

# Appendix 1

## Submissions and additional information

<b>Submission Number</b>	<b>Submitter</b>
1	National Foundation for Australian Women
2	Ms Amanda Koopman
3	Mr F. John Morgan
4	Mr Geoff Green
5	Professor Helen Anderson
6	Australian Taxation Office
7	Industry Super Australia
8	Mr Ian Gillard
9	AustralianSuper
10	Mr Malcolm Shepherd
11	Confidential
12	Mr Eric Brouwers
13	Mr Gary Garbett
14	Name Withheld
15	Name Withheld
16	Confidential
17	Confidential
18	Confidential
19	Confidential
20	Community and Public Sector Union
21	Inspector-General of Taxation
22	Anglicare Australia
23	Australian Restructuring Insolvency and Turnaround Association
24	Department of Employment
25	Dixon Advisory
26	JobWatch Inc
27	Chartered Accountants Australia and New Zealand
28	Housing Industry Association
29	Australian Small Business and Family Enterprise Ombudsman
30	Association of Superannuation Funds of Australia
31	Institute of Public Accountants

32	CPA Australia
33	Council of Small Business Australia
34	Finance Sector Union of Australia
35	Mr Martin Lock
36	Precision Taxation Accounting & Management
37	Australian Institute of Superannuation Trustees
38	Mr Paul Beaglehole
39	Mr Andrew Mason
40	Miss Kelly Eke
41	Mrs Cheryl Robl
42	Dr Tess Hardy
43	Financial Services Council
44	Unions Tasmania
45	Women In Super
46	The Tax Institute
47	Ms Karen Streckfuss
48	Cbus
49	Australian Chamber of Commerce and Industry
50	Textile, Clothing and Footwear Union of Australia
51	Australian Council of Trade Unions
52	Council on the Ageing
53	Industry Fund Services
54	Construction, Forestry, Mining and Energy Union
55	Commonwealth Bank of Australia
56	Confidential
57	Confidential
58	Association of Financial Advisers
59	Mr Michael Ley
60	Ms Nicole Miller
61	Mr Nick Popovich
62	Mr Laurie McPhee
63	Name Withheld
64	Name Withheld
65	Name Withheld
66	United Voice
67	Mine Wealth and Wellbeing
68	Maritime Union of Australia

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69	ADP
70	Australian Institute of Credit Management
71	Australian Credit Forum
72	Ms Sharon Claydon MP

### **Additional information**

- 1 Additional information titled 'Australian Taxation Office - Superannuation Guarantee Determination SGD2006/2'; received from Industry Super Australia on 2 February 2017.
- 2 Letter of correction to information provided by the Australian Taxation Office at a public hearing in Canberra, 3 March 2017.

### **Answers to questions taken on notice**

- 1 Answers from the Australian Taxation Office in response to written questions on notice; received 23 January 2017.
- 2 Answers from the Australian Taxation Office in response to questions taken on notice at a public hearing in Melbourne, 25 January 2017; received 13 February 2017.
- 3 Answer from the Australian Taxation Office in response to written questions on notice; received 27 February 2017.
- 4 Answers from the Department of Employment in response to questions taken on notice at a public hearing in Canberra, 3 March 2017; received 15 March 2017.
- 5 Answers from the Fair Work Ombudsman in response to questions taken on notice at a public hearing in Canberra, 3 March 2017; received 15 March 2017.
- 6 Answers from the Australian Taxation Office in response to questions taken on notice at a public hearing in Canberra, 3 March 2017; received 17 March 2017.
- 7 Answer from Industry Fund Services in response to a question taken on notice, asked by Senator Hume at a public hearing in Melbourne, 14 March 2017; received 17 March 2017.
- 8 Answers from Commonwealth Bank of Australia in response to questions taken on notice, asked by the Chair at a public hearing in Melbourne, 14 March 2017; received 22 March 2017.

- 9 Answers from Industry Super Australia in response to questions taken on notice at a public hearing in Melbourne, 25 January 2017; received 31 March 2017.
- 10 Answers from the Council of Small Business Australia in response to questions taken on notice at a public hearing in Canberra, 3 March 2017; received 23 April 2017.

### **Tabled documents**

- 1 Document titled 'Distribution of employment contributions compared to ordinary time earnings'; tabled by Industry Super Australia at a public hearing in Melbourne on 25 January 2017.
- 2 Media release titled 'Unpaid super costing workers tens of thousands, new research finds'; tabled by Industry Super Australia at a public hearing in Melbourne on 25 January 2017.
- 3 Document containing a table titled 'Employment in ('000s) at end of June'; tabled by Industry Super Australia at a public hearing in Melbourne on 25 January 2017.
- 4 Media release titled 'Average earners hurt by loophole that allows employers to pocket benefits of salary sacrifice super'; tabled by Industry Super Australia at a public hearing in Melbourne on 25 January 2017.
- 5 Media release titled 'Enforcement of the Superannuation Guarantee Charge'; tabled by Senator Ketter at a public hearing in Canberra on 3 March 2017.
- 6 Report titled 'Enforcement of the Superannuation Guarantee Charge'; tabled by Senator Ketter at a public hearing in Canberra on 3 March 2017.
- 7 Document titled 'Bills Digest No. 160 2001-02 Superannuation Guarantee Charge Amendment Bill 2002'; tabled by Senator Ketter at a public hearing in Canberra on 3 March 2017.