List of figures

Figure 1.1: Commonwealth taxes, 2016–17
($billion and percentage) ........................................ 7

Figure 1.2: Commonwealth expenditures, 2016–17
($billion and percentage) ........................................ 9

Figure 1.3: Main social security and welfare payments,
2016–17 ($billion) ........................................... 10

Figure 1.4: Progressive marginal and average income tax rates (%) ... 12

Figure 1.5: Women’s and men’s workforce participation,
1978–2017 (%) ............................................ 17

Figure 1.6: Part-time and full-time workforce participation
of women, 1978–2014 (%) .................................... 17

Figure 1.7: Gender labour supply gap (hours worked), 2015 ....... 18

Figure 1.8a: EMTRs per $1 of earnings, dual earner family
with two children. ........................................... 20

Figure 1.8b: EMTRs per day of work, dual earner family
with two children. ........................................... 20

Figure 2.1: Composition of revenues, selected OECD countries,
1995–2013 .................................................. 45

Figure 2.2: Average total and after-tax income, by age
and gender, 2013 ............................................. 48

Figure 2.3: Individual and corporate shares of taxes on incomes,
profits and capital gains, selected OECD countries, 2014 ....... 51

Figure 3.1: Rising inequality........................................ 73

Figure 3.2: Shift in tax burden towards the ‘middle’ ............. 74
Figure 3.3: Primary/second-earner superannuation balances by primary income ................................... 93

Figure 5.1: Maternal employment rates, 2014 or latest available year (Employment rates for women (15–64-year-olds) with at least one child aged 0–14) .......................... 143

Figure 5.2: Proportion of doctors who agree with the statement that their employment is restricted due to lack of access to child care ......................................................... 149

Figure 7.1: Unadjusted child care and market time by parent gender ............................................ 213

Figure 7.2: Unadjusted child care and market time by parent gender, youngest child at preschool age. ........ 214

Figure 7.3: Unadjusted child care and market time by parent gender, youngest child at school age .................. 214

Figure 8.1: Hourly wages by gender and education, 2014 .................. 236

Figure 8.2: Weekly earnings by gender and education, 2014 ........ 237

Figure 8.3: Annual earnings by gender and education, 2014 .... 238

Figure 8.4: Age–wage profiles of male workers ......................... 246

Figure 8.5: Age–wage profiles of female workers ..................... 247

Figure 8.6: Average debt of male university graduates ............. 250

Figure 8.7: Average debt of female university graduates .......... 251

Figure 9.1: Income shares of top income groups in Australia, 1970–71 to 2013–14 .................................. 261

Figure 9.2: Share of women in top percentiles, Australia ........... 264

Figure 9.3: Change in proportion of women in top 10 per cent since 2000, various countries .................... 266

Figure 9.4: Age composition of men and women in the top 1 per cent, 2000–01 to 2012–13 (percentage of cohort) .... 268

Figure 9.5: Share of income from earnings, women in top 1 per cent, various countries ............................. 272

Figure 9.6: Marginal income tax rates in Australia ................... 278
Figure 9.7: Small- and medium-enterprise business/investment structure illustration ....................................................... 280

Figure 10.1: Labour force participation rates by gender, trend ...................... 308

Figure 10.2: Part-time work by gender and age ........................................ 309

Figure 10.3: Distribution of tax concessions for superannuation contributions across taxable income categories ..................... 310

Figure 10.4: Distribution of male and female taxpayers across taxable income categories .......................................................... 310

Figure 10.5: Ratio of male to female average superannuation account balances, as measured in member contribution statements .......................................................... 311

Figure 10.6: Inequality in wealth within couple households, by age .................. 313

Figure 10.7: Inequality in superannuation within couple households, by age .................. 314