Any change to superannuation MUST address the current inequity wherein a flat rate of 15% tax is applied to all, regardless of the annual salary/income earned.

The result of this 'level playing field' actually makes a very uneven field even bumpier and more uneven. How is it equitable that workers on minimum wages/part time incomes etc, some of whom will not reach the earnings threshold for income tax payment, have the same rate of tax applied to their superannuation as those with millions in their superannuation accounts earning income where the top tax rate applies.

Reducing tax on super to zero for all earning less than \$35,000 and increasing it to 22% for all those on income levels incurring the top tax rate, would help the poorest, still advantage the richest and probably bring in more tax revenue with which to increase Newstart. This small change would contribute to a more equitable society, including reducing the current shameful gap between the richest and poorest.

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