I believe that superannuation earnings should be taxed more fairly. People earning incomes over \$100000 should pay the same tax on their super earnings as they do on their salary. Once people are retired the earnings from their super should be taxed on a sliding scale. 15% is too low for people earning hundreds of thousands of dollars and too high for people earning less than \$20000.

Regards Annie Selwood 20 Northstoke Way Orange 2800