

# Preface and acknowledgements

This volume arose out of an Academy of the Social Sciences in Australia (ASSA) workshop, ‘Gender Equality in Australia’s Tax and Transfer System’, hosted by the Tax and Transfer Policy Institute (TTPI), Crawford School of Public Policy, The Australian National University (ANU). Grateful acknowledgements to the ASSA for funding the workshop; the ANU Gender Institute for supporting the visit by Professor Kathleen Lahey of Queen’s University, Canada; and Women in Social and Economic Research (WiSER), Curtin University, for supporting travel of several participants.

The TTPI was established with an endowment from the Australian Treasury in 2013 and carries out policy-relevant research on taxes and transfers for public benefit. The research of TTPI focuses on key themes of economic prosperity, social equity and system resilience. Responding to the need to adapt Australia’s tax and transfer system to meet contemporary challenges, TTPI seeks to inform public knowledge and debate on taxes and transfers in Australia, the region and the world. TTPI is committed to working with governments, other academic scholars and institutions, businesses and the community.

The ASSA Workshop Program aims to promote excellence in research in the social sciences, supporting collective intellectual work in the social sciences in Australia on issues of national concern. The workshop on ‘Gender Equality in Australia’s Tax and Transfer System’ was co-convened by Professors Miranda Stewart, Peter Whiteford and Marian Sawer on 4–5 November 2015, bringing together 20 experienced and early-career researchers from the social science disciplines of economics, law, social policy and political science with representatives from government and community backgrounds to present new findings and debate this issue of contemporary importance to public policy. The workshop report is available on the ASSA website.

The aim of TTPI is to bring interdisciplinary perspectives to important research questions regarding the policy, design and operation of the tax-transfer system as a whole. The tax system and the transfer, or social security, system operate in combination to generate tax rates, income and asset tests and thresholds that differ, depending on the family structure, age and gender of individuals and families. Recognising gender inequality in the tax-transfer system and aiming to achieve gender equality is important for efficiency, equity and effectiveness of the tax-transfer system.

An understanding of the gender implications of the tax-transfer system is also critical to achieving government policy goals, such as increasing women's workforce participation, women's economic security in retirement or early childhood education and wellbeing. The tax-transfer system interacts with labour, housing and financial markets, affecting how individuals make work, saving and investment decisions in these markets. In turn, those decisions have consequences for individuals over the life course. These systematic interactions contribute to shaping women's family, social and working lives and economic wellbeing.

Both the ASSA workshop and this book have been a longstanding ambition of my own, and it is very exciting to present this volume in the Social Science series of ANU Press. I am grateful to the outstanding expert contributors to this volume who participated actively in the workshop and through various drafts, and have produced unique, novel contributions to the field.

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Miranda Stewart  
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