



Australian Government

**Department of Education, Employment
and Workplace Relations**



Child Care Benefit

Ready Reckoner
2008–2009

applies from
7 July 2008

Income	Number of children in care		
	One	Two*	Three*
36,573 (or less)	100.00%	104.50%	108.73%
\$37,000	99.53%	104.15%	108.50%
\$38,000	98.42%	103.32%	107.94%
\$39,000	97.31%	102.49%	107.39%
\$40,000	96.20%	101.66%	106.83%
\$41,000	95.09%	100.82%	106.28%
\$42,000	93.98%	99.99%	105.72%
\$43,000	92.88%	99.16%	105.17%
\$44,000	91.77%	98.33%	104.62%
\$45,000	90.66%	97.50%	104.06%
\$46,000	89.55%	96.67%	103.51%
\$47,000	88.44%	95.84%	102.95%
\$48,000	87.33%	95.01%	102.40%
\$49,000	86.23%	94.17%	101.84%
\$50,000	85.12%	93.34%	101.29%
\$51,000	84.01%	92.51%	100.74%
\$52,000	82.90%	91.68%	100.18%
\$53,000	81.79%	90.85%	99.63%
\$54,000	80.68%	90.02%	99.07%
\$55,000	79.58%	89.19%	98.52%
\$56,000	78.47%	88.35%	97.97%
\$57,000	77.36%	87.52%	97.41%
\$58,000	76.25%	86.69%	96.86%
\$59,000	75.14%	85.86%	96.30%
\$60,000	74.03%	85.03%	95.75%
\$61,000	72.93%	84.20%	95.19%
\$62,000	71.82%	83.37%	94.64%
\$63,000	70.71%	82.54%	94.09%
\$64,000	69.60%	81.70%	93.53%
\$65,000	68.49%	80.87%	92.98%
\$66,000	67.38%	80.04%	92.42%
\$67,000	66.27%	79.21%	91.87%
\$68,000	65.17%	78.38%	91.32%
\$69,000	64.06%	77.55%	90.76%
\$70,000	62.95%	76.72%	90.21%
\$71,000	61.84%	75.89%	89.65%
\$72,000	60.73%	75.05%	89.10%
\$73,000	59.62%	74.22%	88.54%
\$74,000	58.52%	73.39%	87.99%
\$75,000	57.41%	72.56%	87.44%
\$76,000	56.30%	71.73%	86.88%
\$77,000	55.19%	70.90%	86.33%
\$78,000	54.08%	70.07%	85.77%
\$79,000	52.97%	69.23%	85.22%
\$80,000	51.87%	68.40%	84.66%

Income	Number of children in care		
	One	Two*	Three*
\$81,000	50.76%	67.57%	84.11%
\$82,000	49.65%	66.74%	83.56%
\$83,000	48.54%	65.91%	83.00%
\$84,000	47.43%	65.08%	82.45%
\$85,000	46.32%	64.25%	81.89%
\$86,000	45.22%	62.98%	80.76%
\$87,000	44.11%	61.59%	79.46%
\$88,000	43.00%	60.21%	78.17%
\$89,000	41.89%	58.82%	76.88%
\$90,000	40.78%	57.44%	75.59%
\$91,000	39.67%	56.05%	74.29%
\$92,000	38.56%	54.67%	73.00%
\$93,000	37.46%	53.28%	71.71%
\$94,000	36.35%	51.90%	70.41%
\$95,000	35.24%	50.51%	69.12%
\$96,000	34.13%	49.12%	67.83%
\$97,000	33.02%	47.74%	66.53%
\$98,000	31.91%	46.35%	65.24%
\$99,000	30.81%	44.97%	63.95%
\$100,000	29.70%	43.58%	62.65%
\$101,000	28.59%	42.20%	61.36%
\$102,000	27.48%	40.81%	60.07%
\$103,000	26.37%	39.43%	58.77%
\$104,000	25.26%	38.04%	57.48%
\$105,000	24.16%	36.65%	56.19%
\$106,000	23.05%	35.27%	54.90%
\$107,000	21.94%	33.88%	53.60%
\$108,000	20.83%	32.50%	52.31%
\$109,000	19.72%	31.11%	51.02%
\$110,000	18.61%	29.73%	49.72%
\$111,000	17.50%	28.34%	48.43%
\$112,000	16.40%	26.96%	47.14%
\$113,000	15.29%	25.57%	45.84%
\$114,000	14.18%	24.19%	44.55%
\$115,000	13.07%	22.80%	43.26%
\$120,000	7.53%	15.87%	36.79%
\$125,000	1.99%	8.94%	30.33%
\$130,000	0.00%	2.02%	23.86%
\$135,000	0.00%	0.00%	17.39%
\$140,000	0.00%	0.00%	10.93%
\$145,000	0.00%	0.00%	4.46%
\$150,000	0.00%	0.00%	0.00%
\$155,000	0.00%	0.00%	0.00%
\$160,000 (or more)	0.00%	0.00%	0.00%

* See note over page



applies from
7 July 2008

This ready reckoner is a guide only.

“Income” is a family’s annual adjusted taxable income as assessed by the Family Assistance Office.

Annual adjusted taxable income includes taxable income, fringe benefits over \$2,000 (including salary sacrificing arrangements), tax-free pensions or benefits, net rental property losses, non-taxable foreign income, less child support (maintenance) payments paid.

To approximate how much Child Care Benefit a family could receive, apply the appropriate percentage from this ready reckoner table as explained in your *Child Care Service Handbook*.

*Multiple Child Percentage: this is applied when more than one child is in the same kind of approved care in the same week. The children do not have to be in the same child care service for the multiple child percentage to apply. The following approved services are considered to be the same kind of care: long day care centre, family day care scheme, outside school hours service or in home care service, or any combination of those. Occasional care is another kind of care.

Note: Percentages for families with incomes over \$111,000 are subject to the passage of legislation.