



Australian Government

Department of Social Services

Committee Secretary
Senate Standing Committees on Community Affairs
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CANBERRA ACT 2600

Dear Secretary

SUBMISSION TO THE COMMUNITY AFFAIRS LEGISLATION COMMITTEE

Thank you for the opportunity to make a submission to the Community Affairs Legislation Committee inquiry into the Paid Parental Leave Amendment (More Support for Working Families) Bill 2023 referred for inquiry on 19 October 2023.

The Department of Social Services welcomes the opportunity to provide additional assistance or information that is required by the Committee to support their deliberations.

Yours sincerely

Matt Flavel
Deputy Secretary
16 November 2023



Australian Government
Department of Social Services

Submission to Community Affairs Legislation Committee

Paid Parental Leave Amendment (More Support for Working Families) Bill
2023

Department of Social Services



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Introduction

The Paid Parental Leave (PPL) scheme was introduced on 1 January 2011 and is based on the scheme proposed in the 2009 Productivity Commission inquiry report *Paid Parental Leave: Support for Parents with Newborn Children*. Under the PPL scheme, eligible working parents can get Government funded pay when they take time off work to care for a newborn or recently adopted child.

PPL is an important mechanism for providing support to working families and improving women's economic outcomes. PPL signals that taking time off work to care for a child is part of the usual course of life for parents and promotes equality between men and women and balance between work and family life.

2022-23 October Budget measure

The 2022-23 October Budget measure, *Boosting Parental Leave to Enhance Economic Security, Support and Flexibility for Australia's Families*, included a range of beneficial changes to expand and enhance the PPL scheme. This included to expand the scheme to 26 weeks by 1 July 2026 and to improve the flexibility and gender neutrality of the scheme.

The first tranche of changes under this measure were legislated under the *Paid Parental Leave Amendment (Improvements for Families and Gender Equality) Act 2023*, for births and adoptions on or after 1 July 2023.

The Paid Parental Leave Amendment (More Support for Working Families) Bill 2023 (the Bill), introduced in Parliament on 19 October 2023, will implement the second tranche of changes to the PPL scheme. The Bill expands the PPL scheme to 26 weeks by 1 July 2026, and increases the reserved period (the number of weeks set aside for each partnered parent on a 'use it or lose it' basis) and the concurrency period (the number of weeks claimants may take PPL together).

The Women's Economic Equality Taskforce (the Taskforce) provided advice on the final model for the 26-week scheme, including settings for the reserved period and concurrency period, to support women's economic participation and gender equality.

Paid Parental Leave Amendment (Improvements for Families and Gender Equality) Act 2023

The *Paid Parental Leave Amendment (Improvements for Families and Gender Equality) Act 2023* made a number of amendments to the PPL scheme for births and adoptions on or after 1 July 2023.

The changes include:

- **A single 20-week entitlement:** combining the 2 weeks of Dad and Partner Pay (DaPP) with the 18 weeks of Parental Leave Pay (PLP) to form a single 20-week payment.
- **Gender neutral claiming:** allowing either parent to claim PPL first. Previously, the birth parent had to claim PPL first.
- **Expanding access to eligible parents:** allowing parents to be eligible for PPL where they meet the income and residency requirements, even where the

birth parent does not. Previously, the birth parent had to meet the eligibility criteria to transfer PPL to another claimant, known as a secondary claimant.

- **Increased flexibility:** eligible claimants are able to access the entire entitlement in blocks as small as one day at a time, with periods of work in between, up until the child's second birthday.
- **Concurrency:** allowing claimants to use up to 10 days of PPL at the same time.
- **Family income test:** introduction of a family income limit of \$350,000, which can apply if a person does not meet the individual income limit.
- **Reserved periods:** reserving 2 weeks (10 days) of PPL for each parent.

Paid Parental Leave Amendment (More Support for Working Families) Bill 2023

This Bill will:

- **Expand the length of the payment:** to 26 weeks by 1 July 2026.
- **Increase the amount of PPL that parents can take together (concurrency):** from 2 weeks (10 days) to 4 weeks (20 days) by 1 July 2025.
- **Increase the reserved period:** from 2 weeks to 4 weeks by 1 July 2026.

This Bill will also make minor and technical amendments to the *Paid Parental Leave Act 2010* (the Act) relating to eligibility for PPL for certain persons, including in instances of premature birth.

Women's Economic Equality Taskforce Advice

The Taskforce was established in September 2022 to provide advice to Government on the issues facing women in the Australian economy. In addition, Government sought separate advice from the Taskforce on optimal settings for the expansion to a 26-week PPL scheme. In forming advice to Government, the Taskforce sought advice from Professor Marian Baird and Associate Professor Elizabeth Hill.

The Taskforce considered the reserved 'use it or lose it' component of the scheme, and how it could be used to encourage greater take up of PPL by men.

The Taskforce provided the following advice to Government on the policy settings for a 26 week PPL scheme:

- 4 weeks reserved entitlement for each parent on a 'use it or lose' it basis and 18 weeks unreserved to be used by either parent.
- Up to 4 weeks to be taken concurrently.

The Taskforce, supported by Professor Baird and Professor Hill's research, asserts that women will take most, if not all of the 18 weeks, and a period reserved for fathers and partners sends an important signal about their role as caregivers.

The research identified concurrent leave, especially around the time of birth of a child, as very important for new parents.

Increase to 26 weeks

The expansion of the PPL scheme to 26 weeks will support families to take more time out of the workforce following a birth or adoption. Increasing the length of payments under the PPL scheme was one of the most frequent proposals raised by participants at the Jobs and Skills Summit in September 2022.

Increasing the maximum PPL entitlement will improve flexibility and access to the scheme to better support the needs of working parents and carers.

The Bill increases the maximum entitlement for a child by 2 weeks each year from 1 July 2024 to 26 weeks from 1 July 2026, as follows:

- 22 weeks (110 days) in relation to a child born or adopted on or after 1 July 2024
- 24 weeks (120 days) in relation to a child born or adopted on or after 1 July 2025
- 26 weeks (130 days) in relation to a child born or adopted on or after 1 July 2026.

Reserved Period

The reserved period operates by limiting the maximum amount a claimant can receive, reserving a non-transferable period for another claimant.

The reserved period only applies to claimants who are partnered at the time they claim. Claimants who are not partnered will be able to access the maximum entitlement.

Currently, 2 weeks (10 days) are reserved for each parent, with 16 weeks that can be shared between them in any way they choose. This reflects the importance of partnered parents and carers both having the opportunity to access PPL.

The reserved period will be extended by one week each year from 1 July 2025 to 4 weeks from 1 July 2026. This means for partnered claimants:

- for births and adoptions on or after 1 July 2024, 2 weeks (10 days) will be reserved for each parent, with 18 weeks that can be shared
- for births and adoptions on or after 1 July 2025, 3 weeks (15 days) will be reserved for each parent, with 18 weeks that can be shared
- for births and adoptions on or after 1 July 2026, 4 weeks (20 days) will be reserved for each parent, with 18 weeks that can be shared.

Either parent can receive more than the reserved amount. For example, families may share their entitlement equally, with the mother taking 13 weeks and the father taking 13 weeks, once the scheme is 26 weeks.

Extending the reserved period for partnered claimants will complement the increase to the maximum PPL entitlement. It will continue to encourage fathers and partners to take a greater share of caring responsibilities by increasing the time that fathers and partners can take off work around the time of the child's birth or adoption.

Concurrency Limit

Concurrency refers to the amount of time parents can take PPL at the same time. Currently, eligible claimants can take up to 2 weeks (10 days) of PPL concurrently for the same child.

The Bill increases the number of days that can be taken concurrently by multiple claimants to 4 weeks (20 days) from 1 July 2025.

This allows parents to take time off work together to care for their child in the way that best suits their health, family and work obligations, and supports greater flexibility in how the payment is taken.

Increasing the number of days that may be taken concurrently by parents and carers will continue to assist parents to share caring responsibilities, and provide fathers and partners an opportunity to also provide care for birth parents to support their health, while ensuring parents are encouraged to return to work.

Limits on the number of days that may be taken concurrently will prompt fathers and partners to take on independent care of the child, which international studies have demonstrated helps to develop patterns of care that persist throughout the child's life.

The concurrency limit will also support and encourage families to share caring responsibilities more equally, which can in turn help improve women's workforce participation and close the gender pay gap, helping to address the 'motherhood penalty'.

There are exemptions to the reserved period and the concurrency limit in the Paid Parental Leave Rules 2021 where it is not appropriate to apply these policies, including in cases of stillbirth or where the child has died, and cases where the child has been hospitalised or experiences a medical condition.

Other Amendments

Work test exception for fathers and partners of children born prematurely

In order to be eligible for PPL a person must meet the work test, a requirement for recipients to be engaged in work before they receive PPL. To meet the work test, the person must have performed at least 330 hours of qualifying work over a period of 10 months within the 13 months prior to the birth or adoption of the child, with no more than a 12 week break between 2 working days.

An exception to the work test exists for birth parents whose child was born prematurely. This acknowledges that premature birth is unplanned and unavoidable and may impact a person's ability to meet the work test.

This Bill extends this exception to the work test for fathers and partners who would have been eligible for PPL but for the premature birth of their child. This will ensure fathers and partners are not disadvantaged from receiving PPL because of the premature birth of their child when they would have otherwise be eligible, supporting the gender neutrality of the scheme.

Eligibility Criteria

The Bill makes minor and technical amendments to the eligibility criteria in Part 2-3 of the Act by:

- Specifying that subsection 31AA(4) applies to all claimants except special PPL claimants in exceptional circumstances, and requiring that these claimants meet the work test and income test on their PPL days to be eligible for PPL.
- Specifying that subsection 31AA(5) applies only to special PPL claimants in exceptional circumstances, and applying the residency requirements to these claimants on both the day the child is born and on their PPL days, as is the case with all other claimant types.

Impacts

Over 180,000 parents are estimated to benefit from these changes each year. PPL scheme data and demographics is at **Attachment A**.

Examples of how PPL may be used, subject to passage of the Bill

Example: How parents can flexibly share PPL

Eliza and Rick are expecting their second child in September 2026, and both meet the eligibility criteria. They both work full time, and intend to share PPL equally and flexibly to care for their children.

In 2026, they are able to access 26 weeks, so decide to take 13 weeks each.

Eliza intends to take 9 weeks immediately and then return to work, using her remaining weeks one day a week for the next 20 weeks, to support a part time return to work.

Rick intends to take 3 weeks at the same time as Eliza to provide support after the birth. With his remaining weeks, he'll take a block of 4 weeks after Eliza returns to work to assist with household and caring responsibilities, then use the remaining 6 weeks one day a week (on alternative days to Eliza) for the next 30 weeks, to support a part time return to work.

Example: How parents can take PPL flexibly to support their own circumstances

Skye and Brad are expecting their fourth baby in November 2026. They both meet the work, income and residency tests.

Skye is intending to take the majority of their PLP entitlement, while Brad owns his own business so is planning on taking his reserved weeks flexibly.

Skye takes her 22 weeks as one continuous block.

Brad is taking 2 weeks after the birth of their child and then takes his remaining 2 weeks one day a week over the next 10 weeks. This way he is able to spend extra time with his family and still keep his business running.

Example: How parents can take PPL concurrently immediately after the birth of a child

Sharath and Liana are expecting their first child in August 2026. Liana works casually and is not entitled to any paid parental leave from her employer, but both she and Sharath meet the eligibility requirements for Government funded PPL. Liana plans to use 22 weeks, starting from their child's date of birth.

Sharath works in IT and his employer offers 4 weeks of paid paternity leave. He will take his employer funded paternity leave immediately after their child is born. He will follow this with 4 weeks of Government funded PPL at the same time as Liana, to give him 8 weeks at home to spend quality time with their new baby, and support Liana as she recovers from the birth.

Example: How parents can take PPL concurrently and in conjunction with employer entitlements

Siobhan and Carlo are expecting a third child in October 2026. They both meet the work, income and residency tests.

Siobhan and Carlo weren't able to take much time off work together after the birth of their first 2 children, so both plan to take approximately 6 months off work once the third is born. Siobhan's employer offers 16 weeks of maternity leave, which she will take as soon as their baby is born. She plans to follow that with 4 weeks of annual leave, then 4 weeks of Government funded PPL.

Carlo's employer offers 4 weeks of paternity leave, which he will take after the child is born. Following that Carlo will take unpaid leave from his employer and will use 22 weeks of Government funded PPL. In the sixth month, both Carlo and Siobhan will be using the Government funded PPL at the same time.

Example: The premature work test exemption

Alethea and her partner Gina were expecting their first child in mid-September 2024 and both planned on taking time off after the birth to care for their child. They planned the timing of the pregnancy to ensure that they'd both meet the work test by the expected date of birth.

Alethea has been working the whole time, but Gina had been studying for her masters degree and was not working prior to starting a new role 10 months before the expected date of birth. Alethea has given birth to their son Harry 6 weeks premature, resulting in Gina falling short on the work test. However, Gina would have met the work test had Harry been born in mid-September as expected. Gina is assessed under the premature birth work test exception and is eligible for PPL.

Employer Role

The changes to the PPL scheme under the Bill will not impact the employer role in the scheme. Employers will continue to be required to make Government-funded PPL payments to their eligible employees who have been employed for at least 12 months, and where the claimant's first PPL days will be a period of at least 40 continuous weekdays.

The changes do not grant employees any additional rights to take leave from their employment. Employees will still need to request time off work from their employer to take a day of PPL.

The PPL scheme is intended to complement and supplement employer provided leave entitlements. Parents may access employer provided paid and unpaid leave in addition to the payments provided under the Government-funded PPL scheme. Around 3 out of 5 employers in Australia (61.8 per cent) offer access to parental leave in addition to the Government scheme.

PPL can also be used to complement employer-provided leave where employers cannot afford to offer paid parental leave outright to their employees. This is done through a top-up payment in addition to PPL, paying the employee the remainder of their wage. This may be used to attract and retain staff and provide some form of paid parental leave – all employers who can, are encouraged to make top-up payments on top of PPL.

Services Australia ensures up to date information is available to employers, including on its website, which provides information on what employers need to know about the PPL scheme and detailed information about how to register and manage their role.

Services Australia also provides a dedicated phone service for employers who require assistance in registering their business online or help understanding their obligations.

Other resources available include the Paid Parental Leave Employer Toolkit, a handbook maintained by Services Australia since the scheme's introduction.

Interaction with employer provided leave entitlements and unpaid parental leave entitlements

A PPL evaluation, conducted between 2010 and 2014, demonstrated that PPL encouraged women to return to the same job with the same employer, preventing (or at least reducing) the potential loss of human capital. This suggests a strengthened link with the employer while on leave and that PPL increased mothers' attachment to their jobs because the paid leave was provided to them through their employers.

The PPL evaluation noted that “the PPL scheme has clearly had the effect of supporting and encouraging mothers to return to work in the longer run, contributing to the policy objective of increasing women’s workforce participation and overall labour supply.”

The evaluation also found there are 2 components to PPL: a financial component, encouraging leave taking, and an employer-employee relationship maintenance component, encouraging eventual return to work.

The PPL evaluation found most employers reporting that the process of registering for PPL and providing payment was easy:

- 75 per cent of employers agreed or strongly agreed it was easy to register for the PPL scheme;
- 81 per cent agreed or strongly agreed that organising payments was easy;
- 81 per cent agreed or strongly agreed with the statement that the PPL scheme has been easy to implement in their organisation.

Financial impacts

The measures in this Bill relate to the finalisation of settings for the expansion and enhancement of PPL announced in the October 2022-23 Budget, which had an estimated cost of \$531.6 million over the forward estimates and \$619.3 million each year afterwards. The financial impact of these measures from 2022-23 to 2026-27 is \$1.2 billion.

From 2026-27, PPL expenditure will be around \$4.4 billion a year.

Implementation and Evaluation

Implementation

Subject to the passage of legislation, the Bill will commence from 26 March 2024 and the changes will apply for births and adoptions on or after 1 July 2024.

Under the Act, a claim can be made up to 97 days before the expected date of birth. Commencement of the Bill from 26 March 2024 will allow Services Australia to update their website and communication material to support pre-birth claims for births and adoptions expected on or after 1 July 2024.

Evaluation

The Government will conduct an evaluation of the amended PPL scheme. The evaluation will complement and build on evidence provided by the Taskforce and comprise a post-implementation review to assess whether the scheme has been successfully implemented.

It will also identify the short-term outcomes experienced by parents and employers, including whether the scheme is increasing gender equality in the care for children after a birth or adoption. The latter will provide indication of whether greater gender equality outcomes may be achieved in the longer term, e.g. 10 years. Overall, the evaluation will inform potential improvements to the scheme and future policy directions.

Background to the PPL scheme and international comparisons

The PPL scheme commenced on 1 January 2011 and provided eligible working parents of children born or adopted on or after 1 January 2011 with 18 weeks PPL at a rate based on the national minimum wage (at the time \$569.90, currently \$882.75 per 5 day week). The 18 weeks were required to be taken in a single continuous block, before returning to work.

From 1 January 2013, DaPP was introduced for eligible fathers and partners caring for a child. DaPP provided payment of up to 2 weeks at a rate based on the national minimum wage to eligible working fathers or partners caring for a newborn or recently adopted child. DaPP had to be taken in a single 2-week block and could not be taken at the same time as employer-paid leave.

From 1 July 2020, the *Paid Parental Leave Amendment (Flexibility Measures) Act 2020* made changes to the PPL scheme to enable PLP recipients to take a portion of their payment flexibly, splitting PLP into a 12-week PPL period and 6 weeks of flexible PPL.

The PPL period had to be taken within 12 months of the birth or adoption and could be transferred once between parents. Flexible PPL could be taken within 2 years of the birth or adoption and transferred back and forth between parents.

To share PPL, it required a birth parent or adoptive parent to claim PLP first, as a primary claimant, with the father or partner claiming PLP as a secondary claimant. A secondary claimant could only receive PLP if both they and the primary claimant met certain eligibility criteria.

The PPL scheme is based largely on the recommendations of the 2009 Productivity Commission report on support for parents with newborn children. The objectives of the PPL scheme include to signal that taking time out of the paid workforce to care for a child is part of the usual course of life and work for both parents. It aims to promote equality between men and women and balance between work and family life.

The PPL scheme is funded entirely through general taxation revenue, rather than through a levy or employer/employee contributions.

Eligibility

In order to be eligible for payment under the PPL scheme, a person must:

- be caring for a child and not working on PLP days
- have met the income test
- have met the work test, and
- meet the residency requirements.

To meet the income test:

- the person must have an individual adjusted taxable income that does not exceed the individual income limit in the financial year prior to the date of birth or adoption, or the date of claim, whichever is earlier or
- the person and their partner (where applicable) must have a combined adjusted taxable income that does not exceed the family income limit in the financial year prior to the date of birth or adoption, or the date of claim, whichever is earlier.

To meet the work test a person must have worked for:

- 10 of the 13 months before the birth or adoption of your child
- a minimum of 330 hours, around one day a week, in that 10 month period and
- not had more than a 12 week gap between each work day in that 10 month period.

To meet the residency test a person must have one of the following:

- Australian citizenship
- a permanent visa
- a Special Category visa
- a certain temporary visa, for example a partner provisional or temporary protection visa.

International comparisons

Australia has a hybrid paid parental leave system, in which employers may offer paid and/or unpaid parental leave to new parents, in addition to the payments provided under the Government-funded PPL scheme.

Australia's system is different to many of our Organisation for Economic Co-operation and Development (OECD) counterparts, who have contributory paid parental leave schemes, requiring employers and/or employees to make contributions in order to access leave. Due to this difference in funding and structure, it is difficult to compare Australia's system to international examples but our policies are informed by international research and best practice.

The changes in the Bill that expand the PPL scheme aim to improve women's workforce participation and engage more fathers and partners in care following a birth or adoption. International research indicates that fathers or partners taking a greater caring role following birth can establish patterns of care and shared household responsibility that continues throughout the child's life¹. Expanding the reserved period will provide a greater incentive to fathers and partners to engage in care, and prevent a gendered division of household labour emerging and persisting throughout the child's life.

Policies reserving parental leave specifically for fathers "are motivated by the idea that active fathering not only benefits child development and improves men's life satisfaction, but can promote gender equality²".

Equal sharing of child care by non-birth parents may also lead to greater workforce participation for women. If paid parental leave schemes do not provide specific incentives for men to take leave, women often leave the workforce for longer and increase their time spent in childcare and housework, while men maintain their ties to paid work.

¹ "Parental leave: Where are the fathers?" OECD Publication 2016 (OECD)., "Fathers' childcare and parental leave policies: Evidence from Western European Countries and Canada" Reich et al. Hamburgisches WeltWirtschaftsinstitut (HWWI) Research Paper 115, 2012, "Reserving Time for Daddy: The Short and Long-Run consequences of Father's Quotas" Ankita Patnaik, Cornell University, 2014 (Patnaik).

² Patnaik.

Attachment A – Selected data and demographics

Figure 1:
Parental Leave Pay (PLP) recipients and expenditure

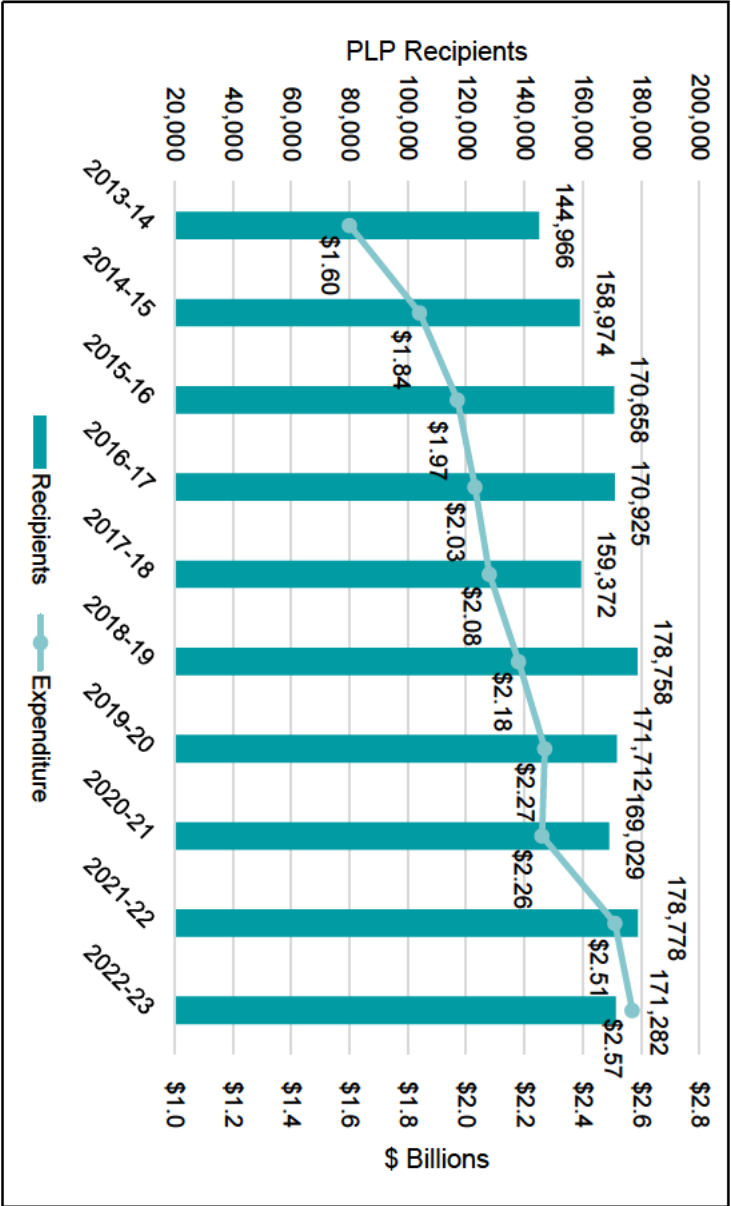


Figure 2:
Dad and Partner Pay (DaPP) recipients and expenditure

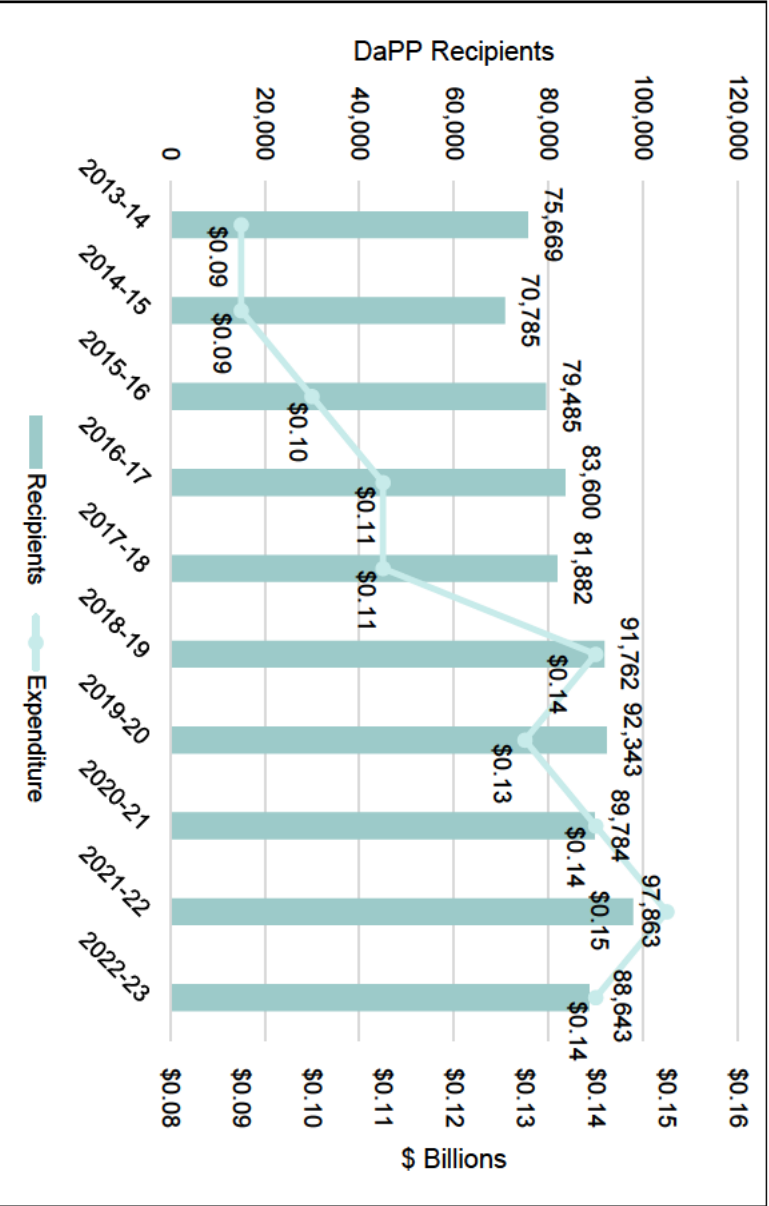


Table 1: Recipient numbers of PLP and DaPP from 2019-20 FY – 2023-24 YTD

PLP^(a)	2019-20	2020-21	2021-22	2022-23	2023-24 (YTD)
Recipients	171,712	169,029	178,778	171,282	49,880
Change latest yr	-7,046	-2,683	9,749	-7,496	N/A
Change %	-3.9%	-1.6%	5.8%	-4.2%	N/A
DaPP ^(b)	2019-20	2020-21	2021-22	2022-23	2023-24 (YTD)
Recipients	92,343	89,784	97,863	88,643	12,270
Change latest Jun	581	-2,559	8,079	-9,220	N/A
Change %	0.6%	-2.8%	9.0%	-9.4%	N/A

- a. For the 2023/24 entitlement year PLP recipients presented will be receiving potentially different entitlements. Entitlements are different based on when a child was born or entered into care (before or after 1 July 2023).
- b. DaPP as a separate entitlement ceased to apply for births and adoptions on or after 1 July 2023. For births and adoptions before 1 July 2023, DaPP may be received until 30 June 2024.

Table 2: General demographic data of DaPP and PLP participants 1 July – 30 September 2023

		DaPP	PLP
Relationship status	Partnered	11,835 (96.5%)	46,795 (93.8%)
	Single (includes unknown)	435 (3.5%)	3,085 (6.2%)
Indigenous		305 (2.5%)	1,370 (2.7%)
Culturally and linguistically diverse		3,030 (24.7%)	9,810 (19.7%)
Average age		34 years	32 years
Pre-birth claim		3,025 (24.7%)	31,080 (62.3%)
By relationship	Biological mother	- (-%)	45,070 (90.4%)
	Biological father	12,085 (98.5%)	400 (0.8%)
	Partner of birth mother	140 (1.1%)	4,335 (8.7%)
	Adoptive or legal parent	45 (0.4%)	75 (0.2%)

Table 3: Income profile by income test type from 1 July – 30 September 2023

		DaPP	PLP
Claims assessed by income test category	Assessed on Family Income	N/A	325 (0.7%)
	Assessed on Individual Income	12,270 (100%)	49,555 (99.3%)
Individual income			
Recipients by individual adjusted taxable income (all claims, including those claims assessed on family income)	Average income	\$78,710	\$69,772
	Median income	\$77,000	\$65,072
	\$20,000 and under	410 (3.3%)	3,215 (6.4%)
	\$20,001 to \$40,000	1,045 (8.5%)	7,805 (15.6%)
	\$40,001 to \$60,000	2,335 (19.0%)	11,190 (22.4%)
	\$60,001 to \$80,000	2,850 (23.2%)	10,065 (20.2%)
	\$80,001 to \$100,000	2,485 (20.3%)	7,710 (15.5%)
	\$100,001 to \$120,000	1,665 (13.6%)	5,140 (10.3%)
	\$120,001 to \$140,000	1,065 (8.7%)	3,025 (6.1%)
	\$140,001 or more	410 (3.3%)	1,735 (3.5%)
Family Income			
Recipients' family adjusted taxable income (limited to those claims assessed on family income)	Average income	N/A	\$272,171
	Median income	N/A	\$275,427
	\$50,000 and under	N/A	0
	\$50,001 to \$100,000	N/A	0
	\$100,001 to \$150,000	N/A	0
	\$150,001 to \$200,000	N/A	20 (6.2%)
	\$200,001 to \$250,000	N/A	75 (23.7%)
	\$250,001 to \$300,000	N/A	135 (41.9%)
	\$300,001 to \$350,000	N/A	90 (28.3%)
	\$350,001 or more	N/A	0

Note: To protect individuals' privacy, all cells including any totals and subtotals have been rounded to the nearest 5, values from 1 to 7 are rounded to 5. Zero cells are actual zeros. This may result in non-additivity for some totals. Caution should be taken in re-calculating totals from rounded data, as this may compound the effects of rounding. Percentages are rounded and may not always add up to 100%