

POINT ONE

Not all families who choose to live on a single income are wealthy. Some value the role of motherhood of young children to the point that they are willing to make the financial sacrifices necessary to do this. These families often have larger numbers of children. This is good for Australia with our ageing population. Why not reward those couples trying to provide for their own children by decreasing the tax burden on them while raising their children?

I would like to suggest that income splitting be part of tax reform. I understand that it is good to not be dependent on government money to survive: that families should support themselves as far as possible with the government only helping those who really need it. This is good. However the current system is unfair on those who choose to have a single income.

I understand that those on a single income with e.g. 2 children and a \$100,000 income pay more tax than a couple on \$100,000 with two children – why? The income should at least be split between the parents in recognition of the important work for society done by the mother at home. This is not fair.

To really encourage self-responsibility of families, why not get rid of all family benefits and childcare benefits and just divide the parents' total wage by the number of people dependent on that wage? Then apply taxation according to the new taxable income.

If this is too radical then just income splitting would provide families with real choices regarding the care of their young children.

POINT TWO

A tax should be applied to junk food like that which is applied to cigarettes and alcohol for the public health. Australia has a very high obesity problem and it is currently cheaper to buy lollies than fruit or hamburgers or pizza than fresh meat.