Dr. Jonathan Farrar specializes in behavioural tax re-
search. His research is all about the intersection of cognitive
processes, which include things like perception, affect,
and the meaning people attach to events. In the context of tax
compliance, these cognitive processes play a crucial role in deter-
mining whether taxpayers are willing and able to comply with tax
laws. His work examines how taxpayers process information,
make decisions, and respond to tax authorities. By under-
standing the cognitive mechanisms at play, Dr. Farrar aims to help
governments improve the way they interact with taxpayers
during the tax compliance process. This includes developing
strategies for tax education, implementing more effective
tax enforcement approaches, and finding ways to enhance
taxpayer satisfaction. His research highlights the importance
of considering the psychological factors that influence tax compliance,
and suggests that interventions should be tailored to
address these psychological dynamics. Ultimately, improving
tax compliance is not just about increasing tax revenues,
but also about ensuring that taxpayers are treated fairly
and remain engaged in the tax system.