

Family Tax Benefit Part B



Family Tax Benefit Part B—English

Gives extra assistance to single parent families and to two parent families with one main income where one parent chooses to stay at home or to balance some paid work with caring for their children.

Family Tax Benefit Part B is assessed on the income of both the primary and secondary earners. Eligible single parents always get the maximum rate of payment.

If you choose to get your payment fortnightly, you will need to estimate your family's income for the financial year ahead. You can also choose to receive your Family Tax Benefit Part B annually as a lump sum. **Claiming annually reduces your risk of being overpaid.**

Who can get it?

You must:

- Be a single parent family where the income of the parent meets the primary earner income test; or
- Be a two-parent family where the income of both parents meets the primary earner income tests; and
- provide care to a dependent child for 35 per cent or more of the time; **and**
- meet Australian residence requirements for family assistance purposes.
- If you share the care of your child, between 35 and 65 per cent of the time, you may be entitled to a share of the Family Tax Benefit Part B.

If you share the care of your child, you may be entitled to Family Tax Benefit Part B for the time the child is in your care.

How much can I get?

All rates are current at 01/07/2008

The maximum rates of Family Tax Benefit Part B are as follows:

Age of youngest child	Per fortnight	Per year (including supplement)
Under 5 yrs	\$128.80	\$3,693.80
5-15 years (or 16-18 years if a full-time student)	\$89.74	\$2,675.45

What are the Income Tests?

A primary earner income test of \$150,000 or less per year will apply for single parent and couple families. Single parent families always get the maximum rate of Family Tax Benefit Part B if their income is below the primary earner income limit.

In couple families, a secondary earner income test will apply where the income of the primary earner is \$150,000 or less per year. The secondary earner can earn \$4,526 per year and still receive the maximum rate of Family Tax Benefit Part B. If the secondary earner's income is above \$4,526 a year, payments are reduced by 20 cents for every extra dollar of income.

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www.familyassist.gov.au



Australian Government
Family Assistance Office

Eligible parents will receive some Family Tax Benefit Part B if the lower earner's income is below:

- \$22,995 a year if the youngest child is under 5 years of age or
- \$17,904 a year if the youngest child is between 5 and 18 years of age

What is the Family Tax Benefit Part B Supplement?

This is an increase in the annual rate of Family Tax Benefit Part B of up to \$335.80 per family. It is paid after the end of the financial year when you and your partner lodge your tax returns. Contact the Family Assistance Office if you and your partner do not need to lodge tax returns. The Family Tax Benefit Part B Supplement is used to offset outstanding overpayments where families have been overpaid.

Parents returning to work

From 1 July 2005, parents who return to work after the birth of a child may be entitled to Family Tax Benefit Part B for the financial year period before returning to work. If you or your partner has returned to work after having a baby, you should tell the Family Assistance Office.

For more information:

- Call the Family Assistance Office on **13 1202** between 8.00 a.m. and 5.00 p.m. (EST) Monday to Friday for information in languages other than English.
- Visit the website at www.familyassist.gov.au
- Visit your nearest Family Assistance Office located in Medicare Australia offices, Centrelink Customer Service Centres and Australian Taxation Office shopfronts.