

- a. the forms of and reasons for wage theft and whether it is regarded by some businesses as 'a cost of doing business';

Wage theft is prevalent in those businesses that rely on highly competitive pricing practices such as construction, sales and retail. In some cases wage theft is mutually inclusive i.e. both the employer and the employee have agreed. This is to ensure both parties are tax exempt and that any money earned is 100% for the employee, reducing the labour cost.

Employment costs is the largest expense of all business and is the reason for the rise in Artificial Intelligence research.

The fact that it is cheaper to manufacture in Europe and USA then ship the product to Australia confirms that the cost of employing in Australia is out of control.

- b. the cost of wage and superannuation theft to the national economy;

The obvious is taxation. Superannuation should always be the responsibility of the individual not the employer.

- c. the best means of identifying and uncovering wage and superannuation theft, including ensuring that those exposing wage/superannuation theft are adequately protected from adverse treatment;
- d. the taxation treatment of people whose stolen wages are later repaid to them;
- e. whether extension of liability and supply chain measures should be introduced to drive improved compliance with wage and superannuation-related laws;
- f. the most effective means of recovering unpaid entitlements and deterring wage and superannuation theft, including changes to the existing legal framework that would assist with recovery and deterrence;

GST is the most effective way of preventing tax avoidance. Abolish all taxes and simply charge GST on all Products and Services. No tax deductions.

Charge Corporate Tax at 10% of Revenue and do not allow tax deductions.

Create legislation that requires individuals to look after their own financial wellbeing i.e. Invest or Pay into Superannuation so that when you are ready you can stop work and live off the investments.

Retirement is a function of wealth not age.

- g. whether Federal Government procurement practices can be modified to ensure that public contracts are only awarded to those businesses that do not engage in wage and superannuation theft; and
- h. any related matters.