



Tax and Transfer Policy Institute Secondment Program

The Tax and Transfer Policy Institute (TTPI) was established in 2013, following a recommendation of Australia's Future Tax System Review Panel (colloquially known as "the Henry Review") for the government to "...support one or more institutions to undertake independent policy research relevant to the Australian tax and transfer system."

TTPI aims to inform policymaking through its research by building the evidence base, and promoting the study, discussion and debate of the economic and social impacts of the tax and transfer system. It also aims to facilitate dialogue between academics, policymakers and relevant stakeholders through its various activities and events. The secondment program is one mechanism TTPI uses to build the evidence base on the tax and transfer system and promote greater collaboration between TTPI and policymakers.

How long do secondments with TTPI last?

The duration of TTPI secondments is mutually agreed upon between TTPI and the relevant home agency of the secondee. In practice, these agreements have ranged from a minimum of one day per week for six months to a maximum of one year, full-time.

Secondees are provided with access to ANU ICT and library facilities and academic support services on the same basis as 'visiting fellows'. Secondees attend and actively participate in TTPIs regular seminars and periodic conferences and workshops.

TTPI has had considerable success in maintaining connections with its secondees beyond their secondments, resulting in a network of researchers able to work together across academia and government.

What types of projects do secondees work on?

The types of work in which secondees are involved is agreed between the secondee, their home agency and TTPI. Throughout this work (which is typically project-based), TTPI provides extensive technical guidance and/or research support in a friendly and collaborative environment, enhancing the capabilities of the secondee (which they bring back to their home agency), as well as the methodological rigor of the joint research. The output is one or more concrete pieces of work of value to both the agency and TTPI.

Examples of projects completed by TTPI secondees based on work undertaken or initiated during their secondment are provided below:

- <u>Do earned income tax credits for older workers prolong labour market participation and boost</u> earned income? Evidence from Australia's Mature Age Worker Tax Offset (MAWTO)
- The tax and accounting interface: How to build a transformational tax system for small business using technology as a pathway to reform
- Rehabilitating L.W. Sumner's happiness theory of welfare Part 1: Sumner's welfare theoretic system
- Various Tax Facts in <u>TTPI's Tax Fact series</u>

Previous and on-going secondments from government departments

The Australian Treasury, the Department of Prime Minister and Cabinet, the Department of Social Services, the Australian Taxation Office and the Productivity Commission.