

# Social Policy and Society

## Guidelines for Contributors

1. All contributions and correspondence should be sent to SP & S Administrator, Department of Sociological Studies, University of Sheffield, Elmfield, Northumberland Road, Sheffield, S10 2TU, email [spseditors@sheffield.ac.uk](mailto:spseditors@sheffield.ac.uk)
2. Articles should be up to 6,000 words including endnotes, but excluding tables and bibliography. Word length **must** be stated.
3. Submission of an article is taken to imply that it has not previously been published, and has not been submitted for publication elsewhere. If an author is publishing a related article elsewhere, this fact should be stated. Authors of articles published in the journal assign copyright to Cambridge University Press (with certain rights reserved) and will receive a copyright assignment form for signature on acceptance of their paper. Contributors are responsible for obtaining permission to reproduce any material in which they do not own copyright, to be used in both print and electronic media, and for ensuring that the appropriate acknowledgements are included in their manuscript.
4. Contributions should be typed double-spaced with generous margins on A4 paper. Contributors should send an electronic copy of the manuscript formatted in Microsoft Word, text or rich text format, by electronic mail to [spseditors@sheffield.ac.uk](mailto:spseditors@sheffield.ac.uk). Mark your message in the subject box 'New article for SP & S'. Keep a copy of the typescript for correcting proofs. Papers should be anonymised, ready for sending to referees. All contributions should be accompanied by a detachable title page providing information about the word length, the position/s held by the author/s, full correspondence and email addresses and full details of any acknowledgements. Where papers have more than one author, the contact author should be clearly specified.
5. All contributions should be accompanied by an abstract of between 100 and 150 words, up to five key words and details of any acknowledgements.
6. Contributions should conform exactly to the *Social Policy and Society* style and authors should check the format of their own contribution with that of a recent issue of the journal (or seek advice from the Managing Editor and/or Guest Editor as appropriate) paying particular attention to references and tables. The full instructions for contributors are available from the journal's website: [journals.cambridge.org/sps](http://journals.cambridge.org/sps).
7. Discriminatory language should be avoided. Further guidance on avoiding sexist, racist and disablist or other inappropriate language is published by the British Sociological Association (BSA) — see [www.britisoc.co.uk/equality](http://www.britisoc.co.uk/equality). The editorial team are happy to advise authors on the most suitable terminology to use, particularly with respect to subjects not covered by the BSA guidelines, such as age.
8. The Harvard (author/date) system should be used and reference to page numbers in the text should be shown as follows: Maltby, 2002 :1 and not Maltby, 2002, p. 1. References to websites should contain the full URL and date the site was accessed, i.e. <http://www.social-policy.com> [accessed 04.11.2011].
9. Such notes as are essential should be referred to in numerical order throughout the text and the numbers shown as superscript. These notes should be endnotes rather than footnotes and should be placed after the body of the text and before the references.
10. Tables and figures should be clearly laid out and designed to fit onto a page 18 cm x 12 cm. Vertical lines between columns should be omitted, and horizontal lines limited to the top and bottom of the table, with an additional one below the column headings. Totals and percentages should be labelled, and units identified.
11. If an article is accepted for publication, first proofs will be sent to the contact author as an electronic link to a pdf document which the author downloads. Only typographical errors may be changed at proof stage. The publisher reserves the right to charge authors for corrections of non-typographical errors.
12. Paper offprints are no longer supplied. Upon publication the corresponding author will receive access to the online version of their article.

## The Social Policy Association

The Social Policy Association supports the study of all aspects of Social Policy through the sponsorship of its journals (*Journal of Social Policy*, *Social Policy and Society*), the publication of a newsletter, the organisation of an annual conference and a small grants scheme. It represents its members through contact with a range of bodies, including the ESRC. For further information about the activities of the SPA, contact: Rachael Dobson, School of Psychology, Criminology and Sociology, Faculty of Arts and Social Sciences, Kingston University, Penrhyn Road Campus, Kingston upon Thames, Surrey KT1 2EE.

**SOCIAL POLICY AND SOCIETY****THEMED SECTION: TAXATION AND SOCIAL POLICY****CONTENTS****ARTICLES****19**P  
A  
R  
TANDREW J. E. HARDING, SARAH HEAN, JONATHAN PARKER  
and ANN HEMINGWAY'It Can't Really be Answered in an Information Pack . . .': A Realist Evaluation  
of a Telephone Housing Options Service for Older People 361SUNG-HEE LEE  
Beyond the Policy Rhetoric: The Limitations of Gender Mainstreaming in South Korea  
Relating to Women and Childcare 379SARA CANTILLON and ELEANOR KIRK  
Scotland's Progressive Rhetoric: Devolution and Carer's Allowance 396

STEFAN KÜHNER and KEE-LEE CHOU

The Politics of MPF Reform: Lessons from Public Attitudes in Hong Kong 414

**3**

## THEMED SECTION

J  
U  
L  
Y**THEMED SECTION: TAXATION AND SOCIAL POLICY**Guest Editors: MICHEÁL L COLLINS, SALLY RUANE and ADRIAN SINFIELD  
Introduction 431

SALLY RUANE, MICHEÁL L COLLINS and ADRIAN SINFIELD

State of the Art: The Centrality of Taxation to Social Policy 437

ANDREW BAKER and RICHARD MURPHY

Modern Monetary Theory and the Changing Role of Tax in Society 454

HOWARD REED

The Distributional Impact of Tax and Social Security Reforms in the UK from

2010 to 2017 470

ADRIAN SINFIELD

Building Social Policies in Fiscal Welfare 487

MICHEÁL L. COLLINS

Private Pensions and the Gender Distribution of Fiscal Welfare 500

MICHEÁL L COLLINS, SALLY RUANE and ADRIAN SINFIELD

Some Useful Sources 517