

**A QUANTITATIVE EXPLORATION OF
JUDICIAL DECISION MAKING IN CANADIAN INCOME TAX CASES**

Thaddeus Hwong

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Abstract

The dissertation explores the influences of socio-demographic characteristics of judges on their decision making in Canadian income tax cases. In analyzing historical data on judges and judicial decision making in income tax cases decided by the Supreme Court of Canada in 1920-2003 and Tax Court of Canada in 1983-2004, socio-demographic characteristics of judges are found to have influenced their decision making in income tax cases. However, the decision-influencing socio-demographic characteristics are found to steer judges to vote in different directions in the two courts. The differences are interpreted to be hints of the presence of influences other than those from socio-demographic variables on decision making in the two courts. Based on the findings on the influences of socio-demographic characteristics on the historical voting patterns, voting scenarios are constructed to show different and varied propensities to vote for taxpayers of judges of the two courts. The voting scenarios suggest that taxpayers may be more likely to win in the current Supreme Court of Canada than in the current Tax Court of Canada.

The dissertation adds to the understanding of judicial decision making in income tax cases with three ideas. First, socio-demographic characteristics of judges are decision-influencing variables. Thus, a court with judges sharing similar socio-demographic characteristics are expected to exhibit similar judicial behavior and thus in the deliberation of cases in which a wider range of perspectives is needed such a court may not be able to deliberate issues as comprehensively as a more diverse court could have

done so. Second, the socio-demographic variables behave differently in the two courts, signaling the presence of influences of variables other than socio-demographic characteristics of judges on judicial decision making. The interpretation of the finding suggests that neither socio-demographic variables nor non-socio-demographic variables alone can paint the complete picture of judicial decision making. Both types of variables are needed for a deeper understanding of judicial decision making. Third, quantitative analysis can generate findings that can advance knowledge on judicial decision making. However, future qualitative analysis is required to understand more of the empirical findings generated by the exploratory data analyses in the dissertation. Therefore, a mixed approach of research is proposed to capitalize on the strengths of quantitative and qualitative analysis.

In sum, the dissertation finds that not having socio-demographic diversity on the bench may cause problems in judicial decision making, socio-demographic characteristics can provide partial explanations of judicial decision making and a mixed approach of quantitative and qualitative analyses may shed more light on judicial decision making in future research.

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