## **Additional Comments by Senator Ian Macdonald**

- 1.1 While I agree with government senators' dissenting report, there are some further issues which I think need to be raised.
- 1.2 I believe there is serious merit in further investigation by the government of the recommendations made by Ms Deanne Windsor, Director of the Payroll Provider Sector of the Australian Business Software Industry Association, when giving evidence to the committee regarding simplification of payroll processing and reporting systems for small businesses. It is clear that the current system imposes an unreasonable burden on small businesses.
- 1.3 I disagree with Recommendation 1, and am of the view that privacy imperatives should take priority where the personal information of individuals, or commercial-in-confidence business data, is being considered for disclosure by Government.
- 1.4 I agree with Recommendation 2, that the task of monitoring SG inconsistencies should vest with the ATO but I am not persuaded that the publication of such data would be of any particular utility.
- 1.5 I agree with Recommendation 12.
- 1.6 I do not disagree with Recommendation 16.
- 1.7 I do not agree with Recommendation 17. It is not the role of Ombudsman to adjudicate disputes between employees and employers.
- 1.8 Recommendation 19 refers to matters which the government should further consider.
- 1.9 I do not disagree with Recommendation 28.
- 1.10 Recommendation 31 has some merit.
- 1.11 I do not agree with Recommendation 32 and believe that these are matters for the ATO.

**Senator Ian Macdonald**