I strongly object to your proposal to means test the child care rebate.  I work 5 days a week and so does my husband.  As such, we rely on long day care for my 3yr old son and out of school hours care for my 10 year daughter.  I am unable to get part time work in my profession- so I am forced to pay for childcare and I pay a lot!!  The child care rebate only covers 3 days a week care for my son.  Means testing only encourages women to work less, earn less.   You say the whole point of your paper is to encourage women to work, but you want to means test, which will only force women out of full time work, out of meaningful careers, as they won’t be able to afford the care. It is outrageous and unacceptable.

The means testing concept also fails to recognise the costs to families of having multiple children in care.  Paying multiple care costs is very difficult even now, even with the CCR in place.