

**From:** Coulter, Bruce  
**Sent:** Thursday, 28 July 2011 2:47 PM  
**To:** Tax Forum  
**Subject:** Personal income tax

Like the GST, personal income tax should be flat & apply to anyone working & earning money through an employer, through personal exertion (private business) or through passive investment (investment gains/losses) or through receipt through a trust. The tax should apply whether the person receives cash via a trust. Trust income should not be exempt.

The tax should be simple – 10% would be the simplest form & be similar to the GST and apply to everyone.

Scaled tax rates penalize people who work & study hard to get ahead in life.

Bruce Coulter