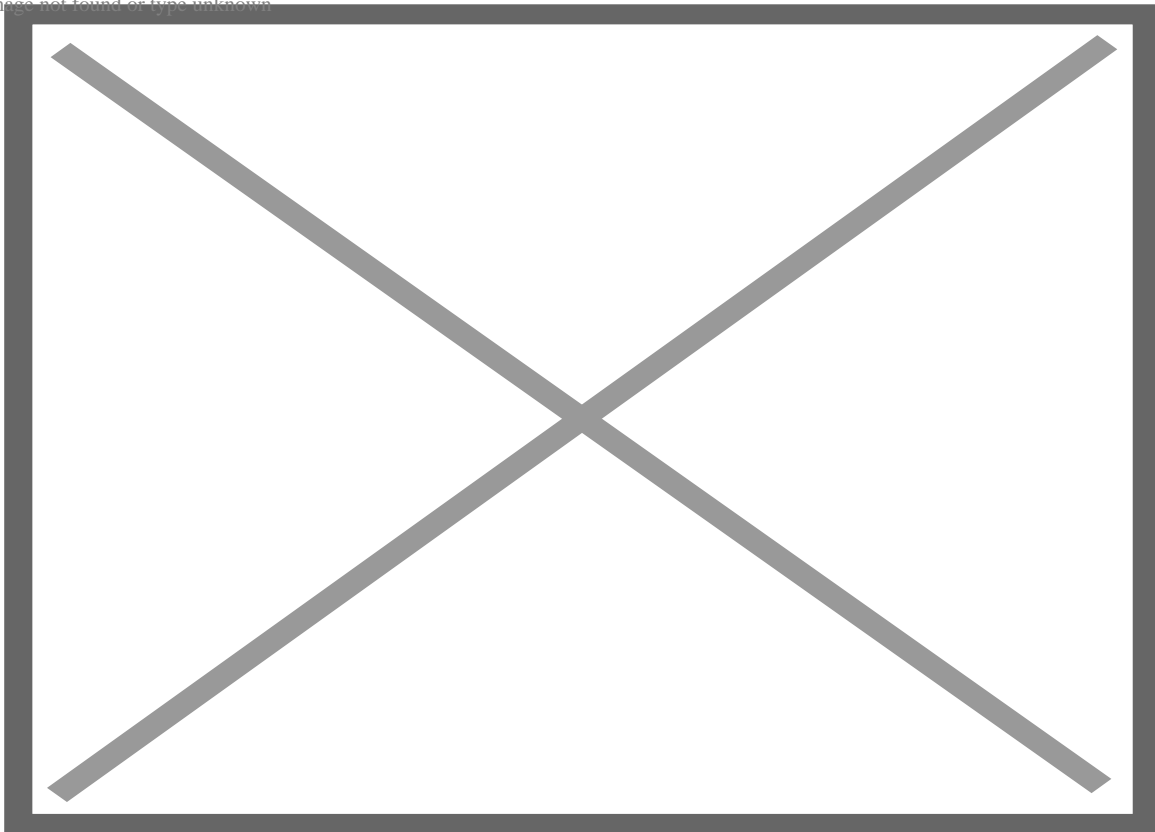


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## Submission On Exposure Draft Of Superannuation Legislation

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Superannuation lies at the heart of important national policy questions about taxes, spending, personal responsibility and the role of government.

Almost a quarter of a century after the introduction of compulsory superannuation, four out of five Australians do not have enough savings to fully fund their retirement.

Yet rather than identify new ways to encourage all Australians to put more money into their retirement accounts, the bipartisan approach of national policy makers is to treat the \$2 trillion worth of private superannuation funds as just another source of taxation revenue.

The Institute of Public Affairs considers that for all the talk of 'fairness' and desire to rein in so-called 'tax concessions,' it is out-of-control government spending and the desire to increase taxation revenue that is driving these changes.



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