Submission to the Review of the National Cultural Policy

Pillar Three: The Centrality of the Artist

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Key Recommendations

- Acknowledge that the current legislative and tax framework creates a two-tiered system in which self-employed artists are structurally excluded from the rights, protections, and economic entitlements available to other workers, and commit to remedying that inequity as a matter of policy priority.
- Exempt professional arts businesses from Non-Commercial Loss rules, or substantially raise the $40,000 other-income threshold that currently penalises artists who take on non-arts work to sustain their practice.
- Expand tax deductions available to artists, including home studio costs and a standard flat-rate deduction option, to reduce administrative burden and better reflect the real costs of creative practice.
- Establish a targeted superannuation remediation mechanism for mid-career and senior artists to address the retirement deficit created by decades of sector-wide non-compliance.
- Provide dedicated resourcing for artists to sustain their practice and engage in cultural climate action, and integrate arts and culture formally into national climate governance structures, including Australia's National Adaptation Plan and COP planning processes.

Introduction

I welcome this opportunity to reflect on the National Cultural Policy, Revive: A Place for Every Story, and to contribute a working artist's perspective on its impact over the first three years. The initiative to develop and implement the Policy was an essential step in affirming the importance of arts and culture to all aspects of Australian life. This review is an equally important opportunity to build on and strengthen that foundation.

I come to this submission with over thirty years of professional practice across live performance, visual arts, and the museum sector as a scenographer, director and artist. For all but two of those years I have operated as a self-employed sole trader. It is from this position — one of prolonged and structural precarity — that I write.

My focus is on Pillar Three: the Centrality of the Artist. I recognise and applaud the significant changes that have occurred in relation to First Nations arts, institutional support, and audience development. But it is the lived experience of practising artists — and the gaps that continue to undermine that experience — on which I am best placed to speak. Many of the examples I give relate specifically to live performance and more specifically to designers and directors working there, but they reflect like issues across museums and galleries.

Artists are not peripheral to the challenges facing our communities — they are frontline workers, future speculators, and leaders of the cultural change communities need. Artists and arts organisations already hold the community trust and the storytelling capacity to lead the social cohesion and collective action our society requires. What is lacking is not the will nor the capacity. It is the policy recognition and the resourcing to do this work at the scale it demands.

The Gap Between Policy Aspiration and Lived Experience

The Cultural Policy rightly identifies the artist as the element without which there is no culture. It acknowledges artists as the 'original gig workers.' I have spent twenty-eight of my thirty years as precisely that. The external appearance of a creative career may suggest otherwise, but the precarity that underlies it is relentless — and it operates from a position of near-complete structural disempowerment. The job itself demands every inch of creativity, passion, and commitment. To bring all of that from a position of financial insecurity is, over time, shattering. My experience is in no way unique, and when I speak with peers across the sector the challenges I outline in this submission reflect a critical mass of creatives and artists.

The consistent account is that artists do not feel more secure than they did three years ago. If anything, it is worse. The Policy articulates two guiding principles that speak directly to the aspiration:

Artists and arts workers have career structures that are long-term and sustainable, supported by vocational pathways. Creative talent is nurtured through fair remuneration, industry standards and safe and inclusive work cultures.

These are the right commitments. They are not, however, the current reality. In just this year I have been made aware of Major Performing Arts companies contracting artists at rates equivalent to approximately $750 per week — without sick leave, without holiday pay, and without any of the standard entitlements available to workers in other sectors. Other companies impose a daily rate cap that, across production weeks routinely exceeding seventy hours, results in effective earnings well below minimum wage even for senior and highly experienced practitioners. Artists are asked to represent companies at sponsorship events, to carry the professional identity of those organisations, while being paid at rates that would not be accepted in any other skilled profession.

Perhaps more corrosive is what happens even when things are going well. Artists who have built sustained working relationships with organisations — relationships that, while never formalised, constituted a meaningful and relied-upon income stream — have found those relationships terminated without explanation, without notice, and without recompense. Nothing but silence, and suddenly no income. Even a long career and an established reputation offer no protection. You can survive the early years, build a track record, develop a reputation — and still have nothing to lean on.

The Government's Review of Modern Awards and the Secure Jobs, Better Pay reforms, while welcome and important, do not reach the broader cultural workforce. Artists and creative practitioners are expressly excluded from Modern Awards coverage. Reforms to casual employment conditions offer nothing to those operating as sole traders. The recent 3.5% minimum wage rise, bringing the minimum to $24.95 per hour or approximately $49,296 annually, is simply not available to self-employed artists, for whom average annual income remains at roughly half that figure. These are structural exclusions, not individual failings, and they require structural responses.

Tax Reform: Addressing Structural Inequity

The tax system as it currently applies to artists compounds, rather than alleviates, financial precarity. Reform in this area would constitute some of the most practical and impactful support available to the cultural workforce.

Non-Commercial Loss Rules

Under the New Business Tax System (Integrity Measures) Act 2000, artists operating a professional arts business are treated as ‘excepted activities’ and can offset losses in the year they are incurred — but only if their assessable income from other sources is less than $40,000. This threshold is the binding constraint for the majority of practising artists, most of whom rely on non-arts employment to support their practice. Once that income exceeds $40,000, artists lose the exemption and fall back into the general Non-Commercial Loss rules, where they must satisfy one of four tests designed for conventional businesses — tests that do not account for the long development timeframes, variable income, and irregular profit patterns that characterise creative careers.

This is an inconsistency the ATO has itself acknowledged: Taxation Ruling TR 2005/1 recognises the unique nature of creative practice. Yet artists who satisfy that ruling’s criteria can still be excluded from legitimate expense claims the moment their other income — earned precisely to keep their practice alive — crosses an arbitrary threshold. The most impactful single reform available would be to remove or substantially raise that threshold, or to exempt arts businesses from NCL rules entirely. This would acknowledge that creative careers operate differently from traditional businesses and allow artists to direct their energy towards their practice rather than navigating complex tax compliance.

Deductions and Administrative Burden

Creative practice requires ongoing investment in equipment, software, training, and workspace. Home studio arrangements face restrictive ‘exclusive use’ requirements that do not reflect how artists actually work. Expanding available deductions and creating specific depreciation categories for creative equipment, professional development, and collaborative workspace would better reflect the genuine costs of sustaining a practice. A streamlined standard deduction option — allowing artists to elect a flat percentage against creative income without detailed record-keeping, while retaining the option to claim higher substantiated expenses — would reduce administrative burden and allow practitioners to focus on their work.

Superannuation

Alongside tax reform, superannuation represents one of the most urgent areas of unfinished business for mid-career and senior artists — and one that is poorly understood outside the sector.

When compulsory superannuation was introduced in 1992 with the stated intention of covering all workers providing labour or services, it did not, in practice, extend to freelance artists for many years. To my knowledge, superannuation contributions on behalf of freelance artists were not routinely made prior to approximately 2002. Even in the period from 2002 to around 2018, practice remained inconsistent: it was not uncommon for MPA companies and major collecting institutions to treat the superannuation component as included within the fee and to leave artists living at or below the poverty line to make their own contributions if they could. This was not an oversight. It was a structural norm across the sector, and it persisted for decades.

The consequence is that artists now in the second half of their working lives carry a superannuation deficit that cannot be remedied without targeted intervention. The retirement security of an entire generation of practising artists has been compromised by decades of non-compliance, and this is a matter policy must address directly.

I also note with concern the recent winding back of the Small Business Superannuation Clearing House, which was well-suited to micro-businesses such as those operated by artists who engage other artists in connection with grant-funded projects on a short-term basis. Its reduction in accessibility is likely to exacerbate existing compliance difficulties.

Artists, Culture, and Climate

Artists are not peripheral to Australia's climate response. They are frontline workers in the cultural dimension of that response — people already doing the work of helping communities imagine, grieve, adapt, and act in the face of an accelerating crisis. The mental health and wellbeing of Australians, and particularly young people and other equity-denied communities, depends in part on whether they have access to culture and community that helps them make sense of the world they are inheriting. Artists and arts organisations are already providing that — in communities, schools, public spaces, and governance processes — without adequate recognition or resourcing.

I urge the review to consider dedicated resourcing that enables artists to sustain their practice while engaging in sustained cultural climate action, and to formally integrate arts and culture into national and international climate governance. This means representation within the governance structures of Australia's National Adaptation Plan and COP planning processes, and formal cross-portfolio coordination between the arts portfolio, Creative Australia, DCCEEW, DFAT, and Treasury — to embed cultural sector perspectives into policy design across mitigation, adaptation, finance, and technology. Artists and First Nations cultural leaders have been working at the intersection of culture and climate for too long without adequate support. The National Cultural Policy, and Creative Australia as its delivery vehicle, have the opportunity to change that.

Conclusion

Revive: A Place for Every Story articulates the right principles: sustainable career structures, fair remuneration, safe and inclusive workplaces. The challenge before this review is to close the substantial gap between those aspirations and what working artists actually experience.

The reforms identified in this submission — in the areas of tax, superannuation, and climate resourcing — are practical and achievable. They would make a material difference to the financial security, professional dignity, and cultural contribution of working artists. I thank the panel for this opportunity to contribute and commend these matters to the review.

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