



Australian
National
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TAX AND TRANSFER POLICY INSTITUTE
ANNUAL REPORT
FISCAL YEAR 2020-2021

Crawford School of
Public Policy
ANU College of
Asia and the Pacific

TAX AND TRANSFER POLICY INSTITUTE

ANNUAL REPORT

1 July 2020 - 30 June 2021



Certification by the Director of Crawford School

I hereby certify that the information provided to the Department of Treasury by ANU in:

- > the Tax and Transfer Policy Institute's Annual Report
- > the performance data and information
- > the financial tables

provides a true and fair view of the matters reported on therein.

I certify that the Commonwealth funding contributions were applied for the activities of the Tax and Transfer Policy Institute as specified in the Funding Agreement.

Fiona Yap

Professor Fiona Yap
Interim Director, Crawford School of Public Policy

31 August 2021

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FROM THE CHAIR OF THE ADVISORY COMMITTEE



I wrote last year how I believed that tax reform should be an imperative in any reset of our economy as a fundamental element of a COVID Recovery Strategy.

Of course, this was just wishful thinking, with the Government focussed almost entirely on being re-elected, on holding the economic numbers together while handling the virus as best it can. There is little hope of longer-term strategic thinking and planning in such an environment.

However, there is some hope that a combination of fiscal realities and global pressures may work to encourage the next Government, indeed may force them, to address tax and other structural issues.

Whoever wins, I suggest that the reality of our fiscal position will need to be recognised. The shift from being “back in black” to having to recognise, as the Intergenerational Report recently emphasised, that the PM and Treasurer are most unlikely to see a budget surplus in their personal lifetimes is massive, but the consequences not yet fully appreciated.

While the Government has been saying that it will “rely on economic growth” to put our fiscal house back in order, to work to reduce the significance of the mounting debt burden, this is most unlikely to be an adequate response. Specifically, it is difficult to identify what could be the significant “growth drivers”, when policies announced to date have been solely focussed on supporting the economy in the near term, not on ensuring the boost to national productivity that would be necessary to sustain adequate longer-term growth such that our fiscal position is managed effectively.

To focus on just one element of the fiscal challenge, the recent budget not only stepped away from the “debt and deficits” language, but it broke a longstanding fiscal “rule” that recurrent spending should not be financed by debt. This was clearly the case with committed spending of many billions on the big social programs, particularly child and aged care, the NDIS, and mental illness.

Experience tells us that these spending areas are bound to blow out significantly in years to come - they are often easily gamed; what is given as a ‘benefit’ soon becomes an ‘entitlement’; and in none of these cases has the Government’s motive been genuine reform, rather merely political, “wanting to be seen to be doing something”, not actually solving the problems identified by Royal Commissions and other assessments.

It seems inevitable that the fiscal debate will move beyond growth to the need to increase the tax burden. It is hoped that such a transition may lead to a more mature debate about the simplest, most effective, and fair means by which to achieve this, which should in turn demonstrate the need for broad-based, rather than piecemeal and ad hoc, reform of the tax and transfer system.

Beyond our shores, several tax issues are gaining momentum which will also work to drive a new government to at least think about sensible tax reform. Most noticeable are the push for a minimum global corporate tax rate, the adoption of market based climate responses, such as pricing carbon, and carbon border taxes against laggard climate response countries.

While any review of our tax (and related transfer) system produces many substantial arguments for genuine broad-based reform, fiscal realities and global factors may accelerate the process for any new government, adding considerable weight to these arguments.

Professor John Hewson AM

Chair, Tax and Transfer Policy Institute Advisory Committee

FROM THE DIRECTOR



TTPI was established to undertake independent policy research relevant to the Australia tax and transfer system, to foster informed public debate and to raise awareness of tax and transfer policy issues. We have made major contributions in all of these areas in 2020-2021.

The long-run implications of the COVID-19 pandemic, and in particular, the government's response to it are still mostly being ignored by government and media. The massive increase in debt combined with policies that have inflated asset prices are set to deliver a double-dose of badness to the next generation. Not only will they be saddled with less government services and higher taxes, but if they are not in a position to inherit property or other assets from their parents, they are likely to be locked out of the housing market forever. A grim thought indeed.

Our report on the taxation of savings, released in August last year, provides a solution by introducing a fairer and more sensible way to tax assets and the flow of income from assets. It would also capture some of the extra wealth accumulated by those who have benefited directly from government policies which have inflated assets. This user-pays idea is one of the core principles of horizontal equity that a tax system should strive for.

TTPI has pushed hard over the last year, through **major reports** such as the aforementioned one on savings taxation, our **policy briefs**, our **working paper series**, our **blog**, our **tax facts**, our **seminars** and our **media outreach** to educate Australians about these and other issues in our tax system.

TTPI produced important **policy briefs** on taxation and its impacts on energy, environment and pollution. We also produced policy briefs on digital services taxation and changes to the country of residence rules proposed by the Australian government.

The **TTPI working paper series** produced a large number of high-quality papers including an analysis of the effect of job search requirements on welfare receipt, racial disparities in license suspension in the U.S., a randomised control trial to improve traffic and parking fine compliance based on work with the ACT government and my own paper on the relationship between domestic violence and the relative economic position of men and women in the household. We continue to publish papers using data from the Alife data set, a longitudinal file of administrative data built by the Australian Taxation Office in collaboration with TTPI. Greater availability of and access to administrative data continues to be a very exciting trend and one that holds great promise for improving our understanding of Australia's tax and transfer system.

Our **Austaxpolicy.com** blog remains one of the most highly read blogs at the Australian National University. The most popular blog post during 2020-2021 was by John Minas and Brett Freudenberg, 'Australia's 50% capital gains tax discount: Policy oversight?', with 1,513 page views. TTPI members were very active in the media again this year, talking with current parliamentarians and their advisors about tax and transfer policy and possibilities for reform.

We continue to expand our **tax facts** series which now encompasses 22 tax facts and a tax glossary, developed in collaboration with the Parliamentary Budget Office. The series is an important element in our attempts to foster informed debate and raise awareness. You can look forward to new instalments in the second half of 2021 and a new "transfer fact" series.

The pandemic was disruptive for our seminar schedule, though we did conduct six **outreach seminars** which are presented by TTPI members and research affiliates and hosted within Federal Government departments. These seminars allow us to reach and inform a key audience who are often unable to come to the ANU campus to hear a seminar. We continue to hold our informal Friday afternoon gatherings and have had presentations from the Australian Treasury and the Grattan Institute as well as from a range of researchers associated with TTPI.

We have extended and expanded our **collaboration** with the Australian Government. We have relationships which bring secondees from the Department of the Prime Minister and Cabinet, the Australian Taxation Office (ATO), the Australian Treasury, the Department of Social Services and the Productivity Commission to TTPI. Other Australian Treasury and ATO staff spend regular time at ANU to interact more with TTPI. We continue to expand our relationship with state governments and are in the process of developing a partnership with the Board of Treasurers.

We continue to conduct our **executive education** program, with a combination of online and in-person delivery. The Department of the Prime Minister and Cabinet and Treasury both participated in our course on the 'Economics of Tax Policy'.

Let's work hard and stay optimistic and not abandon calls for the comprehensive tax reform which our system is crying out for.

All of us at TTPI look forward to another good year in 2021-2022.

Professor Robert Breunig

Director, Tax and Transfer Policy Institute
Chair of Tax Policy and Public Finance

ABOUT THE TAX AND TRANSFER POLICY INSTITUTE

The Tax and Transfer Policy Institute (TTPI) is an independent policy institute that was established in 2013 with seed funding from the federal government. It is supported by the Crawford School of Public Policy of The Australian National University.

At TTPI, we work to build the evidence base, encourage discussion, and debate and improve understanding of the tax and transfer system. We do this by:

- Undertaking empirical analysis and evaluation of tax and transfer policies;
- Producing analysis of the Australian tax and transfer system;
- Educating Australians about the tax and transfer system;
- Bringing together researchers from across Australia working on tax and transfer policy issues;
- Engaging in public debate on tax and transfer policy; and
- Building public service capability in tax and transfer policy.

Aims, priorities and strategy

To achieve our mission, TTPI is committed to working with governments, academics, business and the community. This includes partnering and sharing knowledge with:

- Australian federal, state and local governments to deliver the best evidence to support policymakers on taxes and transfers including intergovernmental fiscal challenges.
- National and international academic centres and scholars specialising in taxes and transfers to undertake and support excellent research that provides new knowledge and relevant policy initiatives on tax and transfers.
- Community, business and industry sectors, to learn of real-life challenges and to provide research support to best practice tax and transfer reform.
- The Australian public and media to inform and enhance public debate on tax and transfer reform.

Governance

TTPI operates as an Organisational Research Unit in the Crawford School of Public Policy, College of Asia and the Pacific at The Australian National University. TTPI is therefore subject to formal governance and financial accounting arrangements of the Crawford School. The Director of TTPI reports to the Crawford School Director, Professor Helen Sullivan until 31 May 2021, interim Director as of 1 June 2021 is Professor Fiona Yap, and through the Director, to the Dean of the College of Asia and the Pacific, Professor Sharon Bell, interim Dean until 30 June 2021; Professor Helen Sullivan, Dean since 1 July 2021.

Advisory Committee

The Advisory Committee of TTPI includes senior representatives from stakeholder government agencies. It is chaired by Professor John Hewson and met biannually in 2020 and 2021. The Advisory Committee provides high-level advice, guidance and recommendations to the TTPI Chair and Director on all matters relating to TTPI. The TTPI Committee Chair and the TTPI Director are grateful for the advice and insight on research and policy direction, business strategy and engagement from all members of the Committee.

The members of the Advisory Committee during the fiscal 2020-2021 period were:

- Professor John Hewson AM, Chair of Advisory Committee, ANU
- Professor Robert Breunig, Director of TTPI, ANU
- Ms Maryanne Mrakovcic, Deputy Secretary, Revenue Group, Treasury
- Mr Nathan Williamson, Deputy Secretary, Social Security, Department of Social Services
- Mr Matt Flavel, Deputy Secretary, Social Security, Department of Social Services
- Mr Andrew Mills, Independent
- Ms Kirsten Fish, A/g Second Commissioner, Law Design, Australian Taxation Office
- Ms Linda Ward, Parliamentary Budget Officer, Parliamentary Budget Office
- Dr Stein Helgeby, Parliamentary Budget Officer, Parliamentary Budget Office
- Mr Simon Duggan, Deputy Secretary, Economic and G20 Sherpa, Prime Minister and Cabinet
- Mr David Martine, Secretary, Department of Treasury and Finance, Victoria State Government
- Mr Cullen Smythe, Commissioner of State Revenue, NSW Revenue Office
- Professor Helen Sullivan, Director Crawford School, ANU
- Professor Peter Whiteford, ANU
- Associate Professor Mathias Sinning, ANU
- Ms Kristen Sobeck, Senior Research Officer, ANU

Finances

TTPI was established with a grant from the Australian Treasury and with contributions from the College of Asia and the Pacific, the HC Coombs Policy Forum, the Australian National Institute of Public Policy and the Crawford School of Public Policy at The Australian National University. TTPI receives ongoing financial support from the Crawford School of Public Policy and The Australian National University. The establishment of TTPI implemented Recommendation 134 of the Review of Australia's Future Tax System (2009).

The annual Statement of Income and Expenditure for the period 1 July 2020 to 30 June 2021 is attached at the end of this Annual Report.

In 2020-2021, TTPI continued to raise external funding for a variety of specific activities and research projects including through: Australian government research grants; ANU internal grants programs and executive education courses.



JG Crawford and Stanner Buildings ANU

PEOPLE

Academic staff



John Hewson AM, Chair of the Advisory Committee

John Hewson is a Professorial Fellow at TTPI and an economic and financial expert with experience in academia, business, government, media and the financial system. John was Shadow Finance Minister, Shadow Treasurer

and Shadow Minister for Industry and Commerce, then Leader of the Liberal Party and Federal Coalition in Opposition for four years. He has worked as an economist for the Australian Treasury, the Reserve Bank of Australia, the International Monetary Fund and as an advisor to two successive Federal Treasurers and the Prime Minister. Dr Hewson has been a Founding Executive Director of Macquarie Bank, Chairman ABN Amro Australia, and Chairman/Director of a host of public and private companies across a range of industries. He also writes and comments widely across all media.



Robert Breunig, Director

Professor Robert Breunig is one of Australia's leading Public Policy Economists. His research is motivated by important social policy issues and debates, and his work is characterised by careful empirical study and appropriate use

of statistical technique. Professor Breunig's research agenda has led to many partnerships with government organisations in Australia and overseas. He works regularly with the Australian Treasury, the Department of Education, Skills and Employment, the Department of Industry, Science, Energy and Resources, the Department of Infrastructure, Transport, Regional Development and Communications, the Productivity Commission, the Australian Bureau of Statistics as well as many other agencies. He has been a consultant to the private sector on marketing, mergers, bank competition and customer loyalty programs.



Mathias Sinning

Mathias Sinning is an Associate Professor of Economics at the Crawford School of Public Policy, ANU and Deputy Director of TTPI. He is interested in the empirical analysis of issues related to labour economics, public economics and

policy evaluation, with a focus on the study of heterogeneous treatment effects. He has published extensively on the topics of tax compliance, economic inequality, international migration, education and health. Mathias has previously held academic appointments at the Australian National University and the University of Queensland, and has been a visiting fellow at Princeton University and Peking University.



Miranda Stewart

Twitter @AusTaxProf
(3662 followers)

Miranda Stewart is a Professor at Melbourne Law School, University of Melbourne and an Honorary Professor at the Crawford School of Public Policy, ANU, affiliated with the Tax and Transfer Policy Institute. Miranda is also an international Research Fellow at the Centre for Business Taxation, Said Business School, University of Oxford. Miranda researches, teaches and advises on tax, transfer and budget law and policy. Her current research projects include reform of the international tax system, gender inequality in the tax and transfer system and budget transparency.



Peter Whiteford

Twitter @WhitefordPeter
(4596 followers)

Professor Peter Whiteford is Director of the Social Policy Institute in the Crawford School of Public Policy, ANU. He has previously worked at the Social Policy Research Centre at the University of New South Wales in Sydney, and at the OECD in Paris. Peter is an Associate Investigator with the ARC Centre of Excellence in Population Ageing Research (CEPAR), and an Adjunct Professor with the Social Policy Research Centre at UNSW. In 2018 he was elected as a Fellow of the Academy of Social Sciences in Australia.

Research fellows



Ralf Steinhauser

Ralf Steinhauser is a Senior Research Fellow at the Tax and Transfer Policy Institute at the Crawford School of Public Policy, ANU and at the Policy Experiments Lab (PELab) at the Centre for Social Research and Methods in the College of Arts & Social Sciences.

He has previously held academic appointments at the University of Hamburg and the Research School of Economics, ANU. Ralf is interested in empirical research in the areas of behavioural economics, tax policy and environmental economics. He has published articles in journals such as *Review of Economics and Statistics*, *Environmental and Resource Economics* and *World Development*. Ralf has worked with a number of government organisations in Australia, such as the Australian Treasury, the Commonwealth Grants Commission, the ACT Government, Department of Infrastructure, Transport, Regional Development and Communications and the Civil Aviation Safety Authority.



Peter Varela

During the 2020-2021 period, Peter Varela worked as a TTPI Research Fellow with a primary focus on the TTPI research report 'The Taxation of Savings in Australia'. Peter holds a PhD in Economics from the ANU and has been a visiting researcher at

the Office of Tax Policy Research at the University of Michigan, and the Melbourne Institute of Applied Economic and Social Research.



Yinjunjie (Jacquelyn) Zhang

Dr Yinjunjie Zhang (Jacquelyn) is a Research Fellow at the Tax and Transfer Policy Institute. Her research interest spans the areas of labour economics, public economics, and experimental economics. A common thread in her research

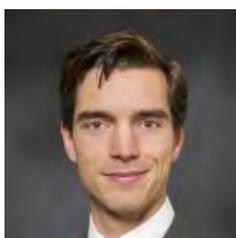
is understanding the impact of public policy on people's behaviour, choice, and welfare. Her works published in peer-reviewed academic journals include examining the intended and unintended effects of policy interventions on crime, labour market preference as well as individual preferences on economic decision makings in both the lab and field setting. Her recent research projects include studying domestic abuse and ways to nudge fine compliance in an Australian context, and the change in fairness preference by the pandemic in the US. Dr Zhang obtained her master's degree in Shanghai Jiao Tong University in China and PhD in Texas A&M University in the US.



Arezou Zaresani

Dr Arezou Zaresani is a Research Fellow at the Tax and Transfer Policy Institute at the Crawford School of Public Policy, ANU. Arezou is also an Assistant Professor of Economics at the University of Manitoba, and a Research Affiliate at the IZA. She was

awarded the Young Economist Award from the International Institute for Public Finance in August 2020. Arezou's research is focused on public, health and labour economics. In an ongoing joint project with TTPI fellows, Arezou uses Australian Tax Office data combined with Innovate data analysis methods to provide deeper insights into taxpayer behaviour.



Nathan Deutscher

Nathan Deutscher joined the Tax and Transfer Policy Institute as a Research Fellow in late 2019. He is also currently Director of the Household Microdata Unit in the Australian Government Department of the Treasury. Nathan's research interests

centre on empirical topics in labour and public economics,

making use of new and emerging Australian data sources. His research on intergenerational income mobility has been published in leading international journals.

Professional staff

Kristen Sobeck

Kristen Sobeck is a Senior Research Officer at TTPI. Kristen studied economics and French at Smith College and has a Master's degree in Economics from the University of Geneva. Prior to joining TTPI, she worked as an economist at the International Labour Organization (ILO) from its headquarters in Geneva and country office in Argentina. She was also awarded a Fulbright Fellowship in 2007.

Diane Paul

Diane Paul is the Institute Manager with TTPI. Diane has been employed with the ANU College of Asia and the Pacific since 2010. Diane manages the institute's activities, including external-funded partnerships and grants. Diane works closely with academic staff and external stakeholders to ensure the institute's programs achieve their aims and operational objectives.

Research assistants

Riley Smithers

Riley Smithers joined TTPI as a research assistant in January 2021. He is currently studying a Bachelor of Economics and Bachelor of Arts at the ANU. Riley's work at TTPI has focused on Australia's contribution to the 2021 Open Budget Survey project.

Teck Chi Wong

Teck Chi Wong is a research assistant with TTPI, working on the Austaxpolicy blog and the Open Budget Survey project. Teck Chi holds a Master of Public Policy, specialising in economic policy, from the Australian National University and a Bachelor of Accounting from the University of Malaya.

Carina Stone

Carina Stone joined TTPI as a research assistant in February 2020. Carina is in her fourth year of a combined Bachelor of Economics and Bachelor of Laws (Honours) at ANU. Since joining TTPI she has primarily worked on the breastfeeding & gender responsive budgeting project and consumption tax reform.

Gil Rickey

Gil Rickey joined TTPI in 2019 as a research assistant working primarily on marketing and events for the institute. Gil has been involved in the coordination of the ongoing 'tax reform group' meetings and associated stakeholder steering group meetings. Gil is currently studying a Bachelor of Arts, at ANU, and double majoring in International Relations and History.

Trevor Rose

Trevor Rose is an Economic Policy Analyst who promotes better public policy through careful examination of evidence, particularly quantitative data. He joined the Crawford School of Public Policy, ANU in January 2019. Trevor was educated as a statistician at the University of New South Wales, where he received First Class Honours and several awards including a four-year scholarship from SAS Institute. Trevor commenced his role as a research assistant with TTPI in 2019.

Paul Amores

Paul Amores is a doctoral candidate at the Crawford School of Public Policy, ANU. His research looks at the role of mental health as a pathway for intergenerational disadvantage. Paul joined TTPI as a research assistant in May 2020.

Sophie Allister

Sophie Allister joined TTPI as a research assistant in February 2021. Since joining she has been involved in the 'Tax Facts' series and projects on childcare and labour supply, as well as overseeing TTPI events. She is currently in her second year of a Bachelor of Economics at ANU.

USA Summer Interns

Clara Hathorne worked on a report that explored the economic implications of the digital service tax. In addition, she worked on a paper analyzing occupational mobility across different demographic groups in both the HILDA and ALife datasets. Clara has just graduated from Williams College, MA, with a degree in Mathematics and Economics. (June 2020-October 2020)

Seungmin Park worked on the 'Tax Facts' series, focusing on tax progressivity and indirect vs. direct taxes. Seungmin also helped create a literature review on Australia's personal tax burdens compared to the OECD. Seungmin is currently finishing his senior year at Williams College, MA, where he is double majoring in Economics and Philosophy. (June 2020-August 2020)

In June 2021, **Tali Tesar** and **Saule Keliauskaite** were selected as the successful internship candidates for 2021. Both Tali and Saule are from Grinnell College, Iowa, USA, and will be working on research notes summarising salary sacrificing practices in selected countries and the global minimum corporate income tax respectively.

Research secondees

Through TTPI's partnership with government departments, mid-level executives and promising junior staff selected through a competitive process spend time at TTPI under supervision of a senior academic to carry out a research project designed in close collaboration with their sponsoring government agency. During the 2020-2021 period TTPI had secondments in place from the Australian Taxation Office, Treasury and the Prime

Minister and Cabinet's office. The program is on-going and will continue to expand and offer opportunities to government employees from a wide range of departments.

Haydn Daw is undertaking research into the alignment of taxable income with financial accounting income and whether such an approach would, for small business, address some of the complexity and compliance costs associated with the Australian tax system. Haydn's secondment period was from December 2019 to December 2020.

Lucas Rutherford is a Senior Adviser in the Revenue Group of the Commonwealth Treasury. Since joining the Treasury in 2007 he has worked on a variety of tax policy issues across the areas of corporate, international and personal income taxation. As well as performing a number of roles within the Treasury, he has worked as a ministerial adviser in two governments. Lucas' secondment period was from May 2020 to May 2021.

Carter Sullivan is a Policy Adviser at the Department of the Prime Minister and Cabinet, where he provides advice to the Prime Minister on tax and financial sector matters. Carter is currently on secondment to the TTPI. Carter's secondment period was from June 2020 to December 2020.

Honorary research fellows

TTPI welcomed honorary visiting fellows from academia and the public and private sectors to carry out research projects and actively contribute towards the activities and goals of TTPI, the Crawford School, and the university more broadly.

Shumi Akhtar is an Associate Professor at the University of Sydney Business School. Her research interests are broad, and include finance, multinationals, tax, risk management (financial, cyber and climate), financial system efficiency, big data, financial economics, cross-culture, public policy and higher education. Dr Akhtar's research publications have appeared in leading international journals. She has received a number of highly competitive external research grants totaling in excess of \$2 mil. She had several scholar visits at Harvard, MIT and Stanford. Shumi has served as an invited expert witness on multiple occasions before the Australian Parliamentary Senate Inquiry on Tax and International Trade and Investment. She has received multiple prestigious fellowships including Australian ARC DECRA, alternate US-Australia Fulbright and Residence-Scholar at Oxford University.

Michael Corliss is currently employed as an Economist at the Department of Employment, Skills, Small and Family Business. He started his public service career as an economic advisor at PM&C. Michael was previously an academic, working on issues related to wages, employment, structural and technological change, inequality, regional labour markets, and education and training. Michael is a research associate for the Centre for Labour Market Research and is a member of the Economic Society of Australia.

Nathan Deutscher received his PhD in Economics from the Australian National University in 2019. Nathan's research on intergenerational income mobility has been published in leading international journals and draws on new intergenerational

tax data for Australia. His research interests span topics in labour and public economics, making use of new and emerging Australian data sources. He currently works in the Australian Treasury.

Christian Gillitzer is a Senior Lecturer in the School of Economics at the University of Sydney. His research fields are public finance and macroeconomics. He has done work on topics including state fiscal capacity, optimal commodity taxation, the charitable tax deduction and consumer sentiment. Together with Joel Slemrod, he is co-author of the book *Tax Systems*. Prior to joining the University of Sydney he was a senior economist at the Reserve Bank of Australia and a Research Fellow at the Tax and Transfer Policy Institute. He holds a PhD in Economics from the University of Michigan and a Master in Public Affairs from Princeton University.

Steven Hamilton is an Assistant Professor of Economics at The George Washington University in Washington DC. Steven has used ALife data to uncover the critical role that work-related expense deductions play in tax avoidance in Australia. In a new project using the data, he has uncovered a new fact about the impact of taxes: taxes continue to affect behavior long after they have been removed, which radically raises existing estimates of the distortionary effects of taxes.

Christopher Hoy is a Young Professional in the Poverty and Equity Global Practice at the World Bank. His research has been featured in internationally renowned media outlets such as the New York Times, the Economist and the BBC, and published in leading academic journals, including the *American Economic Journal: Economic Policy*. Prior to joining the World Bank, Chris worked for over a decade as an economist across five continents for a range of organisations, including the Asian Development Bank, UNICEF, JPAL/IPA, ODI, the Australian Treasury and the Australian Aid Program.

Jim Killaly is a former Deputy Commissioner (Large Business and International) in the ATO and is carrying out systemic research into the corporate and international tax base, including current issues in transfer pricing and tax compliance. He received the Public Service Medal in 2005 for improvements to Australia's tax treaties and for developing and implementing a sustainable tax compliance framework for large business.

Sian Mughan is an Assistant Professor at the School of Public Affairs at Arizona State University. Her research interests lie in fiscal federalism, state and local tax policy and how tax and budgetary structures impact equity outcomes. She has previously published on local government amalgamations and is currently working on a paper exploring the impact of targeted taxes on foreign buyers on the New South Wales housing market.

Miguel Olivo-Villabrille is a Research Fellow at the ARC Centre of Excellence in Population Ageing Research (CEPAR) at UNSW and visiting research fellow at the TTPI, ANU. He is an empirical microeconomist with interests in labour, and family economics. He is particularly interested in incorporating collective decision making and retirement into life cycle and general equilibrium models. Currently, he is using ALife data to understand how the Australian tax and transfer system influences individuals' tax avoidance behaviour.

Alfredo R Paloyo is a Senior Lecturer in Economics at the University of Wollongong. His research interest lies in the fields of labour, health, and education economics. Alfredo is currently working on how medical expenditures respond to changes in the tax system using ALife data from the Australian Taxation Office.

Paul Tilley brings long-standing experience on tax and public finance from his 30-year public service career in Treasury, the Department of Prime Minister and Cabinet and the OECD. Paul has since published a book on the history of the Australian Treasury, teaches a tax policy course at Melbourne University and is currently writing a series of papers on the history of tax reform in Australia.

Arezou Zaresani is an Assistant Professor at the University of Manitoba in Canada, a research affiliate at the TTPI and IZA. Previously, she was a research fellow at the University of Melbourne. Arezou is an applied micro-economist with research interests in public, labour, and health economics. Her work has been published in the *Journal of Public Economics* and elsewhere. She is currently working on projects to deepen understanding of the economics and social impact of the tax system and social assistance programs in Australia.

Campus visitors

Prasad Giribalan is an IT professional who has a keen interest in the economic analyses of public policies. He has worked on the TTPI 'Tax Fact' series and is currently engaged in the groundwork to look at the relation between problem gambling and its impact on family in terms of health, economic well-being, employment and other factors.

Dean Parham was formerly an Assistant Commissioner at the Productivity Commission. His research interest is in productivity performance and the factors that affect it. Dean is currently working on a project to develop a set of diagnostic indicators that will suggest areas which Asian economies can work on to lift their productivity performance.

Andrew Sinstead-Reid is a public servant who has worked for 26 years in Australia's social security system and was a secondee to the TTPI from the Department of Social Services from April 2019 to June 2020. Currently employed as a Data Analyst, most of his career has been spent working on incentives policy and the interaction of the tax and transfer systems. Apart from current and emerging incentives issues in Australia's tax-transfer system, Andrew's research interests include the early history of Australia's personal income taxation system and 'Knibbsian progressivity'.

Joe Zabar is the former Deputy CEO of Catholic Social Services Australia and now an advisor to the Not for profit sector on charity regulations. He is working on the TTPI 'Tax Fact' series, focusing on transfers, with a particular interest in income and assets tests.

Viva Hammer, formerly at the Joint Committee on Taxation at the United States Congress, is researching the interface of politics and policy in tax legislation. While policy proposals are often crafted by theoreticians, before implementation they go through a political sieve, with unpredictable results. Particular political systems have more impact on tax outcomes than policy goals. In a deeply divided society and political system, the proclivities of individual politicians can have outsized effects on legislative outcomes. Viva's research is particularly focused on the international provisions of the 2017 Tax Cuts and Jobs Act.

Manuel Hoffmann is an Economist and Postdoctoral Scholar at the Center for Population Health Sciences at Stanford University. His research interest lies in policies and behavioral interventions that can improve our understanding of the determinants and consequences of health and labor market outcomes. In Australia he is working on the intended and unintended consequences of supplementary health insurance.

ANU fellows

TPI benefits from a network of ANU Fellows who research on public finance, tax and transfer theory, data and policy issues across The Australian National University.

Associate Professor Nicholas Biddle
ANU Centre for Social Research and Methods

Professor Alison Booth
ANU Crawford School of Public Policy

Professor John Braithwaite
ANU College of Asia and the Pacific, RegNet

Mr Rob Bray
ANU College of Arts and Social Sciences

Dr Paul Burke
ANU Arndt-Corden Department of Economics

Professor Bruce Chapman
ANU Research School of Economics

Dr Nathan Deutscher
ANU Crawford School of Public Policy

Dr Sarah Dong
ANU Crawford School of Public Policy

Professor Matthew Gray
ANU Centre for Social Research and Methods

Professor Bob Gregory
ANU Research School of Economics

Dr Timo Henckel
ANU Research School of Economics

Mr Christopher Hoy
ANU Crawford School of Public Policy

Professor Michael Kobetsky
ANU College of Law

Professor Peter McDonald
ANU Crawford School of Public Policy

Mr Chris Murphy
ANU Arndt-Corden Department of Economics

Ms Agnieszka Nelson
ANU College of Arts and Social Sciences

Associate Professor Benjamin Phillips
ANU Centre for Social Research and Methods

Associate Professor Maria Racionero
ANU Research School of Economics

Ms Sue Regan
ANU Crawford School of Public Policy

Ms Kate Roff
ANU College of Law

Associate Professor Julie Smith
ANU College of Medicine, Biology and Environment

Professor David Stanton
ANU Crawford School of Public Policy

Mr Matthew Taylor
ANU Centre for Social Research and Methods

Associate Professor Alfred Tran
ANU Research School of Accounting

Dr Chung Tran
ANU Research School of Economics

Dr Peter Varela
ANU Crawford School of Public Policy

Mr Chris Wokker
ANU Crawford School of Public Policy

Other fellows

Mr Rob Heferen
Department of Energy and Environment

Ms Serena Wilson
Retired from the Department of Social Services

Mr Andrew Sinstead-Reid
Department of Social Services

TTPI research affiliate program

To further TTPI's reputation as a focal point for high quality empirical research on the Australian tax system, in 2018, TTPI established a research affiliate program. The program, which explicitly targets researchers outside of the ANU, aims to bring together researchers conducting policy-oriented empirical research on the tax and transfer system with other researchers at the ANU and government policymakers. Appointments are for a three-year period and junior researchers are offered capped funding to present their research. A list of our current research affiliates is provided below:

Associate Professor Shumi Akhtar, University of Sydney

Professor Patricia Apps, University of Sydney

Dr Kadir Atalay, University of Sydney

Professor Hazel Bateman, UNSW

Dr Tony Beaton, Queensland University of Technology

Professor Jeff Borland, University of Melbourne

Dr Michael Coelli, University of Melbourne

Dr Marc Chan, University of Melbourne

Assistant Professor Xiaoguang (Shawn) Chen, University of Western Australia

Assistant Professor Ashley Craig, University of Michigan

Professor Dhammika Dharmapala, University of Chicago

Associate Professor Begona Dominguez, University of Queensland

Professor Richard Eccleston, University of Tasmania

Dr Alexandra Evans, UNSW

Professor John Freebairn, University of Melbourne

Dr Christian Gillitzer, University of Sydney

Assistant Professor Steven Hamilton, George Washington University

Dr Ross Hickey, University of British Columbia

Mr Manuel Hoffmann, Stanford University

Mr Matt Jacob, Harvard University

Dr Diane Kraal, Monash University

Dr Ann Kayis-Kumar, UNSW

Mr Claudio Labanca, Monash University

Dr Leslie Martin, University of Melbourne

Dr Solmaz Moslehi, Monash University

Dr Sian Mughan, Arizona State University

Mr Miguel Oliva-Villabrille, UNSW

Dr Alfredo R Paylojo, University of Wollongong

Dr Cain Polidano, University of Melbourne

Dr Peer Skov, Auckland University of Technology

Professor Benno Torgler, Queensland University of Technology

Dr Ha Vu, Deakin University

Professor Roger Wilkins, University of Melbourne

Dr Haishan Yuan, University of Queensland

Dr Arezou Zaresani, University of Manitoba

Professor Xueyan Zhao, Monash University

Dr Anna Zhu, RMIT

Mr Hans Zhu, Northwestern University

PhD scholars

PhD scholars at Crawford and across ANU are researching diverse tax and transfer topics. Some have contributed substantially towards building the work and profile of TTPI as research students or fellows. Several scholars hold the prestigious *Sir Roland Wilson Foundation Scholarship*.

- > **Thomas Abhayaratna**, 'Essays in taxpayers responsiveness' (Crawford, primary supervisor Robert Breunig)
- > **Paul Amores**, 'The role of mental health in transmission of intergenerational disadvantage in Australia' (Crawford, primary supervisor Robert Breunig)
- > **Nicholas Bayly**, 'Female board representation and corporate performance: an Australian perspective' (Crawford primary supervisor Robert Breunig)
- > **Andrew Carter**, 'Responses to the tax system' (Crawford, primary supervisor Robert Breunig)
- > **Kevin Chadwick**, 'Engaging households in the emerging energy market - lessons from behavioural science for policymakers' (Crawford, primary supervisor Nicholas Biddle)
- > **Joseph Chien**, 'From data to dissemination: what can big data tell us about micro-drivers of productivity' (Crawford, primary supervisor Robert Breunig)
- > **Timothy Crotty**, 'Higher education regimes: mobility versus stratification; Universities and opportunities in a time of growing inequalities' (Crawford, primary supervisor Peter Whiteford)
- > **Jian Ding**, 'An evaluation of the labor contract law in China' (Crawford, primary supervisor Ligang Song)
- > **Hang Hoang**, 'Trade shocks and firm innovation' (Crawford, primary supervisor, Warwick McKibbin)
- > **Wendy Heatley**, 'Integrating the Australian tax-transfer system: fair, efficient, sustainable?' (Crawford, supervisors Peter Whiteford and Miranda Stewart)
- > **Shane Johnson**, 'Examining taxpayers' understanding of, and responses to, the Australian personal income tax system' (Crawford, primary supervisor Robert Breunig, *Sir Roland Wilson Foundation Scholar*)

- > **Sora Lee**, 'Governance pathway to health equity using public value analysis' (College of Asia and the Pacific, primary supervisor Sharon Friel)
- > **Estelle Li**, 'The impact of foreign ownership and foreign operations on corporate tax strategies in the Australian dividend imputation system' (College of Business and Economics, primary supervisor Alfred Tran)
- > **Tess McGirr**, 'Social services, tax, transfers and employment' (Crawford, primary supervisor Peter Whiteford, *Sir Roland Wilson Foundation Scholar*)
- > **Nurina Merdikawati**, 'Essays on the minimum wage policy in Indonesia' (Crawford, primary supervisor Sarah Dong)
- > **Daniel Nethery**, 'Migrants and the welfare state' (Crawford, primary supervisor Peter Whiteford)
- > **Arnaldo Purdo**, 'Base erosion and profit shifting in Indonesia' (College of Business and Economics, primary supervisor Alfred Tran)
- > **Tristram Sainsbury**, 'The difference a lifetime makes: Australian taxes and transfers over the life cycle' (Crawford, primary supervisor Robert Breunig, *Sir Roland Wilson Foundation Scholar*)
- > **Matthew Taylor**, 'The impact of parental leave pay on parental leave and labour supply and its equity implications' (Crawford, primary supervisor Robert Breunig)
- > **Nguyen Thuong**, 'Assessing the dynamism of the informal sector in Viet Nam: a pillar of development?' (Crawford, primary supervisor Peter Whiteford)
- > **Leana Ugrinovska-Ugrica**, 'Profit contingent loans for R & D financing' (Crawford, primary supervisor Bruce Chapman)
- > **Sebastian Wende**, 'Dynamic comparative tax analysis' (Research School of Economics, primary supervisor Chung Tran)
- > **Nu Nu Win**, 'Business tax incentives and investment' (Crawford Primary supervisor Robert Breunig)
- > **Chris Wokker**, 'Essays in applied microeconomics' (Crawford, primary supervisor Robert Breunig)
- > **Eunsup Yang**, 'Essays in the economics of education: Empirical applications to South Korea' (Crawford, primary supervisor Bruce Chapman)
- > **Christine Yao**, 'Tax base erosion of multinational enterprises in Australia' (College of Business and Economics, primary supervisor Alfred Tran)
- > **Tong Zhang**, 'Fuel prices and transport economics: four essays' (Crawford, primary supervisor Paul Burke)



ANU Image library

RESEARCH

TTPI focuses on the empirical and theoretical analysis and evaluation of tax and transfer policies. We aim to produce high-quality, policy-relevant research. Our research program aims to have a balance of projects with short-term and long-term time horizons and both academic and policy-oriented outputs.

Research is published in our working paper series and in leading refereed journals in Australia and internationally. We also publish research in the form of in-depth reports. Finally, we continue to publish short articles on our blog, Austaxpolicy.com, and in other media outlets, such as *The Conversation* and in op-eds in outlets such as *The Australian Financial Review* and *The Canberra Times*.

We have built targeted capacity by obtaining research and external funding for high priority projects that bring new research to bear on public policy, especially on topics of: fiscal sustainability; tax system behaviour; design of tax-transfer system interaction; and the future of savings and capital taxation. We hold a variety of academic workshops and conferences during the year. TTPI researchers have provided academic leadership in a range of forums in Australia and internationally. Robert Breunig is a member of the panel of expert advisors of the Parliamentary Budget Office and provides advice to the Australian Bureau of Statistics through several advisory roles.

External grants

TTPI works actively to apply for external research funding. We are currently working on a variety of externally funded research projects.

Are tax base erosion and profit shifting counter measures effective? (2017-2021)

Australian Research Council: Discovery Project (\$391,500). This Discovery project is led by Chief Investigator Alfred Tran, with Miranda Stewart, and commenced in 2017. It aims to develop indicators to evaluate the effectiveness of measures to combat tax avoidance by multinational enterprises. The Investigators, with the help of our PhD candidate Wanmeng Xu (ANU), previous research assistants and current research fellow Daniel Minutillo (Melbourne), are continuing to research the legal and institutional development of anti-BEPS measures in Australian and international tax law, and collating the longitudinal data set of company financial and tax reports for the period 2007-2021. The project was extended one year to ensure final data will be collected for 2020. Research papers have been presented and published including at the London School of Economics and Global Tax Symposium (Louvain University) and in the journal *Australian Tax Forum*.

ACT Government

Robert Breunig and Ralf Steinhauser worked in cooperation with NATSEM at the University of Canberra to undertake a detailed analysis of outcomes of the ACT Government's tax reform program. The reform outcomes examined were economic efficiency, housing and rental affordability, distributional impacts, progressivity and equity. The 20-year ACT tax reform program commenced in 2012-2013 and involved a revenue neutral switch from insurance and conveyance duty to annual property taxes through the general rates system. This analysis provided up to date advice on the impacts and outcomes of the ACT Government's tax reform program and informs policy for future ACT Budgets.

Department of Social Services

The 'Exits from Income Support' project is a Data Integration Partnership for Australia (DIPA) project. TTPI worked with the Department of Social Services to analyse the different pathways of income support recipients leaving the payment system using administrative data from the Multi-Agency Data Integration Project (MADIP). The project also aimed to evaluate the impact of changes to selected income support policies over time on the employment outcomes of income support recipients.

Department of Treasury, Retirement Income Review

As part of the government's 'Retirement Income Review', TTPI was commissioned to undertake three separate analyses. The first analysis included analytical work on a series of sub-themes including: the retirement age distribution, reasons for retirement, superannuation and wealth distribution of indigenous people, and composition of the elderly population by mortgage debt value. This analysis also examined the impact of involuntary retirement on financial security and happiness after retirement, as well as the source of expenditure and social assistance available to people with long-term health conditions in retirement. The analyses were conducted using a variety of survey data sources from the Australian Bureau of Statistics and have provided preliminary but comprehensive summaries on the retirement situation of demographic groups in Australia. The second analysis evaluated the relationship (economic incidence) between wages growth and changes to the superannuation guarantee. The third analysis considered the effectiveness of superannuation tax concessions in encouraging additional savings. The second and third analyses relied on data from the Australian Taxation Office's Longitudinal Information Files (ALife). TTPI's findings and research have been published on the Government's website as part of its forthcoming 'Retirement Income Review'.

Gender inequality in the tax and transfer system

Building on a previous major Academy of Social Sciences of Australia project on gender inequality, tax and social welfare (book edited by Miranda Stewart, 2017, ANU Press), research continued on the interaction of tax and transfer systems, childcare policy and the effects of tax cuts. Research on the history and design of gender budget analysis and processes continued with the preparation of a draft working paper and delivery of seminars and executive education on the topic. Further aspects of the research were developed by Miranda Stewart and Peter Whiteford, contributing to the book *Hybrid Public Policy Innovations* (edited Mark Fabian and Robert Breunig, Routledge 2018). The academic research was widely promulgated through policy workshops, executive education and public presentations and analysis in short blog articles. During 2020 and 2021, research and public engagement continued on gender analysis of the economics of breastfeeding and national accounts by Miranda Stewart, Julie Smith and TTPI research assistant Carina Stone, funded by Asian Policy Innovations and Gender Institute grants. A series of webinars by Australian and international experts wrapped up in April 2021 and reached a wide policy and public audience, while publications and policy engagement continue on the importance of gender impact analysis and gender budgeting in Australia and globally. Notably, the Australian Government re-introduced the Women's Budget Statement in the 2021-2022 Budget (May 2021). Presentations were also given to the Ukraine Government on gender budget analysis and taxation.

Improving tax compliance without increasing revenue: Evidence from population-wide randomised controlled trials in Papua New Guinea

This project studies the impact of “nudges” on taxpayers with varying tax compliance histories in Papua New Guinea. The authors present the results from two population-wide randomised controlled trials in a setting that is characterised by low compliance rates and a lack of effective enforcement. They test the impact of text messages, flyers and emails that remind taxpayers of declaration due dates and provide information about the public benefits from paying tax. The findings indicate that the treatments increased the number of tax declarations filed without increasing the amount of tax paid because the taxpayers who responded to the nudges were largely exempt from paying tax. This result is consistent across tax types, communication channels and time periods. The authors also find that the treatments had no impact on previously non-filing taxpayers. Collectively, the results indicate that taxpayers who face the lowest cost from complying are most likely to respond to a nudge. Project team: Christopher Hoy, Luke McKenzie, Mathias Sinning.

Trying to make a good first impression: A natural field experiment to engage new entrants to the tax system

Very little is known about the compliance behaviour of first-time taxpayers although their tax paying habits may affect the long-run functioning of a tax system. This project studies the compliance behaviour of new entrants to the tax system using data from a large-scale natural field experiment that was implemented in collaboration with the Australian Taxation Office (ATO). The authors examine the effectiveness of a welcome letter from the tax authority that aims to nudge first-time taxpayers to lodge their first income tax return. They compare this letter to a standard letter that emphasises the possibility of penalties and interest charges. The findings indicate that both letters have surprisingly similar effects on tax compliance, suggesting that the main channel through which the letters affect individual behaviour is by providing information. By contrast, the type of messaging and the way in which information is presented to first-time taxpayers appear to be relatively unimportant. The analysis of heterogeneous treatment effects indicates that both letters are most effective for young entrants to the tax system and, within this group, more effective for Australian citizens than for visa holders. Project team: Sarah Dong, Mathias Sinning.

Social norms or enforcement? A natural field experiment to improve traffic and parking fine compliance

Very little is known about the efficient collection of fines despite their indispensable contribution to local government budgets. This project fills an important gap in the literature by studying the effectiveness of deterrence (enforcement) and non-deterrence (social norms) letters that aim to improve the collection of traffic and parking fines. The authors discuss potential mechanisms through which these letters may affect fine compliance and present results from a natural field experiment that was implemented in collaboration with the government of the Australian Capital Territory (ACT). The findings indicate that both letters increase fine payments significantly relative to a control group that did not receive a letter. The effect of the enforcement letter is stronger than that of the social norms letter. The analysis of heterogeneous treatment effects indicates that addressing social norms does not change the behavior of young offenders, those who committed a speeding offence, those with a long outstanding debt and those with a debt above the median. In contrast, the enforcement letter is generally effective across subgroups. Project team: Mathias Sinning, Jacquelyn Zhang.

Longitudinal individuals file, Australian Taxation Office

Robert Breunig continues to provide advice to the ATO on its project to create a longitudinal data file of tax and superannuation. Professor Breunig is a member of the Technical Advisory Group advising on the design of the Australian Longitudinal Individuals File (ALife). Researchers now have access to the data. This has been a very important element of achieving our mission to foster the production of independent research on Australia's tax and transfer system.

Elasticity of taxable income

Researchers at TTPI led by Robert Breunig and PhD candidate Shane Johnson are conducting a project using administrative taxpayer panel record data to estimate behavioural response elasticities of taxpayers to differential marginal tax rates, thresholds and notches in the tax system, such as the personal income tax rate structure, and Higher Education Contribution levy phase-in. The project provides valuable evidence of taxpayer responses through labour supply and tax planning to elements of the income tax.

Evaluating taxpayer responsiveness to the tax system

Researchers at TTPI led by Robert Breunig have embarked on a wide range of projects looking at the responsiveness of tax payers to the tax system in a variety of different dimensions.

Budget transparency in Australia

Miranda Stewart, Teck Chi Wong and Riley Smithers collaborate with the International Budget Partnership, a US-based think tank, to conduct an assessment of Australia's budget transparency and accountability for the budget years of 2019-2020 and 2020-2021 as part of the biennial Open Budget Survey global study. This is the third time Australia has participated in the survey, which evaluates a country's budget system based on three main components: public availability of budget information, opportunities for the public to participate in the budget process, and the role and effectiveness of formal oversight institutions, including the legislature and the national audit office. On account of the COVID-19 pandemic, this year's study also includes a special module which assesses how transparent and accountable countries are with their COVID-19 response packages.

The report of the special module, *Managing Covid funds: the accountability gap*, was released by the International Budget Partnership in May 2021. The study found widespread weaknesses in transparency and oversight of national COVID-19 budgeting, with more than two thirds of countries surveyed (87 out of 120) failing to manage their immediate fiscal policy response to the pandemic in a transparent and accountable manner. Only four countries – including Australia – were found to have adequate levels of accountability. Australia's performance in relation to fiscal accountability for our COVID-19 response is consistent with our past budget transparency performance. The Australian findings were published in *The Conversation* and *Austaxpolicy*. The main report of the Open Budget Survey 2021 is expected to be available in 2022.

CAP strategic partner development grant

The College of Asia and the Pacific (CAP) Strategic Partner Development Grant provides seed funding to help build strategic partnerships between CAP and partner institutions.

In 2017 TTPI was awarded an Australia-Korea Foundation, Department of Foreign Affairs and Trade grant and the project, 'New approaches to tax and welfare in Australia and Korea', initiated the relationship and collaboration with the Korean Institute of Public Finance (KIPF) with a workshop held at Crawford School, ANU. Additional funding received from the CAP Strategic Partner Development grants further facilitated this collaboration with workshops planned and held in Seoul in 2018 and again in 2019. The proposed joint symposium with TTPI and KIPF in 2020 was postponed due to the COVID-19 pandemic. Plans are underway for the Tax Symposium to recommence in 2022.

This collaboration allows representatives from both countries to share insights about tax policy and tax administration, and share experiences about making tax data available to researchers, particularly based upon TTPI's involvement creating the Australian ALife data.

Transparency	Adequate
Introduction of the package	Adequate
Macroeconomic and aggregate budget info	Adequate
Policy measures	Substantive
Recipients and performance	Some
Sources of financing	Limited
Extrabudgetary funds	Adequate
Implementation of the package	Some
Reporting on execution	Adequate
Extrabudgetary funds	Some
Procurement	Limited
Oversight	Adequate
Role of legislatures	Adequate
Role of national audit offices	Substantive
Participation	Limited
Public participation	Limited

Transparency and accountability of Australia's COVID-19 fiscal response

Asia-Pacific innovation program (APIP)

The APIP grants are for College of Asia and the Pacific (CAP) researchers and are designed to support innovative research that is of strategic relevance and benefit to the college and associated external networks. Beginning in April-May and throughout July 2020 to February 2021 Julie Smith, Naomi Hull and Miranda Stewart organised a series of eight webinars in the 'Gender responsive budgeting and progressing breastfeeding policy in 2020 and beyond' series. This succession of webinars in 2020-2021 follows up on the highly successful 'Gender Budgeting and Breastfeeding' series held at ANU in 2017 at which the World Breastfeeding Trends Initiative (WBTi) Australia was co-founded by Associate Professor Julie Smith and Naomi Hull. The 2020-2021 online workshop program sought to galvanise efforts to improve breastfeeding policies and funding in national budgets. A variety of experts in breastfeeding, gender budgeting, health and economic policy from countries in South and East Asia, the Middle East, Europe, and Australia drew on their research and expertise to apply gender budgeting approaches and the World Breastfeeding Trends initiative (WBTi) tool to Australian policy. These webinars were co-funded by The Gender Institute, ANU, and also supported by Save the Children UK, and the World Breastfeeding Trends Initiative Australia, International Baby Food Action Network (IBFAN) and Breastfeeding Promotion Network Of India.

Should fairness preferences respond to a public health crisis?

COVID-19 is fundamentally changing our lives in almost every aspect. Social life is reduced to a minimum, events are suspended or cancelled, and the unemployment rate is skyrocketing worldwide. In response, many countries launched various redistribution programs to help alleviate the financial difficulties for families. While forcing us to face more uncertainty, this pandemic makes people rethink and re-evaluate the role of government in providing welfare protection for society especially for the most disadvantaged. It also highlights the long-lasting dispute over small and big government. This project examines whether people's fairness concern, particularly the degree to which they want government to address inequality, would be shifted or not by this unprecedented shock. The project uses a pre-existing data base that was collected in 2017 and produces a new, comparable data base from the same population using the same methods that can be quantitatively evaluated to determine whether people's preferences have changed due to the pandemic. Importantly, the project elicits people's preference for fairness through a series of well-designed incentivised allocation games. The results suggest that while there are intuition and anecdotes speculating on the possibility of change in fairness concern, the research found that fairness preferences were highly robust within the US population. The project also found that fairness preference presents significantly large cross-country variations, even under similar democratic systems. Comparing results obtained from German populations, the findings found fairness concern aligned with different theoretical predictions in the US.

How do statutory and effective corporate tax rates affect location decisions of firms and a country's industry structure?

TTPI was commissioned by the Business Council of Australia to undertake independent analysis and produce research on the effects of corporate taxes on the location decisions of firms and a country's industry structure. The broad range of policies that make up a country's corporate tax system can affect location decisions of firms. Firm location decisions can affect the industry structure of a country. We examine the effect of corporate tax rates, both statutory and effective, on firm location decisions and industry structure. We briefly consider options for reforming Australia's corporate tax system.

EVENTS

TTPI holds a variety of events each year that bring together leading members of academia in Australia and globally, with representatives of government, business, and the community sector to consider major tax and transfer issues. In addition, TTPI hosts a popular research seminar series and collaborates with other partners, to present research and policy workshops. Due to the impacts of the global COVID-19 pandemic, many of TTPI's events in 2020-2021 were cancelled or postponed and held as virtual events.

COVID-19 National Tax Summit

3 August 2020

In August 2020, TTPI hosted a by-invite-only COVID-19 National Tax Summit. The virtual summit brought together a range of representatives from academia, business, non-government organisations, the trade union movement and youth organisations, as well as those directly involved in Australian tax reform efforts in recent decades. The discussions, held over half a day, comprised four substantive sessions:

- A keynote address by Thomas Barthold, Chief of Staff to the US Congress Joint Committee on Taxation, reflecting on lessons learned in the course of recent major tax system reform processes in the US;

- A session drawing together alternative perspectives on the problems within the Australian tax and transfer system from the lens of economists, young people, social services, workers and tax practitioners;

- A session focussed on the problems and options around corporate taxation in Australia; and

- A session discussing tax reform in the context of Australia's federalised structure.

The event was audio and video recorded and is available to download on the TTPI website. TTPI gratefully acknowledge the logistical support provided by PwC in hosting this virtual event.



COVID-19 NATIONAL TAX SUMMIT

Monday 3 August, 8.30am - 1.00pm

SYDNEY - CANBERRA - MELBOURNE - VIRTUAL

The Tax and Transfer Policy Institute, Australian National University in co-operation with:



A special thanks to PwC for their logistical support and use of their venues in Sydney-Melbourne-Canberra



Thomas Barthold - keynote address COVID-19 National Tax Summit

History of tax reform in Australia: Early federation reviews and 1942 income tax unification

21 August 2020

Paul Tilley brings long-standing experience on tax and public finance from his 30-year public service career in Treasury, the Department of Prime Minister and Cabinet and the OECD. Paul has since published a book on the history of the Australian Treasury, teaches a tax policy course at Melbourne University and is currently writing a series of papers on the history of tax reform in Australia. This seminar is the first in his series and is based on Paul's working paper no. 11/2020 in the TTPI series.

In the first five decades of Australia as a federated nation, tax reform efforts were driven by the need to establish robust revenue bases for a growing nation and settle the relative taxing responsibilities of the Commonwealth and state governments. These decades were also a time of crises for the nation with two world wars and a depression, these events being catalysts for tax and welfare reforms and influencers of the nature and extent of government in Australia. While the Constitution gave the Commonwealth exclusive access to customs and excise duties, other taxes were open to both levels of government and they soon found themselves in competition. That competition became most intense over income tax. The attempts to resolve this were the focus of the 1920–1923 and 1932–1934 royal commissions into taxation and ultimately the 1942 takeover of income tax by the Commonwealth. This paper tracks those developments.

Post-war tax reviews and the Asprey Blueprint

30 October 2020

Paul Tilley brings long-standing experience on tax and public finance from his 30-year public service career in Treasury, the Department of Prime Minister and Cabinet and the OECD. Paul has since published a book on the history of the Australian Treasury, teaches a tax policy course at Melbourne University and is currently writing a series of papers on the history of tax reform in Australia. This seminar is the second in his series and is based on Paul's working paper no. 15/2020 in the TTPI series.

After World War II, international attention turned to economic reconstruction and the transition back to peace-time. As Australia settled into the 1950s and 1960s 'golden years' there wasn't an obvious imperative to tackle basic economic reform and tax design issues. Underlying structural problems were building, though, that would ultimately call for an economic reform agenda and tax would be part of that. This paper tracks these developments, looking at some limited tax reviews along the way: the Spooner, Hulme and Ligertwood committees and the Downing study. The main focus, though, will be on the tax reform blueprint provided by the 1975 Asprey review and the associated Mathews review.

BEST & TTPI present: What's new in applying behavioural insights to public policy?

25 February 2021

The Queensland University of Technology (QUT), Centre for Behavioural Economics, Society and Technology (BEST), in collaboration with the Tax and Transfer Policy Institute (TTPI), were pleased to host, "BEST & TTPI Present: What's new in applying behavioural insights to public policy?"

This show 'n' tell by-invite-only event was held on-campus at Crawford ANU, Canberra on Thursday 25th of February 2021 and included a number of academics and practitioners in the field to highlight some of the exciting new knowledge in behavioural science. The BEST Centre analyses behaviours, addresses social and wicked problems, evaluates evidence, and supports individuals to make better decisions. It aims to design better organisational structures and systems. To achieve these goals the centre brings together researchers across disciplines to create societal and economic transformation. Some of the topics presented included usefulness of behavioural science for economic and social impact; Co-designing for behaviour change; Behavioural biases and uptake of biomedical technologies; and paying penalties. An audio recording of the event is available on the TTPI website.



PROGRAM

TIME	SPEAKER	SESSION
5.15 - 5.30pm		Arrival
5.30 - 5.40pm	Prof Uwe Dulleck	Usefulness of behavioural science for economic and social impact
5.40 - 5.50pm	Prof Rebekah Russell-Bennett	Co-Designing for behaviour change
5.50 - 6.00pm	Dr Steve Whyte	Behavioural biases and uptake of biomedical technologies
6.00 - 6.20pm	A/Prof Mathias Sinning	Paying penalties
6.20 - 6.40pm	John Glenn & Kevin Chadwick	Show 'n' tell
6.40 - 7.30pm		Light refreshments and drinks



Completing Australia's retirement income system: Implications of the retirement income review report

4 March 2021

The Academy of the Social Sciences in Australia, the Tax and Transfer Policy Institute and the Social Policy Institute jointly convened a group of academic and industry experts and senior government officials to discuss the findings and implications of the *Retirement Income Review Report*, led by Michael Callaghan AM PSM.

A group of approximately 30 people were in attendance and the discussion was aimed at exploring the *Retirement Income Review Report* with a view to identifying the measures still needed, based on the report's findings, to ensure the retirement income system does meet its objective of 'adequate, equitable, sustainable and coherent' retirement incomes. This invitation-only meeting operated under the Chatham House Rule, and was proudly supported by the Academy of the Social Sciences in Australia and UniSuper. A summary report will be made publicly available after the event.

Corporate income taxation in Australia: Theory, current practice and future policy directions

9 March 2021

A draft of TTPI's policy report '*Corporate income taxation in Australia: Theory, current practice and future policy directions*', was circulated in early 2020 and subject to a thorough peer review process. As part of this process, a virtual and in-person workshop was held on 9 March 2021 in the KPMG offices at Sydney, Melbourne and Canberra to bring together tax experts from academia, government, and the business and community

sectors to discuss the report and its findings. Feedback from the workshop was incorporated into the final version of the report, which will be released in the latter part of 2021 and will be available on the TTPI website.

ALife Conference

18-19 March 2021

The inaugural ALife Conference was hosted by the Tax and Transfer Policy Institute (TTPI), Australian National University (ANU), the Australian Treasury and the Australian Taxation Office, and was held on Thursday 18 - Friday 19 March, 2021 at the Crawford School of Public Policy, ANU.

Professor Claus Thustrup Kreiner, of the Center for Economic Behaviour and Inequality, Department of Economics, University of Copenhagen was the keynote speaker. Claus is co-editor of the *Journal of Public Economics* and an expert on the use of large administrative datasets for research and policy insight.

The conference featured empirical research papers based on Australian administrative data in the area of public economics. Each paper was assigned a discussant. The ALife conference also provided an opportunity to discuss the state of development of the ALife dataset, and for researchers that are making use of large administrative datasets to share their latest research and insights.

This conference was a by-invite-only event, attracting approximately 100 attendees each day.



ALife Conference

1985 reform of the Australian tax system

16 April 2021

Paul Tilley brings long-standing experience on tax and public finance from his 30-year public service career in Treasury, the Department of Prime Minister and Cabinet and the OECD. Paul has since published a book on the history of the Australian Treasury, teaches a tax policy course at Melbourne University and is currently writing a series of papers on the history of tax reform in Australia. This seminar is the third in his series and is based on Paul's working paper no. 7/2021 in the TTPI series.

After the tumult of the Whitlam government, the Fraser government (1975-1983) saw consolidation with less reform. The 1975 Asprey report remained largely unactioned, despite the fundamental problems that burdened the Australian tax system. The 1983 election of the Hawke government, however, set in train a series of economic reforms, and tax would play a big part in these. This paper tracks those developments, starting with the tax avoidance and evasion issues that plagued the era and the 1981 Campbell Committee financial system review. The main focus, though, is on the 1985 draft white paper and tax summit that delivered the first instalment of the Asprey blueprint. While the broad-based consumption tax didn't get up, the package reformed Australia's income tax system, with a capital gains tax, a fringe benefits tax, a foreign tax credit system and a dividend imputation system.



CHANGING FORTUNES



A HISTORY OF THE AUSTRALIAN TREASURY PAUL TILLEY



Author - Paul Tilley, TTPI Visiting Fellow

What happened to the Australian labour market in the COVID-19 pandemic in retrospect and prospect

18 June 2021

The Social Policy Institute at the Crawford School, ANU, runs a series of workshops exploring major social policy concerns. The workshops are run on the Chatham House rule and involve invited academics, researchers, public servants and others from the policy community.

The workshops are jointly hosted by the Social Policy Institute at the Crawford School of Public Policy, the Tax and Transfer Policy Institute at the Crawford School (TTPI) and the ANU Centre for Social Research and Methods, (CSRSM) with the support of the Australian Social Policy Association.

These workshops re-commenced in 2021. The first workshop was held on Friday 18 June in the Crawford School of Public Policy. The topic of the first workshop was "What happened to the Australian labour market in the COVID-19 pandemic in retrospect and prospect".

The keynote address was presented by Professor Jeff Borland and outlined developments in the Australian labour market since early 2020 and discussed potential future developments.

Jeff Borland is Truby Williams Professor of Economics at the University of Melbourne. He is a Fellow of the Academy of Social Sciences in Australia. In 2020 he received the annual Economic Society of Australia Distinguished Fellow award. Jeff's main research interests are analysis of the operation of labour markets in Australia, program and policy evaluation and design, applications of microeconomic theory, and Australian economic history. Professor Borland provides regular Labour Market Snapshots.

Gender responsive budgeting and progressing breastfeeding policy in 2020 and beyond

27 July 2020 - ongoing

Julie Smith (Australian National University), Miranda Stewart, (University of Melbourne), Monica Costa (University of South Australia), Naomi Hull (World Breastfeeding Trends Initiative) and Alessandro Iellamo (Save the Children UK) organised a series of online webinars on gender responsive budgeting and Australian breastfeeding policy, with three held during July 2020 to February 2021. These events were co-funded by the ANU Gender Institute and supported by Save the Children UK, the World Breastfeeding Trends Initiative Australia, the International Baby Food Network Action, and Breastfeeding Promotion Network of India.

In times of health crisis and emergency, including COVID-19, the implementation of the WHO/UNICEF Global Strategy for Infant and Young Child Feeding is more important than ever, but it is hindered by lack of investment in breastfeeding policies nationally. This online workshop program aimed to galvanise efforts to improve breastfeeding policies and funding in national budgets. Experts in breastfeeding, gender budgeting, health and economic policy drew on global experience including from countries in South and East Asia, the Middle East, Europe, and Australia to apply the World Breastfeeding Trends initiative (WBTi) assessment tool to Australian policy. The online program followed up from the webinars held in April-June 2020 building on the first 'gender budgeting and breastfeeding' workshop in September 2017, at which the WBTi was established in Australia. Complemented by several online workshops, it resulted in WBTi Australia Budget submission and a Call for Action on infant and young child feeding in emergencies by over 40 Australian NGO's. A list of the webinars held during the 2020-2021 financial period are below.

"Back to work' or 'babysitting the economy?" – Advancing public health and productive work through investments in maternity protection and childcare, 27 July 2020

Valuing and resourcing mother-to-mother support and breastfeeding counselling across countries – making visible the leadership, innovation and contributions of women and breastfeeding NGOs, 9 November 2020

Protecting women's and children's health and human rights in the 'first food' system: commercial influence and conflicts of interest on infant and young child feeding in Australia, 15 Feb 2021

Friday seminars

A series of informal internal seminars are held at Crawford School on selected Fridays at 4pm. These popular seminars offer an opportunity for people to present on drafts and research in progress to gain valuable insight and feedback.

TTPI research seminar series

The TTPI seminar series are held at Crawford School. These seminars cover a broad range of topics and are attended by a mix of government employees, the public, academics and students. These events are audio recorded and can be found on the TTPI website under the event listing. Due to the COVID-19 pandemic this series was put on hold for the period 2020-2021.

Outreach seminars

In mid-2018 TTPI began a series of outreach seminars at various government departments to present research findings directly to policymakers. Whilst the program comprised a variety of speakers and topics, departments were encouraged to contact TTPI with any alternative topic requests. These topical seminars are well attended and will continue into 2022. Due to the COVID-19 pandemic these seminars were postponed during 2020 and gradually recommenced in 2021 via online virtual platforms.

Parliamentary Budget Office

'Impacts of capping concessional superannuation contributions', Cain Polidano, 3 March 2021

'The effect of job search requirements on welfare receipt: Evidence from an Australian welfare reform', Ha Vu, 21 April 2021

'Inequality, poverty and economic growth', Robert Breunig, 9 June 2021

Australian Taxation Office

'Improving tax compliance without increasing revenue: Evidence from population-wide randomized control trials in Papua New Guinea', Christopher Hoy, 19 April 2021

'Impacts of capping concessional superannuation contributions', Cain Polidano, 28 April 2021

'Does the early release of retirement savings prolong labour market participation for workers approaching retirement? Evidence from Australia's 'Transition to Retirement Income Streams' program', Andrew Carter, 8 June 2021

PUBLICATIONS

TTPI researchers, fellows and visitors publish and present our research in a wide range of academic, policy and public forums.

The TTPI working paper series is the only specialist tax and transfer working paper series in Australia and the region. The aim of the series is to promote excellent tax and transfer research work in progress from all disciplines relevant to taxes and transfers. Submissions are lightly peer reviewed. Working papers are open access and are distributed through the Social Science Research Network (SSRN) Series. Working papers may be published jointly with other working paper series or institutes.

TTPI has established an occasional policy brief series providing explanations and analysis of key tax and transfer issues of relevance to policymakers. The aim is to inform and explain issues for policy and public debate.

TTPI Tax Facts provide a brief non-technical overview of specific tax and transfer policy issues.

Major reports on tax and transfer issues were commenced in 2019, with the first report published and released in 2020, *'The taxation of savings in Australia: Theory, current practice and future policy directions'*. The second report *'Corporate income taxation in Australia: Theory, current practice and future policy directions'*, will be published in the latter part of 2021. These comprehensive reports are approximately 80-100 pages and will be a valuable outreach communication tool as TTPI builds its library of tax reports.

TTPI working papers

WP8/2020, Killaly, J. *'The Glencore Case: Transfer pricing and the world of possibilities'* (July 2020)

WP9/2020, Chakraborty, L., Nayyar, V., and Jain, K. *'Determining gender budgeting in multi-level federalism'* (July 2020)

WP10/2020, Sainsbury, T., and Breunig, R. *'COVID-19 has exposed the weaknesses in the Australian tax system: Tax reform will be required for recovery'* (August 2020)

WP11/2020, Tilley, P. *'Early federation reviews and 1942 income tax unification'* (September 2020)

WP12/2020, Herault, N., Vu, H., and Wilkins, R. *'The effect of job search requirements on welfare receipt'* (September 2020)

WP13/2020, Carter, A. *'Does the early release of retirement savings prolong labour market participation for workers approaching retirement? Evidence from Australia's 'Transition to Retirement Income Streams' program'* (September 2020)

WP14/2020, Jacob, F.J. *'Child responsive budgeting as a public finance management tool: A case of Karnataka, India'* (October 2020)

WP15/2020, Tilley, P. *'Post-war tax reviews and the Asprey Blueprint'* (November 2020)

WP16/2020, Podger, A. *'Responding to Callaghan: Completing Australia's retirement income system'* (December 2020)

WP17/2020, Killaly, J. *'Transfer pricing: The Glencore appeal. To hedge or not to hedge? That is the question'* (December 2020)

WP1/2021, Tran, C., and Wende, S. *'Incidence of capital income taxation in a lifecycle economy with firm heterogeneity'* (January 2021)

WP2/2021, Mughan, S., and Carroll, J. *'Escaping the long arm of the law? Racial disparities in the effect of drivers' licence suspensions of offence probabilities'* (January 2021)

WP3/2021, Daw, H. *'The tax and accounting interface: How to build a transformational tax system for small businesses using technology as a pathway to reform'* (February 2021)

WP4/2021, Sinning, M., and Zhang, Y. *'Social norms or enforcement? A natural field experiment to improve traffic and parking fine compliance'* (March 2021)

WP5/2021, Zhang, Y., and Breunig, R. *'Gender norms and domestic abuse: Evidence from Australia'* (March 2021)

WP6/2021, Dong, S., and Sinning M. *'Trying to make a good first impression: A natural field experiment to engage new entrants to the tax system'* (April 2021)

WP7/2021, Tilley, P. *'1985 reform of the Australian tax system'* (April 2021)

WP8/2021, Biddle, N., and Marasinghe, D. *'Using census, social security and tax data from the Multi-Agency Data Integration Project (MADIP) to impute the complete Australian income distribution'* (April 2021)

WP9/2021, Sinstead-Reid, A. *'Rehabilitating L.W. Sumner's 'Happiness Theory of Welfare' – Part 1: Sumner's welfare theoretic system'* (April 2021)

WP10/2021, Hasan, S., Shakur, S., and Breunig, R. *'Exchange rates, remittances and expenditure of households with foreign-born members: Evidence from Australia'* (April 2021)

WP11/2021, Rutherford, L. *'The political economy of taxation'* (June 2021)



TTPI Report

TTPI policy briefs

PB4/2020, Quiggin, J., Klein, E., Dunlop, T., Henderson, T., and Goodall, J. '*Liveable income guarantee*' (September 2020)

PB5/2020, Wong, T., Breunig, R., and Stewart, M. '*How can we compare tax systems?*' (September 2020)

PB6/2020, Eslake, S. '*Reforming Tasmania's state tax system: some options*' (September 2020)

PB7/2020, Hathorne, C., and Breunig, R. '*Digital Service Taxation: An introduction and policy options for Australia*' (December 2020)

PB1/2021, Taylor, J. '*The proposed changes to "Corporate Residence" for Australian income tax law*' (February 2021)

TTPI tax facts

Tax Fact #15: What is international tax? (November 2020)

Tax Fact #16: What is land tax? (November 2020)

Tax Fact #17: What is payroll tax? (December 2020)

Tax Fact #18: What is capital gains tax? (December 2020)

Academic publications

Agarwal, A., Arfin, S., **Breunig, R.**, Weldeegzie S., and Zhang T. (2021) 'Nationalism and economic openness: The cross-country evidence', *Asia Pacific Policy Studies*, forthcoming

Bakhtiari, S., **Breunig, R.**, Magnani E., and Zhang Y. (2020) 'Financial constraints and small and medium enterprises: A review', *Economic Record*, Volume 96, Number 315, pp. 506-523

Best, R., **Burke, P.J.**, and Jotzo, F. (2020) 'Carbon pricing efficacy: Cross-country evidence', *Environmental and Resource Economics*, 77(1), 69–94. <https://link.springer.com/article/10.1007/s10640-020-00436-x>

Best, R., and **Burke, P.J.** (2020) 'Energy mix persistence and the effect of carbon pricing', *Australian Journal of Agricultural and Resource Economics*, 64(3), 555–574. <https://onlinelibrary.wiley.com/doi/full/10.1111/1467-8489.12370>

Bowman, D., Banks, M., **Whiteford, P.**, de Silva, A., Anantharama, N., Csereklyei, Z., and Mallett, S. (2020) 'Everyone counts: Uncovering patterns of Newstart Allowance receipt', *Brotherhood of St Laurence*, Melbourne.

Bray, J.R., Gray, M.C., and **Stanton, D.** (2020) 'Performance management and evaluation meets culture and politics: Australia's experience', *Asia Pacific Journal of Public Administration*, pp 1-13

Burke, P., and Do, T.N. (2021) 'Greening Asia's economic development', *Asian Economic Policy Review*, 16(1), 22–39. <https://onlinelibrary.wiley.com/doi/full/10.1111/aepr.12316>

Collie, A., Sheehan, L., van Vreden, C., Grant, G., **Whiteford, P.**, Petrie, D., and Sim, M.R. (2020), 'Psychological distress among people losing work during the COVID-19 pandemic in Australia', medRxiv 2020.05.06.20093773; doi: <https://doi.org/10.1101/2020.05.06.20093773>

Cooper, G., Dirkis, M., **Stewart, M.**, and Vann, R. (2020) 'Income taxation: Commentary and materials', 9th ed, *Thomson Reuters*: Sydney

Griffiths, D., Sheehan, L., van Vreden, C., Petrie, D., Grant, G., and **Whiteford, P.** (2021) 'The impact of work loss on mental and physical health during the COVID-19 pandemic: Baseline findings from a prospective cohort study', *Journal of occupational rehabilitation*, 1-8.

Griffiths, D., Sheehan, L., van Vreden, C., **Whiteford, P.**, and Collie, A. (2021) 'Returning to the workplace during the COVID-19 pandemic: The concerns of Australian workers', medRxiv, doi: <https://doi.org/10.1101/2021.03.28.21254520>

Halliday, D., and **Stewart, M.** (2021) 'On dynastic inequality', in: Stephen Gardiner (ed), *Oxford handbook of intergenerational ethics* (OUP) DOI: 10.1093/oxfordhb/9780190881931.013.46

Hasan, S., and **Breunig, R.** (2020) 'Article length and citation out-comes', *Scientometrics*, forthcoming

Hasan, S., Shakur, S., **Breunig R.**, and Ratna, N. (2021) 'Exchange rates and expenditure of households with foreign-born members: Evidence from Australia', *Journal of Economic Behavior and Organization*, forthcoming.

Klank, P., and **Stewart, M.** (2021) 'Australia: tax treaties', *Global Tax Treaty Commentaries (IBFD): The Netherlands*, online research database

Kobetsky, M. (2020) 'A comparative analysis of the UN and OECD approaches on the transactional profit split method and formulary apportionment', Ch 11, pp-147-170 in 'The future of the profit split method', Danon, R., Maisto, G., Chand, V., Cappelleri, G. (eds) (2000, Wolters Kluwer).

Krever, R., and **Stewart, M.** (2020) 'Taxes: Paying for policy', in McClelland, A., and Smyth, P. (eds) *Social Policy in Australia* (4th ed) Oxford University Press: Melbourne, 243-257

Millar, J., and **Whiteford, P.** (2020) 'Timing it right or timing it wrong: How should income-tested benefits deal with changes in circumstances?', *Journal of Poverty and Social Justice*. 28, 1, 3-20.

Mumtaz, Z., and **Whiteford, P.** (2021) 'Machine learning based approach for sustainable social protection policies in developing societies', *Mobile Networks and Applications* 26 (1), 159-173

Redonda, A., Galassao, V., Mazur, M., **Stewart, M.**, and Whittaker, M. (2020) 'Taxation in ageing societies: Policies and perspectives', (T20/G20 Japan 2019) Asian Development Bank Institute: Tokyo, 33-44

Sainsbury, T., and **Breunig, R.** (2020) 'Tax planning in Australia's income tax system', *Agenda: A Journal of Policy Analysis and Re-form*, Volume 27, Number 1, pp. 59-83

Sainsbury, T., and **Breunig, R.** (2020) 'The urgent need for tax re-form in Australia in the COVID-19 world', *Australian Journal of Labour Economics*, Volume 23, Number 2, pp. 79-97

Sawer, M., and **Stewart, M.** (2020) 'Gender budgeting', in Sawer, M., Jenkins, F., and Downing, K. (eds) *How gender can transform the social sciences: Innovation and impact*, (Palgrave Macmillan: Switzerland) 117-126

Stewart, M. (2021) 'Australia's proposal to reform company tax residence: legal fictions approaching truth?', 2021 *British Tax Review* No. 1, 29-43

Van Kints, M., and **Breunig R.** (2021) 'Inflation variability across Australian households: implications for inequality and indexation policy', *Economic Record*, Volume 97, Number 316, pp. 1-23

Whiteford, P. (2021) 'Debt by design: The anatomy of a social policy fiasco – Or was it something worse?', *Australian Journal of Public Administration*, First published: 14 April 2021, <https://doi.org/10.1111/1467-8500.12479>

Yanotti, M., Banks, M., de Silva, A., Anantharama, N., **Whiteford, P.**, Bowman, D., and Csereklyei, Z. (2021) 'The utility of new data in understanding housing insecurity', *AHURI Final Report No. 351*, Australian Housing and Urban Research Institute Limited, Melbourne, <https://www.ahuri.edu.au/research/final-reports/351>, doi:10.18408/ahuri5321801

Zhang, T., and **Burke, PJ.** (2020) 'The effect of fuel prices on traffic flows: Evidence from New South Wales', *Transportation Research Part A: Policy and Practice*, 141, 502–522. <https://www.sciencedirect.com/science/article/pii/S0965856420307370>

Other publications

Whiteford, P., Podger, A., and **Stanton, D.** (2020) 'Robodebt needs a royal commission', *Public Sector informant*, pp 4-5

Wokker, C., Wiskich, A., and **Breunig, R.** (2020) 'Resource rents, political rights and civil liberties', Centre for Applied Macroeconomic Analysis (CAMA) Working Paper

Reports

Policy reports

Varela, P., Breunig, R., and Sobeck, K. (2020) 'The taxation of savings in Australia: Theory, current practice and future policy directions', Tax and Transfer Policy Institute (TTPI) Policy Report No. 01-2020, Canberra, Australia

Stewart, M., co-author network of 33 academics from 17 institutions, 'Work+Care in a gender inclusive recovery: A bold policy agenda for a new social contract', Work+Family Policy Roundtable, 11 December 2020

Commissioned work

Breunig, R., La Anh, H., Steinhauser, R., Tanton, R., and Vidyattama, Y. 'Analysis of the impacts and outcomes of the ACT tax reform', report for the ACT Government; Technical Appendix: by Ralf Steinhauser, Robert Breunig, May 2020

Breunig, R., and Sobeck, K. 'The economic incidence of superannuation', report for the Retirement Income Review, November 2020

Breunig, R., and Sobeck, K. 'The impact of government funded retirement contributions (matching) on the retirement savings behaviour of low and middle income individuals', report for the Retirement Income Review, November 2020

Rose, T., Sinning, M., and Breunig, R. 'How do statutory and effective corporate tax rates affect location decisions of firms and a country's industry structure?', report prepared with financial support from the Business Council of Australia, April 2021

International research engagement

TTPI faculty have numerous links and engaged to develop research programs with a range of international academic and government organisations including:

- > Arizona State University, USA
- > Auckland University of Technology, New Zealand
- > Carleton University, Canada
- > Grinnell College, Iowa, USA
- > Institute for the study of Labor (IZA) Bonn, Germany
- > Joint Committee of Taxation, USA
- > Korea Institute of Public Finance, South Korea
- > London School of Economics, United Kingdom
- > National Institute for Public Finance and Policy, India
- > National University of Singapore
- > Oxford University Centre for Business Taxation and Law Faculty, United Kingdom
- > Northwestern University, USA
- > Stanford University, USA
- > University of British Columbia
- > University of Chicago, USA
- > University of Manitoba, Canada
- > University of Michigan, USA
- > University of Seoul, Department of Science in Taxation, South Korea
- > University of Wellington, Public Finance, Business School, New Zealand
- > Williams College, Massachusetts USA

ENGAGEMENT

TTPI engages with policy and service government agencies, political representatives, community and business stakeholders, the media and the broader public. TTPI aims through these activities to inform, enhance and influence public knowledge and debate about taxes and transfers.

The TTPI monthly newsletter has 868 contacts, and of these 748 are subscribers. The newsletter is distributed in Australia and around the world across government, business and community sectors, informing them of new developments, visitors, events and publications. The Austaxpolicy blog had an increase in visitors of 5 per cent compared to the last financial year.

TTPI has also conducted many of its activities in partnership with other research institutes at ANU and other universities, government departments and other entities. This collaboration is central to TTPI's ability to influence public policy. In 2021-2022, we seek to continue our excellent record in policy engagement with the federal government and seek to build engagement with state and territory governments and with governments and institutions in the Asia-Pacific region and globally.

Selected speeches and presentations

Robert Breunig

'Where to from here with tax reform?' Tax and Transfer Policy Institute, National COVID-19 Tax Summit, August, 2020

'How tax transfer policy can stimulate an economy recovering from the COVID-19 fallout?' Economic Society, August 2020

'Should Australia have a digital services tax (DST)?' Parliamentary Library, Canberra, September, 2020

'How to improve the taxation of savings in Australia', Australian Treasury, Canberra, September, 2020

Digital services taxation, Treasury, October 2020

'How to improve the taxation of savings in Australia', Productivity Commission, Canberra, November, 2020

'Reform issues and opportunities: Streamlining the tax system for individuals', The Tax Summit Project Reform, Sydney, November, 2020

'Reform issues and opportunities: The case for reform', The Tax Summit Project Reform, Sydney, November, 2020

'Land tax and stamp duty: Evaluating the proposal of NSW Treasury', Property Gurus Let's Chat Forum, Melbourne, March, 2021

'The incidence of the superannuation guarantee', UNSW Business School, Sydney, March 2021

'Taxation', U3A, virtual presentation Canberra, March 2021

'Gender norms and domestic abuse: Evidence from Australia, Department of Social Services, 14 April 2021

Paul Burke

'The effect of carbon pricing on emissions: Evidence from an international study', Australasian Agricultural and Resource Economics Society, 7 October 2020

'Efficacy of carbon pricing: A large econometric study,' Mercator Research Institute on Global Commons and Climate Change, 9 October 2020

'Emissions reductions from carbon pricing: International evidence', Citizens' Climate Lobby Australia, 1 November 2020

'Emissions reductions from carbon pricing: International evidence', International Institute for Sustainable Development (IISD), 4 March 2021

'Policies for harnessing clean energy opportunities in Indonesia', Imagining Indonesia's Energy Future Conference, 8 March 2021

John Hewson

Open Government Forum, online, 8 July 2020

Open Government Forum, 23 July 2020

Economic Society - Virtual policy hackathon, 27 July 2020

Open Government Forum, working group, 30 July 2020

TTPI Tax Summit, 3 August 2020

Economic Society of Australia, policy hackathon, 4 August 2020

Economic Society of Australia, pitch infrastructure reform, online, 10 August 2020

National Security College, Australian National University 25 August 2020

Global Access Partners, national resilience taskforce 27 August 2020

Learning Communities, Australian National University, 27 August 2020

Goulburn Valley Circular Economy, online, 31 August 2020

Global Access Partners, resilience taskforce, online, 15 September 2020

ABC Big Ideas - Australia - Inequality, 24 September 2020

ACTU Superannuation event, online, 28 September 2020

Overseas Bankers Association panel, ANU, online, 14 October 2020

Global Access Partners resilience taskforce, online, 15 October 2020

National Resilience Institute, online, 19 October 2020

National Security College, Australian National University 20 October 2020

ACOSS Advisory Panel on Poverty and Inequality, online, 27 October 2020

Global Access Partners, national resilience summit, online, 6 November 2020

Resilience Taskforce - Politics and Governance, online, 16 November 2020

Briefing NSW Treasury, online, 25 November 2020

National Security College, Australian National University, 1 December 2020

National Security College, Australian National University, 15 February 2021

Malaysian High Commission, Sydney, 15 February 2021

CFO Summit with Wayne Swan, Sydney, 2 March 2021

UNSW Pathways to Politics, online, 2 March 2021

National Resilience Taskforce, online, 8 March 2021

EGN Business Roundtable, online, 16 March 2021

AIOFP Financial Planning, keynote address, Hobart 16 April 2021

Blueprint Institute Tax Reform, Sydney, 26 April 2021

National Security College, Australian National University, 11 May 2021

Deloitte Budget Panel, Canberra, 12 May 2021

UNSW Launch Pathways to Politics, online, 3 June 2021

Global Access Partners Summit, Pacific and small island nations, online, 18 June 2021

Australia 21, Shaping the Future, Canberra, 25 June 2021

Resilience Taskforce, online, 28 June 2021

Miranda Stewart

'Tackling gender inequality in the law', comment: *Tax and Gender* paper by Kathleen Lahey, University of Technology Sydney, virtual symposium, 3 August 2020

'Virtual women's job creation forum', Australian Government Office for Women, 11 August 2020

'Childcare and women's work participation', Grattan Institute webinar, 13 August 2020

'Tackling child poverty in the wake of COVID-19: Priorities for Australia's social security and family payments systems', panel webinar, 15 October 2020

'WIN (Women in IFA)', Asia Pacific regional seminar, International Fiscal Association, 27 October 2020

'Income tax and transfer system', The Tax Summit: Project reform, The Tax Institute, 28 October 2020

'Gender responsive budgeting: Revenues in the budget', webinar, Ukraine Ministry of Finance (NISAR Sweden consultancy) 4 November 2020

'Gender responsive budgeting: Tax Policy', webinar, Ukraine Ministry of Finance (NISAR Sweden consultancy), 5 November 2020

'International tax developments', keynote speaker, International Fiscal Association, Malaysian branch, 2 December 2020

'The care economy', ANU Centre for Policy Development Dialogue: Our federation and the care economy webinar, 7 December 2020

'Australia's approach to taxing the digital economy, International Fiscal Association, Indonesian branch, 9 December 2020

'How can we understand BEPS policy changes in international and domestic tax law? Equilibria, layering and near misses', Global Tax Policy Symposium, webinar, 10 December 2020

Launch of 'Bye-Bye tax returns: A standard deduction for lower, simpler and fairer taxes', Blueprint Institute, Sydney, 26 April 2021

'Cooperative tax compliance: The Australian experience', conference webinar, FGV Direito Law School, Brazil, 13 May 2021

'Tackling child and family poverty: Reflections on the 2021/2022 Federal Budget', ANU Children's Policy Centre, 21 May 2021

Peter Whiteford

'Protecting the vulnerable', Completing Australia's retirement income system: Implications of the Retirement Income Review Report, Tax and Transfer Policy Institute and Academy of Social Sciences in Australia, Canberra, 4 March 2021

'Financial wellbeing during the COVID-19 crisis', Shocks and safety nets in uncertain times webinar, Brotherhood of St Laurence, Melbourne, 10 June 2021

'Debt by design: The anatomy of a social policy fiasco', UNSW Social Policy Research Centre, Sydney, 22 June 2021

Media and opinion

The TTPI Director, Chair and senior faculty played a significant role in public debate and engagement on a wide range of budgetary, tax and transfer policy topics throughout the year. Selected contributions to media, public debate and opinion from TTPI and associated academics are listed below.

Selected media

'Carbon pricing works: The largest-ever study puts it beyond doubt', *The Conversation*, by Paul Burke, Frank Jotzo and Rohan Best, 14 July 2020

'Recession busters: how to lift the nation's economy', *brisbane times*, by Shane Wright, (John Hewson comments) 18 July 2020

'Flat tax proposed', *6PR* Radio Perth, Breakfast with Steve and Basil, (interview with Robert Breunig) 20 July 2020

- 'Progressive in theory, regressive in practice: that's how we tax income from savings', *The Conversation*, by Robert Breunig, Kristen Sobeck and Peter Varela, 20 July 2020
- 'Frydenberg's mini-budget needs to measure up to this test', *brisbane times*, by Ross Gittins, (Miranda Stewart comments) 22 July 2020
- 'NSW, Victoria ready proposals to fix 'train wreck' tax system', *Australian Financial Review*, by John Kehoe (Robert Breunig comments) 27 July 2020
- 'Matt Canavan says there's no government subsidisation of Australia's fossil fuel industries. Is he correct?', RMIT ABC Fact Check, Miranda Stewart comments, 29 July 2020
- 'Game Changer, ANU in the rise of COVID-19', *ANUREPORTER, Volume 51*, by Rose Schmedding, and Maria Shumusti, (Robert Breunig and Miranda Stewart comment) August 2020
- 'Tax reform needed to free young from massive debt burden', *ANU Newsroom*, by James Giggacher (Robert Breunig comments) 4 August 2020
- 'Podcast: Talking with the tax team about policy', *Policy Forum Pod*, Robert Breunig, Kristen Sobeck, Martyn Pearce, 7 August 2020
- 'Public sector informant: It's time for a royal commission into robodebt', *The Canberra Times*, by Peter Whiteford, Andrew Podger and David Stanton, 10 August 2020
- 'Sunday feature, interview: Professor Robert Breunig', *Fear And Greed*, Sean Aylmer speaks to Robert Breunig, 16 August 2020
- 'There will be no pension increase in September for the first time in 23 years. But there is a simple fix', *The Conversation*, by Peter Whiteford, 20 August 2020
- 'Canberra's steep household rates increases to end, as two reviews find the ACT's tax overhaul benefited economy', *ABC News*, by Markus Mannheim (commissioned analyses by Tax and Transfer Policy Institute, ANU; Victoria University's Centre of Policy Studies and the University of Canberra's National Centre for Social Economic Modelling, 27 August 2020
- 'Unemployment rate 'could be 14 per cent' after government handouts phase out', *Skynews.com.au*, Sky News host Peter Gleeson speaks to John Hewson, 2 September 2020
- 'Leaders must rise to economic challenges', *Southern Highland News*, by John Hewson, 3 September 2020
- 'GST shortfall to hit \$24b', *Australian Financial Review*, by John Kehoe, (Robert Breunig comments) 4 September 2020
- 'Wren's Week: The Liberals are causing great depression', *Independent Australia*, by John Wren, (John Hewson comments) 5 September 2020
- 'Unemployment support will be slashed by \$300 this week. This won't help people find work', *The Conversation*, by Bruce Bradbury and Peter Whiteford, 21 September 2020
- 'Tax cuts for COVID 'naive', former Liberal leader John Hewson says on new budget campaign', *The NEWDAILY*, by Josh Butler, (John Hewson comments) 21 September 2020
- 'Toward optimal policy settings for business to navigate out of COVID-19', *ADC Forum*, roundtable discussion (Robert Breunig comments) 21 September 2020
- 'Proposed sped-up tax cuts blasted in new ad campaign', *accountantsdaily*, by Cameron Micallef, (John Hewson comments) 22 September 2020
- 'It's time to meet key social policy challenges in COVID recovery', *The Canberra Times*, by John Hewson, 24 September 2020
- 'John Hewson slams delays to super guarantee hike as "irresponsible"', *The Sydney Morning Herald*, by Jennifer Duke, (John Hewson comments) 28 September 2020
- 'Morrison puts team in election mode with budget strategy - Hewson's View', *The Canberra Times*, by John Hewson, 1 October 2020
- "Important and sensible": Small businesses welcome tax breaks despite opposition', *The NEWDAILY*, by Matt Johnson, (Robert Breunig comments) 2 October 2020
- 'Economists reveal their 'dream budget' to save the Australian economy', *The Sydney Morning Herald*, by Jessica Irvine, (Miranda Stewart comments) 4 October 2020
- 'Democracy Sausage: Opportunity lost? The cost of Australia's new federal budget', *APPS Policy Forum*, by Liz Allen, Miranda Stewart, Marija Tafлага, Mark Kenny, 9 October 2020
- 'The battle to encourage mothers back into the workforce', *Australian Financial Review*, by Ronald Mizen, (Miranda Stewart comments) 9 October 2020
- 'To all the Budgets I've loved before, here's why I love them so!', *SwitzerDaily*, by Peter Switzer, (John Hewson comments) 10 October 2020
- 'Corona-budget: Our economists deliver their verdict', *The Sydney Morning Herald*, by Jessica Irvine, (Miranda Stewart comments) 11 October 2020
- 'Immigration and quarantine could lead to economic growth', *The Wire*, produced by Eduardo Jordan, features Robert Breunig and Mohammad Al-Khafaji, 16 October 2020
- "It's irresponsible": Ex-Liberal leader savages government over lending reforms', *The NEWDAILY*, by Matt Johnson, (John Hewson comments) 1 November 2020
- 'Hijacking anxiety: how Trump weaponised social alienation into 'racialised economics'', *The Conversation*, by Robert Breunig, Jan-Emmanuel De Neve, Mark Fabian, 2 November 2020
- 'Robodebt was a fiasco with a cost we have yet to fully appreciate', *The Conversation*, by Peter Whiteford, 16 November 2020
- 'NSW's brave stamp duty switch should be even bolder', *Australian Financial Review*, by Robert Breunig, 18 November 2020

- 'Workers bear 71% to 100% of the cost of increases in compulsory super', *The Conversation*, by Robert Breunig, 20 November 2020
- 'In the slow lane for electric cars', *Australian Financial Review*, by Paul Burke and Frank Jotzo, 2 December 2020
- 'Tax system plunders workers and companies', *Australian Financial Review*, by John Kehoe (Robert Breunig comments) 3 December 2020
- 'Centrelink and the Robodebt recovery system', *ABC RN* interview with guests Peter Whiteford, Terry Carney, Darren O'Donovan and Senator Rachel Stewart, 6 December 2020
- 'Our research shows more Australians receive unemployment payments than you think', *The Conversation*, by Peter Whiteford, Ashton De Silva, Dina Bowman, Marcus Banks and Zsuzsanna Cserekyei, 15 December 2020
- 'Hewson's View: What should the priorities be in an election year?', *Southern Highland News*, by John Hewson, 31 December 2020
- 'The ACTU's remarkable chutzpah over superannuation', *Australian Financial Review*, by Aaron Patrick (Robert Breunig and Kristen Sobeck comment) 6 January 2021
- 'Proof super rises hurt workers' pay packets', *Australian Financial Review*, by John Kehoe (Robert Breunig comments) 6 January 2021
- 'Is wage growth completely off the table?', *ABC Rn breakfast*, with Fran Kelly, radio interview with Robert Breunig, 7 January 2021
- 'An opt-in increase would be a great first step towards real super reform', *The Canberra Times*, by Simon Cowan (Robert Breunig and Kristen Sobeck comment) 16 January 2021
- 'With meagre JobSeeker increase, Morrison government continues to show no shame', *The Canberra Times*, by John Hewson, 24 February 2021
- 'Meagre dole increase plays into tired old culture wars', *The Sydney Morning Herald*, by Steven Hamilton (TTPI Research Affiliate) 24 February 2021
- 'The \$50 boost to JobSeeker will take Australia's payment from the lowest in the OECD to the second-lowest after Greece', *The Conversation*, by Peter Whiteford and Bruce Bradbury, 24 February 2021
- 'John Hewson: Like Howard, Morrison plays politics at the expense of good government', *The NEWDAILY*, by John Hewson, 14 March 2021
- 'Liberal MP wants tax on owner-occupied homes sold above \$2m', *Australian Financial Review*, by John Kehoe and Matthew Cranston (Robert Breunig comments) 23 March 2021
- 'Study says women's wages could be tied to increased domestic violence', *2GB* radio interview with Luke Grant and Robert Breunig, 31 March 2021
- 'A shocking statistic fact that will change the way you think about the gender pay gap', *The Conversation*, by Robert Breunig and Yinjunjie Zhang, 31 March 2021
- 'Fixing childcare would be a start on PM's women problem', *brisbane times*, by Jessica Irvine (Miranda Stewart comments) 7 April 2021
- 'Barnaby Joyce's latest antics do nothing to move Australia forward', *The Sydney Morning Herald*, by John Hewson, 8 April 2021
- 'Morrison fixed on tax cuts as US and Britain embrace big government', *The Saturday Paper*, by Mike Secombe, (Miranda Stewart comments) 10 April 2021
- 'Podcast: Assuming new roles: Gender, the pay gap, and violence against women', *APPS Policy Forum*, Robert Breunig, Rae Cooper, Sharon Bessell, 16 April 2021
- 'Budget courage needed to sustain recovery', *The Sydney Morning Herald*, by John Hewson, 22 April 2021
- 'Tax experts call on Commonwealth to back NSW stamp duty reform', *Australian Financial Review*, by Louise Fowler, (Miranda Stewart, John Hewson and Steven Hamilton comment) 26 April 2021
- 'Increase the rate, broaden the base': Looking at GST 20 years on', *AccountantsDaily*, by John Buckley (Miranda Stewart comments) 27 April 2021
- 'Labor government should have the guts' to crack down on tax-shirking digital giants: Labor MP', *The Sydney Morning Herald*, by Jennifer Duke (Robert Breunig comments) 28 April 2021
- 'Democracy Sausage: The federal budget with John Hewson and Miranda Stewart', *APPS Policy Forum*, John Hewson, Miranda Stewart and Mark Kenny, 13 May 2021
- 'Decade of deficits a 'big risk'', *Australian Financial Review*, by John Kehoe (John Hewson comments) 13 May 2021
- 'Holding the budget to account', *APPS Policy Forum*, by Miranda Stewart 13 May 2021
- 'This was an election budget on steroids', *The Canberra Times*, by John Hewson, 13 May 2021
- 'Steps government must take to give women more freedom', *brisbane times*, by Jessica Irvine, (Miranda Stewart comments) 20 May 2021
- 'A new, \$600m gas-fired power plant? Smells like a byelection', *The Canberra Times*, by Emma Aisbett, and Ralf Steinhäuser, 22 May 2021
- 'Lotteries, discounts and free beers: How to boost the vaccine rollout', *Australian Financial Review*, by Ronald Mizen, (Ralf Steinhäuser comments) 24 May 2021
- 'Facebook's \$20 million tax bill is minuscule. But it might soon change', *The NEWDAILY*, by Matthew Elmas (Miranda Stewart comments) 25 May 2021

'Scott Morrison says the unemployment benefit is at the same level that prevailed during the Howard era. Is he correct?', RMIT Factcheck, *ABC News*, (Peter Whiteford comments) 27 May 2021

'There's a new temporary COVID disaster payment - who can get it? Who is missing out?', *The Conversation*, by Peter Whiteford, 3 June 2021

'Government favouring spin over substance/Hewson's View', *The Canberra Times*, by John Hewson, 10 June 2021

'Top economists call for budget measures to speed the switch to electric cars', *The Conversation*, by Peter Martin (John Hewson comments) 21 June 2021

'Australia's handling of the pandemic ranked more accountable than most, but not perfect', *The Conversation*, by Miranda Stewart and Teck Chi Wong, 21 June 2021

'Robodebt: A multi-layered policy failure', *PPE*, by Peter Whiteford, 22 June 2021

'Death duties would level up generational tax-wealth inequalities', *Australian Financial Review*, by Robert Breunig, 27 June 2021

Services on government/other advisory bodies

Robert Breunig

Data Methods Advisory Group, Commonwealth Department of Health

Parliamentary Budget Office, Panel of Expert Advisors

Critical Friends of the Central Analytics Hub, Department of the Prime Minister and Cabinet

Australian Capital Territory (ACT) Government Tax Reform Advisory Group

Member, Economic Society of Australia (ESA), National Economic Panel

Australian Longitudinal Census Dataset Advisory Group

Australian Bureau of Statistics, Methodology Advisory Committee (MAC)

Australian Bureau of Statistics, Productivity Measurement Reference Group

Australian Bureau of Statistics, Labour Statistics Advisory Group

John Hewson

Member GAP, Taskforce on National Resilience

Member, National Standing Committee for Energy and the Environment

Member, Steering Committee (SteerCo) Australian Sustainable Finance Committee

Member, ACOSS Advisory Panel on Inequality and Poverty

Member, UNSW Grand Challenge on Inequality, Advisory Committee

Chair, Commission for the Human Future

Chair, Business Council for Sustainable Development Australia

Chair, BioEnergy Australia

Austaxpolicy.com blog and social media

TTPI runs the Austaxpolicy blog to provide information and analysis on the many challenges and issues in the world of tax and transfer policy. The blog publishes work from experts across a range of relevant disciplines on all aspects of taxes and transfers, including all types of tax and welfare systems, budget policy, intergovernmental financial relations and public finance.

In 2020-2021, the blog published 95 articles from 99 authors and was visited by more than 50,000 visitors, an increase of 5 per cent compared to the previous financial year. The number of page views was over 85,000. More than half of the visitors were from overseas, including countries such as the United States (14.86%), India (5.12%), the Philippines (3.24%) and the United Kingdom (3.10%). Nationally, Sydney (13.82%), Melbourne (10.59%) and Brisbane (5.11%) were the largest traffic sources.

In December 2017, the then Crawford School Director Professor Helen Sullivan committed the school's public events program to actively promote and increase gender balance. During the last year, 57 (58%) of our contributors were men, while 42 (42%) were women. This is a significant improvement from 2019-2020, where 70% of our authors were men. Of 95 substantive blog articles, 40 (42%) had at least one female author and 55 (58%) had only male authors. Austaxpolicy will continue to improve the ratio in future years.

The blog is edited by Mathias Sinning, Miranda Stewart and Sonali Walpola, with editorial support by Teck Chi Wong.

In 2020-2021, the blog also published 256 news pieces on the latest government policies, reports and publications, and research and career opportunities in Australia and worldwide. More than 1,200 people follow Austaxpolicy articles and news pieces via our fortnightly newsletters.

Apart from the blog, TTPI also manages two social media accounts: @Austaxpolicy on Twitter and the Tax and Transfer Policy Institute page on Facebook. During the year, we published 440 posts on Facebook, recording more than 5,000 reaches. On Twitter, 1,364 tweets were published, with more than 760,000 tweet impressions.

Top ten Austaxpolicy articles in 2020 - 2021

John Minas and Brett Freudenberg, 'Australia's 50% capital gains tax discount: Policy oversight?' (1513 page views) 3 November 2020

Sonali Walpola and Yuan Ping, '[Budget Forum 2020] progressivity and the personal income tax plan' (746 page views) 22 October 2020

Patricia Apps and Ray Rees, 'How equalized household incomes are misinforming tax and transfer policy' (633 page views) 26 October 2020

Michael Kobetsky, 'The transfer-pricing profit split method after BEPS: Back to the future' (569 page views) 31 August 2020

Jannet Farida Jacob and Lekha Chakraborty, 'Child budgeting during COVID-19: The case of Indian state of Karnataka' (467 page views) 6 August 2020

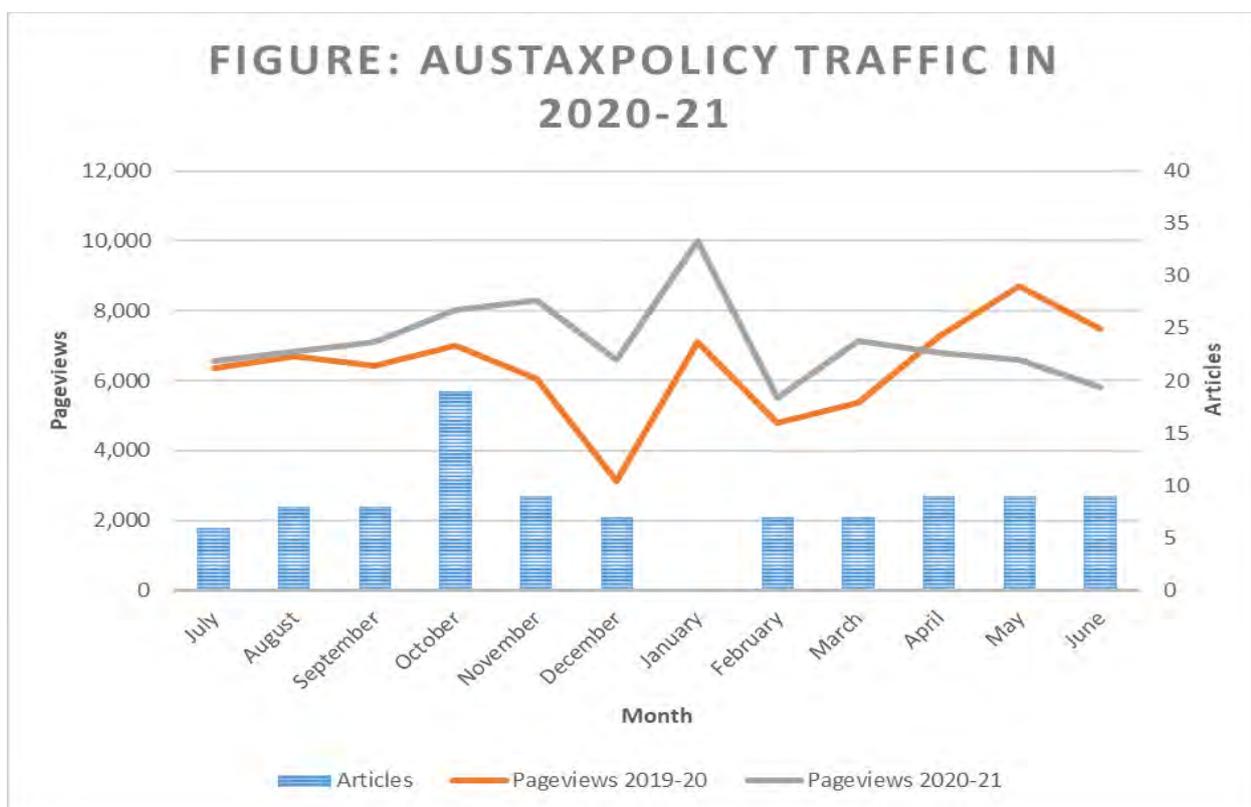
Rita de la Feria and Agustin Redonda, 'COVID-19 and inequality: The urgent need for tax expenditure reform' (406 page views) 24 November 2020

Troy Henderson, Ben Spies-Butcher and Ben Philips, 'Has COVID-19 opened the door to an Australian basic income?' (343 page views) 22 February 2021

Teck Chi Wong, Robert Breunig and Miranda Stewart, 'How can we compare tax systems?' (323 page views) 17 December 2020

Felix Hugger, 'The impact of country-by-country reporting on corporate tax avoidance' (308 page views) 27 July 2020

Christine Brown and Kevin Davis, 'Time to kill off tax-driven off-market buybacks' (298 page views) 10 August 2020



EDUCATION

Staff, fellows and visitors associated with TTPI teach in a range of graduate and executive education courses. In addition, TTPI staff and fellows build advanced research capacity in the field through supervision of PhD students in diverse disciplines researching topics on public finance, tax and transfers. Our PhD students are listed in our “People” section (p.12).

Master degree programs

The Crawford School of Public Policy delivers world-class graduate degree programs in public policy, founded in research led teaching, and combined with a focus on integrating best-practice, innovative teaching methods to continually deliver a challenging and cohesive curriculum which adapts to changing demands from public policy concerns and student needs.

ANU staff lead and participate in national, regional and international public policy debate, with many active on government committees and in advisory roles across government, business and civil society.

Second semester 2020

Energy Economics

IDEC8089

Paul Burke

The course examines the role of energy in the economy, economic methods of assessing and modelling energy, the economics of various sources of energy, electricity markets, and other key topics in energy economics. Fossil fuels, renewable, and nuclear energy sources will each be studied, as will energy efficiency, security, and sustainability. The course will examine key challenges and opportunities in the energy sector in Australia and overseas.

Social Policy Analysis

POGO8025

Professor Peter Whiteford

This course aims to provide both a macro view of welfare state debates in Australia and internationally – including Asia and the Pacific, as well as Europe and North America – and also develop skills in undertaking quantitative analysis of selected major policy issues such as the causes of the growth of public spending, measures to control expenditure growth, and how to analyse the effectiveness of welfare state spending, particularly in relation to impacts on income distribution (inequality and income poverty), as well as unintended consequences. Emphasis is on a comparative approach.

Economics for Government

POGO8081

Professor Robert Breunig

This course presents a systematic way of thinking about economic principles and the role of government. The course will ensure participants understand the nature and role of markets. Governments interact with the economy in general and markets at all levels, ranging from market design to hybrid public-private programs, from policies designed to provide incentives or disincentives to market and other behaviours, to incorporating behavioural and economic principles in government itself. The course will identify the economy and how we measure it. It will frame public budgeting for the financing of government through taxation, borrowing and other means and will introduce concepts of deficit and government debt, fiscal austerity, economic stimulus and other fiscal policy approaches. The course will provide a framework for understanding the strengths and limits of markets as a form of social organization and for identifying the precise nature of market failure, the objectives of public policy and forms of government intervention, for example by regulation, expenditures, service provision, redistribution and taxation. Participants will examine the efficiency of resource allocation in the economy as a whole and at the micro level in decision making by individuals, firms and government actors. The idea of the efficiency of resource allocation will be emphasised and developed by providing concrete examples and applications.

Principles of Social Policy

POGO8084

Professor Peter Whiteford

This course aims to provide an introduction to the main principles of social policy in a comparative context as a foundation for further studies in the social policy area. It discusses the parameters of social policy and how social policy intersects with other aspects of government policy, such as labour policy, taxation policy and health policy. It analyses varying models of social welfare provision and social protection as well as fundamental policy issues, such as the merits of targeting versus universality, horizontal versus vertical equity, and rights-based versus discretionary entitlements. The course then considers social protection in the context of key groups of potential beneficiaries, including the unemployed, children and families, retirees, and the indigenous. Emphasis is on a comparative approach, comparing Australian social policy with that of other OECD countries and of other countries in the Asia and Pacific region.

First semester 2021

Issues in Applied Microeconomics

IDEC8029

Paul Burke

This course will explore decision-making by individuals and firms in the context of real-world situations in which behaviour is often strategic in nature and information is imperfect. The course covers a set of key topics in microeconomics, including game theory, decision making under uncertainty, monopoly, imperfect competition, situations of asymmetric information, and an introduction to behavioural economics. A range of policy options available to governments will be analysed.

Social Policy Analysis

POGO8025

Professor Peter Whiteford

This course aims to provide both a macro view of welfare state debates in Australia and internationally – including Asia and the Pacific, as well as Europe and North America – and also develop skills in undertaking quantitative analysis of selected major policy issues such as the causes of the growth of public spending, measures to control expenditure growth, and how to analyse the effectiveness of welfare state spending, particularly in relation to impacts on income distribution (inequality and income poverty), as well as unintended consequences. Emphasis is on a comparative approach.

Executive education and other teaching

Staff and fellows of TTPI have contributed to popular one and two-day Executive Education courses delivered in-house to government departments and agencies and in the leading Executive Education program at Crawford School, as well as presentations and lectures in various forums.

Robert Breunig

'Introduction to the economics of tax policy program', course delivered for The Treasury (November 2020)

'Masters Research Essay', guest lecture, IDEC 8011 with David Stern (March 2021)

'Research Project', guest lecture, IDEC8033 with David Stern (March 2021)

'Introduction to the economics of tax policy program', course delivered for The Treasury (June 2021)

Paul Burke

'Beginner's guide to microeconomics for the public sector', Crawford School of Public Policy, Executive Education (March 2021)

'Beginner's guide to economics for the public sector,' Crawford School of Public Policy, Executive Education (March 2021)

Mathias Sinning

'Introduction to the economics of tax policy program', course delivered for The Treasury (November 2020)

'Introduction to the economics of tax policy program', course delivered for The Treasury (June 2021)

Ralf Steinhauser

'Introduction to behavioural economics', course delivered as "matinee" for students across campus interested in Economics, Econ2013 (Semester 2, 2020)

Public finance and public policy scholarship

In October 2020, TTPI initiated a public finance and public policy scholarship. The objective of this award is to provide support to an honours student with research interests in the legal and economic aspects of taxation and public economics and its application to public policy. Funding for this award has been provided by TTPI through its educational outreach program. There were no successful candidates selected for the 2020-2021 period. The scholarship will be offered again in 2021-2022.

Summer fellowship in tax policy

In June 2020, TTPI introduced a US Summer fellowship program in tax policy. Successful candidates assist in preparing education and research material about the design of the tax system and also provide support to TTPI's outreach and publicity activities. Up to two candidates will be selected each year. More information on the successful candidates is available in the "People" section on (p.9).

Fund No: S5335501
Project: DoT - Establishment of the Tax and Transfer Policy Institute

Donor Ref:
Chief Investigator:

**STATEMENT OF INCOME AND EXPENDITURE
For the Period 01 July, 2020 to 30 June, 2021**

	Endowment (D5335501)	Operating account (S53355.01 & 0101)	Total TTPI
	\$	\$	\$
Unspent Balance as at 01 July, 2020	77,289.32	248,797.35	326,086.67
Add			
Other Income	0.00	19,318.18	19,318.18
Investment Income	137,501.86	0.00	137,501.86
Internal Sales	0.00	0.00	0.00
Transfer from other	(133,972.13)	369,185.13	235,213.00
Internal Allocations	0.00	277,787.00	277,787.00
Total Income	3,529.73	666,290.31	669,820.04
			0.00
Total Available Funds Before Expenditure	\$80,819.05	\$915,087.66	\$995,906.71
Less			
Total Expenditure	0.00	536,215.76	536,215.76
Unspent Balance as at 30 June, 2021	\$80,819.05	\$378,871.90	\$459,690.95
Revaluation of Investment	266,087.90		266,087.90
Revised Closing Balance as at 30 June 2021	\$346,906.95	\$378,871.90	\$725,778.85
Represented by:			
Net Balance of S Ledger		\$378,871.90	\$378,871.90
Investment - LTIP @Market Value	\$3,000,000.00		\$3,000,000.00
Reconciliation to Balance Sheet	\$3,346,907.0	\$378,871.9	\$3,725,778.9
VC support		\$	279,000.00
Crawford Support		\$	234,000.00
ANU InKind Contribution (3)		\$	656,001.13
Total Recognition of ANU Contribution		\$	1,169,001.13

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