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Advocating for Sole Parents & their Children

***Response to the
Federal Government Parliamentary Inquiry
into Joint Residence Arrangements
in the Event of Family Separation***

August 2003

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On 25 June 2003 the Federal Government announced a Parliamentary Inquiry into Joint Residence Arrangements in the Event of Family Separation. The Inquiry will be conducted by the Committee on Family and Community Affairs.

Terms of Reference

The Terms of Reference are as follows:

- (a) given that the best interests of the child are the paramount consideration:
 - (i) *what other factors should be taken into account in deciding the respective time each parent should spend with their children post separation, in particular whether there should be a presumption that children will spend equal time with each parent and, if so, in what circumstances such a presumption could be rebutted; and*
 - (ii) *in what circumstances a court should order that children of separated parents have contact with other persons, including their grandparents.*
- (b) whether the existing child support formula works fairly for both parents in relation to their care of, and contact with, their children.

Current situation

There is no principle of family law that advantages either parent in family law proceedings. Although mothers more often have legal “residence” (current term for custody) of children, most of these orders are made by consent. Further, the Family Law Act provides that each parent has parental responsibility (current term for “guardianship”) for their child and that this is not affected by parental separation.¹ Where parents cannot agree on arrangements for the children and the Family Court has to decide it is bound by law to look at the **best interests of the child** as the **paramount consideration**.²

The Family Law Act also sets out four clear principles about parenting of children namely:

- children have a right to know and be cared for by both their parents, regardless of whether their parents are married, separated, have never married or have never lived together; and
- children have a right of contact, on a regular basis, with both their parents, and with other people significant to their care, welfare and development; and
- parents share duties and responsibilities concerning the care, welfare and development of their children; and
- parents should agree about the future parenting of their children.³

The Court must also consider a number of other factors⁴ such as

- any expressed wishes of the children
- the nature of the relationship of the child with each parent
- the likely effect of any changes in the child's circumstances

¹ See section 61C(2) of the FLA

² see section 65E of the FLA

³ see section 60B(2) of the FLA

⁴ see section 68F of the FLA

- the practical difficulty and expense of a child having contact with a parent
- the capacity of each parent to provide for the needs of the child
- the child's maturity, sex and background, including issues of race, culture and religion
- the need to protect the child from physical or psychological harm
- the attitude to the child and to the responsibilities of parenthood
- any family violence which has occurred.

Given that the best interests of the child is the paramount consideration, rights of parents, grandparents or other carers are, and should continue to be, secondary to the courts ability to decide each case on its merits and to make judgments in the best interests of children, taking the above factors into consideration.

Best interests of the children

The principle of the best interests of the children is currently enshrined in family law. This means that the Family Court must judge each case on its merits, with no presumption of any particular form of custody/access arrangements as necessarily being preferred. Current caring arrangements, children's schooling, leisure activities, parental capabilities and resources, parental ability to foster other relationships for children, are all taken into consideration in making decisions.

Importantly, courts are able to consider children's safety as a primary factor in deciding custody and access arrangements. However, Rhodes, Graycar & Harrison's in-depth 3 year study into the effects of the Family Law Reform Act found a major impact in the area of interim orders. They found that the changes in the Act brought about an *effective* presumption that children's best interests were served by continuing contact with the non-resident parent. This resulted in courts being reluctant to deny access at the interim hearing stage, with a considerable reduction in the number of 'no-contact' orders made at interim hearings. Unfortunately they found no corresponding reduction in the number of no contact orders made at final hearings, indicating a considerable number of cases where interim orders directly placed children's (and possibly carers') safety at risk.

A rebuttable presumption of shared residence would increase the likelihood of interim orders being made which are not only demonstrably not in the best interests of children, but which place children into avoidable, dangerous positions.

In November 2002 the Department of Justice in Canada tabled a report on children's custody and access arrangements. Following exhaustive examination of the issues, the report *Putting Children First* recommended promoting an approach that recognizes that no one way of parenting after separation and divorce will be ideal for all children, and that takes into account how children and youth face separation and divorce at different stages of development.

Recommendations in the report, aimed at promoting the best interests of the child, included:

Recommendation 4

It is recommended that custody legislation contain an explanatory non-exhaustive list of criteria for parents, judges and others involved in the decision-making process to

consider when determining the custody arrangement that is in the best interests of the child or children. The factors to be listed include:

- factors related to the children themselves, such as the children's health and special needs;
- the children's relationships with others;
- factors related to parenting of the children in the past; and
- factors related to the future of the children, including the potential for conflict or violence affecting the children.

Recommendation 5

It is recommended that any list of best interests criteria be child-centred to ensure that the child's best interests remain the foremost consideration in custody and access decision making.

Recommendation 6

It is recommended that legislation not establish any presumptive model of parenting after separation, nor contain any language that suggests a presumptive model of parenting. The fundamental and primary principle of determining parenting arrangements must continue to be the best interests of the child.

Recommendation 8

It is recommended that, with a view to ensuring that no court orders are made which may result in prejudice to the safety of children and place them at risk,

(a) there be no legislative presumptions regarding the degree of contact a child has with his or her parents; and

(b) legislative criteria defining best interests include, as factors to be considered,

- *any history of family violence and the potential for family violence; and*
- *facilitating contact with both parents when it is safe and positive to do so.*

The Sole Parents' Union recommends that the above recommendations of the *Putting Children First* report from the Department of Justice, Canada, be taken into consideration when making any decisions on the best interests of the children.

Shared residence or shared parenting

A common misconception among many supporters of shared parenting is that this necessarily translates to shared residence/custody. This is not the case. Current arrangements within, and preferred by, the Family Court allow for parents to share decision making and responsibility for their children, while simultaneously providing for residence with one parent. Changes in the Family Law Act 1995 have placed a greater emphasis on shared parenting by emphasising that each parent has "parental responsibility" for the children. This includes power to make decisions relating to the children's daily and long term care.

Section 60B(1) of the Act states "*The object of this Part is to ensure that children receive adequate and proper parenting to help them achieve their full potential, and to ensure that parents fulfil their duties, and meet their responsibilities concerning the care, welfare and development of their children*". Justice Chisholm notes that interestingly, this does not refer to parents' rights to children, and that the specific omission of any reference to parental rights was an important factor in the thinking behind the Act.

Residence orders under the new Act are not the same as previous custody orders, which gave the custodial parent rights to make decisions about children's day to day care. Under the new Act residence orders refer purely to where a child will reside, with orders about who has power to make decisions being determined by specific issues orders. In the absence of orders other than for residence and contact each parent retains rights to make decisions about the children as part of their parental responsibilities. In effect, this does provide for shared care of children, while allowing for residence to be decided in the children's best interests.

In April 1992 the Family Law Council specifically rejected a legal presumption in favour of joint custody in its report *Patterns of Parenting after Separation*. This position against a rebuttable presumption of shared custody was also stated in the *Report to the President and Congress* submitted by the US Commission on Child and Family Welfare in September 1996. The Commission recommended that there be no rebuttable presumption of custody. There has been no intervening evidence to support a change in that stance

Who cares for children?

Studies in the US have found that ordering joint custody does not necessarily result in parents sharing custody of children. Barry (1997) cites a number of studies showing that in dual custody cases fathers' actual custody of children tends to decrease over time, whereas mothers' remains stable or increases. While current Australian legislation allows for parents to enforce access through the courts, evidence shows that this is rarely utilised where access is not taken. Rhoades, Graycar & Harrison found that non-resident parents would often file applications for breach of access orders only to subsequently withdraw the application, indicating that these applications may be used as leverage for continued harassment or control of the residence parent. This has been referred to by some US Judges as "custody blackmail" whereby fathers sue for shared custody in order to reduce child support obligations or gain other advantage in property negotiations.

Many studies have been conducted into different parenting methods of mothers and fathers. Time use studies continue to find that mothers consistently devote more time to child care and related activities than do fathers. There is a cultural perception that mothers should be primary carers of children, often giving up paid work in order to devote their time to parenting.

Catherine Hakim, in her work on *Work-Lifestyle Choices in the 21st Century* found that even in countries where paternal involvement in raising children is legislated, there is a reluctance by fathers to become involved. She found that the Swedish parental leave model, which sets aside a specific part of the leave for fathers, is still not taken up by large numbers of men. While there is almost universal take up of the maternity leave component, less than 10% of men utilise the paternity leave. This raises very real concerns about whether fathers would take up shared care if it were ordered, particularly given its impact on other areas of children's life, such as their financial support.

Impact on child support and child poverty

The impact of shared custody on child support is significant, raising the real possibility that some parents will seek shared custody in order to reduce their child support obligation rather than because of any real interest in taking equal responsibility for children's day to day care. Those cases where the reduction in child support does not correspond with an increase in custody and financial responsibility for children, risk

leaving sole parents not only caring full time for children, but doing so on a reduced income.

The possibility of an increase in the numbers of children living in poverty due to reduced support from their non-resident parent is a real concern. A recent NATSEM report on child poverty has shown that the introduction of the child support scheme was a major factor in reducing child poverty. The Sole Parents' Union would be very concerned about any reversal of this trend.

In addition, shared custody has enormous implications for parents claiming social security benefits through either or both of parenting payment single and newstart. Current experience with Family Tax Benefit shows the difficulty experienced by parents in estimating forwarding income, and dividing benefits based on levels of care. These problems would be multiplied with a rebuttable presumption of shared custody.

The Sole Parents' Union would refer the committee to the submission by Eva Cox from the Women's Electoral Lobby for more detail on the economic impact of shared custody on both parents.

Who wants shared custody?

A rebuttable presumption of equal shared custody of children following separation or divorce is a platform of many fathers' groups such as the Shared Parenting Council of Australia, which itself is a coalition of fathers' and men's rights groups. The Lone Fathers Association moved a resolution at their recent conference that

Equal shared parenting should be the default position in custody arrangements. Shared parenting should, as far as possible, mean equal parenting in all things. This should include not only residency, but also joint decision making, equal access to school and medical information, equal entitlement to Medicare cards and ambulance cover for children and equal sharing of access expenses.

The Sole Parents' Union supports the concept of shared parenting, and equal access of both parents to school information, Medicare cards and other information about children, while respecting both the child's and each parent's rights to privacy. However, we do not extend our support to a rebuttable presumption of shared custody.

The Sole Parents' Union strongly opposes any moves to impose a rebuttable presumption of shared residence following separation or divorce. Indeed, we would oppose *any* rebuttable presumption of a specific type of custody arrangement as being in children's best interests. The Sole Parents' Union supports the right of the court to hear evidence and make decisions on a case-by-case basis, placing children's best interests as the paramount consideration

Recommendation

In response to the terms of reference under both a i) and ii) the Sole Parents' Union would recommend that the principle of the best interest of the children be strengthened under family law, and that the court be free to judge each case on its merits. There is no one best way for all families to care for children, and each case is different. Therefore The Family Law Act should not include any presumption of a particular type of care as necessarily in children's best interests. The Sole Parents' Union recommends that recommendations 1, 5, 6 and 8 of the Canadian "Putting Children

First" report be taken into consideration by the committee when making their recommendations.

Child Support

(c) whether the existing child support formula works fairly for both parents in relation to their care of, and contact with, their children.

Contrary to popular belief, the child support formula, when applied, does not impoverish paying parents. Attached under Appendix A is data from the Child Support Agency showing disposable income of both payer and payee parents in a variety of financial and family circumstances. This data clearly shows that the payer parent's financial circumstances in many cases are not much changed from pre- to post-separation. Where the payer is earning an income in most cases they are still in a better financial position than the payee, who is responsible for caring for the children.

The table below is taken from the *Child Support Scheme Facts and Figures 2000-2001* and shows the average child support payments for number of children. Clearly these figures show that average child support payments are not enough to support the children for whom they are intended.

Eligible Children	CSA Collect		Private Collect		Total	
	Number	Average \$	Number	Average \$	Number	Average \$
1	165,494	36.71	136,070	56.18	301,564	45.50
2	81,691	60.67	82,483	104.15	164,174	82.52
3	23,276	67.73	25,510	124.00	48,786	97.15
4	5,394	61.53	5,945	119.16	11,339	91.75
5	1,068	52.23	1,108	100.73	2,176	76.92
6	280	56.89	245	81.16	525	68.22
7	74	42.52	68	66.83	142	54.16
8	23	53.44	15	65.64	38	58.26
Total¹	277,303	46.94	251,455	80.51	528,758	62.91

Source: Child Support Agency, June 2001.

Note: 1. Nil liability cases have been excluded from this table.
 2. Cases with more than 8 Eligible Children have been excluded from this table for privacy reasons because of the small numbers involved. A total of 14 cases have been deleted.
 Percentages may not add due to rounding.

The child support assessment formula is as follows:

For payer	For payee
Taxable Income²	Taxable Income²
+ Supplementary amounts³	+ Supplementary amounts³
= Child support income⁴	= Child support income⁴
- Exempted income⁵	- Disregarded income⁶
- 50% of Payees Excess income	= Excess Income⁶
= Adjusted Income⁶	
x Child support percentage⁷	
= Annual rate payable	

Currently, payer's exempted income equals \$12,315 with no dependent children, or if the payer has further dependent children \$20,557 plus an additional amount of \$2,235 for each child under the age of 13, \$3,119 for each child aged between 13-16, and \$4,672 for each child aged over 16.

Payee's disregarded income is \$36,213. This means that every dollar over this amount earned by the payer (or carer parent) reduces the adjusted income amount by 50c. This therefore increases carer parents' effective marginal tax rates and acts as a disincentive to improve their income.

Section 3 of the Child Support Assessment Act clearly states that a parent's responsibility to support his or her child/ren takes priority over all other financial obligations, other than that necessary to support themselves and any other legally dependent children. It also clearly states that this obligation is not affected by any other person's responsibility to the child.

Section 4(2)(a) of the Act goes on to state:

that the level of financial support to be provided by parents for their children is determined according to their capacity to provide financial support and, in particular, that parents with a like capacity to provide financial support for their children should provide like amounts of financial support;

Child support is paid to the carer parent to acknowledge both parent's responsibility in meeting children's day-to-day living expenses. The table above clearly shows that average amounts paid are insufficient to fully, or even half, cover these expenses. The Sole Parents' Union is very concerned by any possibility of reducing child support in order to encourage non-resident parents to otherwise care for or see their children. Parents who are caring and supportive, and who take emotional and physical responsibility for their children are more likely to also support them financially. Children have a right to a proper relationship with both their parents, as well as with other important people in their lives. They are not property to be bartered or sold between parents, or the state. Access and child support are two distinct and different issues and need to remain separate.

Recommendation : The Sole Parents' Union would contend that the major flaw in the child support scheme is the inclusion of the payee parents' income in the formula. Child support is, or should be, based on an ability to pay. The Sole Parents' Union would therefore recommend that the payee parents' income be deleted from the formula when calculating child support liabilities.

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Appendix A

***Response to the
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ChildSupport

*Helping parents manage
their responsibilities*

TABLES DEMONSTRATING FAMILY INCOME BEFORE AND AFTER SEPARATION

**Client Research Unit
Child Support Agency**

1 July 2002

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NOTES APPLYING TO ALL TABLES:

- Government payment figures current from 1 July 2002 to 19 September 2002;
- The tables do not include payments for rent assistance. Rent assistance may be available to people living in private rental accommodation and varies with the amount of rent paid. Payments cease when there is no longer an entitlement to more than the basic rate of Family Tax Benefit (Part A);
- Parenting Payment includes Pharmaceutical Allowance;
- All tables assume carer parent is not in paid employment;
- All tables also assume that carer parent has more than 90 per cent care of the child(ren) post-separation. Paying parents with 10 per cent or more care of the child(ren) would have an FTB entitlement in respect to them/ those children;
- Payer with current family presumes payer's new partner is not in paid employment and child is aged 5 to 12 years. The tables do not take into account any child support received for the payer's stepchild.
- All care has been taken in preparing these tables, but they should not be relied upon for individual cases – advice should be sought from the CSA and/or Centrelink for specific circumstances.

Table 1

Unemployed family One child aged 5 to 12 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
Newstart Allowance	\$8,653			\$9,594	\$8,653	\$8,653
Parenting Payment	\$8,728	\$11,118	\$11,118		\$8,728	\$8,728
Family Tax Benefit Part A	\$3,303	\$3,303	\$3,303		\$3,303	\$3,303
Family Tax Benefit Part B		\$1,978	\$1,978			
Child Support		\$260	\$260	(\$260)	(\$260)	(\$260)
Total household income	\$20,684	\$16,659	\$16,659	\$9,334	\$20,424	\$20,424
Total government payments	\$20,684	\$16,399	\$16,399	\$9,594	\$20,684	\$20,684

Table 2

Single Income Earner taxable income \$20,000						
One child aged 5 to 12 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$17,770			\$17,770	\$17,770	\$17,770
Parenting Payment	\$4,938	\$11,118	\$11,118		\$4,938	\$4,938
Family Tax Benefit Part A	\$3,303	\$3,107	\$3,303		\$3,303	\$3,303
Family Tax Benefit Part B	\$1,022	\$1,978	\$1,978		\$1,022	\$1,022
Child Support		\$1,487	\$260	(\$1,487)	(\$260)	(\$1,487)
Total household income	\$27,033	\$17,690	\$16,659	\$16,283	\$26,773	\$25,546
Total Government payments	\$9,263	\$16,203	\$16,399		\$9,263	\$9,263

Table 3

Single income earner taxable income \$25,000						
One child aged 5 to 12 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$21,120			\$21,120	\$21,120	\$21,120
Parenting Payment	\$1,438	\$11,118	\$11,118		\$1,438	\$1,438
Family Tax Benefit Part A	\$3,303	\$2,657	\$3,303		\$3,303	\$3,303
Family Tax Benefit Part B	\$1,978	\$1,978	\$1,978		\$1,978	\$1,978
Child Support		\$2,387	\$582	(\$2,387)	(\$582)	(\$2,387)
Total household income	\$27,839	\$18,140	\$16,981	\$18,733	\$27,257	\$25,452
Total government payments	\$6,719	\$15,753	\$16,399		\$6,719	\$6,719

Table 4

Single income earner taxable income \$35,000						
One child aged 5 to 12 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$27,595			\$27,595	\$27,595	\$27,595
Parenting Payment		\$11,118	\$11,118			
Family Tax Benefit Part A	\$2,045	\$1,757	\$2,660		\$2,759	\$3,301
Family Tax Benefit Part B	\$1,978	\$1,978	\$1,978		\$1,978	\$1,978
Child Support		\$4,187	\$2,382	(\$4,187)	(\$2,382)	(\$4,187)
Total household income	\$31,618	\$19,040	\$18,138	\$23,408	\$29,950	\$28,687
Total government payments	\$4,023	\$14,853	\$15,756		\$4,737	\$5,279

Table 5

Single income earner taxable income \$50,000						
One child aged 5 to 12 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$37,870			\$37,870	\$37,870	\$37,870
Parenting Payment		\$11,118	\$11,118			
Family Tax Benefit Part A	\$1,062	\$1,062	\$1,310		\$1,062	\$1,062
Family Tax Benefit Part B	\$1,978	\$1,978	\$1,978		\$1,978	\$1,978
Child Support		\$6,887	\$5,082	(\$6,887)	(\$5,082)	(\$6,887)
Total household income	\$40,910	\$21,045	\$19,488	\$30,983	\$35,828	\$34,023
Total government payments	\$3,040	\$14,158	\$14,406		\$3,040	\$3,040

Table 6

Single income earner taxable income \$75,000						
One child aged 5 to 12 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$51,245			\$51,245	\$51,245	\$51,245
Parenting Payment		\$11,118	\$11,118			
Family Tax Benefit Part A	\$1,062	\$1,062	\$1,062		\$1,062	\$1,062
Family Tax Benefit Part B	\$1,978	\$1,978	\$1,978		\$1,978	\$1,978
Child Support		\$11,387	\$9,582	(\$11,387)	(\$9,582)	(\$11,387)
Total household income	\$54,285	\$25,545	\$23,740	\$39,858	\$44,703	\$42,898
Total government payments	\$3,040	\$14,158	\$14,158		\$3,040	\$3,040

Table 7

Single income family taxable income \$95,000						
One child aged 5 to 12 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$61,545			\$61,545	\$61,545	\$61,545
Parenting Payment		\$11,118	\$11,118			
Family Tax Benefit Part A		\$1,062	\$1,062		\$410	\$951
Family Tax Benefit Part B	\$1,978	\$1,978	\$1,978		\$1,978	\$1,978
Child Support		\$14,987	\$13,182	(\$14,987)	(\$13,182)	(\$14,987)
Total household income	\$63,523	\$29,145	\$27,340	\$46,558	\$50,751	\$49,487
Total government payments	\$1,978	\$14,158	\$14,518		\$2,388	\$2,929

Table 8

Single income family taxable income \$113,542						
One child aged 5 to 12 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$69,958			\$69,958	\$69,958	\$69,958
Parenting Payment		\$11,118	\$11,118			
Family Tax Benefit Part A		\$1,062	\$1,062			
Family Tax Benefit Part B	\$1,978	\$1,978	\$1,978		\$1,978	\$1,978
Child Support		\$18,324	\$16,520	(\$18,324)	(\$16,520)	(\$18,324)
Total household income	\$71,936	\$32,482	\$30,678	\$51,634	\$55,416	\$53,612
Total government payments	\$1,978	\$14,158	\$14,158		\$1,978	\$1,978

Table 9

Unemployed family						
Two children aged 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
Newstart Allowance	\$8,653			\$9,594	\$8,653	\$8,653
Parenting Payment	\$8,728	\$11,118	\$11,118		\$8,728	\$8,728
Youth Allowance	\$4,293	\$4,293	\$4,293			
Family Tax Benefit Part A	\$3,303	\$3,303	\$3,303		\$3,303	\$3,303
Family Tax Benefit Part B		\$1,978	\$1,978			
Child Support		\$260	\$260	(\$260)	(\$260)	(\$260)
Total household income	\$24,977	\$20,952	\$20,952	\$9,334	\$20,424	\$20,424
Total government payments	\$24,977	\$20,692	\$20,692	\$9,594	\$20,684	\$20,684

Table 10

Single income earner taxable income \$20,000						
Two children aged 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
After Tax Earnings	\$17,770			\$17,770	\$17,770	\$17,770
Parenting Payment	\$4,938	\$11,118	\$11,118		\$4,938	\$4,938
Youth Allowance	\$4,293	\$4,293	\$4,293			
Family Tax Benefit Part A	\$3,303	\$2,918	\$3,303		\$3,303	\$3,303
Family Tax Benefit Part B	\$1,022	\$1,978	\$1,978		\$1,022	\$1,022
Child Support		\$2,230	\$260	(\$2,230)	(\$260)	(\$2,230)
Total household income	\$31,326	\$22,537	\$20,952	\$15,540	\$26,773	\$24,803
Total government payments	\$13,556	\$20,307	\$20,692		\$9,263	\$9,263

Table 11

Single income earner taxable income \$25,000						
Two children aged 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$21,120			\$21,120	\$21,120	\$21,120
Parenting Payment	\$1,438	\$11,118	\$11,118		\$1,438	\$1,438
Youth Allowance	\$4,293	\$4,293	\$4,293			
Family Tax Benefit Part A	\$3,303	\$2,243	\$3,303		\$3,303	\$3,303
Family Tax Benefit Part B	\$1,978	\$1,978	\$1,978		\$1,978	\$1,978
Child Support		\$3,580	\$873	(\$3,580)	(\$873)	(\$3,580)
Total household income	\$32,132	\$23,212	\$21,565	\$17,540	\$26,966	\$24,259
Total government payments	\$11,012	\$19,632	\$20,692		\$6,719	\$6,719

Table 12

Single income earner taxable income \$35,000						
Two children aged 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$27,595			\$27,595	\$27,595	\$27,595
Parenting Payment		\$11,118	\$11,118			
Youth Allowance	\$2,206	\$4,293	\$4,293			
Family Tax Benefit Part A	\$2,045	\$1,062	\$2,247		\$3,117	\$3,303
Family Tax Benefit Part B	\$1,978	\$1,978	\$1,978		\$1,978	\$1,978
Child Support		\$6,280	\$3,573	(\$6,280)	(\$3,573)	(\$6,280)
Total household income	\$33,824	\$24,731	\$23,209	\$21,315	\$29,117	\$26,596
Total government payments	\$6,229	\$18,451	\$19,636		\$5,095	\$5,281

Table 13

Single income earner taxable income \$50,000						
Two children aged 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$37,870			\$37,870	\$37,870	\$37,870
Parenting Payment		\$11,118	\$11,118			
Youth Allowance		\$4,293	\$4,293			
Family Tax Benefit Part A	\$2,124	\$1,062	\$1,062		\$1,062	\$1,062
Family Tax Benefit Part B	\$1,978	\$1,978	\$1,978		\$1,978	\$1,978
Child Support		\$10,330	\$7,623	(\$10,330)	(\$7,623)	(\$10,330)
Total household income	\$41,972	\$28,781	\$26,074	\$27,540	\$33,287	\$30,580
Total government payments	\$4,102	\$18,451	\$18,451		\$3,040	\$3,040

Table 14

Single income earner taxable income \$75,000						
Two children aged 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$51,245			\$51,245	\$51,245	\$51,245
Parenting Payment		\$11,118	\$11,118			
Youth Allowance		\$4,293	\$4,293			
Family Tax Benefit Part A	\$2,124	\$1,062	\$1,062		\$1,062	\$1,062
Family Tax Benefit Part B	\$1,978	\$1,978	\$1,978		\$1,978	\$1,978
Child Support		\$17,080	\$14,373	(\$17,080)	(14,373)	(\$17,080)
Total household income	\$55,347	\$35,531	\$32,824	\$34,165	\$39,912	\$37,205
Total government payments	\$4,102	\$18,451	\$18,451		\$3,040	\$3,040

Table 15

Single income family taxable income \$95,000						
Two children aged 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$61,545			\$61,545	\$61,545	\$61,545
Parenting Payment		\$11,118	\$11,118			
Youth Allowance		\$4,293	\$4,293			
Family Tax Benefit Part A		\$1,062	\$1,062		\$1,062	\$1,062
Family Tax Benefit Part B	\$1,978	\$1,978	\$1,978		\$1,978	\$1,978
Child Support		\$22,480	\$19,773	(\$22,480)	(\$19,773)	(\$22,480)
Total household income	\$63,523	\$40,931	\$38,224	\$39,065	\$44,812	\$42,105
Total government payments	\$1,978	\$18,451	\$18,451		\$3,040	\$3,040

Table 16

Single income family taxable income \$113,542						
Two children aged 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$69,958			\$69,958	\$69,958	\$69,958
Parenting Payment		\$11,118	\$11,118			
Youth Allowance		\$4,293	\$4,293			
Family Tax Benefit Part A		\$1,062	\$1,062			
Family Tax Benefit Part B	\$1,978	\$1,978	\$1,978		\$1,978	\$1,978
Child Support		\$27,487	\$24,780	(\$27,487)	(\$24,780)	(\$27,487)
Total household income	\$71,936	\$45,938	\$43,231	\$42,471	\$47,156	\$44,449
Total government payments	\$1,978	\$18,451	\$18,451		\$1,978	\$1,978

Table 17

Unemployed family						
Three children aged 0 to 4 years, 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
Newstart Allowance	\$8,653			\$9,594	\$8,653	\$8,653
Parenting Payment	\$8,728	\$11,118	\$11,118		\$8,728	\$8,728
Youth Allowance	\$4,293	\$4,293	\$4,293			
Family Tax Benefit Part A	\$6,606	\$6,606	\$6,606		\$3,303	\$3,303
Family Tax Benefit Part B		\$2,836	\$2,836			
Child Support		\$260	\$260	(\$260)	(\$260)	(\$260)
Total household income	\$28,280	\$25,113	\$25,113	\$9,334	\$20,424	\$20,424
Total government payments	\$28,280	\$24,853	\$24,853	\$9,594	\$20,684	\$20,684

Table 18

Single income earner taxable income \$20,000						
Three children aged 0 to 4 years, 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$17,770			\$17,770	\$17,770	\$17,770
Parenting Payment	\$4,938	\$11,118	\$11,118		\$4,938	\$4,938
Youth Allowance	\$4,293	\$4,293	\$4,293			
Family Tax Benefit Part A	\$6,606	\$6,197	\$6,606		\$3,303	\$3,303
Family Tax Benefit Part B	\$1,022	\$2,836	\$2,836		\$1,022	\$1,022
Child Support		\$2,643	\$260	(\$2,643)	(\$260)	(\$2,643)
Total household income	\$34,629	\$27,087	\$25,113	\$15,127	\$26,773	\$24,390
Total government payments	\$16,859	\$24,444	\$24,853		\$9,263	\$9,263

Table 19

Single income earner taxable income \$25,000						
Three children aged 0 to 4 years, 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$21,120			\$21,120	\$21,120	\$21,120
Parenting Payment	\$1,438	\$11,118	\$11,118		\$1,438	\$1,438
Youth Allowance	\$4,293	\$4,293	\$4,293			
Family Tax Benefit Part A	\$6,606	\$5,397	\$6,606		\$3,303	\$3,303
Family Tax Benefit Part B	\$2,763	\$2,763	\$2,763		\$1,978	\$1,978
Child Support		\$4,243	\$1,035	(\$4,243)	(\$1,035)	(\$4,243)
Total household income	\$36,220	\$27,814	\$25,815	\$16,877	\$26,804	\$23,596
Total government payments	\$15,100	\$23,571	\$24,780		\$6,719	\$6,719

Table 20

Single income earner taxable income \$35,000						
Three children aged 0 to 4 years, 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$27,595			\$27,595	\$27,595	\$27,595
Parenting Payment		\$11,118	\$11,118			
Youth Allowance	\$2,206	\$4,293	\$4,243			
Family Tax Benefit Part A	\$4,090	\$3,797	\$5,401		\$3,303	\$3,303
Family Tax Benefit Part B	\$2,763	\$2,763	\$2,763		\$1,978	\$1,978
Child Support		\$7,443	\$4,235	(\$7,443)	(\$4,235)	(\$7,443)
Total household income	\$36,654	\$29,414	\$27,760	\$20,152	\$28,641	\$25,433
Total government payments	\$9,059	\$21,971	\$23,525		\$5,281	\$5,281

Table 21

Single income earner taxable income \$50,000						
Three children aged 0 to 4 years, 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$37,870			\$37,870	\$37,870	\$37,870
Parenting Payment		\$11,118	\$11,118			
Youth Allowance		\$4,293	\$4,293			
Family Tax Benefit Part A	\$3,186	\$2,124	\$3,001		\$1,062	\$1,218
Family Tax Benefit Part B	\$2,763	\$2,763	\$2,763		\$1,978	\$1,978
Child Support		\$12,243	\$9,035	(\$12,243)	(\$9,035)	(\$12,243)
Total household income	\$43,819	\$32,541	\$30,210	\$25,627	\$31,875	\$28,823
Total government payments	\$5,949	\$20,298	\$21,175		\$3,040	\$3,196

Table 22

Single income family taxable income \$75,000						
Three children aged 0 to 4 years, 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$51,245			\$51,245	\$51,245	\$51,245
Parenting Payment		\$11,118	\$11,118			
Youth Allowance		\$4,293	\$4,293			
Family Tax Benefit Part A	\$3,186	\$2,124	\$2,124		\$1,062	\$1,062
Family Tax Benefit Part B	\$2,763	\$2,763	\$2,763		\$1,978	\$1,978
Child Support		\$20,243	\$17,035	(\$20,243)	(\$17,035)	(\$20,243)
Total household income	\$57,194	\$40,451	\$37,333	\$31,002	\$37,250	\$34,042
Total government payments	\$5,949	\$20,298	\$20,298		\$3,040	\$3,040

Table 23

Single income family taxable income \$95,000						
Three children aged 0 to 4 years, 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$61,545			\$61,545	\$61,545	\$61,545
Parenting Payment		\$11,118	\$11,118			
Youth Allowance		\$4,293	\$4,293			
Family Tax Benefit Part A	\$3,186	\$2,124	\$2,124		\$1,062	\$1,062
Family Tax Benefit Part B	\$2,763	\$2,763	\$2,763		\$1,978	\$1,978
Child Support		\$26,643	\$23,435	(\$26,643)	(\$23,435)	(\$26,643)
Total household income	\$67,494	\$46,941	\$43,733	\$34,902	\$41,151	\$37,942
Total government payments	\$5,949	\$20,298	\$20,298		\$3,040	\$3,040

Table 24

Single income family taxable income \$113,542						
Three children aged 0 to 4 years, 5 to 12 years and 16 to 17 years						
	Pre-separation	Post-separation				
		Payee		Payer		
		Payer no relevant dependents	Payer with one relevant dependent	Single and no relevant dependents	Partner and one relevant dependent	Partner and one step child
After Tax Earnings	\$69,958			\$69,958	\$69,958	\$69,958
Parenting Payment		\$11,118	\$11,118			
Youth Allowance		\$4,293	\$4,293			
Family Tax Benefit Part A		\$2,124	\$2,124			\$665
Family Tax Benefit Part B	\$2,763	\$2,763	\$2,763		\$1,978	\$1,978
Child Support		\$32,577	\$29,368	(\$32,577)	(\$29,368)	(\$32,577)
Total household income	\$72,721	\$52,875	\$49,666	\$37,381	\$42,568	\$40,024
Total government payments	\$2,763	\$20,298	\$20,298		\$1,978	\$2,643