

# Comparison of proposed Coalition policy of Childcare and Family payments with current policy

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## The Coalition changes to FTB that impact on the cameo analysis in this paper include:

- 1) Phasing out FTB A and B supplements such that they are reduced to \$302.95 (Part A) and \$153.30 (Part B) in 2017-18 and removed by 2018-19.
- 2) Increasing the FTB A maximum rate payment by \$10.08 per fortnight from 2018-19
- 3) Freezing the upper income limits on FTB A for the base rate at \$94,316 per annum

## New Child Care Subsidy System

Under the proposed policy a new activity test ensures that parents will only receive a subsidy where they undertake approved activity like work, study, training or approved volunteering for at least 8 hours per fortnight each.<sup>1</sup>

To receive more than 36 hours per fortnight per child of subsidised care both parents must work for more than 16 hours per fortnight.

To receive more than 72 hours per fortnight per child both parents must work greater than 48 hours per fortnight.

Parents do not receive more than 100 hours of support for each child per fortnight.

The new policy only applies a family's calculated subsidy rate to child care prices up to \$11.55 for long day care, \$10.70 for family day care and \$10.10 for outside school hours care in 2017-18 prices.

Child care prices beyond these rates will only be subsidised at these set maximum levels, not the actual child care price as is the case with CCR.

Since the 2016-17 Federal Budget delays the implementation of this policy until 2018-19 the Coalition policy for 2017-18 is the current policy of government and the policy for 2018-19 will be the new policy with parameters inflated by inflation (Consumer Price Index – CPI).

## The cameos were calculated for 5 family types:

The most recent ABS survey of childcare usage (ABS 4402.0 June 2014) found of the 919,400 families using formal care

- 62.6% were two income working couple families,
- 10.4% were sole parent working families,
- 17% were single income working couple families, and
- 8.5% were non-working couple or sole parent families.

## The 5 family types

- 1) Couple family, both working, one child in 2 days of long day care, one child in school
- 2) Couple family, both working, one child in 5 days of long day care, one child in school
- 3) Couple family, at least one not working, one child in 2 days of long day care (fails activity test), one child in school
- 4) Single parent, working, one child in 2 days of long day care, one child in school
- 5) Single parent, working, one child in 5 days of long day care, one child in school

For each cameo we provide results for income levels between \$40,000 and \$340,000 per year with an interval of \$10,000 per year. Child care prices are set at \$80, \$100, \$120, and \$140 per day where we assume the family uses 11 hours of care for each day. Results are provided for both 2017- 18 and 2018-19. Tables below provide a summarised version – not for every \$10,000 increment in annual income.

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<sup>1</sup> There is a safety net for families earning below \$65,000 who will continue to receive 24 hours of subsidised care per fortnight without needing to meet new activity test requirements.

CHILDCARE

Days	Family Type	Family Income	\$80		\$100		\$120		\$140	
			2017/18	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18	2018/19
2,Fail AT	couple	\$40,000	\$0	-\$1,780	\$0	-\$816	\$0	\$149	\$0	\$642
2,Fail AT	couple	\$60,000	\$0	-\$1,148	\$0	-\$184	\$0	\$781	\$0	\$1,274
2,Fail AT	couple	\$70,000	\$0	-\$4,521	\$0	-\$4,521	\$0	-\$4,521	\$0	-\$4,521
2,Fail AT	couple	\$100,000	\$0	-\$3,069	\$0	-\$3,069	\$0	-\$3,069	\$0	-\$3,069
2,Fail AT	couple	\$150,000	\$0	-\$649	\$0	-\$649	\$0	-\$649	\$0	-\$649
2,Fail AT	couple	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	couple	\$40,000	\$0	\$93	\$0	\$821	\$0	\$1,549	\$0	\$1,413
2	couple	\$60,000	\$0	\$409	\$0	\$1,137	\$0	\$1,865	\$0	\$1,729
2	couple	\$70,000	\$0	\$580	\$0	\$1,290	\$0	\$2,000	\$0	\$1,855
2	couple	\$100,000	\$0	\$494	\$0	\$1,001	\$0	\$1,508	\$0	\$1,259
2	couple	\$150,000	\$0	\$351	\$0	\$520	\$0	\$689	\$0	\$267
2	couple	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	couple	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	couple	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	couple	\$340,000	\$0	-\$2,266	\$0	-\$2,833	\$0	-\$3,399	\$0	-\$4,197
5	couple	\$40,000	\$0	-\$151	\$0	\$1,267	\$0	\$4,581	\$0	\$6,636
5	couple	\$60,000	\$0	\$502	\$0	\$1,920	\$0	\$5,888	\$0	\$7,942
5	couple	\$70,000	\$0	\$839	\$0	\$2,666	\$0	\$6,643	\$0	\$8,677
5	couple	\$100,000	\$0	\$494	\$0	\$3,360	\$0	\$6,876	\$0	\$8,674
5	couple	\$150,000	\$0	\$1,769	\$0	\$4,517	\$0	\$7,264	\$0	\$8,669
5	couple	\$180,000	\$0	\$1,575	\$0	\$3,938	\$0	\$6,302	\$0	\$7,511
5	couple	\$200,000	\$0	\$1,575	\$0	\$2,370	\$0	\$2,370	\$0	\$2,370
5	couple	\$250,000	\$0	\$1,575	\$0	\$2,370	\$0	\$2,370	\$0	\$2,370
5	couple	\$340,000	\$0	-\$3,575	\$0	-\$2,499	\$0	-\$1,423	\$0	-\$873
2	single	\$40,000	\$0	\$93	\$0	\$821	\$0	\$1,549	\$0	\$1,413
2	single	\$60,000	\$0	\$409	\$0	\$1,137	\$0	\$1,865	\$0	\$1,729
2	single	\$70,000	\$0	\$580	\$0	\$1,290	\$0	\$2,000	\$0	\$1,855
2	single	\$100,000	\$0	\$494	\$0	\$1,001	\$0	\$1,508	\$0	\$1,259
2	single	\$150,000	\$0	\$351	\$0	\$520	\$0	\$689	\$0	\$267
2	single	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	single	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	single	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	single	\$340,000	\$0	-\$2,266	\$0	-\$2,833	\$0	-\$3,399	\$0	-\$4,197
5	single	\$40,000	\$0	-\$151	\$0	\$1,267	\$0	\$4,581	\$0	\$6,636
5	single	\$60,000	\$0	\$502	\$0	\$1,920	\$0	\$5,888	\$0	\$7,942
5	single	\$70,000	\$0	\$839	\$0	\$2,666	\$0	\$6,643	\$0	\$8,677
5	single	\$100,000	\$0	\$494	\$0	\$3,360	\$0	\$6,876	\$0	\$8,674
5	single	\$150,000	\$0	\$1,769	\$0	\$4,517	\$0	\$7,264	\$0	\$8,669
5	single	\$180,000	\$0	\$1,575	\$0	\$3,938	\$0	\$6,302	\$0	\$7,511
5	single	\$200,000	\$0	\$1,575	\$0	\$2,370	\$0	\$2,370	\$0	\$2,370
5	single	\$250,000	\$0	\$1,575	\$0	\$2,370	\$0	\$2,370	\$0	\$2,370
5	single	\$340,000	\$0	-\$3,575	\$0	-\$2,499	\$0	-\$1,423	\$0	-\$873

**FAMILY TAX BENEFITS**

Days	Family Type	Family Income	\$80		\$100		\$120		\$140	
			2017/18	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18	2018/19
2,Fail AT	couple	\$40,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2,Fail AT	couple	\$60,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2,Fail AT	couple	\$70,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2,Fail AT	couple	\$100,000	-\$1,066	-\$1,184	-\$1,066	-\$1,184	-\$1,066	-\$1,184	-\$1,066	-\$1,184
2,Fail AT	couple	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	couple	\$40,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2	couple	\$60,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2	couple	\$70,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2	couple	\$100,000	-\$1,066	-\$1,184	-\$1,066	-\$1,184	-\$1,066	-\$1,184	-\$1,066	-\$1,184
2	couple	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	couple	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	couple	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	couple	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	couple	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	couple	\$40,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
5	couple	\$60,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
5	couple	\$70,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
5	couple	\$100,000	-\$1,066	-\$1,184	-\$1,066	-\$1,184	-\$1,066	-\$1,184	-\$1,066	-\$1,184
5	couple	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	couple	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	couple	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	couple	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	couple	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	single	\$40,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2	single	\$60,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2	single	\$70,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2	single	\$100,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2	single	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	single	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	single	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	single	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	single	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	single	\$40,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
5	single	\$60,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
5	single	\$70,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
5	single	\$100,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
5	single	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	single	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	single	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	single	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	single	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

NEW CHILD CARE SUBSIDY COMBINED WITH FULL CUTS TO FTB

Days	Family type	Family Income	\$80		\$100		\$120		\$140	
			2017/18	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18	2018/19
2,Fail AT	couple	\$40,000	-\$1,347	-\$3,406	-\$1,347	-\$2,442	-\$1,347	-\$1,477	-\$1,347	-\$984
2,Fail AT	couple	\$60,000	-\$1,347	-\$2,774	-\$1,347	-\$1,809	-\$1,347	-\$845	-\$1,347	-\$352
2,Fail AT	couple	\$70,000	-\$1,347	-\$6,147	-\$1,347	-\$6,147	-\$1,347	-\$6,147	-\$1,347	-\$6,147
2,Fail AT	couple	\$100,000	-\$1,066	-\$4,254	-\$1,066	-\$4,254	-\$1,066	-\$4,254	-\$1,066	-\$4,254
2,Fail AT	couple	\$150,000	\$0	-\$649	\$0	-\$649	\$0	-\$649	\$0	-\$649
2,Fail AT	couple	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	couple	\$40,000	-\$1,347	-\$1,533	-\$1,347	-\$805	-\$1,347	-\$77	-\$1,347	-\$213
2	couple	\$60,000	-\$1,347	-\$1,216	-\$1,347	-\$488	-\$1,347	\$240	-\$1,347	\$104
2	couple	\$70,000	-\$1,347	-\$1,046	-\$1,347	-\$336	-\$1,347	\$374	-\$1,347	\$229
2	couple	\$100,000	-\$1,066	-\$690	-\$1,066	-\$183	-\$1,066	\$324	-\$1,066	\$75
2	couple	\$150,000	\$0	\$351	\$0	\$520	\$0	\$689	\$0	\$267
2	couple	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	couple	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	couple	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	couple	\$340,000	\$0	-\$2,266	\$0	-\$2,833	\$0	-\$3,399	\$0	-\$4,197
5	couple	\$40,000	-\$1,347	-\$1,777	-\$1,347	-\$359	-\$1,347	\$2,956	-\$1,347	\$5,010
5	couple	\$60,000	-\$1,347	-\$1,124	-\$1,347	\$294	-\$1,347	\$4,262	-\$1,347	\$6,316
5	couple	\$70,000	-\$1,347	-\$787	-\$1,347	\$1,040	-\$1,347	\$5,018	-\$1,347	\$7,051
5	couple	\$100,000	-\$1,066	-\$690	-\$1,066	\$2,176	-\$1,066	\$5,692	-\$1,066	\$7,490
5	couple	\$150,000	\$0	\$1,769	\$0	\$4,517	\$0	\$7,264	\$0	\$8,669
5	couple	\$180,000	\$0	\$1,575	\$0	\$3,938	\$0	\$6,302	\$0	\$7,511
5	couple	\$200,000	\$0	\$1,575	\$0	\$2,370	\$0	\$2,370	\$0	\$2,370
5	couple	\$250,000	\$0	\$1,575	\$0	\$2,370	\$0	\$2,370	\$0	\$2,370
5	couple	\$340,000	\$0	-\$3,575	\$0	-\$2,499	\$0	-\$1,423	\$0	-\$873
2	single	\$40,000	-\$1,347	-\$1,533	-\$1,347	-\$805	-\$1,347	-\$77	-\$1,347	-\$213
2	single	\$60,000	-\$1,347	-\$1,216	-\$1,347	-\$488	-\$1,347	\$240	-\$1,347	\$104
2	single	\$70,000	-\$1,347	-\$1,046	-\$1,347	-\$336	-\$1,347	\$374	-\$1,347	\$229
2	single	\$100,000	-\$1,347	-\$1,132	-\$1,347	-\$625	-\$1,347	-\$117	-\$1,347	-\$366
2	single	\$150,000	\$0	\$351	\$0	\$520	\$0	\$689	\$0	\$267
2	single	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	single	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	single	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	single	\$340,000	\$0	-\$2,266	\$0	-\$2,833	\$0	-\$3,399	\$0	-\$4,197
5	single	\$40,000	-\$1,347	-\$1,777	-\$1,347	-\$359	-\$1,347	\$2,956	-\$1,347	\$5,010
5	single	\$60,000	-\$1,347	-\$1,124	-\$1,347	\$294	-\$1,347	\$4,262	-\$1,347	\$6,316
5	single	\$70,000	-\$1,347	-\$787	-\$1,347	\$1,040	-\$1,347	\$5,018	-\$1,347	\$7,051
5	single	\$100,000	-\$1,347	-\$1,131	-\$1,347	\$1,734	-\$1,347	\$5,250	-\$1,347	\$7,048
5	single	\$150,000	\$0	\$1,769	\$0	\$4,517	\$0	\$7,264	\$0	\$8,669
5	single	\$180,000	\$0	\$1,575	\$0	\$3,938	\$0	\$6,302	\$0	\$7,511
5	single	\$200,000	\$0	\$1,575	\$0	\$2,370	\$0	\$2,370	\$0	\$2,370
5	single	\$250,000	\$0	\$1,575	\$0	\$2,370	\$0	\$2,370	\$0	\$2,370
5	single	\$340,000	\$0	-\$3,575	\$0	-\$2,499	\$0	-\$1,423	\$0	-\$873



**FAMILY TAX BENEFITS**

Days	Family Type	Family Income	\$80		\$100		\$120		\$140	
			2017/18	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18	2018/19
2,Fail AT	couple	\$40,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2,Fail AT	couple	\$60,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2,Fail AT	couple	\$70,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2,Fail AT	couple	\$100,000	-\$1,066	-\$1,184	-\$1,066	-\$1,184	-\$1,066	-\$1,184	-\$1,066	-\$1,184
2,Fail AT	couple	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	couple	\$40,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2	couple	\$60,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2	couple	\$70,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2	couple	\$100,000	-\$1,066	-\$1,184	-\$1,066	-\$1,184	-\$1,066	-\$1,184	-\$1,066	-\$1,184
2	couple	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	couple	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	couple	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	couple	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	couple	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	couple	\$40,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
5	couple	\$60,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
5	couple	\$70,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
5	couple	\$100,000	-\$1,066	-\$1,184	-\$1,066	-\$1,184	-\$1,066	-\$1,184	-\$1,066	-\$1,184
5	couple	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	couple	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	couple	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	couple	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	couple	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	single	\$40,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2	single	\$60,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2	single	\$70,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2	single	\$100,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
2	single	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	single	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	single	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	single	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	single	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	single	\$40,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
5	single	\$60,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
5	single	\$70,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
5	single	\$100,000	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626	-\$1,347	-\$1,626
5	single	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	single	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	single	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	single	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	single	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

NEW CHILD CARE SUBSIDY COMBINED WITH FULL CUTS TO FTB

Days	Family type	Family Income	\$80		\$100		\$120		\$140	
			2017/18	2018/19	2017/18	2018/19	2017/18	2018/19	2017/18	2018/19
2,Fail AT	couple	\$40,000	-\$1,347	-\$3,406	-\$1,347	-\$2,442	-\$1,347	-\$1,477	-\$1,347	-\$984
2,Fail AT	couple	\$60,000	-\$1,347	-\$2,774	-\$1,347	-\$1,809	-\$1,347	-\$845	-\$1,347	-\$352
2,Fail AT	couple	\$70,000	-\$1,347	-\$6,147	-\$1,347	-\$6,147	-\$1,347	-\$6,147	-\$1,347	-\$6,147
2,Fail AT	couple	\$100,000	-\$1,066	-\$4,254	-\$1,066	-\$4,254	-\$1,066	-\$4,254	-\$1,066	-\$4,254
2,Fail AT	couple	\$150,000	\$0	-\$649	\$0	-\$649	\$0	-\$649	\$0	-\$649
2,Fail AT	couple	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,Fail AT	couple	\$340,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	couple	\$40,000	-\$1,347	-\$1,533	-\$1,347	-\$805	-\$1,347	-\$77	-\$1,347	-\$213
2	couple	\$60,000	-\$1,347	-\$1,216	-\$1,347	-\$488	-\$1,347	\$240	-\$1,347	\$104
2	couple	\$70,000	-\$1,347	-\$1,046	-\$1,347	-\$336	-\$1,347	\$374	-\$1,347	\$229
2	couple	\$100,000	-\$1,066	-\$690	-\$1,066	-\$183	-\$1,066	\$324	-\$1,066	\$75
2	couple	\$150,000	\$0	\$351	\$0	\$520	\$0	\$689	\$0	\$267
2	couple	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	couple	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	couple	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	couple	\$340,000	\$0	-\$2,266	\$0	-\$2,833	\$0	-\$3,399	\$0	-\$4,197
5	couple	\$40,000	-\$1,347	-\$1,777	-\$1,347	-\$359	-\$1,347	\$2,956	-\$1,347	\$5,010
5	couple	\$60,000	-\$1,347	-\$1,124	-\$1,347	\$294	-\$1,347	\$4,262	-\$1,347	\$6,316
5	couple	\$70,000	-\$1,347	-\$787	-\$1,347	\$1,040	-\$1,347	\$5,018	-\$1,347	\$7,051
5	couple	\$100,000	-\$1,066	-\$690	-\$1,066	\$2,176	-\$1,066	\$5,692	-\$1,066	\$7,490
5	couple	\$150,000	\$0	\$1,769	\$0	\$4,517	\$0	\$7,264	\$0	\$8,669
5	couple	\$180,000	\$0	\$1,575	\$0	\$3,938	\$0	\$6,302	\$0	\$7,511
5	couple	\$200,000	\$0	\$1,575	\$0	\$2,370	\$0	\$2,370	\$0	\$2,370
5	couple	\$250,000	\$0	\$1,575	\$0	\$2,370	\$0	\$2,370	\$0	\$2,370
5	couple	\$340,000	\$0	-\$3,575	\$0	-\$2,499	\$0	-\$1,423	\$0	-\$873
2	single	\$40,000	-\$1,347	-\$1,533	-\$1,347	-\$805	-\$1,347	-\$77	-\$1,347	-\$213
2	single	\$60,000	-\$1,347	-\$1,216	-\$1,347	-\$488	-\$1,347	\$240	-\$1,347	\$104
2	single	\$70,000	-\$1,347	-\$1,046	-\$1,347	-\$336	-\$1,347	\$374	-\$1,347	\$229
2	single	\$100,000	-\$1,347	-\$1,132	-\$1,347	-\$625	-\$1,347	-\$117	-\$1,347	-\$366
2	single	\$150,000	\$0	\$351	\$0	\$520	\$0	\$689	\$0	\$267
2	single	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	single	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	single	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$508
2	single	\$340,000	\$0	-\$2,266	\$0	-\$2,833	\$0	-\$3,399	\$0	-\$4,197
5	single	\$40,000	-\$1,347	-\$1,777	-\$1,347	-\$359	-\$1,347	\$2,956	-\$1,347	\$5,010
5	single	\$60,000	-\$1,347	-\$1,124	-\$1,347	\$294	-\$1,347	\$4,262	-\$1,347	\$6,316
5	single	\$70,000	-\$1,347	-\$787	-\$1,347	\$1,040	-\$1,347	\$5,018	-\$1,347	\$7,051
5	single	\$100,000	-\$1,347	-\$1,131	-\$1,347	\$1,734	-\$1,347	\$5,250	-\$1,347	\$7,048
5	single	\$150,000	\$0	\$1,769	\$0	\$4,517	\$0	\$7,264	\$0	\$8,669
5	single	\$180,000	\$0	\$1,575	\$0	\$3,938	\$0	\$6,302	\$0	\$7,511
5	single	\$200,000	\$0	\$1,575	\$0	\$2,370	\$0	\$2,370	\$0	\$2,370
5	single	\$250,000	\$0	\$1,575	\$0	\$2,370	\$0	\$2,370	\$0	\$2,370
5	single	\$340,000	\$0	-\$3,575	\$0	-\$2,499	\$0	-\$1,423	\$0	-\$873