

PART III - EQUITY

Part III of this report is about how the equity arrangements in the superannuation system work and how they could be improved. The equity arrangements applicable to superannuation are based largely on the ability of people to access taxation concessions through superannuation contributions, earnings and end benefits.

This Part of the report begins with a review of how tax concessions are measured and their aggregate impact on the Budget. The Committee also considers the question of whether annual or whole of life equity provisions should be the focus. The suitability of each of the three contributions, earnings, and end benefit taxation points are also discussed.

