



Appendix F – Source Notes for Table 2.8

Sources for table 2.8, Australian Government payments to families

- Centrelink, *A guide to Australian Government payments, 1 July – 19 September* (2006).
- Department of Employment and Workplace Relations, *Annual report 2004-05* (2005), pp 31, 32.
- Department of Employment and Workplace Relations, *Agency Budget Statements 2006-07* (2006), pp 28, 44.
- Department of Family and Community Services, *Annual report 2004-05* (2005), pp 88-88, 91, 112-18.
- Department of Families, Community Services and Indigenous Affairs, *Agency Budget Statements 2006-07* (2006), p 57.
- The Treasury, *Tax expenditures statement* (2005), Table A35.

Notes

- Dollar figures have been rounded to the nearest million.
- Where relevant, rates are calculated for a couple family living together with two children in child care under the age of five.
- The number of recipients for each payment is based on the most recent available data on actual recipients, so where there is a data lag of a year or more, the Budget estimates for 2006-07 may not reflect the cost of providing services or assistance to these exact numbers of people.

- Data on the number of Child Care Tax Rebate claimants is not available, as tax returns for 2005-06 have not been finalised. The Assistant Treasurer and Minister for Revenue, the Hon Peter Dutton MP, announced on 9 November 2006 that over 193,000 families had claimed the rebate to date. The final number of recipients is likely to be considerably higher, given that all tax returns have not been received by the Australian Taxation Office, and many may not yet be aware of the rebate. Also, the expenditure to date reported by the Assistant Treasurer represents only about 55 per cent of the Budget allocation of \$280 million ('Australian families benefit from Child Care Tax Rebate', media release, 9 November 2006).
- The majority of the budget allocation for Family Tax Benefit is administered by the Department of Families, Community Services and Indigenous Affairs, but an additional special appropriation of \$1,974 million is administered by the Australian Taxation Office, to cover payments claimed through the tax system and payment reconciliation at the end of the financial year.

The Australian Taxation Office is not able to split the 2006-07 figure into allocations for Family Tax Benefit Parts A and B, because the assessment of entitlement is undertaken by Centrelink.

For the purposes of this table, the Tax Office's special appropriation for Family Tax Benefit Parts A and B has been added to the main appropriations in the same proportion as the division between Parts A and B to the Department of Families, Community Services and Indigenous Affairs.

- The Budget allocation for the Employment Entry Payment is not available because it is appropriated against the main income support payment the recipient is receiving. If they are receiving Disability Support Pension, for example, the Employment Entry Payment is appropriated against that payment (Department of Employment and Workplace Relations, correspondence, 22 September 2006).

