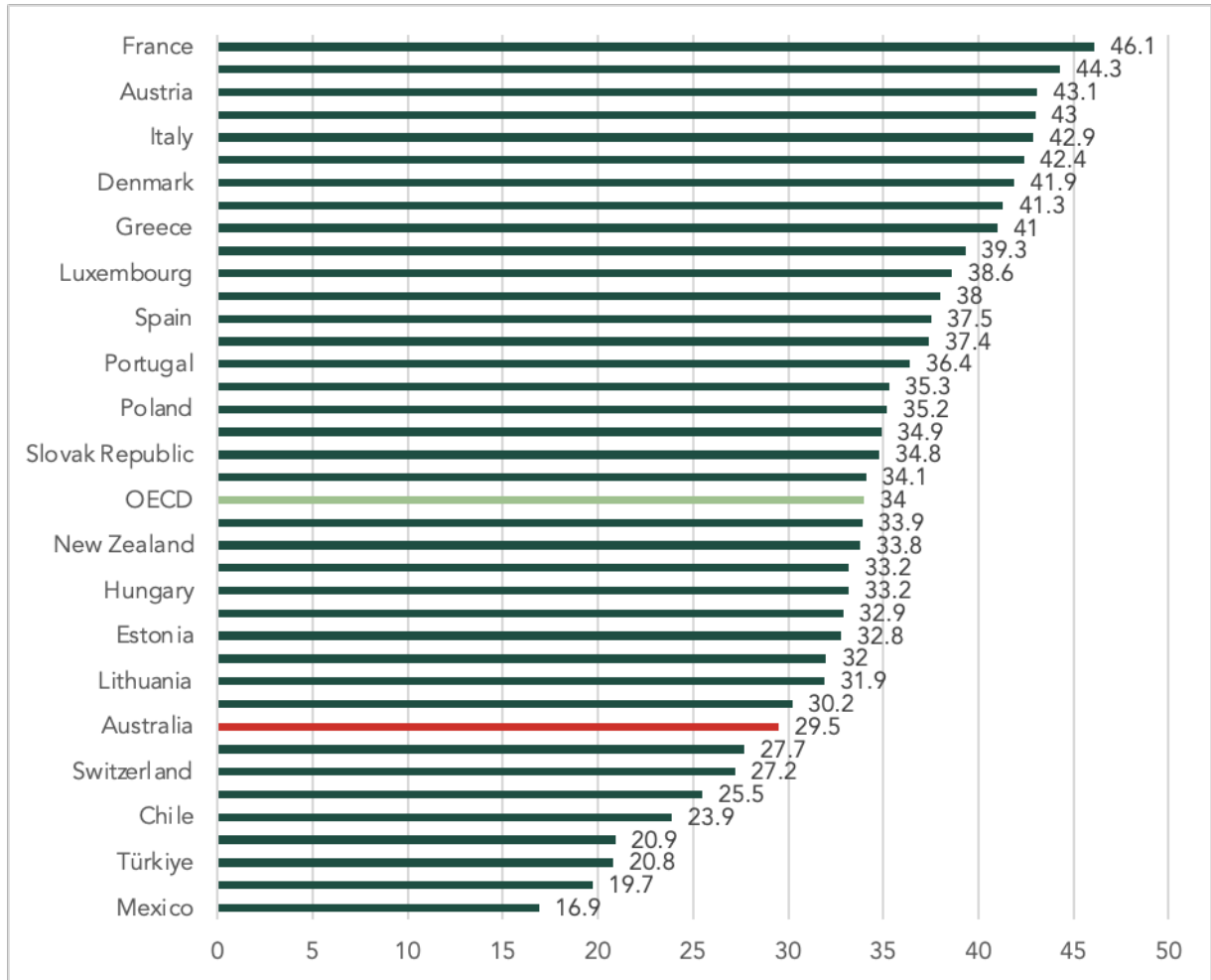
Figure 32  
When compared to other developed countries, do you think Australia is...



In fact, Australia is one of the lowest-taxing and spending nations in the OECD, ranking 30th out of 38 OECD countries, as measured as the tax share of GDP. Our tax-to-GDP ratio is 29.5%, well below the OECD average of 34.0% and the maximum level (for France) of 46.1% (see Figure 33).

# 2024 PER CAPITA TAX SURVEY

Figure 33  
OECD Countries Total Tax Revenue as Share of GDP (%)



## Section VI: Concluding thoughts and considerations for policymakers.

The *2024 Per Capita Tax Survey* is the 14<sup>th</sup> in the series. It provides critical insights into the views of Australians about the management of our economy in the wake of the most socially and economically disruptive five year period since the second world war. The lingering impact of the Covid pandemic is still felt across society, and the resulting surge in global inflation is only now beginning to retreat.

Households have been under immense financial pressure due to the rapid increase in the cost of essential goods and services, including food and medicine, brought about by the excessive stimulus injected into the global economy in response to the pandemic, and resulting supply chain disruptions that were exacerbated by international conflicts in Europe and the Middle East.

At the same time, the unprecedented lift in interest rates between May 2022 and December 2023, added around \$1,500 a month to the cost of the average new mortgage for homebuyers. This flowed on to the price of rents, so that the crisis of housing affordability that has long cruelled the lives of low-income Australians spread rapidly to the middle class.

The 2024 Tax Survey shows that Australians are experiencing significant pressure in their household budgets and personal finances, which reveals itself in growing levels of dissatisfaction with the amount of tax they pay and increasing awareness of the ongoing injustices within the tax and transfer system.

In January 2024, the Federal Treasurer handed down the mid-year fiscal and economic outlook (MYEFO), which showed significant revenue shortfalls ahead that will, if not addressed, thwart our ability to provide the essential services in health, education, social care and infrastructure upon which all Australians rely<sup>4</sup>.

Further, declining productivity due to poor levels of business investment and a failure to direct public investment to the productive capacity of our economy over recent decades means that future generations are unlikely enjoy the same opportunities as those past.

One day after MYEFO, and a month ahead of schedule, Treasury released its annual Tax Expenditures and Income Statement for 2023-2024, which showed that the cost of large tax concessions on individual earnings from investments will total over \$70 BILLION this financial year - and more than half of that will go to the top 10% of income earners<sup>5</sup>.

Research from the Monash Sustainable Development Institute, released on 13 February 2025, showed that, despite the mythology that Australia is the “land of the fair go”, 24% of the nation’s wealth is now held by the top 1% of income-earners, while the share held by the top 10% is 57%<sup>6</sup>.

Taken together, these data sets show that less than half of our common wealth is shared by 90% of the population, while the wealthiest 10% of us, who already hold 57% of our national wealth, are the beneficiaries of over \$35billion a year through tax concessions that reduce the government revenue that could be invested in the wellbeing of all Australians.

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<sup>4</sup> Mid-year Economic and Fiscal Outlook 2024 – 2025, Commonwealth of Australia.

<sup>5</sup> [Tax Expenditures and Insights Statement](#), December 2024, Commonwealth of Australia, Pp 6-9.

<sup>6</sup> Allen, C., Mendoza Alcántara, A., Dechrai, I. & Hehir, M. (2025). [Transforming Australia: SDG Progress Report 2024](#), Monash Sustainable Development Institute, Monash University.

The latest Intergenerational Report, released in August 2023, confirmed that Australia faces significant fiscal pressure in the coming decades. The Report found that:

*... like other advanced economies, Australia's economic growth is projected to be slower than in the past 40 years... The economy is projected to grow by an average of 2.2 per cent per year in real terms over the next 40 years compared to 3.1 per cent over the past 40 years.*

*Slower economic growth will place pressure on the tax base at a time of rising costs, creating a long-term fiscal challenge. Despite recent improvements in Australia's fiscal position, debt-to-GDP remains high by historical standards. Long-term spending pressures are also rising across health, aged care, the National Disability Insurance Scheme (NDIS), defence and interest on government debt.<sup>7</sup>*

This presents a considerable challenge for economic policy makers. As Treasurer Jim Chalmers noted in September 2022 ahead of his first budget the following month:

*... we do need to think differently... We need to engage the Australian people in a big conversation... the five biggest, fastest-growing areas of spending are the things that we really value... And, so, we need to work out ...how do we make room for that in a structural sense in the budget into the longer term?<sup>8</sup>*

Engaging people in this “big conversation” seems to get more difficult every year. We are told repeatedly that meaningful tax reform is too politically difficult to achieve. The outcome of the 2019 federal election, which was lost by a Labor Party proposing significant reforms to the taxation system, has only solidified this view among those with the actual power to make change.

Yet, as noted in the Intergenerational Report, “Australia’s ability to meet challenges while seizing future opportunities depends on choices today”<sup>9</sup>.

The 2024 Tax Survey provides some guidance to policy makers about the public’s appetite for tax reform. It shows that people are concerned about growing inequality in our country, and want to see more investment in education, social security and, most particularly, our health system.

It also demonstrates a growing frustration with the inequities in the current tax take, particularly towards the large corporations and wealthy individuals who, most Australians feel, are not paying their fair share, and haven’t for many years.

If Australia is to meet the fiscal challenges of the decades ahead, restore opportunity to younger generations, and reap the economic and ecological benefits of the net zero economy, it is well past time for us to accept that changes to the way we tax and spend are urgently overdue.

It falls to all of us to engage in that “big conversation” about what kind of country we want to be, and how we can fund the journey to get there.

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<sup>7</sup> [Intergenerational Report 2023: Australia's Future to 2063](#), Commonwealth of Australia, August 2023. P. vii

<sup>8</sup> <https://www.afr.com/policy/economy/chalmers-has-two-step-plan-for-spending-and-tax-20220908-p5bgef>

<sup>9</sup> Intergenerational Report 2023, Op Cit

## Appendix: Survey questions

### Permanent Questions

1. Thinking about Australia's public services generally (e.g., health, education, social security/welfare), on a scale of 0 – 10, how would you rate them on the following factors (where 0 = poor and 10 = excellent)?
  
2. Which of the following statements best describes your views on the Australian governments' spending on public services? Governments should spend...
  - a) a lot more on public services
  - b) a little more on public services
  - c) about what they spend right now on public services
  - d) a little less on public services
  - e) a lot less on public services
  - f) not sure/don't know.
  
3. Would you like to see more or less government spending in each of these areas?
  - a) Health
  - b) Education
  - c) Defence
  - d) Social security/welfare
  - e) Overseas aid
  
4. Which of these outcomes would you be prepared to pay higher taxes for? Please select all that apply.
  - a) Better health services
  - b) Better education
  - c) Better defence
  - d) Better social security/welfare
  - e) More overseas aid
  - f) Better schools, universities & TAFEs
  - g) Lower unemployment
  - h) Less inequality
  - i) Better aged care services
  - j) Better childcare services
  - k) Better transportation systems
  - l) Lower greenhouse gas emissions (carbon emissions)
  - m) A faster, more reliable national broadband network
  - n) Long-term economic growth
  - o) None of these can be achieved by increasing tax revenues.
  - p) Don't know / not sure.
  
5. If you wanted to raise more tax revenue in Australia to pay for quality public services, which of the following approaches would you support? (Choose as many as you wish):
  - a) Raise personal income tax rates.
  - b) Raise personal income tax rates on the top 5% of income earners only.

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- c) Raise the rate of the GST.
  - d) Broaden the GST base to include all goods and services.
  - e) Broaden the GST base to add private education and private health insurance only.
  - f) Remove the 50% discount on capital gains tax.
  - g) Cut superannuation tax concessions, where more than 50% of all concessions go to the top one-fifth of income earners.
  - h) Cut negative gearing tax concessions, where more than 50% of all concessions go to the top one-fifth of income earners.
  - i) A broad-based tax on land ownership (a land tax)
  - j) A financial transactions tax payable by institutional investors
  - k) A wealth tax on financial assets
  - l) An inheritance tax on any part of an estate above \$3 million
  - m) A crackdown on corporate tax avoidance, such as the offshoring of profits to low-tax jurisdictions
  - n) None of these
  - o) Don't Know
6. In the past, and again during the pandemic, governments have borrowed for long-term investment the same way people take out a mortgage for a house. Are you in favour of such borrowing?
- a) Yes
  - b) No
  - c) Not sure
7. In your opinion, do you pay...?
- a) Too much tax
  - b) About the right amount of tax
  - c) Not enough tax
  - d) Not sure/don't know.
8. In thinking about the overall fairness of the tax system, do the following groups pay too little or too much tax? (Options: pay too much tax; pay about the right amount of tax; pay too little tax; don't know / not sure).
- a) Small business
  - b) Big business and corporations
  - c) Low-income earners
  - d) Middle-income earners
  - e) High-income earners
9. To what extent do you think corporate tax avoidance affects the overall fairness of the taxation system?
- a) Not at all
  - b) Very little
  - c) Somewhat
  - d) A lot



10. Should there be a minimum rate of tax for very high-income earners? (for example, the top 1% of income earners). Below this minimum tax rate, they would not be able to reduce their taxable income further through tax deductions. (This is known as the “Buffett Rule”).
- Yes
  - No
  - Not sure / don’t know.
11. When compared with other developed countries, do you think Australia is...?
- A high-taxing, big government country
  - A low-taxing, small-government country
  - A mid-range taxing country with a mid-sized government
  - Not sure/don’t know.

### Variable Questions

1. When thinking about retirement income to provide for longer life expectancies, do you think this income should be funded by:
- Higher superannuation contributions
  - Further tax concessions on superannuation
  - Working longer
  - Increasing the rate of the aged pension
  - Don’t know / not sure.
1. Negative gearing is a tax concession for those who own investment properties, making property investment more attractive. Which of the following changes, if any, do you think should be made to negative gearing?
- Negative gearing should be:
- restricted to new-build housing only.
  - restricted to affordable housing only.
  - restricted to both new-build and affordable housing.
  - abolished completely.
  - not restricted at all
  - Not sure/don’t know.
2. Across the world, countries like the UK have introduced a windfall tax so that companies don’t make excessive profits on essential items during times of hardship, like the current rapid increase in the cost of living. On a scale of 1-5 (1 being very opposed, and 5 being very supportive), would you support or oppose such a windfall profits tax?
3. In thinking about the overall fairness of the tax and spend system, do you think it increases inequality, decreases inequality, has no impact, or are you unsure, in the following dimensions:
- First nations inequality
  - Gender Inequality
  - Disability inequality

- Ethnicity inequality
  - Intergenerational inequality
  - Income inequality
  - Wealth inequality
  - Housing inequality
4. I would be willing to pay higher taxes if I knew the money would be spent on reducing... (select all that apply)
- First nations inequality
  - Gender Inequality
  - Disability inequality
  - Ethnicity inequality
  - Intergenerational inequality
  - Income inequality
  - Wealth inequality
  - Housing inequality