

Income tax under our current tax system treats taxpayers as individuals rather than family units .

This denies the reality that families function as a unit, not separate individuals.

This punishes single income families unfairly by denying them access to 2 tax free thresholds and accompanying lower tax rates which double income families have free access to.

This system is unfair because families with similar incomes can pay vastly different amounts of net tax.

A single income family on \$80,000 pays around \$6,000 more net tax every year than a double income family on the same income.

A double income family could earn up to \$172,000 a year before they pay the same average tax rate as a single income family on just \$86,000 a year.

The tax system should not penalise a family's decision to have one parent remain at home to raise the country's future citizens and taxpayers.

It is common for the children raised in these families to be better adjusted , more adaptable and more productive than their counterparts from families where both parents work.

The reasons for this are obvious.

Children do not become capable responsible adults by accident.

These adults are products of sustained effort and hard work by their parents over many years.

Clearly a parent who devotes their fulltime attention and effort to the task of raising children is far more likely to achieve this goal than a part time parent.

The tax system should not engage in social engineering by favouring one mode of parenting over another, let alone discriminate against the form of parenting which produces the best outcome for society.

In fact it should actively encourage stable family units which are the bedrock unit of any society.

The health of any society is directly dependent on the health of its families.

The tax system has a significant effect on this.