

Brief comments received

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1000	I urge the government to retain DGR status for Religious education in schools. These religions encompass many different faiths apart from Christianity and include Hindi, Muslim Jewish and other faiths The trained volunteer teachers who provide this community service are enhancing the cohesiveness of our society. With better understanding of each other we can truly be multicultural. In addition, if you wish to increase philanthropy, remember that Christians due to the requirements of their faith, are amongst the most generous donors. We need to grow the next generation to be the same
1001	Growing up in a lower socioeconomic household meant that school education opportunities for me were limited. Thankfully the local Christian School that I attended were able to 1. have reasonable school fees and 2. provide opportunity for my mum to volunteer at the school in order to keep our fees even lower. I am certain that the tax deductible giving status of Christian schools was a significant factor in me being able to attend this school where I received quality education, opportunity and had Christian values instilled in me. Please don't change the DGR status in Christian schools and prevent kids, like myself, from having the opportunity to attend their local Christian school. It truly has life long impact.
1002	I have been teaching Catholic religion for the past 2 years in several schools as a volunteer. In every school the Catholic teaching was received extremely well by the children and staff. The main reason for that, along the message itself, is that religion gives hope, put things in a perspective and sets certain standards which led the humanity to who we are today. We owe to pass on what we have received to the next generation and not to leave them hanging in limbo without informing them of standards and morals which worked for the past centuries. They are entitled to be given an opportunity to familiarise themselves with a moral conduct, which brings happiness and nourishes philanthropy. SRE and religious schools have a wonderful impact on the staff, pupils, families and the larger community they associate with. This simple, Jesus's message: love your neighbour as you love yourself, is charitable at its core and forms society friendly behaviours, recognises equality of every human being and the dignity of each person. This should be supported by our government on a large scale. If we want to strive to have a happy and healthy society, we should support in any possible way, those religions which encourage their faithful to be respectful, kind and generous. Thank you. Dorota
1003	Dear productivity commission, Doubling philanthropic giving by 2030 is a wonderful goal. Thank you for your proposal. My question relates to the proposal to remove Deductible Gift Recipients (DGRs) for SRE in public schools and private school building funds. As a supporter of Christian education in Australia, this seems like an odd way to reach your ambitious (and again very commendable) goal SRE and the Christian foundations of our society have provided us with extraordinary social goods for many years and continue to do so: Provides key psychological benefits to students. Promotes thick multiculturalism and social acceptance. Reduces the risk of student radicalisation I've seen firsthand the benefit and community support this work

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	<p>provides for young people both as a volunteer and as a financial supporter. Also, people of faith are 25% more likely than their secular counterparts to donate money and 23% more likely to volunteer time so why undermine their giving? Plus, our government assured us during the election that you were supportive of SRE and would support Christian education during your time in service. Does this government intend to keep its word? Finally, I learned recently that almost 10,000 lessons are unsupervised each week in NSW public schools. SRE teachers are Australia’s largest year-round volunteer army, providing close to 10,000 lessons each week. Removing support for SRE will only amplify the current crisis in NSW public schools. Fully support your bold goal, bemused at the approach. Thanks!</p>
1004	<p>Dear Commissioners, as a retired NSW public school teacher of nearly 40 years, I strongly oppose the possibility of withdrawing tax deductibility for school building funds and for religious education support. In my roles as Deputy and Principal I enormously appreciated the voluntary library and building support funds from parents (largely through the tax deductibility incentive) to enable significant additional ‘infrastructure’ resources for the school. This immensely benefitted students. Similarly, the tax deductibility for religious education (all faiths) significantly enables the largest organised weekly volunteer group in NSW (ie. SRE and Scripture Union lunch time groups) to optionally provide a religious perspective to life. We are kidding ourselves if we do not think a religious/spiritual foundation to life is not important or worth supporting. It concerns me that more and more parents of all faith backgrounds are opting for low-fee paying private (usually religious) schools. Parents want clarity and consistency of the fundamental values underpinning our society (many arising from our Judeo-Christian history) as well high behaviour standards. If the Commissioners goes ahead with this recommendation this will turn even more parents away from the public education system. It is my experience that when parents leave the public system it often involves the more motivated and more capable students. I strongly advice the Commission to reconsider this proposal.</p>
1005	<p>Dear Commissioners, I want to bring to your attention the significant impact that the draft report and reforms to the DGR system may have on organizations like Scripture Union NSW. While I appreciate the effort to expand the system and simplify processes, the removal of DGR status from religious charities could adversely affect the valuable work carried out in Government Schools, particularly in the context of lunchtime groups and Special Religious Education (SRE) benefiting around 2,000 students weekly. Australia, being a multicultural nation where over 60% of the population identifies with a religion, stands to gain from initiatives promoting social cohesion, such as religious education in schools. The proposed changes seem to overlook the community-wide benefits of religious activities. Both religious and non-religious parents actively choose to involve their children in SRE, making it a crucial aspect of our education system. Additionally, SRE teachers constitute the largest weekly group of volunteers in the country. While the government aims to double philanthropic giving by 2030, the removal of privileges from faith communities, which contribute significantly to volunteering efforts, contradicts this goal. It is essential to consider the long-term ramifications on our society and the quality of education when making decisions that impact religious education and its teachers. I urge you to reconsider the potential negative consequences of these changes on the well-being of students and the broader Australian community.</p>
1006	<p>I believe Tax Deductible giving to support the volunteers delivering Special Religious Education is important because it pays for appropriate training and accountability for this important part of public education. Special Religious Education promotes student wellbeing and support of mental health outcomes. It also promotes diversity, inclusion and tolerance of religious perspectives and helps support a multicultural and multi-faith Australia. By allowing those who donate funds to these programs, it is allowing for SRE to continue.</p>

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1007	<p>Dear Commissioners, I am greatly concerned by the draft report concerning reforms to the DGR system. In particular that you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. The subtext of the report seems to imply that religion is of no community-wide benefit when that is patently and demonstrably false. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government's goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision.</p>
1008	<p>I feel that the giving of religious education in schools is a worldwide right, where children are able to form opinions on a much broader scale than just what is given via the mainstream and social media streams. Added to this, it provides ties to a community that is able to embrace and support children as they grow and start to make decisions for themselves. Lastly, and probably most importantly, the opportunity to develop a faith is something that many who have gone before have cherished and given their lives too, obviously giving them opportunity to make choices that have impacted in good and meaningful ways, not only their lives, but also the lives of many around them. To take away religious education in schools, I feel, takes away a person's right to experience as many areas of life and living, as well as the right for people to be able to give their ethical and supportive views in a way that doesn't enforce an outcome.</p>
1009	<p>My children have loved being part of a special religious school. The care given to them has been amazing and it is important that these schools remain open and supported by the government. My eldest struggled in a state school and while they did all they could, it wasn't until we got to our new school that he could thrive and feel comfortable. The care given to him was outstanding.</p>
1010	<p>I support Special religious education in my community. I support the continuation of DGR status for organisations that provide Special religious education in government schools. I am aware of children in my community that greatly benefit from SRE, and I am fearful that removing the DGR status will reduce the support for volunteers who lead SRE. It seems to me this would be the exact opposite of the objectives of the productivity commission's purpose.</p>
1011	<p>The work of the SRE in schools is absolutely vital if we want an honest and law-abiding society. Ethical foundations in schools are necessary for the health of our society and our people and country.</p>
1012	<p>I am concerned about the plans to stop wonderful Christian organisations from sourcing tax deductible donations to assist them with building the facilities they need to do great work. The Crusader Union of Australia (CRU) provides quality camping experiences to over 15,000 children per year and the only way this is possible is if there are appropriate facilities like dorms, food halls, and amenities in place for the children to be housed and fed. By removing DGR status the ability for CRU to keep their facilities at an acceptable standard would be halved...if not completely ruined and generations of children into the future will pay the price. These camps encourage young people in their mental, physical, emotional and faith development. At a time when so many of our young are glued to screens and getting depressed and anxious in record numbers, camps provide a face to face community of</p>

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	interaction, hope, challenge and achievement. To hamper private donors from supporting these wonderful programs (at a time when building these facilities is becoming increasingly costly) will not only deprive our children of the simple pleasures we enjoyed in our youth....but also be costly to society down the track when the government social systems will need to pick up the bill for a generation of young adults who are lonely, anxious and see little hope in this life. Therefore, I believe that DGR status should be maintained for religious charities and educational building funds. Thank you.
1013	Dear Productivity Commissioners I understand you are considering removing DGR status for charities that currently have that status for school building funds and/or for providing religious education in schools. I am a supporter of special religious education in government schools particularly in my own small regional NSW community, and more broadly in NSW and would strongly argue for the continuation of DGR status for the organisations that support SRE. SRE makes a valuable impact in our community. It supports the school curriculum, has been running continuously for at each least 5 decades, and is very well respected by the school staff and executive. The vast majority of parents actively support SRE by actively choosing for their children to attend. SRE is led by a raft of volunteers who transparently submit themselves to annual continuing professional education so they can meet appropriate NSW educational and SRE curriculum standards. Such volunteerism supports and builds community cohesion and general well-being. Its benefits are well documented - the Commission would be aware of this. If the government is seeking to double philanthropic giving why would it seek to withdraw support for this vital contribution to our community and society? It does not make sense. Please hear the voices of the thousands of SRE volunteers and participants and parents of participants and continue to support SRE with DGR status.
1014	Dear Commission, Taxation is a powerful tool to direct capital towards where it's needed, particularly when there aren't selfish incentives already—towards building common roads, enforcing the law, and supporting community organisation volunteers. To this end, I see many situations where greater support could be given, such as animal welfare organisations as many have already pointed out. Please, however, do not make the mistake of removing the little support that existing faith institutions have when making these changes. Faith institutions facilitate the largest groups of volunteers in Australia that provide immense benefit to the community regardless of belief. Personally, I volunteer regularly with multiple of these organisations, and I donate to them as well—but if the DGR status were to be removed, I would have to decrease my giving and these organisations would have less of the support that they need. I am not a wealthy donor—I am a young individual renting a small apartment while cost of living continues to increase. But DGR status empowers me to support faith institutions that I personally see doing real good. Thank you for your service in wisely considering all of these things.
1015	Christian faith is a big motivating factor for my giving (and those of many others) to all sorts of charities as a huge focus is caring for others. It's important that this continues as it helps support many social causes and that it remains tax deductible. Scripture is invaluable in the lives of all young people and so any giving to these organisations should also remain tax deductible. It teaches young people the same important values that go above and beyond basic ethics as there is a higher purpose and reason for it (ie. A God that love them)
1016	I support the maintaining GGR Status for SRE in Schools for the Youth of today. As this has proven to be an advantage for many Students in todays society, so therefore I believe that donations should continue be Tax Deductable.
1017	Australia is a Christian Country - based on a sound theology of respect love forgiveness. Kids need to hear this. They can choose to adopt or ignore - but it is fundamental to what makes Australia. Christian Education should be assisted by Government.

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1018	<p>Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government's goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision.</p>
1019	<p>Please consider the effects of removing tax exemptions from a charitable voluntary organisation like SRE and the implications it will cause . People give up their precious time which is money too to volunteer to help children in schools get spiritual input which are basically stories that point out right and wrong good and bad a lot of this information is needed to combat youth crime which is out of control teachers and school principals abd deputies all agree that the classes have a calming effect on the students . As far as taxing school building funds this is atrocious parents abd friends donate their hard earned money towards these projects because the education depth doesn't have the money why cut your nose off to spite your face . Please consider carefully the domino effect this would have.</p>
1020	<p>I wish to support the original character of Judeo-Christian teaching our Australian schools and I do not wish to see that under-mined. The ethics are being reduced on the basis of multi-culturalism and yet I have seen so many people who have come to our country particularly because it was a Christian based country. I do not want to see that reduced in any way. People can avoid it by all means but not by legislated force. I need protection for my religious freedom and that includes having Judeo-christian teaching remaining to be available in schools both government and religious.</p>
1021	<p>I wholeheartedly support the need for Special Religious education in government schools. DGR status should be maintained for SRE in government schools. SRE uplifts the community's values and morals and gives students an excellent opportunity to stay on the right path. Special Religious education helps students to be life-ready. We need Special Religious Education in school to have a healthy social structure. Keeping DGR status will help the SRE to continue in the government school.</p>
1022	<p>In a society which is facing an escalation in youth suicide and mental disorders resulting in significant pressure on support services, it would seem rational that organizations dedicated to providing programmes to promote mental health and positive support at critical age levels, should be encouraged rather than penalized. Let us not forget that the individuals who are passionate about equipping youth with positive values and sustainable lifestyle choices , are volunteers who give freely of their time and effort without payment and purely to impact for good the lives of young people in</p>

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	society. In our community, for example, an 82-year old individual who participates annually in the Bondi marathon, volunteers weekly in schools and imparts tools to equip young people with a holistic approach to life. The question must be raised, then, as to whether this proposal represents the thin edge of the wedge to curtail religious freedom in Australia?
1023	Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government's goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. Kindly, Tom
1024	It's best for young Australians to keep DGR status for Scripture Union, an organisation which assists public schools by training, coordinating, and inspiring volunteers and paid staff to teach well about the Christian faith and to contribute to pastoral care .. Its best for our society to avoid further division between public schools and faith based, fee paying schools which fund religious education from parents fees.
1025	these reforms have the potential to have profound impact on the cultural fabric of our country in both positive and negative ways. The proposal to remove DGR mechanisms for contributions to education and in particular religious based education is flawed. The assertion that the government wants to double giving by 2030 is at odds with the impact it will have on this volunteer group, which is one of the largest in the country. Perhaps the issue is the use of the word "religious" and the false assumption that this confers a benefit to only a proportion of the community? If so, this ignores the facts. Firstly , the majority (60%) of the Australian population identifies as "religious" in some way. Secondly, research supports faith based education as building social cohesion, which is of critical importance in our multicultural country. the removal of DRG status for these activities must be reconsidered if this commission genuinely wishes to achieve its stated goals
1026	Lets face it, people are more likely to make a donation if they get some benefit - eg tax deduction. Ministry to kids is very important and the government should not remove the tax deduction from SRE/Youthworks donations.
1027	Not everyone knows about God and salvation through Jesus. This is why we are here and what we are called to do. SRE is a fundamental part of that ministry. We need to tell children about Jesus however we can. Non Christian parents won't tell them. Everyone needs a chance to be saved.

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1028	SRE is really important for students at schools. Because they learn about their culture and communities. This is a good opportunity for students to know about their identity.
1029	I read that the mandate of the productivity commission was to “analyse motivations for philanthropic giving in Australia and identify opportunities to grow it further.” The removal of DGR status from the institutions identified in this proposal will in no way grow philanthropic activities in Australia.
1030	Everyone has a right to their beliefs and to practice them. People of faith should not be discriminated against by those who have a different belief system. Everyone has a belief whether it is faith based or not. Scriptures are the fundamental principle that governs the Christian faith. Taking it away from school teaching is like a gagging order trying to silence the voice of a Christian. The foundation of a building is set before the structure goes up for it to stand. In the same manner the early teaching of scripture will help guide a child into adulthood and help them in every choice and decision they make for the benefit of themselves and society as a whole.
1031	The thought of the Government taking this away from charitable organisations that stand for the name of Jesus is outright discrimination. Ministries like Churches, Schools and media outlets are important for the future generations and taking away a charity status will seriously hamper these organisations and slow their growth. THIS IS WRONG!
1032	Hi, I am concerned about the proposal to withdraw DGR status from groups that provide special religious education in schools. Given the multicultural nature of our country, and the large number of religions represented among our population (with 60% of Australians identifying with a religion), it concerns me that this will make it harder for groups to equip Special Religious Education in our schools, effectively pushing religious life to the margins of what we consider worth learning about as a society. I teach special religious education in a local public school in NSW, and it is greatly appreciated by staff and families there, regardless of their involvement in a faith community outside of special religious education. It would be good for the government to continue to show support to the largest weekly volunteer labour force in Australia of these teachers, and not diminish the work they are doing - especially when the government is trying to increase financial and volunteering overall. I want to see DGR status maintained for religious education in schools
1033	Hello, I hope this email finds you well. I'm writing to ask that you maintain DGR status for Special Religious Education in government schools. Did you know that Special Religious Education (SRE) is the largest weekly volunteer labour force in Australia? Numerous teachers give up their time, for free, every week because they see not only the spiritual benefits, but also the mental and social benefits, of SRE. Therefore, I ask you not to decrease your support for SRE by withdrawing its DGR status but, in fact, increase it so that thousands of young Australians might benefit. Thank you for your time. Regards, Trish
1034	I would like to protest the proposal by this commission that “charities that have DGR status for school building funds or to provide religious education in government schools” have their DGR status withdrawn. I very much appreciated my children being provided with special religious education at their government schools. It is why I value bringing my kids up in NSW rather than Victoria. The volunteers that do this job care for the kids and show it every week by diligently turning up to teach those who want to hear about God's great love for them. The welfare of these kids will be all the poorer if steps

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	are taken to make it infeasible for the charities that provide SRE to continue operating in schools. I feel this proposal is a sneaky way by some of side-stepping NSW law that currently protects special religious education in schools.
1035	SRE is a vital and wonderful addition to our public schools. It is the only opportunity many children have to hear the good news of Jesus and should be supported at all costs. In an age where loneliness and anxiety plague our schools this is a vital platform to help find peace and belonging.
1036	Christian faith motivates me to give financial support to a range of charitable activities that address human need and development. I support Special Religious Education because it provides an opportunity for youth to develop a sound world view as a foundation for adult life. I support school building programmes in Christian schools because they provide the environment in which a Christian world view is taught. Both kinds of donation contribute to the intellectual, cultural, and spiritual wellbeing of our pluralistic society. It is essential to maintain DGR status for both kinds of donation as an incentive to foster this wellbeing. It is in our society's financial interest to allow tax deductions for such donations because they relieve the burden on governments having to meet the total cost of services directed to students' development and of the buildings which have to be provided to accommodate students who must be educated.
1037	Many children/students these days come from families where their parents are divorced /separated, they are trying to find acceptance from their peers, trying to manage changing hormones & not having good role models around them to talk to-people who have been where they have been & can provide reassurance & genuine care & point them to a local faith community where they can be helped in so many ways. i came to faith in Jesus Christ when i was 15(Year 9) & the support i received through the school fellowship group was life-changingly wonderful. SRE can provide answers to many questions students have about the BIG questions of life . These answers can give students a reason & a purpose for their life that they arent aware of & may not hear about at home. Their faith community ,whether at school or their local church, can provide life-long connections that can act as a guide through their different life-stages I urge you to maintain tax deductibility for donations towards the on-going work of SRE so that students will continue to have the FREEDOM TO HEAR & choose for themselves how having faith in Jesus can transform their lives
1038	Faith based teaching has a positive impact on the whole community. Children learn good values and RESPECT for all — which, in turn, helps the entire community. Please ensure the ability to fund-raise is maintained.
1039	I would very much appreciate the Federal Government continuing to recognise and value the positive contribution that Faith communities make to Australian society. One way for the Government to show appreciation is by NOT removing the Deductible Gift Recipient (DGR) status for giving to religious education in schools so government schools continue to receive quality SRE/CRI programs. I government
1040	Dear Commissioners, I am writing to express my concern about the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, and making changes to develop a simple, transparent and fair system. However, to achieve this, you are removing DGR status from charities undertaking activities including advancing religion. I am Chair of a local Special Religious Education Board, which has been providing SRE to the local government high school for over 20 years. This has been 100% funded by local religious people, and DGR status has always played a role in raising funds. In 2023 alone we taught SRE to over 100 students at the school, so over the course of 20 years there would have been over 2000 students in the local community who have benefited from SRE. The goal proposed is to direct donations towards activities

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	<p>that provide the greatest net benefits to the community as a whole. The implication is that religion does not provide net benefit to the community. However, Religious Education in government schools is such an important initiative, it has proven (and well-researched) wellbeing benefits and is vital for promoting social cohesion. On the level of our individual school, the provision of SRE is valued and supported by the school. Due to the different nature of Secondary School, rather than a group of volunteers providing SRE we have one paid employee provide SRE to all opt-in students. At the end of 2023 the SRE Teacher sought feedback from the students, with the following overall result (over 50 replies): How much did you like Scripture Classes? (1-5 Scale) 4.70. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. In our school, a huge mix of parents select SRE for their children – some religious whether Christian, Buddhist, Muslim or Hindu and plenty that are not religious but want to provide their child with education about religion and give them the chance to choose. The school has found SRE so beneficial that they consider the SRE Teacher a part of the Wellbeing Team and provide them with a desk as a Staff member – even though their salary is not paid for by the government. Research shows that religious education in schools is one of the best ways to promote social cohesion. Removing DGR status from our organisation and others like it will impact giving and potentially mean that we do not have enough income to employ the SRE Teacher. This would be such a loss to the students, staff and families. SRE does contribute to the greater good of Australian society and removing the DGR status will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and will not promote philanthropy, which is the goal of the reform.</p>
1041	<p>I support to keep the Deductible Gift Recipient status of all financial giving towards SRE in school. The mental wellbeing of young people at school has been deteriorating following Covid and also increasing usage of digital media. SRE is a valuable avenue and space for those students to share and feel being heard in a safe environment. While there are other initiatives providing similar opportunities, SRE provides a unique environment for those students coming from faith based community and they can find place where they can feel belong.</p>
1042	<p>Our family choose to donate to charities with tax deductible giving. This should include a comprehensive list of charities from all sectors. Pre-selection and discrimination against religious organizations should not be tolerated or endorsed.</p>
1043	<p>I would like to express my support for keeping the charities that help finance SRE on the Deductible Gift Recipients list. In these tough financial times, when people are more likely to curb their charitable giving anyway, to remove SRE supportive charities from the DGR list would be financially devastating for SRE. As an SRE teacher myself, I can attest to the value of faith-based education in schools, and not just for the students. SRE teachers of all faiths gather at schools and share a common joy - sharing their faith with children. There is great respect and kindness shown by each faith to the other - a much needed example in our world. The children that come to SRE come with such enthusiasm. I have had many children tell me that it is their favourite lesson of the week. All of this is achieved by volunteers - people who give up their own time to honour the desire of so many parents - to have their child learn the traditions, principles and beliefs that they value so greatly. I urge the Productivity Commission to keep the charities that support SRE on the DGR list.</p>
1044	<p>I would like to request that SRE and faith based school fund raising stay tax deductible. SRE has a vital role in Australian education as it provides a part of essential well being component Spirituality. SRE is run by numerous volunteers. In order to continue to support our children’s needs in spiritual well being , it must stay as Tax deductible program.</p>

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1045	SRE is very important in our schools where Christianity is being attacked at every level. As part of our national heritage it should be allowed to be taught and given tax deductible status to do so. Schooling in this country was started by the church and was only overtaken by the government with the understanding Christianity would be taught in the schools the Government would run. Let's not throw away our history.
1046	I would like to state how very important SRE or Scripture is in Australian schools. Children learn about loving others, finding belonging themselves and how to be part of a loving community. It lifts their eyes from the circumstances that may find themselves in and to know how loved they are. This has a great effect on how they live in society and the care that they have for their community. I strongly believe that this should stay funded in the way it has always been. In these uncertain times in our world, our Australian children need stability and certainty, and they can find this through SRE and the care of the SRE teachers in schools. Thank you.
1047	Dear Government our community relies heavily on the cost effective and community orientated faith based organisations. The members of which go above and beyond to fulfil their jobs with care, skill and dedication. Please do not limit their access to funding, as we cannot afford to lose their contribution.
1048	Dear Mr. Norman, Peace of our Lord, hope my email finds you well. thanks for your email dated Sunday 4th February 2024. I'll put here a few lines as you requested to express sharing with you in this vital thing regarding tax deductible for tax recipients. My comment on this essential and very important subject: I personally, being the official spokesman for the Coptic Orthodox church NSW, have approached the government around year 1993 concerning that matter asking, why does not the government offer strong financial help for the non for-profit charitable organisations and the faith based religious schools. The answer was that it is not on the policy of Australia to do so but we are replacing it by the special program of tax-deductible tax recipients to encourage people to offer their donations to the non for-profit organisations and also the building fund of faith based religious schools; this was the exact words I got from the government at that time. If the tax-deductible gift recipient will be stopped and withdrawn from non for-profit charitable organisation and faith based religious schools, this will have a major effect on those organisations and the great role they play within the Australian society, ensuring great deal of good behaviours and manners for the members of the society. My view is that if the religious values and principals are lost from Australia, eventually Australia will be lost. We the Coptic Orthodox community in NSW have 4 Christian Coptic Orthodox religious schools, who are carrying the education from year 1 (primary) to year 12 (high school). Those schools have been established by the donations of the members of the community, as the government only offers a bit of the expenses of establishing those schools. Also, the salaries of the teachers are beyond the ability of the community, so the tax deductible gift recipients encourages a lot of teachers to come and teach voluntarily, knowing that they will be having an official receipt of the wages they should take to help them in the taxation at the end of the year; it is the matter of give and take. If the tax deductible gift recipient will stop, those teachers will not come and teach voluntarily and it will be a great suffering for the school to continue to keep its academic level as it is. I don't know why the productivity commission want to stop this, I highly ask them and the government to consider the great need for those volunteer donors, as they are the main source of non for-profit organisations and faith based religious schools in Australia. I highly have my voice with you that this matter be reversed and will continue as we are, having the tax deductible gift recipient system continuing. I wish you success in your meeting

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1049	<p>Dear Commissioners, Thank you for your thorough report examining this issue. Reform to improve and make more consistent our existing systems are laudable goals in this and any matter. However, I would like to comment on an inconsistency in the approach outlined in your report, and challenge the body in the fairness and consistency of the existing recommendations. It has been recommended in the report that all charities promoting the 'advancement of religion' lose their DGR status. I'll briefly comment that these charities have potential to bring significant benefit to society, including in their vast volunteering base and in the known correlation between volunteering and religious practice (an outcome that is encouraged in the report). However at the same time, the report also recommends granting DGR status to a selection of additional charities, including advocacy groups. To speak in a purely secular sense (in which this report is surely to be taken), the advancement of religion is the advancement of an idea or ideology. In this context, charities are thus the advocates for an idea which any number of individuals adhere to and find great meaning in. To me, this definition highlights particular similarities to the advocacy groups that are now gaining DGR status under your report recommendations, advocacy groups that champion their cause (ideas and ideology) on behalf of their adherents. My request then is this: can the Commission outline a clear and obvious reason why religious charities that seek to advocate for their religion and adherents are not treated in the same way as other advocacy groups that seek to advance their own ideology and adherents (just without a religion attached)? I eagerly await your response. With many thanks and kind regards.</p>
1050	<p>With the great number of adverse distractions available to young people today, surely it is a step backwards to remove the Tax Deductible benefit from donations to SRE teachers and school chaplains which will reduce the financial support of the number of people involved in these fields. So often, students with problems, will come to these people for advice and encouragement. Talk to schools with them and see how their efforts are valued.</p>
1051	<p>Regarding the removal of Deductible Gift Recipient (DGR) status for giving to religious education/instruction in schools. I disagree with the recommendation to remove DGR status. I am a Christian as well as a paediatric occupational therapist and small business owner. As an OT I see the significant benefits of religious education in our schools for the support and development of students social skills and emotional and mental health wellbeing. The support these students receive from religious education and support in schools, decreases the burden on government supports such as our hospital system, NDIS and judicial system. SRE/CRI programs in government schools have proven student wellbeing benefits and contribute positively to the school community as well as long term community benefits. As a small business owner, I utilise tax deductibility for the majority of my donations. I can give more because I don't have to pay tax. This is an additional benefit to the service providers as they receive more donations. In addition many of these services do not receive any other funding from the government or other means. As a Christian, I wish for my government to make religious freedom a priority and denying financial support to religious services making a positive impact for our children and young people decreases our freedom to participate and contribute to our society. Please reconsider the need to remove DGR status from religious education/instructions in schools</p>
1052	<p>I understand consideration is being given to restrict the present DGR system because such gifts are of little 'community-wide benefit'. This proposal is too far-reaching as the concept locks out many worthwhile organisations with huge numbers of donors benefitting from tax-free donations for the community's good. Proposed restrictions on citizens, negates their willingness to deny themselves and help others. Surely this is not in the community's best interest. Today's citizens have already benefited from past governmental fiscal help where past sacrificial gifts were un-taxed. Your proposal cancels these privileges and places additional stresses on citizens already heavily impacted by the current economic climate in 2024. I write in support of organisations such as Scripture Union, whose ongoing work includes government schools, where many students receive advantages. We understand that</p>

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	<p>Scripture Union needs to buy and manage property in various localities, to enable school students, some as subsidized students, to benefit from holiday camp activities, and receive an enriched life and education. Views expressed in your Draft Report of 30th November, 2023 to restrict such entities as religious charities are controversial and questionable in several areas. Our present Australian multi-cultural society has over 60% of citizens identifying with a religion. Much research shows that social cohesion through religious education is one of the best ways to promote social cohesion. There is a current crises in governmental schools for hiring and keeping quality teachers who claim their workload is too high. However, your proposal places additional stresses on classroom teachers to alone promote student development at the expense of time spent on curriculum matters. In addition, every year, the nation’s largest weekly group of volunteers are the citizens who visit schools as volunteer Religious Teachers. A large number of schools welcome such volunteers. A few such teachers are actually employed by organisations like Scripture Union, which saves government monies. However, many religious teachers face mounting economic pressures to survive and give value in their homes and schools at personal cost. Organisations who support these teachers, include churches and other religious-based organizations, and collectively shoulder some cost burdens underpinning socially valued activities. I add my personal thanks for past advantages these entities received from DGR government help. As a Government High School Principal of 13 years, I can vouch for staff repeatedly expressing gratitude for lessons given by volunteer religious teachers plus the gain of some staff free time. On difficult occasions, such as the untimely death of a student, one volunteer teacher could visit the grief stricken family. This was much appreciated by the family, staff and school. I call on government to maintain DGR advantages to such institutions.</p>
1053	<p>I am writing as a representative of the NSW Australian Christian Churches to express grave concerns about the recent recommendations put forth in the Productivity Commission Draft Report. The proposal to eliminate tax deductions for donations to religious charities supporting Special Religious Education (SRE) poses a significant threat to religious organisations, particularly those actively involved in placing youth workers and other support persons in our schools. Many of our churches rely on 'RIGS' (Religious Instruction in Government Schools) for tax-deductible donations. Any reduction in funding would have severe consequences, especially at a time when the mental health and wellbeing of our students are at an increasingly critical state. Any compromise in funding for these critical services jeopardises the wellbeing of future generations. Special Religious Education and Youth workers in schools play a pivotal role in shaping young lives and making a positive contribution to Australian society. Stripping away the DGR status for SRE not only undermines the indispensable work of faith communities but also exacerbates the existing wellbeing crisis in NSW schools. I sincerely appreciate your attention to this pressing matter. The potential ramifications of these proposed changes are far-reaching and demand careful consideration. Your support in protecting the funding for Special Religious Education will have a lasting impact on the wellbeing of our youth and the fabric of our society. Thank you for your time and consideration</p>
1054	<p>I refer to the proposed changes to the Deductible Gift Recipient (DGR) system and the recommendation by the Australian Government Productivity Commission to withdraw funding for religious education in government schools. Religious education in government schools is a very important initiative and this will have a disastrous effect on the resources available for the support of Special Religious Education as the SRE teachers provide a valuable service to faith communities. There are also the benefits to the health and wellbeing of current and future students who will be significantly impacted as these are vital for promoting social cohesion. As the largest weekly volunteer labour force in Australia within the faith communities, they deserve recognition within the DGR System. Therefore, DGR status should remain and the support for SREs be maintained or even increased.</p>

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1055	<p>To the Members of the Productivity Commission, Regarding the report into philanthropy. As the report states philanthropy has many community benefits whether through volunteering time or donating funds. It benefits those who give their time, those who receive the services & the broader community through changed circumstances & behaviours. Draft Recommendation 6.1 is in contradiction to the intent of the report to encourage philanthropy. Donors are encouraged by the incentive of a tax deduction to further the works of charity organisations. Recommendation 6.1 is a direct attack on religious education. What better way to benefit the community than by teaching our future generations to love one another & treat others as they would themselves? It is contradictory to the purpose of encouraging philanthropy & religious freedoms in Australia. It also contradicts the Charities Act 2013 which defines a charity as being for the public benefit & public benefit as S7 (b) advancing education & (e) advancing religion. Religious education should be available for parents who desire it for their children. Volunteer religious education in public schools provides learning opportunities for children otherwise not exposed. In a world where respect & responsibility are dwindling & we see young people participating in anti-social behaviour, religious education introduces them to more positive behaviours & future outlook. I implore you to reconsider your draft & to continue DGR charity status to religious education & school building funds in order to support the freedoms we enjoy & the positive input to future generations.</p>
1056	<p>We support the recommendation to reform the DGR system, particularly the recommendation to combine eligible categories into a single DGR endorsement. There is an unnecessary administrative burden and cost associated with a charity establishing and administering separate entities where it pursues multiple charitable purposes. No public policy purpose is served by requiring separate entities be established for different endorsement categories and there is not sufficient transparency or certainty around the specific listing process to make this a practical solution. The ability to subsume all activities into one single DGR would maximise the charity's impact, while reducing administrative and compliance burdens and their associated costs. Often an activity carried out by charities will fall into multiple endorsement categories, so it makes sense for that activity to be carried out by one entity. For example, work researching the harms of single-use plastic advances both health and the natural environment. This recommendation is consistent with the Commission's primary goals of simplicity, efficiency and fairness. It also furthers the goal to grow philanthropic giving in Australia, by allowing supporters to donate to charities taking a holistic approach to an issue, rather than splitting donations to multiple entities.</p>
1057	<p>It seems that these proposals are designed to prejudice religious people and organisations. It is staggering that, given the demonstrable wellbeing benefits to individuals from religious expression, and the societal value provided by religious organisations, I can only conclude that the proposals to remove tax deductibility from religious organisations is driven by atheist ideology. As part of my Christian convictions, we give 10% - 15% of our income away to both non-religious organisations and Christian organisations (some, but not all, of which is tax deductible). If tax deductibility were to be removed from religious organisations, I would end up giving less away, and it would be my non-religious giving that would suffer the most, as I would preference giving that had both a community benefit and a Christian impact.</p>
1058	<p>I am writing as a leader in the Christian faith community with serious concerns about the recent Productivity Commission Draft Report, recommending the elimination of tax deductions for donations to religious charities supporting Special Religious Education (SRE). If implemented, this proposal would have severe consequences for religious organizations, placing youth workers and other support workers in our schools. Many rely on 'RIGS' (Religious Instruction in Government Schools) for tax-deductible donations, impacting the crucial sponsorship provided for this essential support. The situation in our schools for mental health and wellbeing is at an increasingly critical state, with McCrindle research reporting 66% increase in mental health issues,</p>

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	<p>54% increase in family conflict, along with increases in bullying, and other peer issues in our schools. Contrary to the Commission's belief that SRE produces little community-wide support, evidence indicates it delivers key psychological benefits, promotes multiculturalism, social acceptance, and reduction of the risk of student radicalisation. Any reduction in funding to our young people in this area would be damaging at the cost of the wellbeing of future generations. In the Christian community, faith is a driving force behind giving. The value of tax deductibility (DGR status) cannot be overstated, providing encouragement for individuals to contribute meaningfully to causes we deeply care about. Special Religious Education plays a vital role in shaping young lives and contributing positively to Australian society. The removal of DGR status for SRE and school building funds would not only undermine the crucial work of faith communities but also worsen the ongoing crisis in NSW schools. Thank you for your attention to this matter.</p>
1059	<p>As a Christian giving is something very much encouraged by my faith in a multitude of areas including to aid the poor, help the sick and provide quality education. Currently the government policy recognises my values regarding giving, but the removal of SRE in schools from a tax deductible status will reduce my available giving across all areas. I support SRE in schools and Christian education, and I'm disappointed that the government would try and continue its attack on Christian faith in such an unfair and targeted manner as to remove tax-deductible status for SRE giving.</p>
1060	<p>Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government's goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision.</p>
1061	<p>Submission to the Productivity Commission Regarding the "Future Foundations of giving" draft report Re: Deductibility of support for Religious Education (RE) of all religions in all the States of Australia 1. Community support – in those states where RE is allowed, there is strong community support. In NSW where SRE is allowed to be taught by volunteers, there are over 11,000 volunteers teaching SRE. In Vic where RI is not allowed to be taught, there are obviously no volunteers (though some schools allow after school RI). Other States allowing/encouraging RI in school time are QLD and WA. 2. It is good for the students - Education should aim at a holistic development of the child – as well as academic, arts, sports etc, it should include exposure to spiritual aspects of life, so they are equipped to make their own life decisions. Those students who choose a religion have better psychological outcomes. 3. Supports multiculturalism. All Cultures and their faiths are based on their relevant scriptures and holy teachings/customs. Students should</p>

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	<p>be given the chance to learn and know their families traditions and culture. 4. Teach it properly - Some Departments of Education currently provide GRE, but this is taught by the employed teachers who are generally unfamiliar with the various religions/cultures. Supporting RE by organised/trained volunteer teachers ensures the particular religion is taught by people who practice it. 5. Funding – the Government is relieved of the full funding of RI which is primarily by community support. (admittedly, tax deductibility is a form of government support, but only partially and is matched by community support) 6. Encourages philanthropy. With the encouragement of DGR for RE across Australia, those supporters who wish to support it, can support those RE organisations in the their State of choice, for the religion of their choice and for the amount of their choice. Submitted 5 February 2024 by Genesis Charitable Foundation. By David R Smith, Chairman. Genesis Charitable Foundation has been trustee of a Public Ancillary Fund and Charitable Trust for over 23 years and is a supporter of RE in all States</p>
1062	<p>Philanthropic giving is something very much encouraged by my Christian faith in a multitude of areas including to aid the poor, help the sick and provide quality education. Currently the government policy recognises my values when I decide how to give, but the removal of SRE in schools from a tax deductible status will reduce my available giving across all areas as more would need to be devoted to this function if removed from its charitable status. I support SRE in schools and Christian education, and I'm disappointed that the government would try to continue its attack on Christian faith in such an unfair and targeted manner as to remove tax-deductible status for SRE giving.</p>
1063	<p>I am writing in relation to the government funding of SRE (Special Religious Education). I have supported SRE as a teacher and financially for many years. I believe that it is essential that children in our public schools continue to receive the teaching that SRE provides. Our whole Western Culture is essentially based on the Judeo-Christian ethic. This applies to many areas, whether we are talking about equality of persons, provision of hospitals, schools or other essential services. I would urge not only the continuation of current funding but increase in funding and maintenance of DGR status for SRE and school building funds. I would urge the government to recognise and value the contribution made by faith communities to Australian society.</p>
1064	<p>I've taken the time to read your Overview Report so I trust you will take the time to read and consider my comments. I financially support the teaching of scripture and allied activities in NSW government schools via Scripture Union, a well established and trusted organisation. The work is chronically under-funded compared to need, relying entirely on donations, but has wide community impact spread across the state, especially where delivery of such services occurs in small and remote communities. Your report observes 'religious organisations play an important role in many people's lives and communities across Australia' With such an important role surely it makes sense to maintain DGR status for such organisations which are part of our community, Christianity has informed, guided and inspired our society for good in the areas of education, help for the poor and oppressed, health care and social justice to name a few. Why are you attempting to discourage the foundational beliefs on which such good things owe their existence ? In other words, there is a resounding case to continue the DGR status of religious education in public schools. To paraphrase your Principle 1 for accommodation within the DGR system:- Thus 'there is a rationale for taxpayer support because the activity generates (irrefutable) net community wide benefits and is otherwise (chronically under-funded) undersupplied by the market. If the aim is to increase the level of philanthropy, in support of the Government's goal to double philanthropy by 2030, then maintaining (in fact growing) DGR status for religious education in public schools makes a lot of sense as part of the overall approach. It also helps public schools provide an opportunity for religious education that private schools (that also, I might add, receive government funding) offer as inherent part of their curriculum. Accordingly your findings are inconsistent (at best) with your own report</p>

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	and consequently it should be revised so as to maintain the DGR status for organisations that provide religious education in public schools and thus help Government achieve it's goals of doubling philanthropy by 2030. Thankyou.
1065	Please do not cut DGR status for SRE in schools in Australia. This is not good policy and only reduces the effectiveness of SRE in schools which is something which promotes social well-being for the whole community. John and Janet Harris, Inverell, NSW
1066	If the policy makers are aiming to remove financial incentives from SRE schools, I would like to ask that they consider more closely the overall pros and cons. From time to time, we see high profile negative cases from some religious institutions. I wonder if we might need to also look more closely at the positive impacts that these institutions bring to society. For every single negative case that we see on the news, there would be a multitude of positive cases that are not reported and simply taken for granted. For example, have we compared crime rates between students or graduates of SRE schools with those that are non-SRE? Members of various religious institutions verses those that are non religious? Have we looked closely at the positive (and negative) contributions that they make to society? If we put the responsibilities of determining DGR status with the ATO, it would be unlikely that the positive impacts to society would be taken into proper account, especially when the ATO does not have to deal with the monetary cost and social cost of crime because these are primarily the responsibility of state governments. Whilst there might be some "rotten apples" in any group, perhaps one way to deal with that is to more closely look at the students and graduates of SRE schools as one way to measure the performance of SRE schools. There have been recent reports of teacher shortages, particularly in Victorian state schools. There must be some problems or issues that cause existing teachers to give up and potential teachers to turn away from this meaningful career. If we remove DGR status from SRE schools without properly understanding what is happening with them, we are potentially making SRE schools become like state schools and thereby lose teachers, jeopardizing the younger generation as well as society as a whole.
1067	As a Christian, I value the ability to give to and support the continuation of SRE in Government and public schools. A society void of Christian values of love, peace and charity is a society that is more likely to be plagued with social ills. Whilst SRE may not be the solution to all society issues, it opens up a precious opportunity for students to understand and hear the love of Christ and to make a decision for themselves as to where they will place their faith. I strongly encourage the Government to rethink about removing the tax deductibility of giving towards continuing SRE in schools. A decision that affects not just this generation but many to come.
1068	Many faiths contribute to SRE providing much needed social acceptance in our multicultural society. It reduces the risk of radicalization and delivers psychological benefits of inner peace and stability. Taking away the DRG means less resources to make this positive and valuable contribution to our society. People of faith are 25% more likely to donate than their secular counterparts and 23% more likely to volunteer time.
1069	Dear Commissioners, I'm so worried about what these suggested reforms will mean for Australia – and hope there is room within this process not just to comment on their outworking, but to change what they are proposed to be. Research shows very clearly that Religious Education provides strong community-wide benefits because it helps diffuse racial and religious tensions. It enables instruction to be within a monitored environment – as opposed to either be non-existent and fed by radical events in the media, or for education to be outworked by radical content online. I'm sure you will probably say at this point that your report is not trying to remove religious education – but by removing DGR status, you will. You are placing undue financial pressure on a system that actually represents Australia's largest weekly volunteer group. I don't understand why this wasn't taken into account in your

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	<p>report, when you articulate that the government wants to double giving (finances and volunteering) by 2030. Your reforms, and this goal, seem to be at odds. Perhaps everyone who was part of forming this report has no connection to a religion? 60% of the population in Australia does, and Australia is the most multicultural community on earth. Social cohesion is therefore hugely important in Australia – and religious education is well-researched to build this. This IS a community-wide benefit – and yet religion in your report appears to be treated otherwise. I am also concerned about the pressure your reforms will place on school building funds. Faith-based education is the fastest growing sector of education – it is what Australians are increasingly turning to. Funding for these schools is mainly through fees and donations – so why are you therefore making it harder for them to provide quality education, just because the government provides a bit more support for them through other means than in 1950s? I think the government SHOULD provide more support – not be taking it away. DGR mechanisms enable the people of Australia to donate and fund some of our education system themselves. If these schools go under, or have to provide lower quality facilities, then then Australia will pay a heavy price. It seems to me that because they have the word ‘religion’ associated with it, that other contrary particular voices have been elevated, and these initiatives have been labelled as not ‘community-wide benefit’. This is an error. Your report shows that overall donations have increased, but that they are coming from a smaller pool of people. Together with cost of living pressures, I read this to mean that the average income person in Australia is not giving as much anymore. If people have the option to give somewhere either with or without DGR status, I think the average Australian would ultimately lean towards choosing those with. So – you are making it harder for these volunteers to do their valuable work, and for schools to provide the best education facilities they c</p>
1070	<p>Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. I think it is good that you are looking at expanding the system to cover more initiatives such as animal welfare, but I am quite concerned that to achieve this you are taking away DGR status from almost exclusively religious charities – which will have a huge impact on important initiatives such as school building funds and religious education in government schools. Australia is the most multicultural nation on earth, and approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education, and its teachers, is not a quality decision for Australia, and will have long term ramifications. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed, because back in the 1950s when DGR status was established, no government support was given by other means and now it is. This is not a good enough reason – unless the government is going to actually front up and supply ALL the capital expenditure needs of these schools (which I’m sure they won’t) why would you then seek to penalise both the schools AND the private citizens who are donating to these schools and funding education? Faith-based education is the fastest growing sector of education in Australia – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest growing sector of education – which is predominantly privately funded by citizens – and are also putting undue pressure on the largest weekly group of volunteers in Australia, and risking a lower level of social cohesion as a result. I think we, and you, can do a lot better than this. In light of everything I have stated above, I completely reject your [presumption that these</p>

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	<p>initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result.</p>
1071	<p>I am very concerned about the proposed changes to policy regarding tax deductible donations. The new policy will make some of the wonderful things that we do in Australia much more difficult. SRE, for example, has benefits for people now with their mental health and in hearing the positive and uplifting message their faith. As a Christian, I am always encouraged by learning more of the gospel and God’s love and it is great for our students to have the same in their schools. SRE also has benefit for the volunteers as they serve our community. In a world where people more and more feel lost and anxious and lonely, programs like SRE are so important to continue. I know that there has been a lot of time spent in discussions about tax to try to make a system that is fair and that will relieve financial pressure for Australians, I thank you for your efforts and ask that you consider keeping these tax deductions available to help keep programs like Scripture going which serve to support people in our community.</p>
1072	<p>Dear Commissioners, I am writing to let you know how much I have appreciated the work done by so many volunteers so that Religious Education is given in government schools. Before retiring I was a teacher in government schools. I was also a Scripture teacher and I understand the training and the work that Religious Education teachers put into their lessons. I would like to see the volunteers recognised within the DGR system. Faith communities bring so many social benefits to our schools as well as encouraging the well being of our children. I believe that for the benefit of the students and the school communities that DGR status should be maintained for Religious Education in government schools. Sincerely, Elizabeth Robinson</p>
1073	<p>As a concerned member of our community, I urge the government to carefully consider the proposed changes to the Deductible Gift Recipient (DGR) system, particularly in relation to Special Religious Education (SRE) within government schools. Firstly, I want to express my deep appreciation for the invaluable role that SRE plays in our education system. It not only provides students with a foundational understanding of various faiths but also fosters an environment of diversity and mutual respect within schools. The fact that SRE relies heavily on volunteer labour, forming the largest weekly volunteer force in Australia, speaks volumes about the dedication and commitment of individuals within our communities. Maintaining or increasing government support for SRE is crucial to ensure its continued success. By granting DGR status to SRE programs in government schools, the government can demonstrate its recognition of the significant contribution these programs make to the holistic development of our youth. Furthermore, it is essential to acknowledge the role of volunteers within faith communities. These individuals selflessly dedicate their time and effort to support various charitable activities, from providing food assistance to the homeless to offering emotional support to those in need. Granting DGR status to these volunteers not only acknowledges their invaluable contribution but also encourages others to engage in similar acts of generosity. Beyond the direct benefits to education and charity, faith communities contribute immensely to the broader social fabric of our nation. They serve as hubs of support and belonging, fostering social cohesion and resilience. Studies have shown that individuals who participate in religious or spiritual communities experience greater levels of wellbeing and connectedness. By supporting these communities through the DGR system, the government can help amplify these positive impacts across society. In conclusion, I implore the government to prioritise the maintenance, and enhancement of DGR status for Special Religious Education in government schools and to extend recognition to the volunteers within faith communities. Doing so not only upholds principles of inclusivity and diversity but also acknowledges the invaluable contributions these groups make to the wellbeing and cohesion of our society as a whole.</p>

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1074	<p>Dear Commissioners, Thank you for the opportunity to make comment on the Proposed Changes to the Deductible Gift Recipient (DGR) system. Special Religious Education (SRE) and lunchtime religious groups are a vital part of many schools in NSW. These are often run by volunteers. I have been volunteering as a SRE teacher in Public Primary schools for 35 years. The resources we use are paid for by local donations. If donations to SRE were no longer tax deductible, I believe, this would have a significant impact on the funds received. We are required to do continuing training which we usually pay for ourselves. This SRE teaching is seen as very valuable as most parents at the schools I teach in, choose to have their children in Christian SRE classes. I am from a country town in NSW. One charity that I support is Scripture Union NSW. This will have a disastrous impact on the resources available to support scripture / religious education (including SUNSW Lunchtime Groups: ISCF and SUPA Clubs) in schools and over 10,000 volunteers who teach it. Religious Education in government schools is such an important initiative, it has proven (and well-researched) wellbeing benefits and is vital for promoting social cohesion. I can testify to the great work that Scripture Union NSW does in helping young people become responsible adults with good values. My own children have benefited from this. I see many young people who are turning to drugs or alcohol and stressed about the future, without hope. I believe the government should be encouraging such organisations that are helping our young people to reach their full potential. The DGR status is a small way this can be done. Please reconsider so that DGR status is maintained for Special Religious Education in government schools. Kind regards Ruth Wilson</p>
1075	<p>Hi, (I am not sure who to address my comments to). I am not sure why this recommendation has been put. Is it to do with the belief that religious activities have little community support or weather there is a genuine belief that the tax collected would be of financial benefit to the government? I will take it at face value that there is a financial benefit. The result would mean fewer private educational buildings or more buildings built by the government. In reality it would mean a combination of both. It ought to be self evident that self determination produces greater results in that it reflects a personal commitment and therefore a greater commitment to it's outcomes. To make that less available would detract from a commitment to greater outcomes. On the second point that the government would need to build more buildings with the financial savings I do not see how that would represent any savings as the typical amount of tax may represent 30% and government building projects typically cost more than private ones so it simply does not add up to modify a system that produces 70% or more less for the same money. If the aim is to produce education more productively this just does not make sense. If the commissions belief is that religious education has little community support then I believe that it is more of a reflection of the personal beliefs of the members than the way that our increasingly multicultural society holds it's value. Yours Sincerely Michael Dunajcik</p>
1076	<p>I am disturbed to hear that the deductible gift recipient (DGR) system in Australia is under review and might be removed from charities that provide religious education in schools. I am a special religious education teacher in a voluntary role and have done so for 18yrs. Volunteers like myself make up the largest weekly volunteer labour force in Australia. Our ability to do this and be supported happens because of people's support through DGR and this would be profoundly impacted if this were to stop. We should be encourgaged in this not penalised and I would ask the government to maintain or increase their support for this, not reduce it. Therefore I ask that DGR status be maintained for religious charities, school building funds and special religious education in government schools and that faith communities – both their initiatives and their volunteers – would be applauded, valued and recognised within the DGR system. We need to continue to serve the community in this way.</p>

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1077	<p>Hello, as the parent of two children aged 12 and 10 I can't emphasise how important we have found SRE teaching to be. Our kids have benefited enormously from the wonderful teachings, lessons and friends made from this program. I can understand the governments desire to look for savings but this is not the place to do it. I strongly encourage you to reconsider the decision to remove tax deductibility for SRE programs.</p>
1078	<p>Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government's goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed. Faith-based education is Australia's fastest-growing education sector – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing education sector – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion. I think you and I can do a lot better than this. Considering everything I have stated above, I completely reject your presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don't have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result. We urge you to reconsider the suggested changes, recognising the significant role that Scripture Union NSW, SRE and people of faith provide for the greater good of Australian society.</p>
1079	<p>Christian Media & Arts Australia Example Comments to Proposed DGR Reforms SAMPLE RESPONSE 1 Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. I think it is good that you are looking at expanding the system to cover more initiatives such as animal welfare, but I am quite concerned that to achieve this you are taking away DGR status from almost exclusively religious charities – which will have a huge impact on important initiatives such as school building funds and religious education in government schools. Australia is the most multicultural nation on earth, and approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education, and its teachers, is not a quality decision for Australia, and will have long term ramifications. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government's goal to double giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge</p>

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	<p>proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed, because back in the 1950s when DGR status was established, no government support was given by other means and now it is. This is not a good enough reason – unless the government is going to actually front up and supply ALL the capital expenditure needs of these schools (which I’m sure they won’t) why would you then seek to penalise both the schools AND the private citizens who are donating to these schools and funding education? Faith-based education is the fastest growing sector of education in Australia – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest growing sector of education – which is predominantly privately funded by citizens – and are also putting undue pressure on the largest weekly group of volunteers in Australia, and risking a lower level of social cohesion as a result. I think we, and you, can do a lot better than this. In light of everything I have stated above, I completely reject your [presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result.</p>
1080	<p>As a teacher in a public primary school, I have had the privilege of observing firsthand the positive impact of SRE on the students in my classroom. SRE not only serves as a valuable tool for students learning of religious and moral values but also fosters a sense of community and belonging among students. In today's diverse society, where students come from various cultural and religious backgrounds, incorporating SRE into the schools ethos can help promote understanding, tolerance, and respect for different beliefs. One of the most significant benefits of SRE is its ability to create a strong sense of community within the school environment. By providing students with opportunities to explore their faith and engage in meaningful discussions about religious beliefs, SRE helps build connections among classmates and fosters a supportive learning environment. This sense of belonging is essential for students' overall well-being and academic success, as it encourages them to actively participate in classroom activities and collaborate with their peers. SRE plays a vital role in promoting a sense of community, connecting students to their cultural heritage, and fostering moral and ethical development. By incorporating SRE, schools can create inclusive learning environments where students feel valued, respected, and supported.</p>
1081	<p>Dear Commissioners, I was disappointed to read of the plan to withdraw deductible gift recipient status from organisations providing religious education in government schools. As I could see in your report, faith as well as personal values are among some of the major reasons behind individual philanthropy in Australia. As followers of Jesus, Christians are motivated and called to be generous and would be among the most generous groups in our nation. One significant way in which we do this is to give of both our time and money to enable children in public schools to have the opportunity to learn and make their own decisions about the Christian faith. As you also recognised, "religious organisations play an important role in many people's lives and communities across Australia." May I be so bold as to consider this an understatement: the impact of coming to faith in Jesus Christ is utterly life-transformative! Special Religious Education in public schools has such a positive impact on thousands of children every week and is run by the largest weekly group of volunteers in our country! Each teacher gives hours of preparation and classroom time to show every student that they are valued and loved by the God who made them (especially important when so many of our young people do not get this message at home or elsewhere, and we face a national pandemic of youth mental illness and distress), as well as given them an opportunity to hear the life-transformative news about Jesus. Religious organisations have very positive impacts on their communities. One local example of this is that at our town's Australia Day celebrations this year, the playgroup run by my church won the Community Group of the Year Award, and our holiday kids club won the Community Event of the Year</p>

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	Award. This is just one way in which we can see our town's appreciation of the way in which a Christian community loves and reaches out to meet the needs of local kids and families. In summary, I call for DGR status to be maintained for religious education in government schools, and that volunteers within these faith communities will be recognised through DGR status.
1082	To whom it may concern: I wish to inform you that my Christian faith drives my giving habits (both in my discretions monetary giving and how I give my “voluntary” time). My family extremely value tax deductibility (DGR status) for our financial contributions. The government does not fund these things so we fund these ourselves. Removing the tax deduction will make it extremely challenging to continue to fund these services which we consider important and imperative for our community contribution and identity as a community group. It means we can be more generous to the not for profit community based organisations we support -primarily being our local church where our family is involved. My children attend Sunday School in a building that is labelled for Christian educational purposes. And my church is responsible for the local training and recruitment of Protestant Christian SRE teachers that serve in our local schools and community. Our children attend Protestant Christian SRE at their schools. I am a former SRE teacher and served as an SRE teacher for over 6 years in various communities in Sydney and also have been involved in SRE which was immensely important to my identity growing up since I was in Kindergarten. Not only my children but all children who attend SRE benefit from SRE by being taught they are valued and loved by God, have purpose in life, have various gifts and talents. All of this contributes to positive wellbeing and positive mental health in our community and which our children desperately need to hear. As you can see we highly value the contribution SRE makes to young lives and to Australian society. I strongly support maintaining DGR status for SRE and school building funds. I want the Government to recognise and value the contribution faith communities make to Australian society. Thankyou
1083	I am writing in support of Special Religious Education within Government Schools and that the tax Deductibility status for organisations and individuals in this sector be, at the very least, maintained. Religious freedom, and by extension Religious education, is a bedrock of our democracy. Contrary to some opinion, religious education is not an obstacle to secularism nor is it a principle that is counter to a secular society. In fact, without religious freedom and education there can be no secularism. Hiding religion from our children and not allowing a contest of ideas at school, is not freedom but a policy that allows only a state sanctioned belief system in our classrooms. Removal of incentives for this sector will diminish the effectiveness of what is the largest weekly volunteer labour force in Australia that provides this education and is not a coherent policy position given the sheer number of volunteers. Instead, the government should be considering increasing support for these volunteers and not removing or reducing it. This includes measures that incorporates volunteers within the DGR (Deductible Gift Recipient) system. These faith based volunteers and the organisations that support them overwhelmingly provide community-wide benefits and an avenue for broader education (which is voluntary in attendance). For your consideration.
1084	Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW’s ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your

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	<p>report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation’s largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government’s goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed. Faith-based education is Australia’s fastest-growing education sector – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing education sector – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion. I think you and I can do a lot better than this. Considering everything I have stated above, I completely reject your presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result. We urge you to reconsider the suggested changes, recognising the significant role that Scripture Union NSW, SRE and people of faith provide for the greater good of Australian society. Thank you for reading my comment.</p>
1085	<p>Religious education allows children to explore faith and its place in history and society and enables them to make informed choices about their faith journey. Christianity is the bedrock of society and its values. It is an historically fact that Jesus lived and his teachings have had and still have a huge impact on life today. It is a sad state of affairs that politicians devalue the practice of faith. As we as a society continue to move away from faith in God we see the slow but sure disintegration of society.</p>
1086	<p>SRE is so important to the wellbeing of the students that attend. Many of the students battle with relational, cultural, environmental and financial issues and find within the SRE framework their confidence boosted, teamwork enhanced, educational milestones achieved and acceptance of the valuable person that they are. To disallow DGR status to those who donate to religious organisations (of all faiths e.g. Muslim, Judaism, Hindus, Christian etc.) is shortsighted and dangerously damaging to students, and their support groups, which only have the very best interests and outcomes for the students who come under their care. SRE has one of the highest volunteer participation groups who rely on organisations to supply training, materials and safety requirements, and those organisations rely on the DGR process to provide the very best SRE education within negotiated Govt education guidelines.</p>
1087	<p>We are greatly concerned in relation to aspects of your draft report regarding the DGR system. It’s commendable that you seek to simplify the system, reduce red tape and expand it to cover more initiatives. Our concern is that you seek to do this at the expense of removing DGR status for such things as School building funds and religious charities such as SRE NSW/ACT (Special Religious Education). The Charities Act clearly states that a Charitable purpose includes the advancing of education and religion. These purposes have long been held by the law to be charitable. Removing DGR status as suggested by the Commission is to undermine these longstanding, well recognised charitable purposes. Apart from a small number of elite schools, many schools, whether Public or Private, are in need of funds to enhance their infrastructure. To deprive them of the possibility of funds, by removing DGR status for building funds, is to deny them a significant avenue to enhance the learning environment of their students. Significantly, faith-based</p>

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	<p>education is Australia’s fastest growing education sector. This indicates that this is what the community wants and are using. So why does the Commission suggest making it harder for this sector to operate successfully? Over 60% of Australians identify with a religion and SRE Teachers in Australia represent Australia’s largest group of volunteers. Yet your report on the one hand advocates the removal of help and privileges from faith communities which do now help and will help you achieve your goal to double philanthropic giving (financial and giving) by 2030. This is not a wise decision. As a Scripture (SRE) Teacher of over 14 years, Jan is sorry to read that funds may not come in for curriculum production as donors may not be able to afford to pay without a deduction. Such donors would most likely divert their funds of the lesser amount, to other God-honouring organisations. It would be unlikely that they divert their funds to other than Christian organisations, Through SRE and faith based education, finances and time are directed towards building others up in goodly pursuits, away from activities that are socially isolating, like alcohol, drugs, violence. By sharing the Bible Truths, through SRE, the children learn that God Loves them, they learn peace-making skills, good relationship and social skills and togetherness/family unity values. Such things are essential to a cohesive society and to be encouraged, not discouraged. Many like us also volunteer to care for the elderly and disabled in facilities all over our country or volunteer as fire-fighters, carers, etc.; thus saving the Government many millions in wages and services within these facilities, because they care. These saved funds would otherwise be unavailable for roads, services and other important community needs. You seem to presume that the initiatives of SRE and faith based schools are of little “community wide benefit”, which presumption we reject for</p>
1088	<p>Dear Federal Commission, I am writing to oppose the removal of tax deductions for donations made to religious charities in support of SRE. The Productivity Commission Draft Report proposes this removal but hasn’t considered the outcomes that this piece of legislation will have on the fabric of our society. We are facing an epidemic of teenage mental health issues with psychological services under huge strain already in supporting the next generation. We are aware from the recent “Study of Religious Education and it’s value to Contemporary Society’ (Zehavit Gross & Suzanne D. Rutland) that SRE provides integral and effective benefits to the young people of our country and therefore bringing stability to our future nation. The report made very clear that SRE strengthens our young person’s personal identity and moral & ethical development. The teaching of SRE empowers student decision making, has real benefits on a student’s mental health and wellbeing while also strengthening the multicultural fabric of Australian Schools. If this legislation is implemented this would deter people from donating to the teaching SRE which in turn would mean less SRE and therefore less moral & ethical development in our young people, a further increase to the mental health epidemic or our country and undermining of our societies multicultural fabric. It seems illogical to implement this legislation if you are serious about promoting the wellbeing of our young people and securing the stability of our nation in the years ahead. Yours Sincerely, Rev. Neil Scott</p>
1089	<p>I am deeply concerned about the potential implications of the proposed reforms for Australia. I hope there is an opportunity within this process not only to provide feedback on their implementation but also to influence their proposed content. Extensive research highlights the significant societal benefits of Religious Education in fostering community cohesion and mitigating racial and religious tensions. It provides a structured platform for instruction, which is crucial in contrast to the alternative scenarios of nonexistent education or exposure to radical content online. While I understand that your report may not intend to eliminate religious education, the removal of DGR status could effectively achieve this. This action places unwarranted financial strain on a system that constitutes Australia's largest weekly volunteer cohort. It is perplexing why this aspect was seemingly overlooked, especially considering the government's ambition to double philanthropic contributions and volunteerism by 2030. These reforms seem contradictory to such aspirations. Could it be that those involved in shaping this report lack any religious affiliations? Given that 60% of Australia's population identifies with a</p>

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	<p>religion and the country prides itself on its multiculturalism, promoting social cohesion should be a paramount consideration. Religious education, as evidenced by research, plays a crucial role in fostering this cohesion. It is disheartening to see religion portrayed differently in your report. Furthermore, I am apprehensive about the strain these reforms will exert on school infrastructure funding. Faith-based education is experiencing rapid growth, reflecting the preferences of an increasing number of Australians. These schools primarily rely on tuition fees and donations for funding. Therefore, why create additional hurdles for them to deliver quality education, especially when the government historically provided more support? Instead, the government should be increasing its support. DGR mechanisms empower Australians to contribute to our education system independently. If these schools falter or are forced to compromise on facilities, Australia will bear a heavy cost. It appears that the association with religion has led to the elevation of dissenting voices, casting doubt on the community-wide benefits of these initiatives. This is a misconception. Your report highlights an increase in overall donations but notes that they stem from a smaller pool of donors. Coupled with rising living costs, this suggests that the average Australian is giving less. Given the choice between supporting initiatives with or without DGR status, it's likely that most Australians would prefer the former. Consequently, these reforms hinder the invaluable work of volunteers and impair schools' ability to provide optimal facilities for future generations. Australia must strive for better outcomes than what these reforms suggest.</p>
1090	<p>I believe the evidence that SRE: 1. Delivers key psychological benefits to students 2. Promotes thick multiculturalism and social acceptance 3. Reduces the risk of student radicalisation And the evidence that people of faith are 25% more likely than their secular counterparts to donate money and 23% more likely to volunteer time. Students attending SRE classes are encouraged to respect and contribute to society which brings enormous benefits to the government and country. Students do not end up as criminals like the 5 teenagers that stabbed and kill a grandmother in Queensland recently. They do not break into neighborhood houses to steal money for drugs, because they are taught to have a conscious to serve others and not to steal from others. Those attending SRE classes receives a foundation to give back to society, striving to build the country's economy and benefiting everyone as a whole. My wife and I have contributed regularly to tax-deductible (DGR) funds so that our young generations may benefit from the teaching of faith, honour and respect to others. We ask that the DGR status for SRE and school building funds be maintained and increased as the Government need to recognise and value the contribution faith communities make to Australian society . Thank you. Glenn & Belinda Davis</p>
1091	<p>I believe the evidence that SRE: 1. Delivers key psychological benefits to students 2. Promotes thick multiculturalism and social acceptance 3. Reduces the risk of student radicalisation And the evidence that people of faith are 25% more likely than their secular counterparts to donate money and 23% more likely to volunteer time. Students attending SRE classes are encouraged to respect and contribute to society which brings enormous benefits to the government and country. Students do not end up as criminals like the 5 teenagers that stabbed and kill a grandmother in Queensland recently. They do not break into neighborhood houses to steal money for drugs, because they are taught to have a conscious to serve others and not to steal from others. Those attending SRE classes receives a foundation to give back to society, striving to build the country's economy and benefiting everyone as a whole. My husband and I have contributed regularly to tax-deductible (DGR) funds so that our young generations may benefit from the teaching of faith, honour and respect to others. We ask that the DGR status for SRE and school building funds be maintained and increase as the Government need to recognise and value the contribution faith communities make to Australian society . Thank you. Belinda & Glenn Davis</p>

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1092	Faith organisations contain the most generous people in our community, contributing to both secular and faith based charities. Removing the tax deductibility status from SRE and building funds, would be a great discouragement to those people. SRE has great benefits for the whole community. Giving hope to people without hope in a community with high suicide rates. Buildings are used by the whole community - play groups, fitness groups etc.
1093	I am a Christian, who is highly committed to using my time and money towards church activities, that benefit my local community and Australian society. I have taught SRE to over 150 children, every week, for over 20 years and seen the joy and security that this instils them. With the strain caused by Covid, along with the current financial climate, it has been even more important for children to find stability and reassurance in learning of an unchanging and loving God. I donate a regular amount to Youthworks and to Generate, which employs chaplains in high schools. Because these donations have been tax deductible, I have also been able to support charities (Starlight Children's Foundation, Foodbank and Mission Australia), whose services are increasingly in demand. Financial support for faith communities will always be my first priority; if these donations lose their DGR status, I will not be in a position to contribute to the needs of the other charities. I implore the government to maintain DGR status for SRE and school building funds, thus ensuring the emotional and spiritual wellbeing of our young people.
1094	To whom it may concern, I write to give my support for SRE and to write against any suggestion to remove tax deductibility for donations to support SRE. I had the privilege of teaching SRE from early 20's as a young University graduate to now being a senior minister of a local Anglican Church. As many studies have shown, our youths are now facing tensions and anxiety at a higher level than previous generations. As an SRE teacher in a selective school, I have spoken with both students and their parents about their anxiety and it's been wonderful to be able to walk this journey with them. Student and parents alike have shown gratitude for what we've done for them. Furthermore, SRE have served as a haven for students who have been intimidated by others for their faith. A recent study has shown that "Jewish, Hindu, Muslim and Christian school students in Australia are experiencing increasing bullying and discrimination in locker rooms, playgrounds and classrooms, a new report suggests, with children who followed religions with outward symbols the being the most targeted." https://www.sydney.edu.au/news-opinion/news/2022/10/12/religious-bullying-school-how-to-combat-it-expert.html Without SRE, many of these students will not receive the support for their faith. To ensure that SRE adheres to the highest standard, many supporters give generously to it. For many of these, having tax-deductibility is an added initiative and encourages more people to give to this worthy cause. Indeed, many people who have benefited from SRE give financially to support it. Recent news have reminded us of the wretched and tragic turns that many youths have sadly taken. While SRE will not solve all of the issues for youth, it would surely help them to think of the bigger and deeper meanings of life. How can we as a community take this away from them, especially at a time when they need it the most? I heartily support SRE and reject any suggestion to remove tax deductibility for donations to support SRE.
1095	I write to show my appreciation for Special Religious Education in public schools. This volunteer based programming is a reflection of Australia's multicultural makeup and should be represented in schools. I am a volunteer SRE teacher and volunteer alongside community members of other faiths and walks of life. It is the common desire to impact the lives of children and young people in positive ways and support their faith choices along the way. SRE sets Australia apart from other nations in that it helps celebrate the diversity of it's people. I write to ask that the DGR status be maintained for religious charities, school building funds and special religious education in government schools. By doing so, Australia will be continuing to celebrate and recognize the diversity which makes it such a unique and welcoming nation. Thank you.

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1096	<p>As person of faith, the opportunity to serve and support others in the community is very important. Giving to charities or volunteering is what is at the heart of any faith community and having the DGR status has helped to encourage and motivate myself and my family to be generous knowing that as an Australian citizens the government and our values are aligned. SRE is important to all faith communities. SRE in our schools not only serves students of faith families but also the wider school community as it places importance on wellbeing, identity, belonging, respect and care for others. I am very concerned that removing the DGR status from SRE in government schools will have a negative impact on the resourcing of SRE and the ability to provide this service to our school communities. Please reconsider as this decision will have an impact on many of our children's spiritual and emotional wellbeing.</p>
1097	<p>As a Christian, I give almost exclusively to Christian based charities (local church, mission agencies, Anglicare, Youthworks, SU-Generate), because these are largely unknown in the broader Australian community and are rarely funded by non-Christians. This is also true in regard to how I volunteer up to 10hrs weekly in the activities of our local church which includes teaching Kindergarten SRE and serving as Vice-Chair of a local Scripture Board which fund-raises over \$110,000 annually from local donors for the employment of 3x local High School SRE Teachers. Along with others, Tax Deductibility in my donations to Youthworks & SU Generate (supporting SRE) and Anglicare (for charitable work), mean my giving \$ goes further than it otherwise would and therefore removes the burden of broader fundraising (or grant seeking) that would otherwise be necessary by these organisations. In particular, I have opportunity to witness how significant SRE is to the broader local community surrounding our local primary schools and high schools. The difference in peace seeking, humility and care of others that stems from the character development in the children who partake in SRE is tangibly different to what is witnessed by those who don't. Please continue to maintain DGR status for SRE and school building funds in recognition of the enormous capacity building and character forming contribution our faith communities make to Australian society.</p>
1098	<p>I am writing to you to express my concern about DGR status being removed from the area of Special Religious Education in Government schools and from other religious organisations that support the work of enabling students to take part in religious activities within lunchtime groups. Having been involved in SRE over many years as a trained volunteer, I have seen the good impact made in schools where faith education is supplied and supported. There is a greater cohesion within the school community, there is an opportunity for students to have a well rounded education including spiritual learning, and many times in speaking with Principals and staff at the schools I have worked in, the response is one of delight with the impact of religious learning within their schools, helping students to have a direction in life and a sense of belonging to something positive and enjoyable. Parents whom I have spoken to, both those with a religious and non-religious back ground, are also pleased to have their children involved in something so positive and valuable, taught by trained and well equipped teachers. I note that the Government aims to double philanthropic giving by 2030, and yet you wish to remove priveleges and help from faith communities representing a very large proportion of the people who will help you do this. SRE teachers must be close to the largest group of weekly volunteers in our country. I struggle to see the wisdom in this action, Yours sincerely, Mrs Lesley Gibson</p>
1099	<p>i COMPLETELY DISAGREE WITH REMOVING THE TAX DEDUCTABILITY FROM RELIGIOUS CHARITIES,</p>
1100	<p>Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. I think it is good that you are looking at expanding the system to cover more initiatives such as animal welfare, but I am quite concerned that to achieve this you are taking away DGR status from almost exclusively religious charities – which will have a huge impact on important initiatives such as school building funds and religious education in</p>

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	<p>government schools. Australia is the most multicultural nation on earth, and approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education, and its teachers, is not a quality decision for Australia, and will have long term ramifications. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed, because back in the 1950s when DGR status was established, no government support was given by other means and now it is. This is not a good enough reason – unless the government is going to actually front up and supply ALL the capital expenditure needs of these schools (which I’m sure they won’t) why would you then seek to penalise both the schools AND the private citizens who are donating to these schools and funding education? Faith-based education is the fastest growing sector of education in Australia – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest growing sector of education – which is predominantly privately funded by citizens – and are also putting undue pressure on the largest weekly group of volunteers in Australia, and risking a lower level of social cohesion as a result. I think we, and you, can do a lot better than this. In light of everything I have stated above, I completely reject your [presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result.</p>
1101	<p>It is my understanding that the DRG for SRE in schools is being removed in favour of those with "wider community benefits" and the risk that people connected with the school benefit from the donation. I do not have kids, and I give to charities that support SRE in schools. Over 50% of the country has a faith in some religion. If the idea of tolerance and empathy is still taught in schools, it is important for religious education to continue. Removing the tax deductible status makes it more difficult for many, particularly migrants and refugees, to support SRE in schools. Faith is an important part of many people's identities and it is important for students to know of other students who have similar beliefs to them; I would have found this extremely beneficial as a student but my school had minimal SRE - there is now an SRE teacher employed at my old high school who encourages and teaches students about faith. Some of the suggested reforms are positive. But if the idea is to make tax deductible donations fairer and better for society, stop giving tax incentives to gas companies that continue to put everyone at risk with their climate destroying activities.</p>
1102	<p>I would like to support the continuation of donations to Youthworks being tax deductible. As a childrens' ministry worker for 60 years, 46 years as a Scripture teacher, I am so very aware of the value of SRE in schools and the benefits to our young people and the wonderful resourses and training provided by Youthworks.</p>
1103	<p>I was rather surprised to hear of the proposed decision to remove DGR status from SRE and school building funds. As a person of faith, it is important to me that worthwhile causes be financially supported and tax deductibility means that I have more cash available to help people. Secondly, having taught SRE for many years now, I see how important it is to give kids a faith anchor in their lives to help them navigate all that is thrown at them these days. That is why we need to ensure that the way is kept smooth for this opportunity to continue unhindered by financial concerns.</p>

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1104	<p>Dear Commissioners You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefitting 2000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programmes and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape and simplifying the current system . However to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and well-being of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests it is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the Government's goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed. Faith-based education is Australia's fastest-growing education sector - which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful. It would be far better if the Government maintained or increased their support, not reduce it. In short, you are penalising both the fastest-growing education sector - predominantly privately funded by citizens - and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion. I think you and I can do a lot better than this. Considering everything I have stated above, I completely reject your presumption that these initiatives are of little community-wide benefit and would encourage you, even if you don't have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology - and that this will damage Australia as a result. We urge you to reconsider the suggested changes, recognising the significant role that Scripture Union NSW, SRE and people of faith provide for the greater good of Australian society.</p>
1105	<p>I teach SRE at our local (Gerringong) Primary School. I have great joy in sharing the stories about HOPE, Caring for each other and working hard to build our community. My grandchildren all go to Christian Schools - if regulations are brought in, which will make the work of SRE and Christian Schools more difficult, I will be very sad, because it will limit these activities at a time when children really need Hope, Peace and the knowledge they need to work to develop successful adult lives.</p>
1106	<p>Please do not remove Deductible Gift Recipient status from all financial giving towards SRE in Schools. The cost of living crisis is making it hard enough to support such an important role in schools. Religious education gives students hope and chance to have meaning and purpose in life.</p>
1107	<p>SRE is valuable for for every child in Australia. It needs to be continued and supported.</p>
1108	<p>The Commission again fails to consider the total benefits of religious charities and is bigoted against faith groups. I'd suggest that Australian society needs more support for people to express and support faith positions rather than less. Poor public policy from a narrow elite (again!). Education should also be included.</p>

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1109	<p>As a person motivated to give due to my Christian Faith, the majority of our giving already goes to charities who are unable to provide a deductible tax receipt. My husband and I give 12% of our take home income to faith based NFP's and other donations are on top of that. Our tax return is treated that same way. We are middle income earners who choose to live frugally to give generously. The report indicates a removal of SRE charities which is disappointing. I would like to argue that providing children with the knowledge and understanding of faiths produces people who know they are more than just intellectual and physical and a community who cares for others and is willing to give of their money and time. Which is what this philanthropy report is all about. In contrast to the overview report's remarks "The Commission's view is that converting a tax-deductible donation into a private benefit is, in principle, a substantial risk for ... religious education [SRE]" p18, I find unlikely as most of the donors I see at the annual event are beyond having children at school, myself included. It is actually our hope that those who would not otherwise hear, have the opportunity to consider what faith is. Personally, if the government chooses to remove SRE NFP's tax deductibility status, it would not change our giving habits, it would just inhibit us in being able to give more.</p>
1110	<p>In a society that does not naturally share openly with each other, not for profits and volunteer organisations are under threat. If religious volunteer organisations do not receive tax-deductible giving status, a lot of community services will cease to exist. I believe that this is important for supporting all members of society regardless of faith.</p>
1111	<p>Special Religious Education in Public Schools, which is not limited to the teaching Christianity, is an integral part of a well-rounded Education on Spiritual Matters that, by their very nature, CANNOT be taught by Secular Teachers. It is to the Country's benefit to have such teaching and is almost free to the Commonwealth's Budget since the Teachers are almost exclusively Volunteers. The only expense to the Government is the Tax Deduction for Donors but the SAVINGS enabled by other Government Institutions (Police, Fire Brigades, Hospitals, ASmbulance, Legal Courts etc, etc!) are all effectively REDUCED because Special Religious Education strongly influences moral understanding & growth in Children, leading to substantially less criminal activity in future years. If the Govt will not directly contribute to support such education, it should at least enable continued personal donations towards it to be vTax Deductable. Thank you!</p>
1112	<p>Philanthropy requires encouragement in Australia . real of the tax deductibility will be a serious disincentive. I particularly wish to see SRE supported as it teaches pupils at a young age the reason for loving and caring for each other.</p>
1113	<p>It is wonderful to see that there is a desire to see philanthropic giving double by 2023. However, removing DGR status from SRE in public schools and private school building funds seems counter-productive in the longer term. Research from Profs Gross and Rutland (Study of Special Religious Education and its value to contemporary society) demonstrates that SRE strengthens multiculturalism in schools, creates safe spaces for children to explore questions around their faith identity, delivers psychological benefits to students, and creates an effective "values education." People of faith are 25% more likely than their secular counterparts to donate money and 23% more likely to volunteer time. Removing DGR status from SRE will mean fewer people donating and, therefore, less SRE occurring. Longer term, there will be fewer people of faith to contribute to all other charities. Likewise, the major proportion of dollar-value donations comes from donors who have attended private schools. Removing DGR status from private school building funds will likely reduce the number of children able to attend those schools, therefore reducing the number and value of donations in the long term.</p>

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	<p>Why bite off the hand that feeds you? As a product of both SRE in public schools and a private school education, my faith informs my giving. Having DGR status for both SRE in public schools and private school building funds has benefited me and I continue to give into these two areas now.</p>
1114	<p>Hi. Thank you for receiving this comment. I have been involved in SRE for many decades now. I have taught primary SRE and been on a board for secondary SRE teaching as well. I believe SRE offers tangible, positive impacts for students, schools and families. SRE helps represent those in the community who have a faith and would like their children taught in their faith. It is a program that champions diversity and difference. I strongly believe it has a continuing place alongside other programs in the curriculum. I think it deserves DGR status because of its positive community contribution. The DGR status also recognises SRE is funded by the community. Please continue to recognise and value our faith communities through DGR status. Thank you. Michael.</p>
1115	<p>Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government's goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. I ask that you keep the charity based status that Scripture Union presently has so that it can continue to provide a range of faith based programmes that represent an input the the community and provide a world view that promotes peace and love in a world that shows and presents many other negative aspects. Geoff McNab Ulladulla NSW</p>
1116	<p>I teach Special Religious Education (SRE) in my local public high school. Students have the opportunity to discuss and ask about the big questions in life such as meaning, purpose, ethics, forgiveness, hope, gratitude, joy and service of others. I care deeply about the students in my classes and the Principal at my school has expressed appreciation for my work at the school. Our SRE board has representatives from over 10 churches of differing denominations in our local area who raise funds to enable 3 SRE teachers to teach in our 3 local high schools. People of the Christian faith make donations and attend fund raisers because they are convinced of the massive benefit these SRE teachers bring to their school communities. The proposed removal of Deductible Gift Recipient (DGR) status for giving to religious education/instruction in schools would have a devastating impact on our ability to raise these funds and ensure this vital ministry continues for the benefit of our local communities.</p>

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1117	I am concerned that the Productivity Commission report on philanthropy in Australia does not fully recognise the contribution which religious institutions make through their huge volunteer networks. It also fails to recognise that much of what religious institutions do through hospitals, aged care facilities, and schools takes a great burden from the government. I urge you to do all you can to have this report amended in its final version.
1118	Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government's goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. Thank you for your consideration. Sarah Cameron
1119	It feels like taking away DGR status for religious charities threatens and reduces people's voices. It's very sad to hear that SRE is under threat of being supported by the government. One would think encouraging one of the largest volunteer labor forces in Australia would be more appropriate rather than withdrawing support. It seems backward moving rather than forward moving. Please maintain support not remove it. I am a volunteer SRE teacher, inspired and impacted by my own SRE teacher, who was also my girl guide leader. Funding received supports volunteer teachers and helps deliver high quality curriculum, resources and training. I know SRE is not the only avenue to contribute to the community, I am also on a volunteer English teaching team that teaches English weekly to over 200 new migrants annually. We are inclusive and building much needed and appreciated community. I am also a part of a volunteer group that fundraises for a NP that helps those living at a subsistence level, in ultra poverty (living under 50cents) in developing nations. The values instilled in me through a faith based community drives me to contribute, consider and care for others in the local, national and global community. I feel much current education is focused on the individual, personal development and discovering yourself- not about others. The individual is valuable, but SRE gives opportunity and a voice to multiculturalism and social acceptance from a broader spectrum of people. It would be great to see faith communities valued and recognized as significant contributors to the fabric of the wider community. It would be good to think my volunteering in the community was valued.
1120	I understand that you have produced: Overview - Draft report - Future foundations for giving (pc.gov.au) which contains: Draft recommendation 6.1 A simpler, refocused deductible gift recipient (DGR) system that creates fairer and more consistent outcomes for donors, charities and the community This in part states: In applying these principles, the Australian Government should: • extend eligibility for DGR status to most classes of charitable activities,

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	drawing on the charity subtype classification in the Australian Charities and Not-for-profits Commission Act 2012 (Cth) to classify which charitable activities are eligible for DGR status and which are not • expressly exclude the following classes of charitable activities or subtypes: – primary, secondary, religious and other informal education activities, with an exception for activities that have a specific equity objective (such as activities undertaken by a public benevolent institution) If I build a sentence from within this I obtain: The Australian Government should.....expressly exclude.....religious.....education activities. My comment is more of a question: Why should the religious class of charitable activities be excluded?
1121	I believe that scripture in schools is vital in today's society. Children today obtain a variety of "world" messages that are unhelpful and parents today are not around as much to instil healthy values, morals, codes of conduct, belief and faith. Faith makes a difference as it anchors our lives to something larger than this world offers. I am highly concerned for our nation's children's future without the opportunity to hear scripture and biblical truth and be grounded in an opportunity to hear and experience a life of faith in God.
1122	To the Productivity Commission: My name is Jann Russell and I am 78 years old. I have been involved with various aspects of religious education for our children and youth over many years. Special Religious Education plays an important role in the over-all education of our future citizens. It provides our children and youth with tools which they can use to be valuable contributors to our society. Many of those who work in this sector do so on a voluntary basis, and a minority of SRE personnel are financially supported with funds donated to local church organisations. These funds are also used to provide materials to enhance this ministry. At the moment this work has DGR status and is heavily reliant on donations from the public for them to be able to operate. If that DGR status is withdrawn, this will inevitably create a situation where the work of SRE will be significantly restricted. Through this work in schools SRE personnel often encounter young people who struggle with their mental health and well-being. These volunteers have the privilege of helping provide safe spaces for students to explore their faith, express their emotions, and seek guidance. Compassionate listening is an important part of SRE lessons alongside a curriculum that offers invaluable support to students who are facing various challenges - helping them to develop resilience, coping skills and a sense of belonging. There is an old saying that it takes a village to raise a child. In today's society, families are increasingly finding themselves broken down and isolated, often disconnected from the extended support systems most young people used to have easy access to such as grandparents, uncles, aunties, neighbours, sporting and religious communities. I firmly believe that religious education provides a safe environment where students are nurtured and hear informed and sensitive answers from trained SRE teachers who genuinely care about them, have more time to listen to them and can connect them with local networks of support. I urge the Productivity Commission to recognise the importance of maintaining DGR status for charities that provide religious education in schools. Doing so will not only safeguard the vital support that they can provide for students but also reaffirm the Australian governments' commitment to fostering a pluralistic society where all voices are heard and respected. By supporting charities that provide religious education, we contribute to the diversity and richness of educational opportunities available to students, empowering them to explore and understand faith in a respectful and inclusive manner. I therefore urge you not to withdraw the DGR status of Special Religious Education. Yours sincerely, Jann Russell
1123	Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more

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	<p>initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation’s largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government’s goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed. Faith-based education is Australia’s fastest-growing education sector – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing education sector – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion. I think you and I can do a lot better than this. Considering everything I have stated above, I completely reject your presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result. We urge you to reconsider the suggested changes, recognising the significant role that Scripture Union NSW, SRE and people of faith provide for the greater good of Australian society.</p>
1124	<p>As a Committed Christian of long standing, I give financially to causes that attract Charitable tax status including the funding of Special Religious Education in Public schools. I support the current charitable status given to organisations like Youthworks and support for the provision of chaplains in schools. It is something that I believe should be continued without change. It is important that this longstanding provision for the furtherance of religious education is continued.</p>
1125	<p>Dear Commissioners I would like to reply to the proposed changes to Future Foundations for Giftgiving Draft Report. I am a long time supporter of Scripture Union NSW, an interdenominational Christian organisation who organise volunteer special religious education teachers in Government primary and high schools throughout NSW. I have been involved with Scripture Union both as a child recipient of their programs and now as a supporter of their Schools’ Ministry volunteer work in NSW schools. I was concerned by the recommendations in the Giftgiving Draft Report to see that the Commission is considering organisations promoting special religious education in schools may lose their Deductible Gift Recipient status. This is concerning as Scripture Union have over 10,000 volunteers who provide religious education in NSW Government schools and have done so successfully for many decades. The volunteers require financial support for the resources they provide for the children. This volunteer work is funded by generous donations from individuals who are currently able to receive government tax deductions for their contributions to this ongoing work. If the Commission decides to withdraw the DGR status from Scripture Union’s schools’ ministry work the concern is there will be less donations and Scripture Union’s ability to meet their current commitments will be effected. At present, this need is growing and more volunteers are needed. This in an era when children need more than ever to feel connected to their community, including their faith community. It would be highly disappointing for Scripture Union’s DGR status to be</p>

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	<p>withdrawn and would in turn effect their ability to provide these services at the current level. I would ask the Commission to consider reviewing their proposal to withdraw DGR status from religious organisations who are providing these special religious education services free-of-charge to the community. Is it a possibility to look at each religious organisation on a case-by-case basis in light of the long successful history Scripture Union has, and will have into the future, and the need for religious education to be available for all children of different faith communities. I would ask the Commission not to undervalue the effect these religious education school initiatives have on children. As a recipient of religious education lessons in a government primary school in the 1970s, I can remember the excitement of seeing a volunteer from my Church come to my school to teach us religious education. It was special to have that connection with my community from outside school, at school. I felt valued and supported. I would hope this connection would be encouraged by the Commission into the future and would ask the Commission to reconsider removing DGR status from Scripture Union’s school ministry work. If necessary I am happy to be contacted by the Commission to discuss this further. Mrs Jenny Johnston</p>
1126	<p>Dear Commissioners, You may know that Scripture Union NSW runs both SRE and lunchtime groups in Government Schools, benefiting thousands of students weekly. These groups contribute to the greater good of Australian society as we collectively struggle with mental health and wellbeing in a culture that often claims we are an accident, not a being with intrinsic value and meaning. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers will have long-term, negative ramifications for our society. The SRE teachers in Australia represent our nation’s largest weekly group of volunteers. In a report where, on the one hand, you are aiming to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. On top of that, school building funds are to have their DGR status removed. Faith-based education is Australia’s fastest-growing education sector – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing education sector – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion. Considering this, your presumption that these initiatives are of little “community-wide benefit” seems unfounded and I would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result. We urge you to reconsider the suggested changes, recognising the significant role that Scripture Union NSW, SRE and all people of faith provide for the greater good of Australian society.</p>
1127	<p>I wish to express my concern regarding the proposed removal of philanthropic services to public schools. This severely affects the teaching of religion and as our moral compass is based on Christian principles it would be a retrograde step. It's not just religious principles that are affected but the knowledge of important people in our history. I urge you most strongly to vote against this proposal and allow Scripture to be taught in schools. For those who don't have a family with a religious bent the childrens' only recourse is to learn from their scripture teachers.</p>

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1128	<p>I am encouraged that the Australian Govt. wishes to increase philanthropic giving. Jesus tells us to help others, especially those who are helpless. Giving is an important pillar of my Christian life. I fail to see how removing the tax deductible status for SRE and school building funds will add to giving, either to SRE specifically or giving in general. Surely, such giving will be discouraged, rather than encouraged. SRE provides a positive service to public schools, giving children who attend hope, thus improving their well-being. It is warmly received in most schools as a positive tool to help students. Furthermore, many SRE teachers are volunteering their time and effort, hence being roll-models to students of how to live a life of service to others. Are there any other areas of giving ear-marked to lose their tax deductible status or is it just targeted at SRE and school building funds? If so, why target these two areas alone?</p>
1129	<p>SRE is strongly supported in the 4 public schools where I am an SRE teacher and coordinator. It is seen as a stabilising influence for children and as promoting school and community values . SRE teachers are mostly hard -working volunteers who teach SRE because they see it as valuable for the students’ quality of life and for our community. SRE Teachers often work in several schools, giving freely of their time to public education. I personally teach 10 classes each week. Money for student workbooks and online resources and teacher training comes from local churches and often from the pockets of volunteers who are SRE teachers. The provision of SRE is supported by the Department of Education and I believe this volunteer activity should receive government support, for example in the form of tax deductibility.</p>
1130	<p>Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. I think it is good that you are looking at expanding the system to cover more initiatives such as animal welfare, but I am quite concerned that to achieve this you are taking away DGR status from almost exclusively religious charities – which will have a huge impact on important initiatives such as school building funds and religious education in government schools. Australia is the most multicultural nation on earth, and approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education, and its teachers, is not a quality decision for Australia, and will have long term ramifications. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed, because back in the 1950s when DGR status was established, no government support was given by other means and now it is. This is not a good enough reason – unless the government is going to actually front up and supply ALL the capital expenditure needs of these schools (which I’m sure they won’t) why would you then seek to penalise both the schools AND the private citizens who are donating to these schools and funding education? Faith-based education is the fastest growing sector of education in Australia – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest growing sector of education – which is predominantly privately funded by citizens – and are also putting undue pressure on the largest weekly group of volunteers in Australia, and risking a lower level of social cohesion as a result. I think we, and you, can do a lot better than this. In light of everything I have stated above, I completely reject your [presumption that these</p>

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	initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result.
1131	Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. I think it is good that you are looking at expanding the system to cover more initiatives such as animal welfare, but I am quite concerned that to achieve this you are taking away DGR status from almost exclusively religious charities – which will have a huge impact on important initiatives such as school building funds and religious education in government schools. Australia is the most multicultural nation on earth, and approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education, and its teachers, is not a quality decision for Australia, and will have long term ramifications. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed, because back in the 1950s when DGR status was established, no government support was given by other means and now it is. This is not a good enough reason – unless the government is going to actually front up and supply ALL the capital expenditure needs of these schools (which I’m sure they won’t) why would you then seek to penalise both the schools AND the private citizens who are donating to these schools and funding education? Faith-based education is the fastest growing sector of education in Australia – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest growing sector of education – which is predominantly privately funded by citizens – and are also putting undue pressure on the largest weekly group of volunteers in Australia, and risking a lower level of social cohesion as a result. I think we, and you, can do a lot better than this. In light of everything I have stated above, I completely reject your [presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result.
1132	Tax deductibility should be allowed for all people to support all organizations, including religious institutions, Evidence suggests that people of faith are more likely to donate money.
1133	The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision.
1134	My question is whether people receive tax exemptions (depending on the amount) for donating to the government. If they do, then removing tax exemptions for donations to religious bodies is discriminatory.
1135	The tax deductibility for SRE allows our donations to go further to aid in what SRE contributes to a school’s community and thus to a child’s education in all areas of their life. Taking away the DGR status from contributions to SRE and school building funds shows a lack of understanding by Government of

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	<p>the valuable contribution that faith communities make in our society. My faith encourages me to give of my time as a volunteer and to donate money so that students can explore faith issues in a safe, caring and encouraging environment. SRE gives the children the foundations to cope with the stresses and complexities of our modern life. It therefore contributes to society in general . I can see the value of the contribution of SRE in children’s lives and maintaining the DGR status will have a positive impact on our Australian society. Thank you.</p>
1136	<p>As a christian my faith helps me recognise that it is important to use resources at my disposal (both time and financial) for the benefit of the wider community and maintaining DGR status maximises my ability to do this. SRE makes an enormous difference to the development of spiritual and emotional health in young people and exhibits many positive mental health outcomes. Curriculums encourage other person centeredness and generosity as well as a much deeper understanding of faith backgrounds which benefits our society as a whole. SRE relies on huge numbers of volunteers who are exhibiting selflessness in the gifting of time to their communities. Removing DGR status places an unfair burden on SRE providers in meeting the costs involved in resourcing these volunteers to provide a quality service and fails to recognise the valuable contribution faith communities are making to Australian society.</p>
1137	<p>The purpose of Christian schools and charities are to be living and learning the way christ has taught us. This is through love and compassion, helping those in need as well as teaching children values and morals that are not taught or shown in this world any more. We should not be punished for having good morals just because the world wants to destroy all that is good. Therefore I ask that you do not remove tax deductibles for Christian schools and charities.</p>
1138	<p>Re: DGR -Deductible Gift Recipient system I wish to express my appreciation for Special Religious Education within government schools, with its volunteer labour force being the largest weekly in Australia, enabling it to happen – As this demonstrates the willingness of so many people to give of their time, and the broad community interest in SRE within government school, I ask that the government will maintain or increase their support for this, not reduce it. I wish to make it know that I wish the DGR status to be maintained for Special Religious Education in government schools. I believe it is important that volunteers within the faith communities should be recognised within the DGR system. It is important that the government should in this manner, recognise the community-wide benefits that faith communities bring, including wellbeing benefits and social cohesion. Yours respectfully</p>
1139	<p>Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. I think it is good that you are looking at expanding the system to cover more initiatives such as animal welfare, but I am quite concerned that to achieve this you are taking away DGR status from almost exclusively religious charities – which will have a huge impact on important initiatives such as school building funds and religious education in government schools. Australia is the most multicultural nation on earth, and approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education, and its teachers, is not a quality decision for Australia, and will have long term ramifications. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed, because back in the 1950s when DGR</p>

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	<p>status was established, no government support was given by other means and now it is. This is not a good enough reason – unless the government is going to actually front up and supply ALL the capital expenditure needs of these schools (which I’m sure they won’t) why would you then seek to penalise both the schools AND the private citizens who are donating to these schools and funding education? Faith-based education is the fastest growing sector of education in Australia – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest growing sector of education – which is predominantly privately funded by citizens – and are also putting undue pressure on the largest weekly group of volunteers in Australia, and risking a lower level of social cohesion as a result. I think we, and you, can do a lot better than this. In light of everything I have stated above, I completely reject your [presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result.</p>
1140	<p>I'm writing regarding the Productivity Commission’s draft report on philanthropic giving to charities and community groups. The draft proposes removing Deductible Gift Recipient [DGR] status for donations to religious education, impacting faith-based schools and Special Religious Education [SRE]. The draft suggests continuing DGR status for benevolent charities, arguing against additional government support for religious education, deeming it non-philanthropic. However, this overlooks the significant value of religious education in Australia, both in faith-based private schools, and public schools where authorised volunteers consistently give their time to support young people. Two-thirds of Australians identify as religious or spiritual, with 44% aligning with Christianity, meaning that a significant proportion of Australia’s population continue to value the opportunity for their children to be educated about Christian beliefs and values. Many families work tirelessly to send their children to faith-based schools, considering it of utmost importance that their children be educated in their faith. Other families cannot afford this privilege, and appreciate the opportunity that SRE affords their children in secular schools. Removing DGR status for religious instruction not only impacts private schools which offer scholarships, family discounts, and rely on fundraising to keep fees accessible to families on restricted incomes, but also affects donations to SRE. SRE is driven by volunteerism, and giving to this cause enables churches and scripture boards to provide quality resources to their students. The removal of DGR status for giving to religious education in public schools will significantly hinder organisations responsible for resourcing SRE teachers with authorised curriculums and lesson plans. Donors give to SRE because they feel convicted that it is the right thing to do, and because they want to support the spiritual and emotional wellbeing of children in schools, not because of any personal benefit received. To remove DGR status from giving to religious education makes clear the government’s stance on religion in Australia; that religion is unwelcome or irrelevant. This negative stance disregards the cultural significance of religion in our diverse society. SRE accommodates various faiths, supporting the social and spiritual needs of students from diverse backgrounds and fostering an inclusive, multicultural environment in schools. As a mother of children who attend Christian SRE in their local public school, and as an SRE teacher and coordinator, I've witnessed the positive impact of religious education firsthand. I urge the Federal Government to recognise and support faith communities by maintaining DGR status for religious instruction in schools. Sincerely, Hannah Tuton SRE Coordinator and Teacher in the Padstow-East Hills region.</p>
1141	<p>Re: Charities with DGR status withdrawn proposal As the AGPC has proposed to remove Deductible Gift Recipient status from all financial giving towards SRE in schools I would appreciate this being reconsidered to continue providing a tax deduction for a cause which is considered by many to be valuable to students and local communities. Thank You.</p>

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1142	<p>Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government's goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision.</p>
1143	<p>I strongly believe that NSW needs SRE to continue in schools and should therefore maintain its tax deductible status. Thousands of volunteers give of their time to input into the lives of young people, offering them a chance to consider their spiritual beliefs in a community environment. In a climate where teachers are stretched and schools face shortages, with some classes going unsupervised, we should not be knocking back a willing cohort of volunteers who can add value to the lives of young people. Maintaining the tax deductible status of SRE will assist in enabling this valuable part of school to continue.</p>
1144	<p>I would like to register my objection to the Special Religious Education (SRE) Draft Report. This report blatantly targets Christian Education only. How disgusting of this Government. the Draft Report flies in the face of the evidence that SRE - 1. Delivers key psychological benefits to student. 2. Promotes thich multiculturalism and social acceptance. 3. Reduces the risk of studen radicalisation. People of fath are 25% more likely than their secular counterparts to donate money and 23% more likely to volunteer time. I certainly value the contribution SRE makes to young lives and to the Australian society. Shame on this Government for even considering this Draft Plan targeting SRE and no other organisations.</p>
1145	<p>According to the NSW DoE review in 2017, SRE strengthens young people's personal identity and conveys the importance of Special Religious Education for their moral and ethical development. Furthermore, SRE provides safe places for students to explore deep questions of cultural and religious identity in an environment of trust and respect. SRE is totally funded by donors, making DGR status critical for the continued provision of this vital service to our students and the wider community. SRE is community run and has the largest weekly volunteer labour force in Australia. As such I implore the Government to maintain and indeed increase its support for SRE education in government schools, not reduce it.</p>
1146	<p>To whom it may concern, As a NSW public school teacher, SRE and SEE coordinator and a follower of Jesus, I implore the government not to remove the tax deductibility for initiatives such as Special Religious Education in Government Schools and the tax deductibility of school building funds. I see first hand in classrooms on a weekly basis the dedication, care and value that SRE teachers contribute to our schools and children. The volunteers give</p>

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	generously of their time and money to teach students about their religion. Part of a true education is to learn about the world around us. As one of the most multicultural societies in the world it is crucial for a wholistic education to learn about language, culture and history. World religions are an important part of learning and should be welcomed in public schools. Furthermore having faith has shown in scientific research an important part of developing wellbeing, identity and sense of community. The governments assistance in giving tax deductibility to SRE will reap rewards generationally in this country to develop learners that are empathetic, caring and contributing members of society. Isn't that an investment worth continuing?
1147	I'm aware that the change in legislation regarding Australia's Deductible Gift Recipient system will have a devastating impact on religious education in schools and over 10,000 volunteers who teach it. As a young Christian woman, brought up in the public school system, SRE and VSA's of a Religious Nature (funded by the DGR system) had an immensely significant impact on my life. Schools are innovative, collaborative communities that thrive off the volunteers funded by organisations that offer tax-deductible donations to their donors. Religious education in schools is something our communities need to develop purpose-filled, moral adults who contribute to society in a significant way. These "volunteers" are the mentors for this next generation, and this change in legislation is stripping organisations of their ability to fund these initiatives. I was a student leader in my school community, school captain in 2021 and a leader of our DGR-funded Christian lunchtime group through Scripture Union. As an adult, I now work for Scripture Union to raise up more of these lunchtime groups because of the significant impact mine had in my life. I am empowered to give back to my community through my work at Scripture Union, which is also funded by the DGR system. You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and in turn contribute to the greater good of Australian society. Faith-based education is Australia's fastest-growing education sector – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing sector of education – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion as a result.
1148	The removal of tax deductibility for Australian charities would cripple many small to medium operations. The impact the these small organisation have on the health and well being of all Australians far outstrips their size and for the government to accomplish even a fraction of the good that these operations currently do, would be vastly more costly than the current tax deductions. Many Australians would be worst off with the closure of these operations.
1149	Regarding the tax deductible status of funding for religious education in schools. I am in favour of them retaining the tax deductible status. Religious education in schools brings many benefits to society and promotes not only tolerance, but love for enemies and those who are different. It promotes social cohesion and flourishing. I kindly request you to not change their tax deductible status.
1150	I am highly concerned by the draft report and reforms to the DGR system. Over 60% of Australians identify with a Religion. Stop listening to leftist ideology. People need beliefs which encourage social norms. Drop this change now
1151	I wish to express my concern at the proposal to remove the DGR status of SRE in schools and the School Building Fund. Faith-based communities connecting with children in schools, where the parents have requested this teaching, support cohesive social values and assist students to recognise that they have intrinsic value and have a responsibility to care for others. Faith-based communities promote charitable giving and provide social support for

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	community members who might otherwise experience marginalisation. I know this to be true as I belong to a Christian community which actively practices these principles. I also teach SRE on a voluntary basis and recognise the intrinsic value that it brings to the students. Please do not remove the DGR status for SRE contributions and the School Building Fund.
1152	I don't usually comment on government reforms, but I thought it was important in this case. I find it concerning that the majority of the reforms proposed seem to single out religiously affiliated charities, despite the report clearly stating that a large proportion of giving comes from those affiliated with a religion. I'm from the US originally, and before I developed a strong faith, I never gave to charities. The fact that my donations to my local church were tax deductible really helped in those early years when I began to re-explore faith. Luckily, when I arrived in Australia and discovered that donations to religious organisations were no longer tax deductible, my faith was strong enough that I didn't reduce my giving. But I do seek out charities that also promote the same religious values that I've seen been so beneficial in my own life. Practical help is great, but when you give people hope and a purpose for their life as well, especially someone living in poverty in a 3rd world country, that can mean even more. And yet, your report seems to indicate that religion serves no purpose and only benefits those supporting the charity in question. I understand it can be difficult to quantify benefits such as hope, freedom from fear, purpose, and even generosity, but without my religion, I wouldn't even be concerned with the risk to seeing these diminish. Because I wouldn't be giving in the first place. Even if you don't identify with a religion yourselves, please consider the 60% of Australians that do, and the local religious institutions that try to make the world a better place.
1153	Thank you for giving the opportunity to write about the difference Scripture makes in schools. It reinforces what the children's parents and teachers teach them, about right and wrong, but it also points them to The One who made them, who loves them and is The Only One who is "with them always"; every moment of their life. To come to know that God is real, gives such hope. We can have a personal relationship with Him because He has given us an "instruction manual", the Bible, showing us how to live and how to go to Him to be completely forgiven through His Son, Jesus. This brings such Hope, Love, Joy and Peace. These are essential things that these children will need for the rest of their lives in a world that so desperately is in need of knowing right from wrong. We can see the alternative in countries such as America and also in some states in Australia that have pulled Scripture out from schools. For thoughtful consideration... the lawlessness in comparison. I have had the pleasure of teaching Scripture in schools for over 25 years and have witnessed the delight of children learning about this God of hope and love. I truly hope that the 6 of my 7 Grandchildren who are still in/or soon to be in the School system will be able to receive the same privilege. The 7th Grandchild has just completed school where she received the Year Adviser's award each year for 6 years at High School. She carries this love of God that she has learnt, to other children and continues to teach them by her life example. Scripture in schools is SO important!
1154	The country has only been at peace while Christian believers have prayed and supported Government. Take Christians out of the equation you will not may be able to stop the future trouble which is happening everyday with no respect for Government, Police and community. You have a choice.
1155	I'm writing in regards to the donation of funds towards resources for Scripture teaching in state schools and this needs to continue to be tax deductible. The benefits of claiming a tax deduction for these donations enables the public to consider their desire to donate and in doing so may give more generously to the cause. Children attending Scripture classes shows them a loving, caring way of doing life; some children sadly may only have this special time during the week to experience important spiritual values and beliefs; a special time of love and care for them and learning about the values

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	<p>of trust, care, encouragement and their significance in this world. Tax deductibility will ensure the continuing donation by many people to this cause of Scripture teaching in our public schools. Children need this valuable teaching so to encourage a wholistic approach to their education. Children have a spiritual aspect to their lives which many parents still wish their children to experience. So much good is achieved through philanthropic giving to so many causes which we often cannot measure the long lasting benefits from. Please keep tax deductions for donations to so many worthwhile causes including Scripture in public schools.</p>
1156	<p>I'm writing in regards to the donation of funds towards resources for Scripture teaching in state schools and this needs to continue to be tax deductible. The benefits of claiming a tax deduction for these donations enables the public to consider their desire to donate and in doing so may give more generously to the cause. Children attending Scripture classes shows them a loving, caring way of doing life; some children sadly may only have this special time during the week to experience important spiritual values and beliefs; a special time of love and care for them and learning about the values of trust, care, encouragement and their significance in this world. Tax deductibility will ensure the continuing donation by many people to this cause of Scripture teaching in our public schools. Children need this valuable teaching so to encourage a wholistic approach to their education. Children have a spiritual aspect to their lives which many parents still wish their children to experience. So much good is achieved through philanthropic giving to so many causes which we often cannot measure the long lasting benefits from. Please keep tax deductions for donations to so many worthwhile causes including Scripture in public schools.</p>
1157	<p>Dear Commissioners, I am really concerned by your draft report and reforms to the DGR system and that to achieve this you are planning to remove DGR status from religious organisations and charities. Australia is one of the most multicultural nations on earth with over 60% of Australians identifying with a religion yet your report suggests religion is of no community-wide benefit. In fact, faith-based education is Australia's fastest growing education sector and so you are not only penalising this sector but also putting at risk the largest weekly group of volunteers in our nation. I strongly urge you to reconsider your suggested changes by recognising the significant effect they will have on people of faith who provide so much for the good of Australian education, health and aged care.</p>
1158	<p>To Whom It May Concern, I write to ask you to please continue the DGR status to religious charities in support of SRE. I am a Christian and give because my faith teaches me to be generous towards the poor and the needy. This is part of why I am also a volunteer SRE teacher at Yennora Public School. I consider this a real privilege and can only do with the support of my church and Christian organisations such as Youthworks. They write all of the curriculum, provide training for us and support us in our roles. SRE is the second largest volunteer organisation in Australia and without the support of these Christian organisations, we will not be able to do what we do. If these organisations lose DGR status, they will not be able to survive and thousands of kids and their families will miss out on being encouraged in their faith in schools. I have lived in Fairfield (SW Sydney) for over 40 years and love how multicultural it is. We have people of many faiths here and it is often the case that those who have less are more generous and so tax deductibility is so vital for us. We live in a democracy with so many amazing cultures and people of different faiths. Our faith is part of who we are. It drives us to be compassionate and to see others as created in God's image and therefore of value and worth. Additionally, I work for a not for profit aid and development organisation. We rely on Christians to donate to projects all around the world. We saw that even through Covid and the rising cost of living, people of faith continue to be phenomenally generous. Without tax deductibility, most of our projects to the most vulnerable will not happen.</p>

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	This includes school building funds. Indeed, the majority of aid and development is done by faith-based organisations - donated by people of faith. Thank you for your consideration in this important matter.
1159	Catholic and Christian scripture should be an option for all children. It's essential the choice is their for parents who have no choice but to send their child to a public school. Research has shown it has a very positive influence on healthy development. The building fund/levy tax deduction has helped our family in tough financial times. Mortgages have gone up to an almost unachievable amount, inflation has pushed up grocery bills. Anything that can help families through tax deduction in these hard times should not be taken away.
1160	I feel strongly that SER should remain in the Education System for many Students this is their only contact. with knowledge of the Lord And feel this is vital when parental permission is given. That we are present in the community telling the message of God
1161	Faith in an essential and integral part of our society, donation to faith based schools or organizations or churches should be treated as equal as other charitable donations, and it should be deductible for tax purposes. This encourages individuals to do good to our society and helping in building a compassionate, loving and charitable communities. Hence we strongly object the intention to remove it as tax deductible expense.
1162	Dear Sir I am concerned that you are considering removing the DGR status for groups like Scripture Union that provide religious education in our school systems. Many people allow their children to attend either SRE or lunch time activities regardless of their religious beliefs. Australia has been founded on the right to make choices of our beliefs and by removing DGR for groups like Scripture Union the opportunity to be informed of Christianity will be restricted. Donations to school building funds have provided many ibenefits over the years that schools have not been able to fund from the budgets the governments provide. I ask you to reconsider your proposal.
1163	Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, impacting 2,000 students weekly. These groups are a vital part of Scripture Union’s ministry programs. I am highly concerned by the draft report and reforms to the DGR system. It is good that you are considering expanding the system to cover more initiatives, such as animal welfare. Still, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW and Anglican Youthworks, which will significantly impact the health and well-being of current and future students engaged in religious education and lunchtime groups. Australia is the most multicultural nation; approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education and its teachers is not a quality decision for Australia and will have long-term ramifications. The Religious Education teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed. Faith-based education is Australia's fastest-growing education sector – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing sector of education – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion as a result. I think you and I can do a lot better than this. In light of everything I have stated above, I completely reject your presumption that these initiatives are of little “community-

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	wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage a Multicultural Australia as a result. I have personally been involved in this work in schools and seen first hand the positive impact it can make!
1164	Will this limit or stop philanthropy to not for profits who support religious/ spiritual education in schools? I hope not. Children and adults need a knowledge of religion. Donations to Scripture Union et al is the best way to support this.
1165	I am a Christian. My faith informs everything I do. My faith has motivated me to be involved in teaching SRE for over 10 years now. I have seen the joy it brings to so many students and the belonging and security they feel by being taught the faith of their family in a school context alongside their peers. It is so important that this is not severely hampered by SRE losing DGR status (as has been recommended by the Productivity Commission Draft Report). The faith of my family motivated my parents to enrol me at an Anglican Schools Corp high school. My schooling there was world class. The buildings and facilities there were incredible. Again, this would be severely hampered for the next generation if school building funds lose DGR status (as has been recommended by the Productivity Commission Draft Report). My faith motivates the things that I give financially to. I give regularly to tax deductible organisations/initiatives (including Youthworks, the biggest provider of SRE curriculum in NSW). I do this so that after I receive my tax return, I can give more even from it. I would not be able to do this if SRE loses its DGR status (as has been recommended by the Productivity Commission Draft Report). For a Commission that seeks to promote philanthropic giving, I find it utterly nonsensical that they would recommend something that reduces my ability to give financially. Please do not change this law. It will have a negative impact on the lives of young people in our society, their faith development, and their education as a whole, which is a disgraceful thing to allow.
1166	I'm against the restricting of organisations to enable maximum assistance of their wellbeing such a building upgrade or addition due to population policies from the government.
1167	This draft report seems to target very selective groups which include many who give sacrificially. It sounds more like ideology than good tax policy. Those targeted in fact contribute to the wellbeing of the community at large especially in education and the common good. The government would be wise not to implement the recommendation.
1168	It is no fair 😞 - all donations should be allowed- to help the community
1169	Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. I think it is good that you are looking at expanding the system to cover more initiatives such as animal welfare, but I am quite concerned that to achieve this you are taking away DGR status from almost exclusively religious charities – which will have a huge impact on important initiatives such as school building funds and religious education in government schools. Australia is the most multicultural nation on earth, and approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education, and its teachers, is not a quality decision for Australia, and will have long term ramifications. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand you are removing

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	<p>privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed, because back in the 1950s when DGR status was established, no government support was given by other means and now it is. This is not a good enough reason – unless the government is going to actually front up and supply ALL the capital expenditure needs of these schools (which I’m sure they won’t) why would you then seek to penalise both the schools AND the private citizens who are donating to these schools and funding education? Faith-based education is the fastest growing sector of education in Australia – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest growing sector of education – which is predominantly privately funded by citizens – and are also putting undue pressure on the largest weekly group of volunteers in Australia, and risking a lower level of social cohesion as a result. I think we, and you, can do a lot better than this. In light of everything I have stated above, I completely reject your [presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result.</p>
1170	<p>I wish to show my support for religious schools, charities and institutions to keep their DRG status in this country. These institutions do much good in the Australian community. Indeed more people claim religious belief than not as the census shows. Many people are seeking to send their children for education in these schools as they are providing good education and a positive community and environment for all. If the Commission claims to want to increase giving it seems counterintuitive to take the status away. Please do not be short sighted on this matter. Kind regards</p>
1171	<p>I was a Scripture teacher for 40 years and I even had a student contact me 25 after teaching him to say that some of the students I had taught with him had met and discussed some of the things I taught them. In this time of uncertainty and pressures placed on young people that they know that GOD IS THEIR ROCK He is there for them He is their shield and fortress.. Over 40 years I was able to see over and over what Scripture to my students and their families. I would be angry and sadden if my 5 grandchildren were not given the opportunities that so many other children have been given</p>
1172	<p>While there's research to support the effectiveness of SRE in schools (Gross and Rutland, 2018), my comments are anecdotal and relate to my experience as a volunteer assisting with pancake breakfasts in public schools in Blacktown. Over 9000 pancakes were distributed to local students during 2023! I witnessed many hungry students and many supportive conversations during the year. This service to students was made possible by paid workers financially supported by local church members and small businesses through an organisation called COBIS (Churches Of Blacktown In Schools). Should the DGR legislation change, this will have a detrimental effect on the financial support available to workers and therefore the degree to which workers can assist Blacktown students by providing supportive environments. The current financial support doesn’t come from wealthy families, and the shortfall produced by the removal of DGR status would not be easily addressed. COBIS workers aren’t just involved with pancake breakfasts, but are SRE teachers, lunch-time group coordinators, as well as helping out around the schools in practical ways. I respectfully request the Productivity Commission to recommend maintaining DGR status for SRE in general, and for organisations such as COBIS, so that the valuable service provided by SRE might continue at its current level.</p>
1173	<p>Dear Commissioners I am expressing my concern at the proposal to remove certain groups from Deductible Gift Recipient status, including those who provide religious education in government schools. I attended SRE at school and found it helpful for both moral and social benefits. Positive ethics are</p>

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	<p>taught and I am sure many students have gone on to live good and useful lives, with the help of being part of SRE. I also attended a lunchtime group (many years ago) at high school, which is run by Scripture Union NSW. Many students here acquire social skills and leadership skills, which benefit them and the community in later life. Many parents, whether of faith or not, have their children attend SRE. Our communities are much the richer for having children grow up to be citizens who live good, upright lives, with an ethic of helping others. There are thousands of volunteers involved in SRE. Our communities rely heavily on volunteers in many walks of life and would be very much poorer without them. Volunteers within the faith community should be recognised. I urge you to reconsider and retain DGR status for religious charities like Scripture Union NSW. I ask you to maintain or increase Government support. Our country will be the beneficiary of this in years to come. Yours sincerely</p>
1174	<p>SRE is an important democratic freedom. It must remain available to all citizens. It promotes the values on which this nation was founded and gives good grounding for helpful and generous citizens. May even promote better behaviour in the classroom. Please do not change the tax laws.</p>
1175	<p>It's so important to keep the ability of independent schools, scripture in public schools to be tax deductible as it gives our community a choice and freedom of speech. As a public teacher whose job was to sit in classes where teachers sprouted their views on life with no room to discuss or get another point of view, its vital independant schools have their right to propose another view. These people provide a service for people who pay taxes. These parents already pay school fees higher than the public schools parents, they deserve to be able to get a tax break, just as the schools should be able to. They provide an essential service to the community. I feel the Labor government is anti churches and this is just another way of reducing their ability to serve the community.</p>
1176	<p>Dear Commissioners, Thank you for considering philanthropic giving in Australia and identifying opportunities to grow it further. However, I am highly concerned by the recommendations of the removal of tax deductions made to religious charities in support of Special Religious Education. This will have crippling effects on the implementation of SRE in our schools. As a Special Religious Education Teacher myself, I see the benefits of SRE in our communities and do not agree that these initiatives are of little 'community-wide benefit'. The Special Religious Education teachers represent our nation's largest weekly group of volunteers. I ask that the government increase its support for this, not reduce it. Our education system is already under pressure with a lack of teachers. SRE teachers support the system providing close to 10,000 lessons each week. Taking away the DGR status for charities that support SRE will put more pressure on our schools. Research has shown that SRE has an important role in our education system and delivers key psychological benefits to students and promotes multiculturalism and social acceptance. As a trained teacher, I see the importance for caring for our students not only intellectually, physically, emotionally and psychologically but also spiritually. Special Religious Education supports the idea of giving, of serving others, of putting oneself second to another, being generous and non-discriminative. Why penalise the people who support your goals for philanthropy in Australia? This reform will also impact school building funds. Faith-based education is on the rise in Australia, and I ask the question, 'What does this tell us? Why are parents opting for this form of education?' When schools like this have mottos that include 'Service of Others', aren't these the places you would want to invest in to promote philanthropic behaviour in Australia? Allowing these schools to grow and build with the funds given to them as gifts we are working towards the goal of growing financial giving and volunteer work. By removing their DGR status it seems to be working against the goal. Please maintain the DGR status for religious education in government schools. Please do not remove the DGR status of school building funds. Kind regards, Verity Hoffman SRE Teacher</p>

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1177	I believe that SRE makes an enormous contribution to help grow the faith that families identify with. It's a great benefit for kids as they grow to understand more of how their faith shapes their own lives, both personally & socially. I'd like to give my support for maintaining DGR status for SRE and school building funds. Surely the Government is able to see the benefit & value of the contribution faith communities make to our larger society.
1178	Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. I think it is good that you are looking at expanding the system to cover more initiatives such as animal welfare, but I am quite concerned that to achieve this you are taking away DGR status from almost exclusively religious charities – which will have a huge impact on important initiatives such as school building funds and religious education in government schools. Australia is the most multicultural nation on earth, and approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education, and its teachers, is not a quality decision for Australia, and will have long term ramifications. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed, because back in the 1950s when DGR status was established, no government support was given by other means and now it is. This is not a good enough reason – unless the government is going to actually front up and supply ALL the capital expenditure needs of these schools (which I’m sure they won’t) why would you then seek to penalise both the schools AND the private citizens who are donating to these schools and funding education? Faith-based education is the fastest growing sector of education in Australia – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest growing sector of education – which is predominantly privately funded by citizens – and are also putting undue pressure on the largest weekly group of volunteers in Australia, and risking a lower level of social cohesion as a result. I think we, and you, can do a lot better than this. In light of everything I have stated above, I completely reject your [presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result.
1179	I am totally against the proposed changes to the report for changes to philanthropic giving. Tax deductibility has long been huge incentive to businesses and individuals alike. The very fabric of our society is hugely dependent on the funds received with this benefit, including scripture in schools, faith based church community work, etc. Therefore removing this would very severely and negatively impact our society and population as a whole. As a natural-born Aussie for over seventy years I have spent much time and finances in a voluntary capacity in our church and other community areas . I therefore stand strongly opposed to these proposed changes to tax deductibility as above.
1180	The DGR status of SRE should be maintained. SRE provides valuable faith learning for students of families from all sorts of faiths in our schools. Students who are opted in to SRE benefit greatly, and are given access to profound history and heritage of our nation. They are also equipped to build a worldview in a way that school does not usually cater for, benefitting our wider culture. My charitable giving to SRE is helped by its DGR status.

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1181	It is essential for children to be given religious instruction in schools in order to have a balanced view of life in general. This instruction is often missing in homes and children grow up not knowing the facts about who God is and miss out on important truths on right and wrong, behaviour, compassion and empathy which seems to be lacking in young adults today. This gives meaning to life and sets a path to being responsible adults. To provide for this many people financially support those who give this instruction. This support should continue to be deductible as it is far more important to support this work than the many other deductible offerings available to those who wish to donate to various causes.
1182	I would like to comment that the value of the DGR system in Australia is considerable. The ability for my family to contribute to the capitalization of worthy organizations which are the fabric of all our community by providing a tax deductible gifts. In my case through education building funds for Christian organizations including three local independent schools and CRU Camping being examples. I note that the community-wide benefits that Christian organizations provide which could well be limited if donors like me to not have the option of giving tax deductibility. In recent post covid times it's been critical to support Charitable Christian organisations who are equipped to help our youth. CRU in particular encourages young people in their mental, physical, emotional and faith development, via our camp and school-based programs. At a time when our youth are facing massive questions of identity, self-worth and loneliness, you believe that it remains important for the government to provide effective channels to private donors who wish to help invest in these hope-giving communities. I therefore desire DGR status to be maintained for religious charities and education building funds and I wish to see Christian organizations (such as CRU) be valued and recognised within the DGR system.
1183	It is essential for children to be given religious instruction in schools in order to have a balanced view of life in general. This instruction is often missing in homes and children grow up not knowing the facts about who God is and miss out on important truths on right and wrong, behaviour, compassion and empathy which seems to be lacking in young adults today. This gives meaning to life and sets a path to being responsible adults.
1184	I am heartbroken by the attempts being made to get rid of SRE's DGR status. My entire life was turned around by the intervention of Christian adults I met while at school, if I had not met them and started going to church I would have been in a very dark place today. By finding faith in Christ I have: quit taking recreational drugs, no longer binge drink, have quit porn (of which I have an addiction to), have better relationships with friends and family, am more tolerant of and patient towards others, and have a motivation to live which I otherwise would never have had. By in any way hindering the work of SRE the futures of millions of Australian children is being hindered needlessly, it would be a tragic loss, indeed, and I am shocked that the government is considering such action. Please do not let this happen!
1185	Dear Commissioners, As a person who has had over 40 years working in Government Schools in N.S.W. I am deeply disturbed by the suggestion that DGR Status be withdrawn from Scripture Union and other faith based organisations which make significant contributions to wellbeing in our schools. I have seen the positive effects of Scripture Union's work in both primary and high schools. Experience has shown us, and continues to do so, that what we teach our children will result in the way our society will develop over future generations. We need more of the ethical and moral education which can be provided by Special Religious Education, not less. Please reconsider the suggestion in your draft report removing DGR status from contributions to Scripture Union and other faith based organisations provide. In relation to School Building Funds, the significant contribution made by private schools in our community should not be attacked in the way your draft report suggests. Private and faith based schools have made significant and lasting contributions to our society through our leaders in commerce, industry and politics,, and need to be able to continue this good work. If we maintain

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	that we live in a free society, parents will be able to continue to make their choices over where their children will be educated. People matter, and the ways we learn to treat each other also matters.
1186	Tax deductibility allows organisations such as Christian schools to continue to provide faith based education that trains leaders of high moral convictions to make a difference in the future Australian communities. They are essential to our country's future.
1187	Please permit funding for SRE and Youthworks programs, they are filling a gap that no other organisation can. Children can discuss real spiritual concerns openly and without fear of discrimination.
1188	Religious instruction that teaches children to be kind, respectful and responsible is an invaluable foundation for society. Western societies have flourished through the Christian values traditionally taught and established in our schools. One example is the story of the Good Samaritan who gives generously of his money and time and care to help the poor and needy of a traditional enemy. This is love in action. Surely this aligns with the very motivations of philanthropy! In fact, giving and serving others because we're all made in God's image and of equal value underpins our democracy and should be upheld by all to promote unity and stability. Many of our charities continue to have Christian motivations and financial support and it would be counterproductive to discourage donors. The best thing the government could do to encourage philanthropy is to encourage Christian faith!
1189	The suggestion from the Productivity Commission to remove the tax deductibility status of donations to SRE on the basis that SRE produces little community-wide benefit seems to me to be misguided. Following, are a few community benefits of SRE including: - The foundation for students towards an understanding of their chosen religion - promotion of multiculturalism and social acceptance - reduces the risk of student radicalisation Studies have shown the positive effects of religious participation on our mental and physical health . Psychologists today have discovered that conscious, daily gratitude is quite literally good for you. Gratitude is buried at the heart of Christianity and certainly covered in scripture classes. Central to Christian teaching and ministry is loving the poor, and studies have shown that Christians give more to both secular and Christian charities than their secular counterparts and are more likely to volunteer their time. For these reasons, and more, I ask that the suggestion to remove tax-deductible be reconsidered. -
1190	National research, including the 2016 'Contributing to Australian Society Survey', has consistently shown that religious people make great contributions to society, both in volunteering their time and in charitable giving. As a Christian it's a real joy to give more than 20% of our after tax income to a range of Christian and secular causes including to Christian SRE and the School Building Fund at our church. DGR status simply allows us to give more to causes that benefit society as a whole, including Christian SRE which provides a safe avenue for children to develop positive self-image, identity and resilience in coming to understand morals and values from the teachings of Jesus. If I see that happen every week as I teach my own Christian SRE classes. I find it hard to fathom why, if you value the contribution of philanthropy in Australia and want to double philanthropic giving by 2030, you have recommended that only SRE in public school and school building funds lose their DGR status. What is the reason for singling these DGRs out?
1191	Before I launch into a minor tirade on another matter, I am deeply surprised that in a modern document about philanthropy no mention of Impact Certificates has been made in the report. Retrospective funding models are likely to be very, very effective forms of charitable giving and are becoming rapidly more popular. If we are doing a review of philanthropy and establishing a foundation for reporting, this is a major oversight. Clarity around

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	<p>Impact Certificate handling and deductibility could put Australia's tax system at the forefront of international practice. This is a very significant oversight by the Commission. And now, if I may, a tirade. I observe a significant bias against religion in the draft report, and the commission is implicitly advocating an (atheistic) moral world view that a very, very large number of taxpayers do not share. Specifically: > First, there is a rationale for taxpayer support because the activity is expected to generate net community-wide benefits and would otherwise likely be undersupplied by the market. Later ... > However, the Commission does not see a case for additional government support for the practice of religion through the DGR system, based on the first principle above. I disagree firmly with this. The positive impact of religious education has had an enormous impact on my life and on many others, most definitely has delivered a community-wide benefit... and even at the moment with support is undersupplied by the market. Setting that aside, the Commission doesn't seem to argue the same position consistently with regard to the school delivery of ethics classes, which under the current system can be donated to tax deductibly. With its small uptake in all but a few schools, the ethics-instead-of-SRE system can hardly be argued to have a large societal benefit. So what will it be? If donating to religious education is to be non-charitable, then is donating to organisations involved in the creation of materials for ethics classes also going to be non-charitable in the future? If not, does the Commission not see the hypocrisy of its position? If the Commission is genuinely advocating that religious education has little to no societal benefit and that ethics classes do, that would be a startling over-reach of its terms of reference.</p>
1192	<p>I have personally worked on an SRE Board & can definitively say how much the students/teachers & their families benefit from the input of our valued volunteer teachers. I would want DGR status to be maintained for Special Religious Education in our Government schools. It would be to the detriment of this Ministry to our young people if it were removed & have a significant impact on fundraising initiatives which are necessary to maintain/support all aspects of this work. It has proven wellbeing benefits result & is vital for promoting social cohesion.</p>
1193	<p>It is extremely disappointing to hear that the Productivity Commission would consider the removal of the tax deductibility status of donations to Special Religious Education in Schools, on the basis that SRE produces little community wide support. I believe that SRE develops students understanding of their chosen religion particularly when classes are conducted by believers of that religion. Evidence shows that there are psychological benefits to students by promoting multiculturalism and social acceptance, reducing the risk of student radicalisation. Evidence shows that people of faith are twenty-five percent more likely than their counterparts to donate money and twenty-three percent more likely to volunteer their time. In consideration of these and other benefits, I request that the suggestion to remove the tax-deductible status be reconsidered.</p>
1194	<p>Surely removing tax deductibility from donations to SRE is contrary to the above brief to the Productivity Commission of analysing motivations for philanthropic giving and identifying opportunities to grow it. Surveys show that religious believers when compared to secular people are more generous to charities, including secular ones, and to their neighbours. Ref social psychologist Jonathan Haidt in "Moral Psychology and the Misunderstanding of Religion". To reduce support for SRE on the basis that it produces little community benefit is misinformed and incorrect. I request that the suggestion to remove tax-deductibility status be reversed.</p>
1195	<p>I support giving toward SRE to continue to be tax deductible. Children gain so much from allowing them to explore faith and God in the context of their broader education.</p>

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1196	<p>Dear Sir/ Ma'am, Deductible Gift Recipients (DGR) It is with dismay that I write to you concerning the recommendation to remove tax deductibility for donations made to religious charities in support of SRE. I believe the presence of SRE in our schools is vital to the well being and complete education of our students. SRE fulfills the spiritual pillar that our curriculum includes. As well, teachers and principals testify to the benefits of SRE in schools. It is the right of our children to have every opportunity to be taught SRE. Because of its importance, I give of both my time and my money. I have paid tax all my working life. The fact that I can give and receive some tax deductibility, is a real help to me. I know I am not alone. SRE relies on the donations of people like me. Without our donations and the ability to receive tax deductions, religious charities that support SRE will be under great stress. I note, with perplexity that the only DGRs that the Draft Report recommends removing are for SRE in public schools and private school building funds. I wonder what the proposed policy is for Ethics classes in public schools? I urge you to reject this draft proposal for the well-being of our students and equal opportunity for SRE. Thank you. Yours sincerely</p>
1197	<p>The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government's goal to double giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision.</p>
1198	<p>Independent research has shown that SRE contributes to the well being of the students. Why would you remove tax deductions from that which is beneficial especially in a multi faith society?</p>
1199	<p>I understand that the Productivity Commission is considering a proposal to remove the tax-deductible status of donations to SRE, based on the suggestion that SRE provides little community benefit. I would like to express my strong opposition to this proposal. The idea that SRE provides little community benefit is unfounded. On the contrary, SRE plays a vital role in educating young minds, within specific religious contexts, to be more mature and rounded citizens. Ultimately, any SRE program aims to develop greater self awareness among students, greater respect for others, and a much less self-centred view of life and vocation than is propounded through television and social media. There is good evidence that students who participate in SRE receive mental health benefit and are more mature in their attitudes to other cultures and those who are different to themselves. One can also point to the greater likelihood of adherents of particular religions giving generously within society compared to those who would call themselves 'secular'. Thus, this proposal appears to be driven more by an anti-religious agenda than a fair consideration of the benefits of SRE. These benefits include direct benefit to the many students across our country who participate, but also the flow-on benefit these eventual high school graduates bring within their families, workplaces and communities. It would be of great detriment to Australia if the social action, volunteering, donating and community cohesion - endeavours seeded in young lives through SRE - were stifled by a poorly considered and evidenced bill. On a personal note, my own experience of SRE during high school was a rich one that I am very grateful for. At the time, I did not necessarily subscribe to all the tenets of the religion - nevertheless, the emphases I was taught and encouraged to consider were a key part of my maturing as a citizen. Therefore, I consider that my present energies spent for my family, community, and in building cohesion in the workplace are in large part thanks to very solid ethical and socially aware instruction and example I received through SRE. And I am by no means an isolated example. In conclusion, because of the multi-faceted benefit of SRE for Australian society going forward, I urge that the tax-deductible status of donations to SRE be retained.</p>

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