



Australian
National
University



TAX AND TRANSFER POLICY INSTITUTE
ANNUAL REPORT
FISCAL YEAR 2024-2025

Crawford School of Public Policy
ANU College of Law, Governance and Policy

TAX AND TRANSFER POLICY INSTITUTE

ANNUAL REPORT

1 July 2024 - 30 June 2025



Certification By The Director Of Crawford School

I hereby certify that the information provided to the Department of Treasury by ANU in:

- > the Tax and Transfer Policy Institute's Annual Report
- > the performance data and information
- > the financial tables

provides a true and fair view of the matters reported on therein.

I certify that the Commonwealth funding contributions were applied for the activities of the Tax and Transfer Policy Institute as specified in the Funding Agreement.

A handwritten signature in black ink that reads "Janine O'Flynn". The script is cursive and elegant.

Professor Janine O'Flynn
Director, Crawford School of Public Policy

28 November 2025

CONTENTS

Certification from Director Crawford School	1
From The Director	3
About the Tax and Transfer Policy Institute	4
Governance	4
Finances	5
People	
Academic staff	6
Research fellows	7
Professional staff and Research assistants	8
Research secondees	8
TTPI fellows	9
TTPI international visitors	10
TTPI research affiliates	11
PhD scholars	11
Research	
External grants	13
Research Grants in 2024–2025	13
Research Program	14
Events	
TTPI research seminar series	20
Government Outreach seminar series	21
Publications	
TTPI working papers	22
TTPI policy briefs	23
Academic publications	23
Other Publications	24
Reports	24
Engagement	
International research engagement	25
Selected speeches and presentations	25
Media and opinion	28
Services on government other advisory bodies	30
The Austaxpolicy website and social media	31
Education	
Masters degree programs	32
Executive education and other teaching	34
Statement on income and expenditure	35

FROM THE DIRECTOR



TTPI staff and research affiliates have had a prolific year adding to the evidence base on Australia's tax and transfer system.

Between July 2024 and June 2025, the team published 14 working papers, many using Australian administrative datasets. TTPI remains our nation's leading team of researchers working on administrative data about tax and tax evasion, social services and social issues (gambling, family violence, indigenous social capital and so on), the impact of Covid, ethnicity and career, and immigration. Many of this year's papers are being published in top international journals including a forthcoming paper in the *Journal of Public Economics*.

We published two new policy briefs, on child care and negative gearing, and continue to expand our tax facts series, now encompassing 28 tax facts and 5 transfer facts. These series make important contributions to fostering informed debate and raising awareness.

TTPI research contributes in the broadest sense to public policy in Australia. We are producing research on domestic violence, the growth of autism diagnoses in response to the NDIS, and the impacts of taxation on energy, environment and pollution. We have produced several research papers on immigration examining the long-term outcomes of permanent and temporary migrants and have proposed alternative possible designs of the systems which select those who can migrate to Australia.

Our [Austaxpolicy.com](https://austaxpolicy.com) blog remains one of the most highly read blogs at the Australian National University and TTPI affiliates remain very active in the media, educating and informing the public about the tax system and priorities for reform.

We continue to spend a great deal of time talking with government officials, parliamentarians and their advisors about tax and transfer policy and possibilities for reform. We ran a host of enthusiastically attended events in 2024-2025. This included the continuation of our annual Australian Workshop on Public Finance, extending the tradition of bringing together academics and policymakers/public servants to discuss high-quality research with a strong emphasis on Australian administrative data collections. The workshop has become the premier event in Australia bringing together academics and public servants to discuss and evaluate quantitative policy research.

We continue to hold regular updates with key international actors related to international attempts to reduce Base Erosion and Profit Shifting. In April 2024, we ran an online seminar, 'Global Tax Consensus: Can it survive?' with participation from Thomas Barthold, David Bradbury, Viva Hammer and Michael Plowgian.

We have extended and expanded our collaboration with the Australian Government. Seconded staff have joined TTPI from the Department of the Prime Minister and Cabinet, the Australian Taxation Office, the Australian Treasury, the Department of Industry, the Department of Social Services and the Productivity Commission. The Australian Treasury participated in our course on the 'Economics of Tax Policy', which was also delivered to the New South Wales State Treasury.

Let's work hard, stay optimistic and continue to generate momentum for comprehensive tax reform!

All of us at TTPI look forward to another good year in 2025-2026.

Professor Robert Breunig

Director, Tax and Transfer Policy Institute
Chair of Tax Policy and Public Finance

ABOUT THE TAX AND TRANSFER POLICY INSTITUTE

The Tax and Transfer Policy Institute (TTPI) is an independent policy institute that was established in 2013 with seed funding from the federal government. It is supported by the Crawford School of Public Policy of The Australian National University.

At TTPI, we work to build the evidence base, encourage discussion and debate and improve understanding of the tax and transfer system. We do this by:

- Undertaking empirical analysis and evaluation of tax and transfer policies;
- Producing analysis of the Australian tax and transfer system;
- Educating Australians about the tax and transfer system;
- Bringing together researchers from across Australia working on tax and transfer policy issues;
- Engaging in public debate on tax and transfer policy; and
- Building public service capability in tax and transfer policy.

Aims, priorities and strategy

To achieve our mission, TTPI is committed to working with governments, academics, business and the community. This includes partnering and sharing knowledge with:

- Australian federal, state and local governments to deliver the best evidence to support policymakers on taxes and transfers including intergovernmental fiscal challenges;
- National and international academic centres and scholars specialising in taxes and transfers to undertake and support excellent research that provides new knowledge and relevant policy initiatives on tax and transfers;

- Community, business and industry sectors, to learn of real-life challenges and to provide research support to best practice tax and transfer reform;
- The Australian public and media to inform and enhance public debate on tax and transfer reform.

Governance

TTPI operates as an Organisational Research Unit in the Crawford School of Public Policy, College of Law, Governance and Policy at The Australian National University. TTPI and Crawford moved from the College of Asia and the Pacific to the College of Law, Governance and Policy in January 2025.

TTPI is subject to formal governance and financial accounting arrangements of the Crawford School. The Director of TTPI reports to the Crawford School Director, Professor Janine O'Flynn and through the Director to the Dean of the College of Law, Governance and Policy, Professor Anthony Connolly and, prior to January, to the Dean of the College of Asia and the Pacific, Professor Helen Sullivan.



Advisory Committee

The TTPI Advisory Committee includes senior representatives from stakeholder government agencies. It is chaired by David Bradbury (Professor John Hewson prior to January 2024) and met biannually in 2024 and 2025. The Advisory Committee provides high-level advice, guidance and recommendations to the TTPI Chair and Director on all matters relating to TTPI. The TTPI Committee Chair and the TTPI Director are grateful for the advice and insight on research and policy direction, business strategy and engagement from all members of the Committee.

The members of the Advisory Committee during the fiscal 2024-2025 period were:

- Hon. David Bradbury, Chair of Advisory Committee, ANU, former Deputy Director of Tax at the OECD, former Assistant Treasurer
- Professor John Hewson AM, ANU
- Professor Robert Breunig, Director of TTPI, ANU
- Ms Kate Pounder, Independent
- Ms Diane Brown, Deputy Secretary, Revenue Group, Treasury
- Mr Matt Flavel, Deputy Secretary, Social Security, Department of Social Services
- Mr Andrew Mills, Independent
- Ms Kirsten Fish, Second Commissioner, Law Design, Australian Taxation Office
- Ms Sam Reinhardt (Dr Stein Helgeby before January 2025), Parliamentary Budget Officer, Parliamentary Budget Office
- Ms Nadine Williams, Deputy Secretary, Economy, Industry and Resilience, Prime Minister and Cabinet
- Dr Peter Varela, TTPI, ANU
- Mr Chris Barrett, Secretary, Department of Treasury and Finance, Victoria State Government
- Mr Cullen Smythe, Commissioner of State Revenue, NSW Revenue Office
- Professor Janine O'Flynn, Director Crawford School, ANU
- Professor Peter Whiteford, ANU
- Professor Mathias Sinning, ANU
- Ms Kristen Sobeck, Research Fellow, ANU

Finances

TTPI was established in 2013 with seed funding from the Australian Treasury and with contributions from the College of Asia and the Pacific, the HC Coombs Policy Forum, the Australian National Institute of Public Policy and the Crawford School of Public Policy at the Australian National University. TTPI receives ongoing financial support from the Crawford School of Public Policy and the Australian National University. The establishment of TTPI implemented Recommendation 134 of the Review of Australia's Future Tax System (2009).

The annual Statement of Income and Expenditure for the period 1 July 2024 to 30 June 2025 is attached at the end of this Annual Report.

In 2024-2025, TTPI continued to raise external funding for specific activities and research projects, detailed in this report's research sections. Funds were raised through: Australian government research grants, executive education courses and commissioned work for government and independent agencies.



Crawford School Building



Robert Breunig, Director

PEOPLE

Academic staff



Hon. David Bradbury, Chair of the Advisory Committee (since January 2025)

Hon. David Bradbury is an Honorary Professor of Taxation at TTPI. He is a global tax, economic and regulatory policy expert.

Between 2014-24, David was the Head of Tax Policy and Deputy Director of the Centre for Tax Policy and Administration at the Organisation for Economic Co-operation and Development (OECD). During this time, David played a central role in the delivery of the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project and was a senior negotiator involved in securing the landmark 2021 international tax agreement among more than 145 countries and jurisdictions, which included the global minimum tax. At the OECD, he worked closely with national tax and finance officials across OECD and non-OECD countries to carry out tax policy reviews and technical assistance missions to build tax capacity and advise governments, in OECD and developing countries, on their tax reforms. Prior to joining the OECD, David was a Member of the Australian Parliament and a Minister in the Australian Government. As the Assistant Treasurer, David led the debate on multinational tax avoidance in Australia and introduced a wide-ranging package of tax reforms.



John Hewson AM, Chair of the Advisory Committee (to January 2025)

John Hewson is a Professorial Fellow at TTPI and an economic and financial expert with experience in academia, business, government, media

and the financial system. John was Shadow Finance Minister, Shadow Treasurer and Shadow Minister for Industry and Commerce, then Leader of the Liberal Party and Federal Coalition in Opposition for four years (1990-1994). He has worked as an economist for the Australian Treasury, the Reserve Bank, the International Monetary Fund and as an advisor to two successive Federal Treasurers and the Prime Minister. He also writes and comments widely across all media.



Robert Breunig, Director

Professor Robert Breunig is one of Australia's leading Public Policy Economists. His research is motivated by important social policy issues and debates, and his work is characterised by careful

empirical study and appropriate use of statistical techniques. Professor Breunig's research agenda has led to many partnerships with government organisations in Australia and overseas. He works regularly with the Australian Treasury, the Department of Education, the Department of Industry, the Department of Infrastructure, the Productivity Commission, the Australian Bureau of Statistics and many other agencies. He has been a consultant to the private sector on marketing, mergers, bank competition and customer loyalty programs.



Rod Sims AO, Professor in the Practice of Public Policy and Antitrust

Rod Sims is a researcher in the Crawford School of Public Policy, ANU. He is also Chair of the Competition Research

Policy Network, at the Centre for Economic Policy Research, London, and the Chair of Opera Australia. Rod has extensive public policy and private sector experience. Early in his career he worked in developing countries around the world advising on economic policy, contract negotiation and taxation of resource projects. Rod was on the National Competition Council, was Chair of the NSW Independent Pricing and Regulatory Tribunal, and has just completed nearly 11 years as Chair of the Australian Competition and Consumer Commission (ACCC).



Mathias Sinning

Mathias Sinning is a Professor of Economics at the ANU Crawford School of Public Policy and Deputy Director of TTPI. His research revolves around applied econometrics, with a particular focus on

advancing and applying innovative methods to analyse heterogeneous treatment effects. He has published extensively in various domains of economics, including public economics, labour economics, health economics, development economics, and behavioural economics. Mathias has held positions as a Visiting Fellow at Princeton University and Peking University. He is a Research Fellow of IZA Bonn and RWI Essen, and a Research Affiliate of MIT's Abdul Latif Jameel Poverty Action Lab (J-PAL).



Miranda Stewart

Miranda Stewart is a Professor at Melbourne Law School, University of Melbourne and an Honorary Professor at the Crawford School of Public Policy, ANU, affiliated with TTPI. Miranda

is also an international Research Fellow at the Centre for Business Taxation, Said Business School, University of Oxford. Miranda researches, teaches and advises on tax, transfer and budget law and policy. Her latest book is *Tax and Government in the 21st Century* (2022, Cambridge University Press).



Peter Whiteford

X @WhitefordPeter (5304 followers)

Professor Peter Whiteford is Director of the Social Policy Institute, Crawford School of Public Policy, ANU. He has previously worked at the

Social Policy Research Centre at the University of New South Wales in Sydney, and the OECD in Paris. Peter is an Associate Investigator with the ARC Centre of Excellence in Population Ageing Research (CEPAR), and an Adjunct Professor with the Social Policy Research Centre at UNSW. In 2018 he was elected as a Fellow of the Academy of Social Sciences in Australia. In 2022, he was appointed to the Australian Government Interim Economic Inclusion Advisory Committee.



Kristen Sobeck

Kristen Sobeck is a Research Fellow at TTPI. Kristen studied economics and French at Smith College and has a Master's degree in Economics from the University of Geneva.

Prior to joining TTPI, she worked as an economist at the International Labour Organisation (ILO) from both its headquarters in Geneva and its country office in Argentina. She was awarded a Fulbright Fellowship in 2007.



Ralf Steinhauser

Ralf Steinhauser is a Senior Research Fellow at the ANU Centre for Social Policy Research (POLIS), and a Fellow at TTPI. With a rich academic background from Humboldt University Berlin

and a PhD from the University of California, Berkeley, his expertise spans behavioural and environmental economics, tax policy, and advanced data analysis. Dr Steinhauser's work has significantly advanced the fields of carbon emissions forecasting, consumer behaviour, corporate governance, and taxation. His research is published in esteemed journals such as the *Review of Economics and Statistics*, *Journal of Money, Credit and Banking* and *Environmental and Resource Economics*. Renowned for his analytical prowess in handling large datasets and experimental design, Dr Steinhauser has contributed to impactful economic policy decisions across diverse areas, including tax elasticities and road safety.

Research Fellows



Nathan Deutscher

Nathan Deutscher joined TTPI as a Research Fellow in late 2019. He is also Assistant Secretary of Data and Structural Analysis Branch in the Australian Government Department of the Treasury.

Nathan's research interests centre on empirical topics in labour and public economics, making use of new and emerging Australian data sources. His research on intergenerational income mobility has been published in leading international journals. Nathan received the 2024 Young Economist award from the Economic Society of Australia.



Peter Varela

During the 2024-2025 period, Peter Varela worked as a TTPI Research Fellow with a primary focus on the economics of migration and intergenerational equity.

Peter has led two projects commissioned by the Australian Treasury relating to the design of the Australian visa system.



Miguel Olivo-Villabrille

Miguel Olivo-Villabrille is a Research Fellow at TTPI. He is an empirical microeconomist interested in analysis of issues in labour, public and family economics. Miguel has held positions at UNSW, and

the University of Sydney. He holds a PhD in Economics from the University of Calgary.



Yinjunjie (Jacquelyn) Zhang

Yinjunjie (Jacquelyn) Zhang is a Research Fellow at TTPI. Jacquelyn's research interest spans the areas of labour economics, public economics, and experimental economics. A common thread

in Jacquelyn's research is understanding the impact of public policy on people's behaviour, choice, and welfare. Her works published in peer-reviewed academic journals include examining the intended and unintended effects of policy interventions on crime, labour market preference, and individual preferences on economic decision makings in both the lab and field setting. Jacquelyn's recent research projects include, studying the impact of Australian Bushfires on infants' health and early child development. Dr Zhang obtained her master's degree in Shanghai Jiao Tong University in China and PhD in Texas A&M University in the US.

Professional staff

Diane Paul

Diane Paul is the Institute Manager for TTPI. Diane has been employed with the ANU College of Asia and the Pacific since 2010. Diane manages the Institute's activities, including external-funded partnerships and grants. Diane works closely with academic staff and external stakeholders to ensure the Institute's programs achieve their aims and operational objectives.

Research assistants

Christopher Jacob Adams joined TTPI as a research assistant in April 2024. He has been working on a visa migration reform and skill select project at TTPI. CJ is an alumni of the University of Minnesota with a Bachelors of Science in Economics, and is pursuing a Masters of Diplomacy from the ANU Coral Bell School of Asia Pacific Affairs.

Sophie Allister joined TTPI as a research assistant in February 2021. Since joining she has been involved in the 'Tax Facts' series and projects on childcare and labour supply, and oversees TTPI events. She is in her third year of a Bachelor of Economics at ANU.

Chloe Heiniger joined TTPI as a research assistant in February 2022. She has worked on a variety of reports, including sustainable development research, and she administers the TTPI Facebook page. Chloe is in her third year at the ANU completing a Bachelor of Laws/ Bachelor of Economics double degree.

Vanessa Ritchie joined TTPI as a research assistant in June 2023. She has been contributing to the historic budget data analysis task, researching the effects of the stage 3 tax cuts on women, and administering the TTPI Facebook page. Vanessa is in her third year at the ANU completing a Bachelor of Politics, Philosophy and Economics, and a Bachelor of Commerce.

Trevor Rose is an economic policy analyst who takes a data-driven approach to policy advice. He joined TTPI as a research assistant in 2019, and has worked in areas such as company tax reform and post-pandemic fiscal sustainability. Trevor holds an Honours Degree in Statistics from the University of New South Wales and previously worked at the Australian Treasury.

Portia Palmerlee joined TTPI as a research assistant in May 2024 and is in her first year of a Bachelor of Actuarial Studies/Bachelor of Arts double degree at ANU. She has been involved with research and data manipulation since joining the team.

Saša Vanek joined TTPI as a research assistant in February 2022. Since joining she has worked on the preliminary stages of TTPI's Trust and Taxing Women report, and a variety of other projects. Saša is studying a double Bachelors degree in Politics, Philosophy and Economics, and Commerce.

Aden Wilmshurst joined TTPI as a research assistant in January 2025. Since joining, he has assisted on research into issues including productivity, tax and innovation. He is in his third year at the ANU completing a Bachelor of Economics/Bachelor of Arts double degree.

Teck Chi Wong is a research assistant with TTPI, working on the Austaxpolicy blog. Teck Chi is also a PhD candidate at the School of Political Science and International Studies at the University of Queensland, and holds a Master of Public Policy, specialising in Economic Policy, from the Australian National University and a Bachelor of Accounting from the University of Malaya.

Research secondees

Through TTPI's partnership with government departments, a broad range of executives and promising staff are selected to spend time at TTPI under supervision of a senior academic. The secondees work on a research project designed in consultation with their sponsoring government agency. During the 2023–2024 period TTPI had secondments in place from the Australian Taxation Office, Treasury, Department of Social Services, and Department of the Prime Minister and Cabinet. The program is ongoing and will continue to expand and offer opportunities to government employees.

Thomas Abhayaratna recently joined TTPI on secondment from the Department of Social Services. Thomas conducts research into tax and social policy and is a guest lecturer for the Economics for Government course. He has served in senior policy advisory roles for over 15 years in the Australian Treasury, Australian Taxation Office and Department of Social Services, as well as for Prime Minister of Australia and the Treasurer. Thomas was a member of the Secretariats for the Australia's Future Tax System Review (the Henry Review) and the Garnaut Climate Change Review.

Omer Majeed is a Research Fellow at the ANU Crawford School of Public Policy and the Centre for Macroeconomic Analysis, and a Research Manager in Treasury's Competition Taskforce. He holds a PhD in Economics from ANU and his research spans firm growth, innovation, R&D, poverty, inequality, monetary policy, and international trade, with publications in leading international journals. He has used data and econometric analysis to shape government policy on innovation, R&D, competition, and trade, and has led pioneering work on how monetary policy affects innovation and how institutions evolve over time. Omer has extensive experience building and leading research teams across Treasury, the Reserve Bank of Australia, and the Department of Foreign Affairs and Trade, fostering collaboration and translating complex research into actionable insights.

Zane Marsh is an advisor in the Tax, Markets and Workplace Relations Branch at the Department of the Prime Minister and Cabinet. Since joining the public service in 2023, he has worked on taxation and superannuation policy matters. His secondment period was part-time from February 2025 to August 2025, during which he researched the lifetime effects of age pension tapering in the context of Australians retiring with increasing superannuation balances.

Eddie Prentice is a statistician at the Department of Social Services. He commenced with DSS in February 2021 as part of the Graduate Program, and works within the Analytics Hub, a data analysis centre producing reports for policy and program areas within the department.

Tristram Sainsbury is Manager of the Firm, Innovation and Technology Analysis Section in the Analysis and Insights Division at the Department of Industry, Science and Resources. He completed a Doctorate in Economics at ANU supported by a Sir Roland Wilson PhD Scholarship. Prior to this, he worked in the Australian Treasury for close to a decade and spent two years as Research Fellow and Project Director at the Lowy Institute's G20 Studies Centre. His work has covered a range of tax, international economic and fiscal policy issues. Tristram's initial secondment, from February 2024, continues.

Timothy Sekule joined TTPI from the Department of Social Services (DSS). He worked on analysis of DSS administrative data for a better understanding of the transfer system.

Partner organisations (short-term secondments 2024–2025)

- Actuaries Institute
- Business Council of Australia
- Disability Advocacy Network Australia Ltd. (DANA)
- E61
- Grattan Institute
- National Farmers Federation

TTPI Fellows

TTPI benefits from a network of fellows from academia and the public and private sectors to carry out research projects and actively contribute towards the activities and goals of TTPI, the Crawford School, and the university more broadly.

Peter Abelson
TTPI Fellow

Jessica Arnup
ANU College of Arts and Social Sciences

Nicholas Biddle
ANU College of Arts and Social Sciences

Alison Booth
ANU College of Business and Economics

Linda Botterill
TTPI Fellow

John Braithwaite
ANU College of Law, Governance and Policy

Rob Bray
ANU College of Arts and Social Sciences

Paul Burke
ANU College of Law, Governance and Policy

Bruce Chapman
ANU College of Business and Economics

Joseph Chien
Australian Bureau of Statistics

Ashley Craig
ANU College of Business and Economics

Mark Cully
TTPI Fellow

Ric Curnow
TTPI Fellow

Sarah Dong
ANU College of Law, Governance and Policy

Cameron Gordon
ANU College of Law, Governance and Policy

Matthew Gray
ANU College of Arts and Social Sciences

Bob Gregory
ANU College of Business and Economics

Markus Hahn
ANU College of Arts and Social Sciences

Viva Hammer
TTPI Fellow

Timo Henckel
ANU College of Business and Economics

Josiah Hickson
TTPI Fellow

Timothy Higgins

ANU Research School of Finance, Actuarial Studies & Statistics

John Howard

TTPI Fellow

Chris Hoy

ANU College of Law, Governance and Policy

Shane Johnson

Australian Treasury

Jim Killaly

TTPI Fellow

Michael Kobetsky

ANU College of Law, Governance and Policy

Ralph Lattimore

Productivity Commission (retired)

Jinhu Li ANU

College of Law, Governance and Policy

Omer Majeed

Australian Treasury

Chris Murphy

ANU College of Law, Governance and Policy

Agnieszka Nelson

Department of Social Services

Benjamin Phillips

ANU College of Arts and Social Sciences

Andrew Podger

ANU College of Arts and Social Sciences

Maria Racionero

ANU College of Business and Economics

Joseph Roach

TTPI Fellow

Stephen Robson

ANU College of Health and Medicine

Kate Roff

ANU College of Law, Governance and Policy

Julie Smith

ANU College of Law, Governance and Policy

David Stanton

ANU College of Law, Governance and Policy

Paul Tilley

TTPI Fellow

Chung Tran

ANU College of Business and Economics

Susan Travis

Tech Council of Australia

Rebecca Valenzuela

Australian Institute of Family Studies

Saša Vanek

Mandala Partners

Lachlan Vass

TTPI Fellow

Sonali Walpola

ANU College of Business & Economics

Serena Wilson

Department of Social Services (retired)

Chris Wokker

TTPI Fellow

Joe Zabar

TTPI Fellow

Nabeeh Zakariyya

ANU College of Business and Economics

**TTPI International Visitors
2024–25****Matt Benge**

Inland Revenue, New Zealand

Anand Bharadwaj

UC Berkeley

Patryk Bronka

University of Essex

Inhyuk Choi

Korea Institute of Public Finance

Matt Jacob

Harvard

Shin Hyuck Kang

Korea Institute of Public Finance

Bitmaro Kim

Korea Institute of Public Finance

Young Lee

Korea Institute of Public Finance

Jonghyeon Oh

Korea Institute of Public Finance

Tim Ruberg

University of Hohenheim

Peer Skov

Auckland University of Technology

Huaping Sun

Jiangsu University

Sebastian Willis

Uppsala University

Dr Alona Zharova

Humboldt University of Berlin

TTPI Research affiliates

To further TTPI's reputation as a focal point for high quality empirical research on the Australian tax system, TTPI established a research affiliate program in 2018. The program, which explicitly targets researchers outside of the ANU, aims to bring together researchers conducting policy-oriented empirical research on the tax and transfer system with both researchers at the ANU and government policymakers. Appointments are for a three-year period and junior researchers are offered funding to advance and present their research. Our current research affiliates are:

Shumi Akhtar, University of Sydney
Patricia Apps, University of Sydney
Kadir Atalay, University of Sydney
Samia Badji, Monash University
Sasan Bakhtiari, Xi'an Jiaotong-Liverpool University
Otavio Bartalotti, Monash University
Hazel Bateman, UNSW
Tony Beatton, Queensland University of Technology
Anand Bharadwaj, UC Berkeley
Jeff Borland, University of Melbourne
Michael Coelli, University of Melbourne
Simon Chang, University of Western Australia
Marc Chan, University of Melbourne
Shawn Chen, University of Western Australia
Dhammika Dharmapala, Berkeley Law
Begona Dominguez, University of Queensland
Arindrajit Dube, University of Massachusetts
Richard Eccleston, University of Tasmania
Stefanie Fischer, Amazon
Hayley Fisher, University of Sydney
John Freebairn, University of Melbourne
Ben Freyens, University of Canberra
Ana Gamarra, University of Melbourne
Christian Gillitzer, University of Sydney
Xiaodong Gong, University of Canberra
Maxime Gravoueille, Monash University
Steven Hamilton, George Washington University
Ross Hickey, University of British Columbia
Yue Hua, UNSW
Manuel Hoffmann, Harvard University
Matt Jacob, Harvard University
Jan Kabatek, University of Melbourne
Tim Kane, Committee for Economic Development of Australia (CEDA)
Johannes Kunz, Monash University
Ethan Kaplan, University of Maryland
Diane Kraal, Monash University
Ann Kayis-Kumar, UNSW
Claudio Labanca, Monash University
Andrea La Nauze, Deakin University
Leslie Martin, University of Melbourne
Fabio Martinenghi, UNSW
Rebecca McKibbin, University of Sydney
Rigissa Megalokonomou, Monash University
John Minas, Monash University
Laura Montenovio, Purdue University
Tim Moore, Monash University
Todd Morris, University of Queensland
Solmaz Moslehi, Monash University
Sian Mughan, Arizona State University
Ha Nguyen, Telethon Kids Institute
Miguel Olivo-Villabrille, Australian National University
Alfredo R. Paloyo, University of Wollongong

Cain Polidano, University of Melbourne
Roland Rich, Rutgers University
Michelle Rendall, Monash University
Miguel Ruiz, University of Melbourne
Peter Siminski, University of Technology Sydney
Peer Skov, Auckland University of Technology
Ellen Stuart, University of Sydney
Satoshi Tanaka, University of Queensland
Russell Thomson, Swinburne University of Technology
Benno Torgler, Queensland University of Technology
Khuong Truong, Curtin University
Ha Vu, Deakin University
Roger Wilkins, University of Melbourne
Sebastien Willis, Uppsala University
Haishan Yuan, University of Queensland
Arezou Zaresani, University of Sydney
Xueyan Zhao, Monash University
Anna Zhu, RMIT University
Hans Zhu, Northwestern University
Federico Zilio, University of Melbourne

PhD scholars

PhD scholars at Crawford and across ANU research diverse tax and transfer topics. Some have contributed substantially towards building the work and profile of TTPI as research students and research fellows. Several scholars hold the prestigious Sir Roland Wilson Foundation Scholarship.

- **Thomas Abhayaratna**, 'Essays in taxpayers' responsiveness' (Crawford, primary supervisor Robert Breunig)
- **Paul Amores**, 'The role of mental health in transmission of intergenerational disadvantage in Australia' (Crawford, primary supervisor Robert Breunig)
- **Ben Dolman**, 'Title TBA' (Crawford, primary supervisor Robert Breunig)
- **David Hansell**, 'Structural inequalities in the Australian labour market before and after COVID-19' (Crawford, primary supervisor Robert Breunig)
- **Josiah Hickson**, 'Spatial inequality in the Australian labour market' (Crawford, Primary Supervisor Robert Breunig), Sir Roland Wilson Foundation Scholar
- **Sadia Islam**, 'Tax Structure and Its Impact on Economic Growth: Evidence from Bangladesh with an Estimation of the Optimal Tax Burden' (Crawford, primary supervisor Robert Breunig), ANU University Research Scholarship (International)
- **Cecilia Karmel**, 'Migration, skill shortages and COVID-19' (Crawford, primary supervisor Robert Breunig), Sir Roland Wilson Foundation Scholar
- **Beth Ma**, 'Dynamic scoring of taxation reforms in Australia' (Crawford, primary supervisor Robert Breunig)
- **Aaron Mollross**, 'Working from home impacts in Australia' (Crawford, primary supervisor Robert Breunig), Sir Roland Wilson Foundation Scholar

- Daniel Nethery, 'Migrants and the welfare state' (Crawford, primary supervisor Peter Whiteford)
- Maathu Ranjan, 'The impact of government support schemes on prevalence of disability in Australia' (Crawford, primary supervisor Robert Breunig), Sir Roland Wilson Foundation Scholar
- Sharon Rosenrauch, 'Enabling leaders by disabling limits: A behavioural approach to disability and leadership in the Australian Public Service' (SMP, primary supervisor Brett Scholz), Sir Roland Wilson Foundation Scholar
- Kristen Sobeck, 'Essays in public economics' (Crawford, primary supervisor Robert Breunig)
- Matthew Smith, 'Distributional impacts of Australia's tax and transfer system over the lifetime: a more detailed approach drawing on richer administrative data' (Crawford, primary supervisor Robert Breunig), Sir Roland Wilson Foundation Scholar
- Lachlan Vass 'Immigration and firm-level productivity in Australia' (Crawford, primary supervisor Robert Breunig)
- Nu Nu Win, 'Evaluating Australian Government Policies Using Administrative Microdata' (Crawford, primary supervisor Robert Breunig), Sir Roland Wilson Foundation Scholar

Departures in 2024-2025

Diane Paul

In May 2025, Diane Paul accepted a voluntary separation scheme to spend more time with family. Diane has been the Tax and Transfer Policy Institute Manager since inception in 2013. Her valuable service was greatly appreciated by founding director, Miranda Stewart, and equally appreciated by her successor. Without her, the Institute would not have known the success it has.

Diane is a doer who makes things happen, makes the impossible possible, and goes out of her way to help others. Whenever she saw a job that needed doing, she did it without ever asking if it was her job or not. All our visitors at all our events rave about the help received from Diane. Her selfless devotion to hard work makes our reputation stronger.

Diane will be sorely missed.



Mathias Sinning

After more than a decade, Mathias finished at TTPI in June 2025 to join his partner in Beijing, where he serves in the Australian government's diplomatic mission to China.

Mathias was intimately involved in a wide variety of TTPI projects, with partners including the ATO, the Commonwealth Grants Commission and the ACT government. He raised significant research funds from the Australian Research Council and elsewhere. His research output is impressive and highly cited. In addition to TTPI work, Mathias has developed new econometric methods to understand the distribution of treatment effects, following policy changes, amongst both winners and losers.

We wish Mathias the very best in his future endeavours.

Yinjunjie (Jacquelyn) Zhang

Jacquelyn finished her time as a Research Fellow at TTPI this year to pursue her research interests.

Jacquelyn's contributions to TTPI's fundraising through the commissioning of research by external parties made a significant contribution to our ability to conduct leading-edge research. Her research on domestic violence was awarded the Kuznets Prize in 2024.

Jacquelyn's diverse research interests span labour, public, and experimental economics, with the common thread the impact of public policy on people's behaviour, choice, and welfare. Her works published in peer-reviewed academic journals reveal the intended and unintended effects of policy interventions on crime, and the impact of labour market and individual preferences on economic decision making, in both lab and field settings. Recent research includes the impact of bushfires on infants' health and on early child development.

We wish Yinjunjie the very best in her future endeavours.

RESEARCH

TTPI focuses on the empirical and theoretical analysis and evaluation of tax and transfer policies. We aim to produce high-quality, policy-relevant research.

Our research program aims to have a balance of projects with short-term and long-term time horizons and both academic and policy-oriented outputs.

Research is published in our working paper series and in leading refereed journals in Australia and internationally. We also publish in the form of in-depth reports. We continue to publish short articles on our blog, Austaxpolicy.com, and in other media outlets, such as The Conversation and as op-eds in outlets such as The Australian Financial Review and The Canberra Times.

We have built targeted capacity by obtaining research and external funding for high priority projects that bring new research to bear on public policy, especially on topics of: fiscal sustainability; tax system behaviour; design of tax-transfer system interaction; the future of savings and capital taxation; immigration; domestic violence; supply chain resilience; and intergenerational inequality. We hold a variety of academic workshops and conferences during the year. TTPI researchers have provided academic leadership in a range of forums in Australia and internationally. Robert Breunig is a member of the panel of expert advisors of the Parliamentary Budget Office and a member of the Australian Bureau of Statistics Australian Statistics Advisory Committee. He is also a member of the Economic Inclusion Advisory Committee.

External grants

TTPI actively applies for external research funding. We continue to work on a variety of externally funded research projects.

Research Grants in 2024–2025

Australian Research Council Linkage Grant (\$136,994) in collaboration with the ACT Government: The Use of Nudges as a Local Government Environmental Policy Instrument

- R. Breunig
- M. Sinning
- R. Steinhauser
- J. Zhang

Australian Research Council Discovery Grant (\$215,315): Problem Gambling — Effects on Families, Children and Spouses

- R. Breunig
- B. Freyens
- X. Gong
- S. Stillman

Department of Social Services: Exits from Income Support

- R. Breunig
- K. Sobeck

Business Council of Australia: Measuring the Changing Size of Intergenerational Transfers in the Australian Tax and Transfer System

- R. Breunig
- M. Smith
- K. Sobeck
- P. Varela

University of Technology Sydney: The Cost of Domestic Violence to Women's Employment and Education

- K. Sobeck

National Farmers Federation: The Biosecurity Protection Levy — Principles for Design

- S. Vanek
- R. Breunig

Australian Treasury: The Economic Outcomes of Australian Temporary Migrants

- C. J. Adams
- R. Breunig
- P. Varela

Australian Treasury: Designing Points-Tested Visas for Australia Using “Mincer” Regression Models

- C. J. Adams
- R. Breunig
- P. Varela

Australian Treasury: The Impact of Competition on Innovation and Productivity in Australia

- R. Breunig
- M. Olivo-Villabril

Commonwealth Department of Home Affairs: Evaluation of Mobility Arrangement for Talented Early-Professionals Scheme (MATES)

- R. Breunig
- P. Varela

Department of Industry: Extending the Herfindahl-Hirschman Index for Supply Chain Analysis

- R. Breunig

Australian Taxation Office: Longitudinal Individuals File

- R. Breunig
- A. Carter
- S. Johnson
- T. Abhayaratna

Actuaries Institute: Wealth Inequality and the Tax System

- R. Breunig
- K. Sobeck

World Bank Global Tax Program and the Poverty & Equity Global Practice: Lying to the Taxman or Accepting a Helping Hand?

- R. Paul
- E. Mdee
- M. Fimbo
- J. Karver
- Z. Chaudhry
- C. Hoy

World Bank Global Tax Program: Trade-offs in the Design of Simplified Tax Regimes

- C. Hoy
- T. De Gouvea Scot de Arruda
- A. Oguso
- A. Custers
- D. Zalo
- R. Doio
- J. Karver
- N. Pillai

EU, SECO, Canada under Indonesia PFM MDTF Phase III Program and World Bank Global Tax Program: Revealing Tax Evasion

- C. Hoy
- F. Jolevski
- A. Obeyesekere

Research Program

Exits from Income Support

Funder: Department of Social Services

The 'Exits from Income Support' project is a Data Integration Partnership for Australia (DIPA) project. TTPI worked with the Department of

Social Services to analyse the different pathways of income support for recipients leaving the payment system using administrative data from the Person-Level Integrated Data Asset (PLIDA). The project also aimed to evaluate the impact of changes to selected income support policies over time on the employment outcomes of income support recipients. The project formed the basis for an Australian Research Council Linkage Grant application.

Project team: Robert Breunig, Kristen Sobeck.

Measuring the Changing Size of Intergenerational Transfers in the Australian Tax and Transfer System

Funder: Business Council of Australia

In collaboration with the BCA, researchers at TTPI are analysing the intergenerational distribution of taxes. The project draws on historical taxation statistics and other data sources to better understand how contributions to tax revenue change over an individual's lifecycle, as well as how these lifecycle changes have evolved across different birth cohorts.

Project team: Robert Breunig, Matthew Smith, Kristen Sobeck, Peter Varela.

The Use of Nudges as a Local Government Environmental Policy Instrument

Funder: Australian Research Council / Australian Capital Territory Government

This project aims to design and rigorously test a range of behavioural nudges to improve the environmental behaviour of residents in the ACT, with a focus on adoption of low carbon technologies and the use of public transport. In partnership with the ACT Government, the proposal leverages recent research on cognitive biases to develop novel interventions and evaluate their effects via randomised controlled trials. Expected outcomes include new concepts for citizen-government interactions; advanced knowledge in public policy and behavioural economics; a new statistical programming tool; new methods to optimise policy and practice; and positive environmental and economic impacts for local governments and individuals.

Project team: Mathias Sinning, Robert Breunig, Ralph Steinhauser, Jacquelyn Zhang.

The cost of domestic violence to women's employment and education

Funder: Tax and Transfer Policy Institute / University of Technology Sydney

TTPI and the University of Technology Sydney (UTS) analysed the impact of domestic violence on the employment and educational outcomes of victim-survivors using survey data. The report quantifies the financial impact of domestic violence on Australian women. It shows that despite the significant growth in women's employment in recent decades, domestic violence continues to have a large and ongoing negative impact on women's ability to participate in the workplace. The data reveal both an 'employment gap' – with the employment rate for women who have survived domestic violence being lower than for women who have never experienced such violence – as well as an 'education gap'. Among young women, the rates of university attainment decline among women who experience domestic violence.

Project team: Kristen Soback

The Biosecurity Protection Levy: Principles for design

Funder: National Farmers Federation

The 2023 federal budget announced a \$1 billion increase in commonwealth biosecurity funding, part of which is to be made up by the new Biosecurity Protection Levy (BPL). The proposed levy has faced significant opposition from primary producers, and bodies including the Productivity Commission have identified weaknesses in the policy case for the levy. From a first principles perspective, the Tax and Transfer Policy Institute believes this resistance is justified. Biosecurity threats can be viewed as a negative externality associated with the free movement of goods and people. While the latter is a good thing, there are potential negative impacts to people outside the markets which determine the free movement of goods and people. In such cases, there are two economic approaches to externalities, neither of which align with the strategy to derive payments from "those who receive significant benefits" (Department of Agriculture, Fisheries and Forestry (DAFF) 2023). Fortunately, there are policy alternatives to ensure Australia's biosecurity remains protected.

Project team: Saša Vanek, Robert Breunig.

The Economic Outcomes of Australian Temporary Migrants

Funder: Australian Treasury

This project uses administrative tax and visa data to better understand the economic outcomes of Australian temporary migrants. We analyse short-term outcomes while migrants hold a temporary visa alongside long-term outcomes that occur after temporary migrants transition into the permanent migration program. We consider these two outcomes together as these outcomes are inherently linked – any change to temporary migration policy is likely to impact both long and short-term outcomes. The goal of this project is to provide an evidence base that can be used to make trade-offs between short-term economic outcomes, long-term economic outcomes, and the other policy goals of the temporary migration program.

Project team: CJ Adams, Robert Breunig, Peter Varela

Designing points tested visas for Australia using "Mincer" regression models

Funder: Australian Treasury

This project explores the application of Mincer (wage) regressions to the design of Australian points tested visas. The appeal of this approach is straightforward – wage regressions are a practical approach to identifying the migrant characteristics that predict economic success. A points test designed on the basis of a wage regression will select migrants that are most likely to have strong post-migration economic outcomes. This project proposes multiple options for re-designing points-tested visas in Australia.

Project team: CJ Adams, Robert Breunig, Peter Varela

The impact of Competition on Innovation and Productivity in Australia

Funder: Australian Treasury

The Competition Taskforce Division at Treasury required a team of seasoned academic researchers to undertake an econometric research project on the impact of non-compete agreements and competition on innovation and productivity in Australia. The project uses empirical analysis to support policies and generate evidence to document the relationship between non-compete agreements, competition and innovation in

Australia. We examined how non-compete clauses relate to labour productivity, intangible capital, innovation and competition at the firm level. We examined whether non-compete clauses are more prevalent in industries that have more innovation, are more productive, have more knowledge capital and are more competitive. We produced an academic research paper, with econometric results for policy use.

Project team: Robert Breunig and Miguel Olivo-Villabrille

Competition and productivity

Funder: Australian Treasury

This research project has been conducted in partnership with the Competition Review of the Australian Treasury. Using business administrative data, we have examined the effect of competition in the airline industry on prices. We have provided updated and detailed route-specific elasticities for the Australian airline market. We have examined the relationship between competitive restraints, R&D activity, and productivity. Team members have built the first database of mergers in Australia.

Project team: Robert Breunig, Miguel Olivo-Villabrille, Omer Majeed, Nu Nu Win

Evaluation of Mobility Arrangement for Talented Early-professionals Scheme (MATES)

Funder: Commonwealth Department of Home Affairs

TTPI is collaborating with the Strategic Migration Partnerships (SMP) Section of the Department of Home Affairs to evaluate the Mobility Arrangement for Talented Early-professionals Scheme (MATES). MATES is a new temporary mobility pathway for recent Indian graduates with university qualifications in select technical sectors. The Scheme has been designed to provide participants with the opportunity to live and work in Australia for up to two years to gain valuable experience and employment in their field of study, while also facilitating a pipeline of skilled professionals in identified sectors demand. The evaluation project assesses the economic and migration outcomes of MATES participants and the effectiveness of MATES program settings in achieving intended outcomes. TTPI and Home Affairs will work to strengthen the body of evidence on the economic determinants of migrant success and factors that contribute to a

successful settlement in Australia, including the effects of visa criteria, employer sponsorship, industry engagement and other matching mechanisms. The project will enhance the Department's data analytical capabilities in using integrated administrative datasets.

Project team: Robert Breunig, Peter Varela

Extending the Herfindahl-Hirschman Index for Supply Chain Analysis

Funder: Department of Industry

TTPI collaborated with the Office of Supply Chain Resilience in the Department of Industry, Science and Resources to develop a new index to identify supply chain resilience issues that compliments existing methods. The new methods examined both concentration and strategic risk.

Project team: Robert Breunig

Problem Gambling: Effects on families, children and spouses

Funder: Australian Research Council Discovery Grant Program

This project aims to generate new research on the important issue of problem gambling in Australia. Problem gambling (PG) is a significant socio-economic problem in Australia. It affects a large number of people, imposes huge costs on individuals, families and society and has particularly large impacts on marginalised groups including Indigenous Australians. This project aims to close the gap in our understanding of the role of families in gambling and problem gambling. Previous research on this issue has been based upon very small samples and cross-sectional analysis. Our proposal aims to use large-scale, longitudinal data to better understand the determinants of problem gambling, the dynamic patterns of problem gambling, the inter-related gambling behaviour of partners, the positive and negative spillover effects within families who experience problem gambling and the effects of problem gambling over long time periods including the impact on children's development and own gambling behaviour.

Project team: Robert Breunig, Benoit Freyens, Xiaodong Gong, Steven Stillman

Wealth inequality and the tax system

Funder: Actuaries Institute

TTPI examined the relationship between the tax system and wealth accumulation. The objective of the report was to illustrate how aspects of the tax system's design—in particular, the inconsistent tax treatment of savings—disproportionately benefit some groups of individuals, relative to others.

Project team: Robert Breunig, Kristen Sobeck.

Lying to the taxman or accepting a helping hand?

Funder: World Bank Global Tax Program and the Poverty & Equity Global Practice

A novel field experiment that examined the impact of increasing the presence of revenue authority officers on tax compliance and tax morale among small and medium-size enterprises in a lower-income country. The experiment was embedded in the implementation of a representative, face-to-face survey of SMEs across mainland Tanzania. An independent survey firm was accompanied by Tanzania Revenue Authority officers, who observed the interviews in a randomly selected set of urban and peri-urban wards. This translated into a temporary increase in the presence of tax officers throughout parts of the country. The findings indicate that an increase in tax officer presence did not have a significant overall impact on tax compliance and tax morale among SMEs, as measured using a combination of administrative and survey data. However, there were short-term increases in compliance in the largest city and sustained increases in tax morale in the rest of the country. A follow-up survey suggests that these results were likely driven by an increase in the perceived credibility of enforcement rather than meaningful increases in perceptions of facilitation and trust.

Project team: Paul, R; Mdee, E; Fimbo, M; Karver, J; Chaudhry, Z; Hoy, C

Trade-offs in the Design of Simplified Tax Regimes

Funder: World Bank Global Tax Program

This report analyses novel research exploring evidence of the trade-offs policy makers face when designing simplified tax regimes for small businesses. First, it provides a comprehensive stocktaking of the main features of these regimes across Sub-Saharan Africa: they are adopted by

two-thirds of countries, but their design varies greatly. Second, it draws on administrative and survey data for a thorough examination of a specific simplified tax regime. This analysis shows most small businesses lack knowledge about design features, such as the existence of a minimum exemption threshold, but they react strongly to increases in tax rates by lowering their declared turnover. Finally, the paper presents the results of an experiment that encourages taxpayers to pay fixed amounts—a potential alternative design of a simplified tax regime that aims for a better balance of the trade-offs facing policy makers. The findings show that providing simple guidance about how much small businesses with similar characteristics typically pay in taxes can increase revenue, but this reduces equity among taxpayers.

Project team: Hoy, C; De Gouvea Scot de Arruda, T; Oguso, A; Custers, A; Zalo, D; Doino, R; Karver, J; Pillai, N

Revealing Tax Evasion

Funder: EU, SECO, Canada under Indonesia PFM MDTF Phase III program and World Bank Global Tax Program

Examining the pervasiveness of tax evasion among firms in Indonesia and the characteristics associated with higher levels of noncompliance. Tax evasion is estimated through a randomised, double-list experiment embedded in a nationally representative survey of 2,955 registered firms. This revealed whether firms pay all the taxes they owe without them having to disclose this directly. Across both list experiments, around a quarter of the firms indirectly reveal that they have evaded taxes. Firms that do not export, face intense competition from informal firms, and believe tax administration is a major obstacle to their business are the most likely to evade taxes. These findings help to inform the enforcement activities of tax authorities in middle-income countries, which face substantial challenges in estimating levels of tax evasion and identifying noncompliant taxpayers.

Project team: Chris Hoy, Filip Jolevski, Anthony Obeyesekere

Longitudinal individuals file

TTPI continues to advise the ATO on its longitudinal data file of tax and superannuation. Professor Breunig is a member of the Technical Advisory Group advising on the design of the Australian Longitudinal Individuals File (ALife). Researchers now have access to the base data. Work continues on the ALife Families File. This has

been a very important element of achieving our mission to foster the production of independent research on Australia's tax and transfer system.

Project team: Robert Breunig, Andrew Carter, Shane Johnson, Thomas Abhayaratna.

Evaluating taxpayer responsiveness to the tax system

Researchers at TTPI, led by Robert Breunig, have embarked on a wide range of projects looking at the responsiveness of taxpayers to the tax system in a variety of different dimensions.

Project team: Robert Breunig, Tristram Sainsbury, Andrew Carter, Shane Johnson, Peter Varela, Nathan Deutscher, Arezou Zaresani, Miguel Olivo-Villabrille.

Do monetary policy and economic conditions impact innovation? Evidence from Australian administrative data

Recent papers have argued that monetary policy and economic conditions can influence the amount of innovative activity in the economy and therefore productivity and living standards. This research examines whether this is the case for Australia, a small open economy that tends to import innovation from overseas. The researchers find evidence that contractionary monetary policy leads to lower R&D spending and that lower R&D spending leads to slower productivity growth. However, using detailed microdata and focusing on broader measures of innovation that also capture adoption of innovation, findings show heterogeneous responses across different firm types. Small firms decrease innovation in response to contractionary monetary policy shocks whereas large firms increase innovation. This heterogeneity appears to reflect differing exposure to the channels (demand or credit constraint) through which monetary policy affects innovation. We also find evidence spillovers from US monetary policy onto Australian innovative activity, which is a new channel of policy spillovers not previously identified in the literature. Overall, the results suggest that policy and conditions have medium-run effects on productivity, though the passthrough is more complicated and heterogeneous than previously documented.

Project team: Robert Breunig, Jonathan Hambur, Omer Majeed.

Compatibility in personalities and non-cognitive skills: problem gambling and relationship dissolution in Australia

Relationship dissolution affects wellbeing, particularly that of children. This research jointly models the duration of relationships and time to birth of children for 10,827 partnered women over twenty years in Australia, focusing on personality, non-cognitive skills and the risk of problem gambling. Researchers apply Simulated Maximum Likelihood to a bi-variate duration model incorporating non-parametric duration dependence, time-varying covariates, unobserved heterogeneity and correlation between outcomes. Less agreeable, less conscientious or more emotionally unstable individuals have relationships which last less long than others. External locus of control, partner mismatch and problem gambling all contribute to shorter relationships.

Project team: Xiaodong Gong, Ben Freyens, Robert Breunig.

Are investment tax breaks effective: Australian evidence

Using Australian tax and survey data, researchers estimate the effect of several business investment tax breaks, including tax credits and instant asset write-offs, implemented over the past 15 years. To do so they exploit discrete eligibility cut-offs. They find that the policies implemented during the Global Financial Crisis had a material effect on investment. The responses are larger for unincorporated businesses, possibly reflecting the fact that they are not subject to dividend imputation, which provides evidence in favour of the 'old view' of corporate finance. However, they also find more limited evidence of an effect for other policies, including those implemented to address COVID-19, and some tentative evidence that declines in small business tax rates stimulated some investment.

Project team: Nu Nu Win, Jonathan Hambur.

Policy implications of wealth accumulation and wealth transfers in Victoria

Existing data sources only provide a partial account of wealth accumulation in Australia. Since 2002, HILDA has collected data on household wealth every four years. Prior to 2002, two small-scale surveys were conducted on household wealth, one in 1967 and the other through the 1915 Census. While aggregate statistics do exist on wealth, through the ABS and historical taxation

statistics, these statistics cannot shed light on the distribution of wealth across Australian individuals or households. As a result, 20th century information about this is largely unknown. This project will use grant funds as seed funding to digitise a selected number of probate records in Victoria in order to construct a historical time series dataset that details the value of wealth and bequests of deceased Victorians for analysis and proof of concept.

Project team: Robert Breunig, Maria Racionero, Miranda Stewart, Kristen Sobeck, Peter Varela.

Hundreds and thousands: bunching at positive, salient tax balances and the cost of reducing tax liabilities

Australian taxpayers display reference-dependent preferences when filing their tax returns - they bunch at positive and salient thresholds. Researchers develop a model of taxpayer behaviour to show that bunching heterogeneity reflects both differences in preferences and the rate at which the marginal cost of reducing one's tax liability increases. Consistent with this model, bunching has grown alongside electronically prepared returns over recent decades and the subsequent responses of tax agents. Taxpayers receiving these balances are more likely to stay with their tax agent, but do not pay higher fees. Consistent with having flatter cost curves, 'high-bunching' agents deliver larger balances more generally and do so by lifting deductions and lowering reported income for return items where audits are costly.

Project team: Robert Breunig, Nathan Deutscher, Steven Hamilton.

Cross-country analysis of labour markets during the COVID-19 pandemic

This project studies employment outcomes during the early stages of the COVID-19 pandemic in eight countries with different case levels and policy responses: the United States, Australia, France, Denmark, Italy, South Korea, Spain, and Sweden. While the share of people not at work increased in all countries, safety net policies seem to influence whether people remained employed (but absent from work) versus unemployed or left the labour force. Researchers find large employment decreases among middle-educated and young workers, increasing disparities in countries with the largest labour market declines. A variety of evidence suggests that labour demand was likely a larger driver of employment declines than labour supply and that stringent social distancing policies

were sufficient to reduce employment even in the absence of high cases. Lastly, job characteristics - the importance of face-to-face interactions and the ability to work remotely - were closely related to labour market outcomes, with these relationships being stronger in countries with more cases.

Project team: Robert Breunig, Jacquelyn Zhang and a team of international authors.

Individualised disability support schemes and their impact on autism diagnoses

This research examines the impact of individualised government funding for disability supports on the prevalence of child autism diagnoses in Australia. Using a contemporary difference-in-difference estimation approach that is robust to heterogeneous treatment effects, researchers find compelling evidence that the introduction of the National Disability Insurance Scheme (NDIS) has led to an average 0.6 percentage point annual increase in autism rates, increasing from 0.2 percentage points in the year of introduction to 0.8 percentage points five years later. The research finds that additional autism diagnoses as a response to the NDIS account for 47% of increases in prevalence since introduction of the Scheme.

Project team: Robert Breunig, Maathu Ranjan.

COVID-19 private pension withdrawals and unemployment duration

This project evaluates effects of early pension withdrawal on unemployment duration in the COVID-19 context. Researchers use novel, linked population administrative records to examine 529,703 Australians who became unemployed in the initial pandemic months. Receiving lump sum of up to A\$10,000 from superannuation accounts in the April-June 2020 period resulted in a 31 per cent lower exit rate from unemployment inside the first six months on benefits, and 13 per cent inside a year of unemployment spell. Receiving A\$10,000 in July - December, either as a first or second payment, generated a similar increase in unemployment duration.

Project team: Robert Breunig, Tristram Sainsbury, Timothy Watson.

EVENTS

TTPI holds a variety of events each year to consider major tax and transfer issues. These events bring leading members of academia from Australia and around the world, to meet with representatives of government, business, and the community sector. In addition, TTPI hosts a popular research seminar series, and collaborates with other partners to present research and policy workshops.

5th Australian Workshop on Public Finance

- Date: 5th annual event planned for July/August 2025 (4th event held June 2024)
- Location: Crawford School of Public Policy, ANU
- Organisation: Hosted by TTPI
- Sponsorship: Australian Bureau of Statistics, Australian Taxation Office, Department of Finance, Department of Industry, Science and Resources, Department of Social Services, and Treasury
- Keynote Speakers: Professor David Byrne (University of Melbourne), Dr Christopher P. Adams (US Congressional Budget Office)
- Focus: Empirical research in public economics, particularly using A-LIFE, DOMINO, PLIDA (formerly MADIP), BLADE, Single Touch Payroll, and other Australian administrative datasets
- Format: Each research paper will have both an academic and policy discussant; discussions will also address development of Australian administrative data and new insights from large dataset usage

Korea-Australia Tax Symposium 2024

- Date: November 21-23, 2024
- Location: Crawford School, ANU
- Organisation: Co-hosted by TTPI and Korea Institute of Public Finance (KIPF)
- Focus: Managing complex tax and transfer systems in challenging environments of inflation and strategic uncertainty

- International Participation: First-time involvement of New Zealand delegates from Inland Revenue Office and Auckland University of Technology

- Sponsorship: Embassy of the Republic of Korea, Canberra

Human Rights, Gender Budgeting and Progressing Breastfeeding Policy Webinar Series

- Period: Multiple webinars throughout 2024-2025
- Connection: Co-sponsored by TTPI, Crawford School of Public Policy and ANU Gender Institute
- Components: Series included multiple webinars focusing on gender budgeting, reproductive rights, and breastfeeding policy in Australia
- International Scope: Drew on global experience from countries in South and East Asia, the Middle East, Europe, and Australia

Tax Practitioners Board Collaborative Webinars

- Period: Ongoing throughout 2024-2025
- Connection: TTPI researchers participated as guest speakers or expert contributors
- Format: Free webinars for tax professionals that may count towards continuing professional education
- Topics: Tax time preparation, ATO updates, professional development

Australian Taxation Office Open Forums

- Period: Regular sessions throughout 2024-2025
- Connection: TTPI researchers and affiliates participated as guest speakers
- Format: Interactive webinars with ATO and external expert speakers
- Audience: Tax professionals seeking updates on system changes and priorities

The Tax Institute Member Webinar Series

- Period: July 2024 - March 2025
- Connection: TTPI researchers participated as guest speakers to share their expertise
- Focus: Complex Australian tax issues, SME and private client matters
- Format: Member-exclusive sessions addressing key industry issues

CPA Australia Tax Updates

- Connection: TTPI researchers contributed expertise to tax professional development webinars
- Format: Expert-led webinars for tax season preparation
- Timing: Aligned with Australian tax year-end periods

RSE/TTPI

Applied Economics Workshop 2025

- Date: February 2025
- Location: ANU College of Business and Economics
- Organisation: Jointly hosted by RSE and TTPI
- Focus: Preliminary work from junior and mid-career academic economists at ANU

Presentations included:

- Kristen Sobeck: The impact of domestic violence on the employment, educational and mental health outcomes of young women
- Ashley Craig: Using Network Data to measure social returns and improve targeting of crime-reduction interventions
- Chris Hoy: Political polarisation, wage inequality and preferences for redistribution
- Yu Sheng: Financial market reform, investment choices and agricultural Total Factor Productivity (TFP)
- Maathumai Ranjan: Disability funding and learning outcomes: a study of Australian students
- Alyssa Leng: Narratives, information and immigration policy preferences
- Huaping Sun: Exploring the effect of geopolitical risks on energy efficiency

2024- 2025 Tax and Transfer Policy Institute - Government Outreach Seminar Series

- Impacts from increasing the minimum access age of private pensions Department of Social Services (DSS) — 17 July 2024
- Are Investment Tax Breaks Effective: Australian Evidence Australian Treasury — 13 August 2024
- Tax sheltering cost among high-income taxpayers: Evidence from an Australian tax policy change Australian Treasury — 30 August 2024
- Broad Based Tax Reform Ideas (Sobeck & Breunig) Australian Treasury — 9 September 2024
- Aggregate Implications of Child-Related Transfers with Means Testing Department of Employment and Workplace Relations (DEWR) — 12 September 2024
- Hundreds and Thousands: bunching at positive, salient tax balances and the cost of reducing tax liabilities Australian Treasury — 16 September 2024
- Differential Rates, Tax Ambiguity, and Rising Auditing Service -- Evidence from R&D Tax Incentives in China Australian Treasury — 24 September 2024
- Do Monetary Policy and Economic Conditions Impact Innovation? Evidence from Australian Administrative Data DSS — 24 September 2024
- Tax bunching of very high earners: Evidence from Australia's Division 293 tax Australian Treasury — 10 October 2024
- Impacts from increasing the minimum access age of private pensions DEWR — 24 October 2024
- College Majors and Skill Mismatch in Labour Markets DEWR — 7 November 2024
- COVID-19 Private Pension Withdrawals and Unemployment Tenures DSS — 18 November 2024
- 'Skill-needs' targeting of employer subsidies for new apprentices: Promoting good pathways or limiting opportunities? DEWR — 21 November 2024

- Tax sheltering cost among high-income taxpayers: Evidence from an Australian tax policy change
ATO — 4 March 2025
- Are Investment Tax Breaks Effective: Australian Evidence
ATO — 5 March 2025
- Revealing Tax Evasion: Experimental Evidence from a Representative Survey of Indonesian Firms
ATO — 13 March 2025
- Determinants of the economic outcomes of Australian permanent migrants
Parliamentary Budget Office
PBO — 27 March 2025
- Squeezing blood from stones? A comparative analysis of tax relief for victim-survivors in Australia and the United States
ATO — 10 April 2025
- Impacts from increasing the minimum access age of private pensions
ATO — 30 April 2025

PUBLICATIONS

TTPI researchers, fellows and visitors publish and present our research in a wide range of academic, policy and public forums.

The TTPI Working Paper series is the only specialist tax and transfer working paper series in Australia and the region. The aim of the series is to promote excellent tax and transfer research work in progress from all disciplines relevant to taxes and transfers. Submissions are lightly peer reviewed. Working papers are open access. Working papers may be published jointly with other working paper series or institutes.

TTPI has established an occasional policy brief series providing explanations and analysis of key tax and transfer issues of relevance to policymakers. The aim is to inform and explain issues for policy and public debate.

TTPI Tax Facts provide a brief non-technical overview of specific tax and transfer policy issues.

Major reports on tax and transfer issues were commenced in 2019, with the first report published and released in 2020. These comprehensive reports are a valuable outreach communication tool as TTPI builds its library of tax reports.

TTPI Working Papers

WP8/2024 Nicholas Biddle, 'Towards an estimate of Aboriginal and Torres Strait Islander human capital and how it is changing over time' July 2024

WP9/2024 Christopher Hoy, Filip Jolevski, Anthony Obeyesekere, 'Revealing tax evasion: Experimental evidence from a representative survey of Indonesian firms' July 2024

WP10/2024 Xiaodong Gong, Ben Freyens, Robert Breunig, 'Compatibility in personalities and non-cognitive skills, problem gambling and relationship dissolution in Australia' August 2024

WP11/2024 Chris Murphy, 'An evaluation of the macro policy response to COVID' September 2024

WP12/2024 Christopher Hoy, Thiago Scot, Jonathan Karver, Ruggero Doino, Alex Oguso, Daniel Zalo, Nicolas Orgeira Pillai, Anna Custers, 'Trade-offs in the design of simplified tax regimes: Evidence from Sub-Saharan Africa' October 2024

WP13/2024 Changchen Ge, 'Discretionary tax changes and the macroeconomic activity: New narrative evidence from Australia' October 2024

WP14/2024 Peter Abelson, 'The value of life revisited: with special reference to Australia' December 2024

WP15/2025 Thomas Abhayaratna, 'Overcoming adverse selection death spirals in private health insurance through Lifetime Health Coverage: the Australian experience' December 2024

WP1/2025 Nu Nu Win, Jonathan Hambur, Robert Breunig, 'When are investment tax breaks effective?' January 2025

WP2/2025 Miranda Stewart, 'Living long and living well: Tax systems and population ageing' January 2025

WP3/2025 Sasan Bakhtiari, 'Ageism in job search: A panel study' February 2025

WP4/2025 R Paul, E Mdee, M Fimbo, J Karver, Z Chaudhry, C Hoy, 'Lying to the taxman or accepting a helping hand? Evidence from a novel experiment on SMEs in Tanzania' March 2025

WP5/2025 C Gillitzer, R Landersø, P. E. Skov, J. E. Sogaard, 'Using tax kinks to estimate the marginal propensity to consume' March 2025

WP6/2025 Maathumai Ranjan, Robert Breunig, 'Individualised disability support schemes and their impact on autism diagnoses' April 2025

WP7/2025 P Varela, R Breunig, M Smith, 'Measuring the changing size of intergenerational transfers in the Australian tax and transfer system' May 2025

WP8/2025 J O'Mahony, 'How rising net foreign income can drive living standards in Australia' June 2025

New TTPI Policy Briefs

Policy Brief 5 /2024: Podger, A, November 2024, Productivity Commission's child care report: An alternative perspective

Policy Brief 6 /2024: Tilley, P, November 2024, Negative gearing: Is it a tax concession?

Full series can be accessed here: <https://crawford.anu.edu.au/ttpi-policy-briefs>

Academic publications

Bahar, E., Bradshaw, N., Deutscher, N. & Montaigne, M. (2025) 'Children and the gender earnings gap: Evidence for Australia', *Economic Record*, 101(332), pp. 41–75.

Bayly, N., Breunig, R. & Wokker, C. (2024) 'Female board representation and corporate performance: A review and new estimates for Australia', *Economic Record*, 100(330), pp. 386–417.

Breunig, R., Deutscher, N. & Hamilton, S. (2024) 'Rounded up: Using round numbers to identify tax evasion', *Journal of Public Economics*, 238, Article 105195.

Carter, A. & Breunig, R. (2024) 'Tax bunching of very high earners: Evidence from Australia's Division 293 tax', *Economic Record*, 100(330), pp. 343–372.

Gordon, C. (2025) 'Economic evaluation of transport projects with significant health impacts: Cost-benefit analysis and "active travel"', *European Transport / Trasporti Europei*, 101, Paper 4.

Hoy, C. (2024) 'How does information about inequality shape voting intentions and preferences for redistribution? Evidence from a randomized survey experiment in Indonesia', *Journal of Behavioral and Experimental Economics*, 112 (October 2024).

Hoy, C. (2025) 'How does progressivity impact tax morale? Experimental evidence across developing countries', *Journal of Development Economics*, 172 (January 2025).

Hoy, C., Kanagavel, R. & Cameron, C. (2025) 'Intra-household dynamics and attitudes towards vaccines: Experimental and survey evidence from Zambia', *Review of Economics of the Household*, (online first).

Hull, N., Bradley, A., Boatwright, M., Salmon, L., Smith, J.P. & Baker, P. (2025) 'Profits before public health? New Zealand government rejection of stricter infant formula marketing standards and the lobbying behind it', *Maternal & Child Nutrition*.

Iellamo, A., Borg, B., Smith, J.P. & Mahrshahi, S. (2025) 'Editorial: If maternal breastfeeding is not possible: Exploring safe and sustainable infant feeding options in all contexts', *Frontiers in Nutrition*, 12, 1657289.

Libich, J. and Chapman, B. (2025), "Assisting Ukraine in War: Loans with Repayment based on GDP Growth", *World Economies*, Vol. 26 No. 2, April-June: 37-69.

Majeed, O., Hambur, J. & Breunig, R. (2025) 'Does monetary policy impact innovation? Evidence from Australian administrative data', *Journal of Macroeconomics* (forthcoming). Also published as Reserve Bank of Australia Research Discussion Paper RDP 2024-01.

Orzechowska-Fischer, E., Rose, E. & Breunig, R. (2024) 'The dual risks of digital exclusion and unaffordability of telecommunications in lower-income Australian households', *Australian Economic Review*, 57(4), pp. 319–350.

Septiani, N.N., Pramono, A., Nguyen, T.T., Mathisen, R. & Smith, J. (2025) 'Economic and environmental impacts of commercial milk formula in Indonesia: Estimates and comparisons using the Cost of Not Breastfeeding, Green Feeding, and Mothers' Milk Tools', *International Breastfeeding Journal*, 20(1), 35.

Smith, J.P. (2025) 'Valuing human milk: Applying economic pricing to measure lactation in national accounts', *The Economic and Labour Relations Review*, pp. 1–30.

Smith, J.P., Borg, B., Nguyen, T.T., Iellamo, A., Pramono, A. & Mathisen, R. (2024) 'Estimating carbon and water footprints associated with commercial milk formula production and use: Development and implications of the Green Feeding Climate Action Tool', *Frontiers in Nutrition*, 11, 1371036.

Sobeck, K. (2024) 'Greedy jobs, labour market institutions, and the gender pay gap', *Economic Record*, 100(331).

Tilley, P. (2025) 'Progressivity of individuals income tax in Australia: Long-term trends', *Australian Tax Review*, 54(1).

Vanek, S. & Breunig, R. (2024) 'The biosecurity protection levy: Principles for design', *Farm Policy Journal*, 21(2), pp. 22–28.

Whiteford, P. (2025) 'Review of Mean Streak by Rick Morton', *Australian Journal of Politics and History*.

Other publications

Boustan, L., Jensen, M. F., Abramitzky, R., Jácome, E., Manning, A., Pérez, S., Deutscher, N., Karmel, C., ... & Zohar, T. (2025), "Intergenerational Mobility of Immigrants in 15 Destination Countries (No. w33558)", National Bureau of Economic Research.

Breunig, R., Cheng, W., Montenegro, L., Lee, K. H., Weinberg, B. & Zhang, Y. (2024), "Cross-Country Analysis of Labor Markets during the COVID-19 Pandemic", revised and resubmitted at *International Labor Relations Review*.

Gong, X., Freyens, B. & Breunig, R. (2024), "Compatibility in personalities and non-cognitive skills, problem gambling and relationship dissolution in Australia", submitted to *Review of Economics of the Household*.

Hoy, C., De Gouvea Scot de Arruda, T., Oguso, A., Custers, A., Zalo, D., Doi, R., Karver, J. G. & Pillai, N. O. (n.d.), "Trade-offs in the Design of Simplified Tax Regimes: Evidence from Sub-Saharan Africa", Policy Research Working Paper, Prosperity; RRR, Washington, D.C.: World Bank Group.

Hoy, C., Jolevski, F. & Obeyesekere, A. (n.d.), "Revealing Tax Evasion: Experimental Evidence from a Representative Survey of Indonesian Firms", Policy Research Working Paper, Prosperity; RRR, Washington, D.C.: World Bank Group.

Majeed, O., Breunig, R. & Domazet, A. (2024), "How Competition Impacts Prices: The Australian Aviation Sector", Treasury Working Paper.

Murphy, C., (2025), "Corporate Tax Reform Modelling Scenarios: First Stage Report", commissioned by the Productivity Commission.

Paul, R. W., Mdee, E., Fimbo, M., Karver, J. G., Chaudhry, Z. & Hoy, C. (n.d.), "Lying to the Taxman or Accepting a Helping Hand? Evidence from a Novel Experiment on SMEs in Tanzania", Policy Research Working Paper, RRR; Prosperity; Impact Evaluation Series, Washington, D.C.: World Bank Group.

Ranjan, M. & Breunig, R. (2025), "Individualised disability support schemes and their impact on autism diagnoses", Tax and Transfer Policy Institute Working Paper 6/2025. Submitted to *Journal of Health Economics*.

Smith, J. P. (2025), "Submission to ATO consultation on Draft Determination – Support for Maintaining GST on Toddler Formula."

Sobeck, K. & Breunig, R. (2024), "Does decreasing the generosity of payments to single parents have employment and earnings effects? Evidence from Australian administrative data", revise and resubmit at *Economic Record*.

Sobeck, K. & Breunig, R. (2024), "Retirement savings incentives for low and middle income individuals: does government funded matching change behaviour?", revise and resubmit at *Economic Record*.

Varela, P., Breunig, R. & Smith, M. (2025), "Measuring the changing size of intergenerational transfers in the Australian tax and transfer system", Tax and Transfer Policy Institute Working Paper 7/2025.

Whiteford, P. (2025), "Land of the 'fair go'? Democracy and equality", in Amanda Dunn (Ed.), *The D Word: How does Australian democracy work? The Conversation*, Thames and Hudson.

Win, N., Hambur, J. & Breunig, R. (2025), "When are investment tax breaks effective", Tax and Transfer Policy Institute Working Paper 1/2025. Submitted to *National Tax Journal*.

Zaresani, A., Olivo-Villabril, M. & Breunig, R. (2024), "Tax Sheltering Cost Among High-Income Taxpayers: Evidence from an Australian Tax Policy Change", Tax and Transfer Policy Institute Working Paper 3/2024. Submitted to *AEJ: Policy*.

Reports

Summers, A., Shortridge, T., Sobeck, K. (2025) 'The cost of domestic violence to women's employment and education'

Varela, P., Breunig, R. (2024) 'Determinants of the economic outcomes of Australian permanent migrants', commissioned by the Commonwealth Treasury.

ENGAGEMENT

TTPI engages with both policy and service agencies of government, political representatives, community and business stakeholders, the media and the broader public. Through these activities TTPI aims to inform, enhance and influence public knowledge and debate about taxes and transfers.

The TTPI monthly newsletter has 818 contacts, and of these 668 are subscribers. The newsletter is distributed across government, business and community sectors in Australia and around the world, sharing relevant information of new developments, visitors, events and publications.

TTPI also conducts many activities in partnership with other research institutes, at ANU, at other universities, and with government departments and entities. This collaboration is central to TTPI's ability to influence public policy.

In 2025-2026, TTPI continues its excellent record in policy engagement with the federal government, and continues to build engagement with state and territory governments, and with governments and institutions in the Asia-Pacific region and across the globe.

International research engagement

TTPI faculty have numerous links and are engaged to develop research programs with a range of international academic and government organisations including:

- Auckland University of Technology, New Zealand
- Brazil Senate, Brazil
- Carleton University, Canada
- Charles University, Prague
- Columbia University, NY, USA
- George Washington University, USA
- Harvard University, USA
- Institute for the study of Labor (IZA) Bonn, Germany
- Joint Committee of Taxation, USA
- Korea Institute of Public Finance, South Korea
- London School of Economics, United Kingdom
- National Institute for Public Finance and Policy, India
- National University of Singapore, Singapore
- Northwestern University, USA
- Oxford University, United Kingdom
 - Centre for Business, Taxation and Law
 - Faculty, United Kingdom
 - Nuffield Department of Population Health
- Paul H. O'Neill School of Public and Environmental Affairs, Indiana University

- United States Congressional Budget Office, USA
- United States Treasury, USA
- Université de Rennes, France
- Université Paris-Panthéon-Assas (Paris2), France
- University of British Columbia, Canada
- University of California, Berkeley USA
- University of Chicago, USA
- University of Maryland, USA
- University of Massachusetts, USA
- University of Michigan, USA
- University of Seoul, Department of Science in Taxation, South Korea
- University of Wellington, Public Finance, Business School, New Zealand
- University of Wisconsin
- Uppsala University, Sweden

Selected Speeches and Presentations

Robert Breunig

- "Tax Sheltering Cost Among High-Income Taxpayers: Evidence from an Australian Tax Policy Change", 80th Annual Congress of the International Institute of Public Finance, Prague University of Business and Economics, August 2024
- Invited participant, Roundtable for Institutional Change to Better Promote Present and Future Well-Being, Australian National University, Canberra, Australia, September 2024
- "Tax Bunching of very high earners. Evidence from Australia's Division 293 tax", Australian Treasury, October 2024
- "Priorities for tax reform in Australia", Centre for Independent Studies, Consilium, Gold Coast, October 2024
- "Tax reform: Laying the foundations", Australian Academy of Social Sciences, 2024 Keith Hancock Lecture, Sydney, October 2024
- "Tax Sheltering Cost Among High-Income Taxpayers: Evidence from an Australian Tax Policy Change", Université de Rennes I, France, November 2024
- "Insights from Australian Taxation Data", Organisation for Economic Cooperation and Development, Paris, December 2024
- Invited presenter, Amplify Citizen's Forum, Sydney, Australia, February 2025

- “Tax Sheltering Cost Among High-Income Taxpayers: Evidence from an Australian Tax Policy Change”, Purdue University, West Lafayette, IN, April 2025
- “Individualised disability support schemes and their impact on autism diagnoses”, Curtin University, Perth, May 2025
- “Tax Sheltering Cost Among High-Income Taxpayers: Evidence from an Australian Tax Policy Change”, University of Western Australia, Perth, May 2025
- “Tax reform – where are we headed?”, The Tax Institute NSW Tax Forum, Sydney, May 2025
- “Inter-generational equity”, ABS/RBA Conference on Opening Doors: Data and analytics shedding light on housing challenges, Sydney, June 2025
- “Inter-generational equity”, Australian Treasury, Canberra, July 2025

Bruce Chapman

- Invited address: “Demography, Reskilling and the Use of Income-contingent Loans for Mature Aged Training”, Melbourne Institute Flash Talk Forum, Productivity Growth, Melbourne, July 2025

Mark Cully

- “A high impact economic analysis unit”, presentation to staff of the Office of the Chief Economist, Department of Employment and Workplace Relations, August 2024
- “A framework for an economic history of immigration to Australia”, seminar, ANU Migration Hub, September 2024
- “Economics of the minimum wage”, e61 policy seminar, April 2025

Nathan Deutscher

- “Intergenerational mobility in measures of wellbeing: consumption, health and life satisfaction”, Economics of Intergenerational Mobility conference, Chicago, 27-28 August 2024

- “Intergenerational welfare dependence? Causal evidence from Australia’s Vietnam-era draft lotteries”, Korea-Australia Tax Symposium, 21-22 November 2024
- “Intergenerational welfare dependence? Causal evidence from Australia’s Vietnam-era draft lotteries”, University of Technology Sydney, 25 February 2025
- “Intergenerational welfare dependence? Causal evidence from Australia’s Vietnam-era draft lotteries”, Monash University, 27 May 2025
- “Young Economist 2024 Address”, Australian Conference of Economists, Sydney, 5-9 July 2025

Chris Murphy

- Expert peer review of macro policy chapters of: “COVID-19 Response Inquiry Report” (Chapters 20 and 21), Department of Prime Minister & Cabinet, 29 October 2024

Miguel Olivo-Villabrille

- “Causality Frameworks”, Department of Education, 4 February 2025

Mathias Sinning

- “Quantile Treatment Effects Revisited: Uncovering the Distributional Consequences of a Welfare Experiment”, Asian and Australasian Society of Labour Economics (AASLE), Bangkok/Thailand, December 2024
- “Quantile Treatment Effects Revisited: Uncovering the Distributional Consequences of a Welfare Experiment”, Econometric Society Australasian Meeting (ESAM), Monash University, Melbourne/Australia, December 2024
- “Location Matters: Insights from a Natural Field Experiment to Enhance Small Business Tax Compliance in Indonesia”, Tax and Transfer Policy Institute Seminar, Canberra/Australia, April 2025
- “The Distribution of Treatment Effects: New Evidence from a Welfare Experiment”, Monash Business School Seminar, Department of Econometrics and Business Statistics, Melbourne/Australia, May 2025

Julie Smith

- “Recognising investment in breastfeeding in financing for climate change & health”, Regional Learning Event Breastfeeding: A Carbon Offset for Health Systems, Asian Development Bank/Japan Fund for a Prosperous and Resilient Asia and the Pacific/ Alive and Thrive, 14 October 2024
- “ABM Position Statement on Paid Maternity Leave”, Global Panel 1: Academy of Breastfeeding Medicine Conference, Illinois, USA, 14-17 November 2024
- “Tooling up the baby friendly hospital initiative – maternity care for gender justice and health of humans and planet”, Gender Budgeting webinar, May 2025

Kristen Sobeck

- “The impact of domestic violence on the employment, educational, and mental health outcomes of women”, Workshop on Violence Against Women: Drivers and Policies, University of Barcelona, Barcelona, Spain, October 2024
- “The impact of domestic violence on the employment, educational, and mental health outcomes of women”, International Labour Organisation, Geneva, Switzerland, October 2024
- “The impact of domestic violence on the employment, educational, and mental health outcomes of women”, University of Geneva, Geneva, Switzerland, October 2024
- “The impact of domestic violence on the employment, educational, and mental health outcomes of women”, Asian and Australasian Society of Labour Economics Conference (AASLE), Chulalongkorn University, Bangkok, Thailand, December 2024
- “The impact of domestic violence on the employment, educational, and mental health outcomes of women”, Australian Gender Economics Workshop, University of Wollongong, February 2025
- “The Cost of Domestic Violence to Women’s Employment and Education”, presented with Anne Summers and Thomas Shortridge, University of Technology Sydney, February 2025

Peter Varela

- “Measuring Skills downgrading using nominated occupation in PLIDA”, ANU Migration Hub Update, September 2024
- “The determinants of Economic Success of Australian Permanent Migrants”, DEWR, September 2024
- “The determinants of Economic Success of Australian Permanent Migrants”, Department of Social Services, January 2025
- “The determinants of Economic Success of Australian Permanent Migrants”, Parliamentary Budget Office, March 2025

Peter Whiteford

- “Social safety nets in OECD countries: how does Australia compare over three decades of change”, Parliamentary Research Service, Canberra, 22 May 2024
- “Can Progressive Social Policies Flourish in an Era of Fracturing Solidarities?”, Plenary Panel Speaker, Social Policy Association Annual Conference, University of York, United Kingdom, July 2-5, 2025



Media and opinion

The TTPI Director, Chair and senior faculty engaged significantly with debate in the public sphere throughout the year on a wide range of budgetary, tax and transfer policy topics. Selected contributions to media, public debate and opinion from TTPI and associated academics are listed below.

Selected media

‘Robert Breunig interview’, *ABC Overnight* with Trevor Chappell, 30 June 2025.

‘Fewer than 1% of households with multimillions in super could struggle to pay Labor’s tax, study finds’, *The Guardian*, by Patrick Commins (Ben Phillips interview), 28 June 2025.

‘Jim Chalmers’ reform agenda’, *The Saturday Paper*, by John Hewson, 28 June 2025.

‘Universities aren’t pizza joints; stop treating them that way’, *Financial Review*, by Graham Turner (John Hewson quote), 27 June 2025.

‘Fix Howard’s problematic GST deal, Hewson urges Chalmers’, *Financial Review*, by Ronald Mizen (John Hewson interview), 25 June 2025.

‘Why farmers are angry about Labor’s proposed superannuation changes’, *7.30 Report ABC TV*, by Alex Harvey (Robert Breunig comments), 24 June 2025.

‘Howard and Costello: This is how you do tax reform, Jim’, *Financial Review* by John Kehoe (quotes Robert Breunig), 21 June 2025.

‘Family trusts and electric vehicles in tax review spotlight’, *Financial Review* by John Kehoe, Paul Karp, Michael Read (quotes Robert Breunig), 19 June 2025.

‘Chalmers’ \$3m super tax is a flawed fix for a real problem’, *Financial Review* by Michael Read (mentions Robert Breunig), 16 June 2025.

‘Taxing actual rather than unrealised super gains would mean ‘significant’ costs for millions of Australians, Treasury says’, *The Guardian*, by Patrick Commins, Robert Breunig comment, 13 June 2025.

‘Tax concessions for super do not need a major rethink’, *The Mandarin*, by Andrew Podger, 11 June 2025.

‘Jim Chalmers is wrong. The economy is not turning a corner’, *Financial Review* editorial (quotes Robert Breunig), 5 June 2025.

‘Super stoush reveals teals’ leanings’, *The Saturday Paper*, by Mike Secombe, Miranda Stewart comments, edition 31 May - 6 June 2025.

‘Tax concessions on super need a rethink. These proposals would bring much needed reform’, *The Conversation*, by Chris Murphy, 3 June 2025.

‘Federal government’s plan to tax wealthy superannuants attracts criticism’, *ABC listen - The Radio National Hour*, presented by Fran Kelly, guest Miranda Stewart, 28 May 2025.

‘Super tax change is ‘hard reform’: Treasury boss’, *Financial Review* by John Kehoe (quotes Robert Breunig), 28 May 2025.

‘Why Chalmers’ super tax isn’t real reform’, *Financial Review*, by Robert Breunig, 28 May 2025.

‘Let’s just relax and pass the fair and affordable super tax’, *Financial Review*, by Miranda Stewart, 27 May 2025.

‘Hundreds of thousands could be caught in Chalmers’ super tax’, *The Sydney Morning Herald*, by Shane Wright, Robert Breunig comments, 23 May 2025.

‘Why young people are angry (and it’s not Labor’s \$3m super tax)’, *Financial Review* by Lucy Dean (cites Peter Varela, Robert Breunig, Matthew Smith), 14 May 2025.

‘Looming US fiscal crisis a cautionary tale for Australia’, *Financial Review*, by Steven Hamilton, 11 May 2025.

‘No, paying income tax is not voluntary in Australia’, *AAP FactCheck*, by George Driver, Miranda Stewart comments, 6 May 2025.

‘Time for Albanese to grasp the reform nettle’, *Financial Review*, by Steven Hamilton, 4 May 2025.

‘Why it’s time to think big on tax reform’, 360info and *The Canberra Times*, by Chloe Heiniger and Ashley Craig, 30 April 2025.

‘Threadbare Coalition agenda needs a burning platform on bracket creep’, *Financial Review*, by Steven Hamilton, 27 April 2025.

‘Here’s why incentive schemes don’t make women have more babies’, *The Canberra Times*, by Viva Hammer, 14 April 2025.

‘Lurching towards collapse: experts slam Labor and Liberals on tax’, *Financial Review* by Tom McIlroy (quotes Robert Breunig), 14 April 2025.

‘Productivity reform has been put in the too-hard basket for years. Here’s why leaders leave it alone’, *The Conversation*, by Lachlan Vass, 14 April 2025.

‘Our tax system is a dog’s breakfast. Here’s a 3x3 blueprint to fix it’, *Financial Review*, by Steven Hamilton, 13 April 2025.

‘Dutton is pursuing a housing subsidy so bad, even Trump killed it’, *Financial Review*, by Steven Hamilton, 13 April 2025.

‘Reckless election on housing, tax and spending’, *Financial Review*, by Michael Read and John Kehoe (Robert Breunig comments), 13 April 2025.

‘Fix for a broken tax system’, *The Saturday Paper*, by John Hewson, 11 April 2025.

‘Robert Breunig on round numbers’, *Business Scholarship Podcast*, hosted by Andrew Jennings, Emory University, 1 April 2025.

‘This budget’s tax tinkering isn’t the same as meaningful tax reform. Here’s why’, *The Conversation* by Kristen Sobeck, 27 March 2025.

‘Federal Budget 2025’, *ABC Afternoon Briefing* by Patricia Karvelas (Kristen Sobeck interview) 25 March 2025.

‘Coalition’s tax ‘speed limit’ branded ‘shallow’ and would not require costed tax cuts at federal election’, *ABC News*, by Tom Crowley (Kristen Sobeck comments) 18 March 2025.

‘Why DOGE is a guide to what Dutton should not do’, *Financial Review*, by Steven Hamilton, 16 March 2025.

‘What Ferris Bueller has over Trump’, *The Saturday Paper*, by John Hewson, 15-21 March 2025.

‘This three-point plan can restore respect for taxpayers’ money’, *Financial Review*, by Steven Hamilton, 2 March 2025.

‘Revealed: the profound economic impact on women who experience domestic violence’, *The Conversation*, by Anne Summers (includes Kristen Sobeck), 27 Feb 2025.

‘Business tax breaks don’t spur investment: RBA’, *Financial Review*, by Michael Read (Robert Breunig comments), 5 February 2025.

‘What is the 90-year-old rule Trump could use to double US taxes on foreigners?’, *The Conversation*, by Miranda Stewart, 29 January 2025.

‘America’s next crisis’, *The Saturday Paper*, by John Hewson, 14-20 December 2024.

‘Four inconvenient truths about universal childcare’, *Financial Review*, by Robert Breunig, 17 December 2024.

‘Public sector is strangling economy to death’, *Financial Review*, by Steven Hamilton, 8 December 2024.

‘The economy is personal’, *The Saturday Paper*, by John Hewson, 29 November 2024.

‘Labor should have taken global inflation as seriously as the GFC’, *Financial Review*, by Steven Hamilton, 24 November 2024.

‘This will be Allegra Spender’s top demand in a hung parliament’, *Financial Review*, by Tom McIlroy (Robert Breunig comments), 21 November 2024.

‘Trump win could pressure Australia to cut 30pc corporate tax rate’, *Financial Review*, by John Kehoe (Robert Breunig comments), 3 November 2024.

‘Treasurer flags changes to tax credits designed to promote innovation after use by pokies companies’, *ABC News*, by Tom Crowley (Robert Breunig comments), 29 October 2024.

‘Tax-free to the children: 42 super accounts worth more than \$100m’, *Financial Review*, by Michael Read (Robert Breunig comments), 22 October 2024.

‘Determinants of migrant success’, *LawGratation Podcast*, guest Robert Breunig, 14 October 2024.

‘What is it that makes “negative gearing” such a divisive tax policy?’, *ABC Radio National*, presented by Waleed Aly and Scott Stephens, guest Miranda Stewart, 4 October 2024.

‘Rounding up: how our research used round numbers to zero in on tax evasion’, *The Conversation*, by Robert Breunig, 30 September 2024.

‘What does the US rate cut mean for Australia’, *ABC Radio National*, presenter Patricia Karvelas, guest Steven Hamilton, 19 September 2024.

‘Chalmers is smashing Labor’s economic legacy’, *Financial Review*, by Steven Hamilton, 3 September 2024.

‘Reserve Bank has finally taken the inflation crisis seriously’, *Financial Review*, by Steven Hamilton, 11 August 2024.

‘Albanese’s unlucky numbers: what do the latest inflation numbers mean?’, *The Saturday Paper*, by John Hewson, 6 July 2024.

‘How do people plan to use extra money from Stage 3 tax cuts?’, *ABC Radio National*, podcast presenter Richard Aedy (Kristen Sobeck comments), 4 July 2024.

Services on government/other advisory bodies

Robert Breunig

Economic Inclusion Advisory Committee

Committee for Economic Development of Australia (CEDA)

Australian Statistical Advisory Council (ASAC)

First Nations Economic Development Steering Committee, ANU

BLADE Technical Advisory Group, Australian Bureau of Statistics

Data Methods Advisory Group, Commonwealth Department of Health

Parliamentary Budget Office, Panel of Expert Advisors

Australian Capital Territory (ACT) Government Tax Reform Advisory Group

Member, Economic Society of Australia (ESA), National Economic Panel

Australian Longitudinal Census Dataset Advisory Group

Australian Bureau of Statistics, Productivity Measurement Reference Group

Australian Bureau of Statistics, Labour Statistics Advisory Group

Research Affiliate, IZA–Institute of Labor Economics

Research Fellow, RF Berlin
Fellow, Australian Academy of Social Science

Member, ANU Socially Responsible Investment Policy working group

John Hewson

Member GAP, Taskforce on National Resilience

Member, National Standing Committee for Energy and the Environment

Member, Steering Committee (SteerCo) Australian Sustainable Finance Committee

Member, ACOSS Advisory Panel on Inequality and Poverty

Member, UNSW Grand Challenge on Inequality, Advisory Committee

Chair, Commission for the Human Future Chair, Business Council for Sustainable Development Australia

Miranda Stewart

Council of Eminent Persons, Tax Notes International (USA, Tax Analysts)

Scientific Advisory Board to the Max Planck Institute of Tax Law and Public Finance, Germany

Editorial Advisory Board, World Tax Journal

Visiting Fellow (Principal Advisor), The Treasury, Commonwealth Government of Australia

President, International Fiscal Association 78th Annual Congress, Melbourne 2026

Australian Taxation Office, Public Advice and Guidance Panel, expert advice

Editorial Advisory Board, World Tax Journal (IBFD, Europe)

Tax Treaties Advisory Panel and Digital Tax Working Group (Australian Treasury)

Guest Editor, Tax Law Review (US), Special Issue on Sharing the Wealth

The Austaxpolicy website and social media

From July 2024 to June 2025, the Austaxpolicy website published 66 articles by 97 Australian and overseas experts, and 120 news pieces. The website has over 31,000 readers and garnered approximately 69,000 page views. The blog attracts only marginally more Australian (52.25%) than overseas (47.75%) readers.

Within Australia, the strongest readership bases are in Sydney (17.44%) and Melbourne (13%), followed by Canberra (5.79%), Brisbane (5.28%) and Perth (3.12%). The top three countries overseas by readership are the United States (16.78%), China (5.2%) and Norway (2.19%).

The blog was edited by Mathias Sinning, Sonali Walpola, and Helen Ping, with editorial support and assistance provided by Teck Chi Wong. We express our appreciation to Max Bruce, who left the editorial board to join the Administrative Review Tribunal in September 2024.

Complementary to the blog, TTPI manages the @Austaxpolicy account on X (formerly Twitter), with over 1,800 followers.

Top ten Austaxpolicy articles in 2024-25

1. Why doesn't Australia have a sugar-sweetened beverage tax? By Tristan Dry and Phillip Baker, 11 March 2022, 1,135 page views.
2. Brief: Progressive and regressive taxes, by Peter Varela, 9 December 2015, 908 page views.
3. Child Budgeting During COVID-19: The Case of Indian State of Karnataka, by Jannet Farida Jacob and Lekha Chakraborty, 6 August 2020, 645 page views.
4. Australia's Current Alcohol Tax System Impedes Public Health Policy, by Sergey Alexeev and Don Weatherburn, 8 November 2021, 570 page views.
5. The Poor Pay More: Why the Remote Area Allowance Needs Urgent Reform, by Francis Markham, 12 February 2024, 563 page views.
6. Politics of Taxation in the Roman Empire, by Sven Günther, 28 February 2019, 478 page views.
7. Political Donations and Tax Deductions, by Lisa Marriott and Max Rashbrooke, 29 August 2024, 409 page views.
8. Australia's 50% Capital Gains Tax Discount: Policy Oversight? By John Minas and Brett Freudenberg, 3 November 2020, 339 page views.
9. The Reformed Safeguard Mechanism and Its Income Tax Implications, Celeste Black, 4 March 2024, 325 page views.
10. Income Tax at 100 Years: A Little History, by Miranda Stewart, 6 June 2016, 320 page views.



EDUCATION

Staff, fellows and visitors associated with TTPI teach in a range of graduate and executive education courses. In addition, TTPI staff and fellows build advanced research capacity in the field through supervision of PhD students in diverse disciplines, researching topics on public finance, tax and transfers. Our PhD students are listed in our “People” section

Master degree programs

The Crawford School of Public Policy offers world-class graduate programs in public policy, combining research-led teaching with innovative methods to continually deliver a cohesive and challenging curriculum. The programs adapt to changing demands from public policy concerns and student needs.

TTPI staff, fellows and visitors contribute to teaching across a diverse range of courses within the Masters degree programmes at the Crawford School of Public Policy, providing specialised expertise and practical insights that enrich the curriculum and support the development of future policy leaders.

Second semester 2024

Public Finance

POGO 8048

Dr Rebecca Valenzuela

This course explores the foundations of fiscal policy and its real-world impact. It is designed for students keen to understand fiscal policy and public resources management through taxation, expenditure, and debt. Through a deep dive into the mechanisms driving public sector economics, you will develop the analytical skills needed to evaluate policy options, navigate complex policy challenges and influence fiscal decision-making.

Energy Economics

IDEC8089

Professor Paul Burke

The course examines the role of energy in the economy, economic methods of assessing and modelling energy, the economics of various

sources of energy, electricity markets, and other key topics in energy economics. Fossil fuel, renewable, and nuclear energy sources will each be studied, as will energy efficiency, security, and sustainability. The course will examine key challenges and opportunities in the energy sector in Australia and overseas.

Economics for Government

POGO8081

Professor Robert Breunig, Dr. Shane Johnson and Dr. Peter Varela

This course presents a systematic way of thinking about economic principles and the role of government. The course will ensure participants understand the nature and role of markets. Governments interact with the economy and markets at all levels, ranging from market design to hybrid public-private programs, from policies designed to provide incentives or disincentives to market and other behaviours, to incorporating behavioural and economic principles in government itself. The course will identify the economy and how we measure it. It will frame public budgeting for the financing of government through taxation, borrowing and other means and will introduce concepts of deficit and government debt, fiscal austerity, economic stimulus and other fiscal policy approaches. The course will provide a framework for understanding the strengths and limits of markets as a form of social organisation and for identifying the precise nature of market failure, the objectives of public policy and forms of government intervention.

Social Policy Analysis

POGO8025

Professor Peter Whiteford

This course provides a macro view of welfare state debates in Australia, Asia, the Pacific, Europe and North America, while developing skills in quantitative analysis of selected major policy issues. Issues addressed include the causes underlying growth in public spending and measures to control expenditure growth. It also considers the effectiveness and unintended consequences of welfare state spending, particularly in relation to impacts on income distribution (inequality and income poverty). The course emphasises a comparative approach.

Principles of Social Policy

POGO8084

Professor Peter Whiteford

This course aims to provide an introduction to the main principles of social policy in a comparative context as a foundation for further studies in the social policy area. It discusses the parameters of social policy and how social policy intersects with other aspects of government policy, such as labour policy, taxation policy and health policy. It analyses varying models of social welfare provision and social protection as well as fundamental policy issues, such as the merits of targeting versus universality, horizontal versus vertical equity, and rights-based versus discretionary entitlements. The course then considers social protection in the context of key groups of potential beneficiaries, including the unemployed, children and families, retirees, and the indigenous. Emphasis is on a comparative approach, comparing Australian social policy with that of other OECD countries and of other countries in the Asia and Pacific region.

Graduate Preparatory Economics for Public Policy

CRWF7902

Dr Jacquelyn Zhang

This course forms part of the Pre-sessional Program which prepares students for high performance in their Crawford School degrees. The aim of Economics for Public Policy is to review basic economic concepts so as to prepare students for economic courses that they are required to do as part of degrees in Public Policy, Public Administration, Environmental Management and Development, and Climate Change. Some students may already be familiar with the concepts in this course, while others may be embarking for the first time on economic study. This course ensures that all students are brought to the same level, and focuses on achieving an intuitive understanding of economics as a discipline and achieving an understanding of the basic economic tools used in the analysis of public policy issues.

First Semester 2025

Issues in Applied Microeconomics

IDEC8029

Professor Paul Burke

This course will explore decision-making by individuals and firms in the context of real-world situations in which behaviour is often strategic in nature and information is imperfect. The course covers a set of key topics in microeconomics, including game theory, decision-making under uncertainty, monopoly, imperfect competition, situations of asymmetric information, and an introduction to behavioural economics. A range of policy options available to governments will be analysed.

The Economic Way of Thinking

POGO8016

Dr Jacquelyn Zhang

The economic way of thinking examines how people make choices under conditions of scarcity and systems of production, consumption, and distribution. It also examines the effects of government policy and actions on market outcomes. The economic way of thinking provides a decision-making framework for individuals, firms and policy-makers. This course aims to provide students with a solid understanding of basic (micro)economic principles and the ability to apply those tools and ideas. Topics include comparative advantage, consumer and firm decision-making, supply and demand, market structure, international trade, and market failure.

Social Policy Analysis

POGO8025

Professor Peter Whiteford

This course aims to provide both a macro view of welfare state debates in Australia and internationally – including Asia and the Pacific, as well as Europe and North America – and also develop skills in undertaking quantitative analysis of selected major policy issues such as the causes of the growth of public spending, measures to control expenditure growth, and how to analyse the effectiveness of welfare state spending, particularly in relation to impacts on income distribution (inequality and income poverty), as well as unintended consequences. The emphasis is on a comparative approach.

Executive education and other teaching

Staff and fellows of TTPI have contributed to popular one and two-day Executive Education courses delivered in-house to government departments and agencies and in the leading Executive Education program at Crawford School, as well as presentations and lectures in various forums.

Robert Breunig

‘Getting started: Analysing HILDA with STATA’, with the Melbourne Institute of Applied Economic and Social Research, Canberra, (September 2024)

‘The Economics of Tax Policy’, course delivered for the Treasury, (February 2025)

‘Introduction to Panel Data Analysis’, with the Melbourne Institute of Applied Economic and Social Research, Melbourne, (May 2025)

‘The Economics of Tax Policy’, course delivered for the Treasury, (June 2025)

‘Getting started: Analyzing HILDA with STATA’, Melbourne Institute of Applied Economic and Social Research, Melbourne, (June 2025)

Mathias Sinning, Kristen Sobeck and Peter Varela

‘The Economics of Tax Policy’, course delivered for the Treasury, (February 2025)

‘The Economics of Tax Policy’, course delivered for the Treasury, (June 2025)

Paul Burke

‘Beginner’s guide to microeconomics for the public sector’, course delivered to attending public service executives, (June 2025)



STATEMENT ON INCOME AND EXPENDITURE



Statement of Income and Expenditure
Reporting Period: 01 July, 2024 to 30 June, 2025

Fund No: S5335501
Project: DoT - Establishment of the Tax and Transfer Policy Institute
Funds Provider Ref:
Chief Investigator: Robert Breunig

	Current Period
Overspent Balance as at 01 July, 2024	-\$ 148,350.59
Add	
> Other Income	\$ 175,266.45
> ANU Contribution	\$ 644,917.43
> Transfer from LTIP	\$ 170,000.00
> Investment Income	\$ 161,289.46
Total Income	\$ 1,151,473.34
Total Available Funds Before Expenditure	\$ 1,003,122.75
Less	
> Salaries & Related Costs	\$ 818,598.15
> Equipment - Non-Capital	\$ 2,795.80
> Travel Field & Survey Expenses	\$ 34,823.20
> Consultancies	\$ 7,003.00
> Consumables	\$ 11,619.38
> Other Expenses	\$ 23,145.47
Total Expenditure	\$ 897,985.00
Unspent Balance as at 30 June, 2025	\$ 105,137.75

Investment at cost	\$	3,000,000.00
LTIP Opening balance as of 1 July 2024	\$	741,976.64
Investment income	\$	161,289.46
Total funds available - before withdrawn	\$	903,266.10
Withdrawal investment made to investment pool during July 2024-June2025	-\$	170,000.00
Total funds available - after withdrawn	\$	733,266.10
LTIP Interest cash distribution to operational fund	\$	122,031.28
Q2 2025 LTIP Interest cash distribution to operational fund until to July 2025	\$	39,258.18
LTIP closing balance as of 30 June 2025	\$	3,571,976.64
Revaluation of Investment	\$	364,405.04
Investment - LTIP @Market Value after Distribution	\$	3,936,381.68
Revised Closing Balance as at 30 June 2025	\$	4,041,519.43

Crawford & ANU Cash Support	\$	644,917.43
ANU Inkind	\$	313,754.45
Total Recognition of ANU Contribution	\$	958,671.88

The Statement has been prepared to meet reporting requirements for invested fund. Significant accounting policies applied include:

Income

Income includes investment income, contributions from ANU, fees and charges, operating grant income and sales of goods and services.

- (a) Operating grants have been recognised as income in the year of receipt as per AASB 1004 Contributions Standard.
- (b) Fees and charges are recognised as income in the year of receipt, except to the extent that fees and charges relate to courses to be held in future periods. Such income is treated as income in advance. Fees and charges relating to debtors are recognised as revenue in the year to which the prescribed course relates.
- (c) Interest income is recognised as it accrues, using the effective interest method.
- (d) Dividend income is recognised when a dividend is declared.
- (e) Other investment revenue is recognised as it is received, with the exception of unrealised gains and losses on investments, which is determined as the difference between the carrying amount of available-for-sale financial investments and market value at 31 December.
- (f) Revenue from sales of goods and services is recognised when the service is delivered or the goods are delivered.

Expenditure

Expenditure has been determined on an accrual basis and represents expenditure that has been incurred to achieve the objectives of the grant, as defined in the funding agreement.

- 1 Transfer from Endowment was receipted into the S-Operating Accounts
- 2 Represent the Net Movement in market revaluations as administered by ANU Treasury
- 3 ANU Inkind Contribution as base on Unfunded direct Salaries and Indirect Cost as per ANU Policy set down by DVCR

Robert Breunig

Sharon Lu

Robert Breunig	Sharon Lu
Director	Senior Finance Manager
Tax Transfer Policy Institute	Research Financial Advisory
Crawford School of Public Policy	Finance & Business Services
Date: 28/11/2025	Date: 28/11/2025 3:01 PM AEDT



CONTACT US

Tax and Transfer Policy Institute
JG Crawford Building #132

The Australian National University
Canberra ACT 2601
Australia

T +61 2 61259318
E tax.policy@anu.edu.au
W taxpolicy.crawford.anu.edu.au

CRICOS Provider #00120C