Package ‘grattan’

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Description Utilities to cost and evaluate Australian tax policy, including fast
projections of personal income tax collections, high-performance tax and
transfer calculators, and an interface to common indices from the Australian
Bureau of Statistics. Written to support Grattan Institute’s Australian
Perspectives program, and related projects. Access to the Australian Taxation
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The grattan package.

Description

Grattan package
Details

Tax modelling and other common tasks for Australian policy analysts, in support of the Grattan Institute, Melbourne. <https://grattan.edu.au>

Package options

`grattan.verbose` (FALSE) Emit diagnostic messages (via `cat()`)

`grattan.assume1901_2100` (TRUE) Assume `yr2fy` receives an integer >= 1901 and <= 2100.

`grattan.taxstats.lib` Package library into which `taxstats` packages will be installed. If `NULL`, a temporary directory is used.

Author(s)

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See Also

Useful links:

- [https://github.com/HughParsonage/grattan](https://github.com/HughParsonage/grattan)
- [https://hughparsonage.github.io/grattan/](https://hughparsonage.github.io/grattan/)
- Report bugs at [https://github.com/HughParsonage/grattan/issues](https://github.com/HughParsonage/grattan/issues)

---

### age_grouper

**Age grouper**

Description

Age grouper

Usage

```r
age_grouper(
  age,
  interval = 10,
  min_age = 25,
  max_age = 75,
  breaks = NULL,
  labels = NULL,
  below = "Below\n",
  exp_min_age = 1L,
  exp_max_age = 100L,
  threshold = 10000L
)
```
**Arguments**

- **age**: A numeric age (in years).
- **interval**: How big should the age range be. 25-34 means interval = 10.
- **min_age**: What is the upper bound of the lowest bracket? (min_age = 25 means 'Under 25' will be the lowest bracket.)
- **max_age**: What is the lower bound of the highest bracket? (max_age = 75 means '75+' will be the bracket.)
- **breaks**: Specify breaks manually.
- **labels**: Specify the labels manually.
- **below**: String giving the prefix for the lowest bin. (Only applicable if breaks and labels are NULL.)
- **exp_min_age**, **exp_max_age**: Integers specifying the lowest/highest expected age in age. If any values fall outside this range, ages will still work though perhaps slow when length(age) >> threshold.
- **threshold**: An integer, the minimum length at which the calculation will be accelerated.

**Value**

An ordered factor giving age ranges (separated by hyphens) as specified.

**Examples**

```
age_grouper(42)
age_grouper(42, interval = 5, min_age = 20, max_age = 60)
```

---

**Usage**

```
age_pension(  
  fortnightly_income = 0,  
  annual_income = fortnightly_income * 26,  
  has_partner = FALSE,  
  n_dependants = 0L,  
  partner_fortnightly_income = 0,  
  partner_annual_income = partner_fortnightly_income * 26,  
  partner_pensioner = has_partner,  
  Date = NULL,  
  fy.year = NULL,  
)```

---

**Description**

Age pension
assets_value = 0,
financial_assets = 0,
is_home_owner = FALSE,
illness_separated_couple = FALSE,
per = c("year", "fortnight")
)

Arguments

fortnightly_income, annual_income
  Income for means-testing purposes. Provide one but not both.

has_partner (logical, default: FALSE) Does the individual have a partner?

n_dependants How many dependants does the individual have? Default is zero.

partner_fortnightly_income, partner_annual_income
  The partner’s income. The sum of this value and the individual’s income gives
  the income test.

partner_pensioner
  (logical, default: TRUE) Is the individual’s partner also in receipt of the age
  pension?

Date, fy.year The financial year. Currently only 2015-16 is supported (the most recent survey
  of income and housing results).

assets_value Total value of household assets.

financial_assets Assets which earn incomes for which deeming rates apply.

is_home_owner (logical, default: FALSE) Does the individual own their own home?

illness_separated_couple Is the couple separated by illness? (Affects the assets test.)

per Specifies the timeframe in which payments will be made. One of "year" and
  "fortnight".

Details

  Currently does not include the age pension supplement.

Value

  Returns the age pension payable for each individual defined by the arguments, assuming otherwise
  eligible.
age_pension_age  

Description  
Age of eligibility for the Age Pension

Usage  

age_pension_age(when = Sys.Date(), sex = "male")

Arguments  

- **when**: Either a Date (or a character vector coercible to such) or a financial year, when the age of eligibility of Age Pension is requested. Defaults to current date.
- **sex**: A character vector the same length as when, containing strings "male" and "female". May be abbreviated to "m" or "f" and is case-insensitive.

Value  
A numeric vector, the age of eligibility for the Age Pension for each when.

Source  

Examples  

age_pension_age()  # Current age of eligibility
age_pension_age("1995-12-31")
age_pension_age("2013-14")

apply_super_caps_and_div293  

Superannuation caps and Division 293 calculations

Description  
Mutate a sample file to reflect particular caps on concessional contributions and applications of Division 293 tax.
Usage

```r
apply_super_caps_and_div293(
  sample.file,
  colname_concessional = "concessional_contributions",
  colname_div293_tax = "div293_tax",
  colname_new_Taxable_Income = "Taxable_income_for_ECT",
  div293_threshold = 300000,
  cap = 30000,
  cap2 = 35000,
  age_based_cap = TRUE,
  cap2_age = 59,
  ecc = FALSE,
  use_other_constr = FALSE,
  scale_constr_match_ato = FALSE,
  .lambda = 0,
  reweight_late_lodgers = FALSE,
  .mu = 1.05,
  impute_zero_concess_constr = FALSE,
  .min.Sw.for.SG = 450 * 12,
  .SG_rate = 0.0925,
  warn_if_colnames_overwritten = TRUE,
  drop_helpers = FALSE,
  copyDT = TRUE
)
```

Arguments

- `sample.file`: A data.table containing at least the variables `sample_file_1314` from the taxstats package.
- `colname_concessional`: The name for concessional contributions.
- `colname_div293_tax`: The name of the column containing the values of Division 293 tax payable for that taxpayer.
- `colname_new_Taxable_Income`: The name of the column containing the new Taxable Income.
- `div293_threshold`: The Division 293 threshold.
- `cap`: The cap on concessional contributions for all taxpayers if `age_based_cap` is FALSE, or for those below the age threshold otherwise.
- `cap2`: The cap on concessional contributions for those above the age threshold. No effect if `age_based_cap` is FALSE.
- `age_based_cap`: Is the cap on concessional contributions age-based?
- `cap2_age`: The age above which `cap2` applies.
- `ecc` (logical): Should an excess concessional contributions charge be calculated? (Not implemented.)
**apply_super_caps_and_div293**

**use_other_contr**

Make a (poor) assumption that all 'Other contributions' (MCS_Othr_Contr) are concessional contributions. This may be a useful upper bound should such contributions be considered important.

**scale_contr_match_ato**

(logical) Should concessional contributions be inflated to match aggregates in 2013-14? That is, should concessional contributions by multiplied by 

\[
\text{grattan}:::super\_contribution\_inflator\_1314
\]

which was defined to be:

\[
\frac{\text{Total assessable contributions in SMSF and funds}}{\text{Total contributions in 2013-14 sample file}}
\]

\[
\lambda
\]

Scalar weight applied to concessional contributions. \( \lambda = 0 \) means no (extra) weight. \( \lambda = 1 \) means contributions are inflated by the ratio of aggregates to the sample file’s total. For \( R = \text{actual/apparent} \) then the contributions are scaled by \( 1 + \lambda(R - 1) \).

**reweight_late_lodgers**

(logical) Should WEIGHT be inflated to account for late lodgers?

\[
\mu
\]

Scalar weight for WEIGHT. \( (w' = \mu w) \) No effect if reweight_late_lodgers is FALSE.

**impute_zero_concess_contr**

Should zero concessional contributions be imputed using salary?

**.min.Sw.for.SG**

The minimum salary required for super guarantee to be imputed.

**.SG_rate**

The super guarantee rate for imputation.

**warn_if_colnames_overwritten**

(logical) Issue a warning if the construction of helper columns will overwrite existing column names in .sample.file.

**drop_helpers**

(logical) Should columns used in the calculation be dropped before the sample file is returned?

**copyDT**

(logical) Should the data table be copy()d? If the action of this data table is being compared, possibly useful.

**Value**

A data table comprising the original sample file (.sample.file) with extra superannuation policy-relevant variables for the policy specified by the function.

**Author(s)**

Hugh Parsonage, William Young
**aus_pop_qtr**  
*Australia's population*

**Description**

Australia's population

**Usage**

`aus_pop_qtr(date_quarter, allow.projections = TRUE)`

**Arguments**

- **date_quarter**  
  A character string (YYYY-QQ).

- **allow.projections**  
  If the date is beyond the ABS's confirmed data, should a projection be used?

**Value**

The population at `date_quarter`, or at the most recent year in the data if projections are disallowed.

---

**aus_pop_qtr_age**  
*Australian estimated resident population by age and date*

**Description**

Australian estimated resident population by age and date

**Usage**

`aus_pop_qtr_age(date = NULL, age = NULL, tbl = FALSE, roll = TRUE, roll.beyond = FALSE)`

**Arguments**

- **date**  
  A vector of dates. If NULL, values for all dates are returned in a table. The dates need not be quarters, provided `roll` != FALSE,

- **age**  
  A vector of (integer) ages from 0 to 100 inclusive. If NULL, all ages are returned.

- **tbl**  
  Should a table be returned? If FALSE, a vector is returned.

- **roll**  
  Should a rolling join be performed?
roll.beyond Should inputs be allowed to go beyond the limits of data (without a warning)? This is passed to data.table’s join, so options other than TRUE and FALSE are available. See ?data.table.

Value

A data.table or vector with values of the estimated resident population.

Examples

```r
aus_pop_qtr_age(date = as.Date("2016-01-01"), age = 42)
```

Description

Adult weekly ordinary-time earnings

Usage

```r
awote(
  Date = NULL,
  fy.year = NULL,
  rollDate = "nearest",
  isMale = NA,
  isAdult = TRUE,
  isOrdinary = TRUE
)
```

Arguments

- **Date, fy.year** When the AWOTE is desired.
- **rollDate** How should the Date be joined to the source data? Passed to data.table.
- **isMale** (logical, default: NA) TRUE for male weekly earnings, FALSE for female, NA for the weekly earnings of both sexes.
- **isAdult** (logical, default: TRUE) Use adult weekly earnings?
- **isOrdinary** Use ordinary weekly earnings?

Examples

```r
awote() # Current AWOTE
```
**Description**

Beneficiary tax offset

**Usage**

```r
bto(
  benefit_amount,
  fy.year = NULL,
  rate1 = 0.15,
  benefit_threshold = 6000,
  tax_threshold = 37000,
  rate2 = 0.15
)
```

**Arguments**

- `benefit_amount` The amount of Tax Offsetable benefit received by the taxpayer during the income year.
- `fy.year` The income year. Not used by default.
- `rate1` The coefficient in Division 2, section 13(2) of the Income Tax Assessment (1936 Act) Regulation 2015 (the regulations).
- `benefit_threshold` The amount of benefits above which the offset applies.
- `tax_threshold` The *threshold at the upper conclusion of the lowest marginal tax rate* in the words of the section 13(3) of the regulations.
- `rate2` The second coefficient in section 13(3) of the regulations.

**Value**

The beneficiary tax offset.

**WARNING**

This function disagrees with the ATO online calculator.
carers_allowance

Description
Carers allowance

Usage

```r
carers_allowance(Date = NULL, fy.year = NULL, per = c("year", "fortnight"))
```

Arguments

- **Date**, **fy.year** The timing of the allowance.
- **per** Frequency of the payment.

Value

The carer’s payment, if eligible.

carer_payment

Description

Carer payment is available to those who provide constant for a person who has a physical, intellectual, or psychiatric disability. Note that many of the arguments relate to the individual who receives the care (indicated by not starting with ‘carer_‘). Payment is made to the carer and not to the person receiving the care.

Usage

```r
carer_payment(
  Date = NULL,
  fy.year = NULL,
  carer_fortnightly_income = 0,
  carer_annual_income = carer_fortnightly_income * 26,
  carer_has_partner = FALSE,
  carer_n_dependants = 0L,
  carer_partner_fortnightly_income = 0,
  carer_partner_annual_income = carer_partner_fortnightly_income * 26,
  carer_assets_value = 0,
  carer_is_home_owner = FALSE,
  carer_illness_separated_couple = FALSE,
  dclad_eligible = FALSE,
)```
high_adat = FALSE,
living_at_home = TRUE,
receiving_other_payment = FALSE,
care_receiver_fortnightly_income = 0,
care_receiver_annual_income = care_receiver_fortnightly_income * 26,
care_receiver_asset_value = 0,
partner_fortnightly_income = 0,
partner_annual_income = partner_fortnightly_income * 26,
partner_asset_value = 0,
children_fortnightly_income = 0,
children_annual_income = children_fortnightly_income * 26,
children_asset_value = 0,
parents_fortnightly_income = 0,
parents_annual_income = parents_fortnightly_income * 26,
parents_asset_value = 0
)

Arguments

Date, fy.year  The financial year. Currently only 2015-16 is supported (the most recent survey of income and housing results).
carer_fortnightly_income, carer_annual_income  Carer’s income for means-testing purposes. Provide one but not both.
carer_has_partner  (logical, default: FALSE) Does the carer have a partner?
carer_n_dependants  How many dependants does the carer have? Default is zero.
carer_partner_fortnightly_income, carer_partner_annual_income  The carer’s partner’s income.
carer_assets_value  Total value of carer’s household assets.
carer_is_home_owner  (logical, default: FALSE) Does the carer own their own home?
carer_illness_separated_couple  Is the couple separated by illness? (Affects the assets test.)
dclad_eligible  Is the person receiving care a DCLAD (Disability Care Load Assessment) qualifying child as defined in http://guides.dss.gov.au/guide-social-security-law/1/1/q/17?
high_adat  Does the person receiving care have a high ADAT (Adult Disability Assessment Tool) score as defined in http://guides.dss.gov.au/guide-social-security-law/1/1/a/78?
living_at_home  Does the person receiving care live at home with their parents?
receiving_other_payment  Is the care receiver receiving other social security payments?
care_receiver_fortnightly_income  Care receiver’s fortnightly income
CG_population_inflator

```r
care_receiver_annual_income
    Care receiver’s annual income
care_receiver_asset_value
    Care receiver’s asset value
partner_fortnightly_income
    Care receiver’s partner’s fortnightly income
partner_annual_income
    Care receiver’s partner’s annual income
partner_asset_value
    Care receiver’s partner’s asset value
children_fortnightly_income
    Care receiver’s children’s fortnightly income
children_annual_income
    Care receiver’s children’s annual income
children_asset_value
    Care receiver’s children’s asset value
parents_fortnightly_income
    Care receiver’s parents’ fortnightly income
parents_annual_income
    Care receiver’s parents’ annual income
parents_asset_value
    Care receiver’s parents’ asset value
```

**Author(s)**
Matthew Katzen

---

**CG_population_inflator**

*Forecasting capital gains*

---

**Description**
Forecasting capital gains

**Usage**

```r
CG_population_inflator(
    x = 1,
    from_fy, to_fy,
    forecast.series = "mean",
    cg.series
)
```

```r
CG_inflator(x = 1, from_fy, to_fy, forecast.series = "mean")
```
Arguments

- `x`: To be inflated.
- `from_fy`, `to_fy`: Financial years designating the inflation period.
- `forecast.series`: One of "mean", "lower", "upper". What estimator to use in forecasts. "lower" and "upper" give the lower and upper boundaries of the 95% prediction interval.
- `cg.series`: (Not implemented.)

Value

For `CG_population_inflator`, the number of individuals estimated to incur capital gains in `fy_year`. For `CG_inflator`, an estimate of the nominal value of (total) capital gains in `to_fy` relative to the nominal value in `from_fy`.

Description

Child Care Subsidy paid per child.

Usage

```r
child_care_subsidy(
  family_annual_income = 0,
  activity_level = Inf,
  activity_exemption = FALSE,
  child_age = 3,
  type_of_day_care = c("cbdc", "oshc", "fdc", "ihc"),
  hours_day_care_fortnight = 36,
  cost_hour = 10,
  early_education_program = FALSE,
  cbdc_hourly_cap = 11.77,
  fdc_hourly_cap = 10.9,
  oshc_hourly_cap = 10.29,
  ihc_hourly_cap = 25.48,
  annual_cap_income = 186958,
  annual_cap_subsidy = 10190,
  income_test_bracket_1 = 66958,
  income_test_bracket_2 = 171958,
  income_test_bracket_3 = 251248,
  income_test_bracket_4 = 341248,
  income_test_bracket_5 = 354248,
  taper_1 = 0.85,
  taper_2 = 0.5,
  taper_3 = 0.2,
)```
activity_test_1_brackets = c(0, 8, 16.00001, 48.00001),
activity_test_1_hours = c(0, 36, 72, 100)
)

Arguments

family_annual_income
  (numeric) Total income of the family.

activity_level
  (numeric) The total number of activity hours of the parent. Note that if there are two parents the one with the lower activity level will be applied. Common activities include work, leave, and study. A full list can be viewed at https://guides.dss.gov.au/family-assistance-guide/3/5/2/10.

activity_exemption
  (logical) Whether the parent is exempt from the activity test. Note that in a two parent family both parents must be exempt. A list of exemptions is available at https://guides.dss.gov.au/family-assistance-guide/3/5/2/10.

child_age
  (numeric) The age of the child in child care.

type_of_day_care
  (character) The type of child care. Acceptable inputs are: "cbdc" Centre Based Day Care, "oshc" Outside School Hours Care, "fdc" Family Day Care, or "ihc" In Home Care. Note that In Home Care can only be claimed once per family.

hours_day_care_fortnight
  (numeric) The number of hours of day care per child per fortnight.

cost_hour
  (numeric) The cost of day care per hour.

early_education_program
  (logical) Whether the child is part of an early education program.

cbdc_hourly_cap, fdc_hourly_cap, oshc_hourly_cap, ihc_hourly_cap
  (numeric) The lower of 'cost_hour' or the relevant 'hourly_cap' will be used in the calculation of the subsidy.

annual_cap_income
  (numeric) The minimum family income for which the 'annual_cap_subsidy' applies from.

annual_cap_subsidy
  (numeric) Amount at which annual subsidies are capped for those who earn more than 'annual_cap_income'.

income_test_bracket_1, income_test_bracket_2, income_test_bracket_3, income_test_bracket_4, income_test_bracket_5

taper_1, taper_2, taper_3
  (numeric) The proportion of the hourly cap retained. Note that the rate only decreases between each odd bracket.

activity_test_1_brackets
  (numeric vector) The activity levels at which the activity test increases.

activity_test_1_hours
  (numeric vector) The hours corresponding to the step increase in 'activity_test_1_brackets'.

child_care_subsidy

child_care_subsidy
Value

The annual child care subsidy payable per child.

Examples

```r
child_care_subsidy(family_annual_income = 175000,
                   activity_level = 40,
                   activity_exemption = FALSE,
                   child_age = 3,
                   type_of_day_care = "cbdc",
                   cost_hour = 20,
                   hours_day_care_fortnight = 80,
                   early_education_program = FALSE)
```

---

**compare_avg_tax_rates**  
*Compare average tax rates by percentile*

**Description**

To determine the effects of bracket creep on a proposed tax policy, a common task is calculate the change in the average tax rates for each percentile. This function accepts a sample file and a baseline sample file, and returns a 100-row table giving the mean change in average tax rates for each percentile, compared to the baseline.

**Usage**

```r
compare_avg_tax_rates(DT, baseDT, by = "id", ids = NULL)
```

**Arguments**

- **DT**  
  A single `data.table` containing columns `new_tax`, `Taxable_Income`, `baseline_tax`.

- **baseDT**  
  A `data.table` of a single cross-section of taxpayers from which baseline percentiles can be produced.

- **by**  
  How to separate `DT`.

- **ids**  
  Subset `DT` by `by`. 
cpi_inflator

CPI inflator

Description

CPI inflator

Usage

cpi_inflator(
  from_nominal_price = 1,
  from_fy = NULL,
  to_fy = NULL,
  adjustment = c("seasonal", "none", "trimmed.mean"),
  useABSConnection = FALSE,
  allow.projection = TRUE,
  accelerate.above = 100000L
)

Arguments

from_nominal_price
  (numeric) the price (or vector of prices) to be inflated
from_fy, to_fy
  (character) a character vector with each element in the form "2012-13" representing the financial years between which the CPI inflator is desired.
  If both from_fy and to_fy are NULL (the default), from_fy is set to the previous financial year and to_fy to the current financial year, with a warning. Setting only one is an error.
adjustment
  What CPI index to use ("none" = raw series, "seasonal", or "trimmed" [mean]).
useABSConnection
  Should the function connect with ABS.Stat via an SDMX connection? If FALSE (the default), a pre-prepared index table is used. This is much faster and more reliable (in terms of errors), though of course relies on the package maintainer to keep the tables up-to-date.
  If the SDMX connection fails, a message is emitted (not a warning) and the function continues as if useABSConnection = FALSE.
  The internal data was updated on 2022-01-03 to 2021-Q3. If using useABSConnection = TRUE, ensure you have rsdmx (>= 0.5-10) up-to-date.
allow.projection
  Should projections beyond the ABS’s data be allowed?
accelerate.above
  An integer setting the threshold for ‘acceleration’. When the maximum length of the arguments exceeds this value, calculate each unique value individually then combine. Set to 100,000 as a rule of thumb beyond which calculation speeds benefit dramatically. Can be set to Inf to disable acceleration.
Value

The value of `from_nominal_price` in real (to_fy) dollars.

Examples

```r
cpi_inflator(100, from_fy = "2005-06", to_fy = "2014-15")
```

---

### cpi_inflator_general_date

*CPI for general dates*

**Description**

CPI for general dates

**Usage**

```r
cpi_inflator_general_date(from_nominal_price = 1, from_date, to_date, ...)
```

**Arguments**

- `from_nominal_price` *(numeric)* the nominal prices to be converted to a real price
- `from_date` *(character, date-like)* the 'date' contemporaneous to `from_nominal_price`. The acceptable forms are 'YYYY', 'YYYY-YY' (financial year), 'YYYY-MM-DD', and 'YYYY-Q[1-4]' (quarters). Note a vector cannot contain a mixture of date forms.
- `to_date` *(character, date-like)* the date at which the real price is valued (where the nominal price equals the real price). Same forms as for `from_date`
- `...` other arguments passed to `cpi_inflator_quarters`

**Value**

A vector of real prices in `to_date` dollars.
Description

CPI inflator when dates are nice

Usage

cpi_inflator_quarters(
  from_nominal_price,
  from_qtr,
  to_qtr,
  adjustment = c("seasonal", "trimmed", "none"),
  useABSConnection = FALSE
)

Arguments

from_nominal_price
  (numeric) the nominal prices to be converted to a real price

from_qtr
  (date in quarters) the dates contemporaneous to the prices in from_nominal_price. Must be of the form "YYYY-Qq" e.g. "1066-Q2". Q1 = Mar, Q2 = Jun, Q3 = Sep, Q4 = Dec.

to_qtr
  (date in quarters) the date to be inflated to, where nominal price = real price. Must be of the form "YYYY-Qq" e.g. "1066-Q2".

adjustment
  Should there be an adjustment made to the index? Adjustments include 'none' (no adjustment), 'seasonal', or 'trimmed' [referring to trimmed mean]. By default, seasonal.

useABSConnection
  Should the function connect with ABS.Stat via an SDMX connection? By default set to FALSE in which case a pre-prepared index table is used. This is much faster and more reliable (in terms of errors), though of course relies on the package maintainer to keep the tables up-to-date. The internal data was updated on 2022-02-03 to 2021-Q3. Using useABSConnection = TRUE is no longer supported for server issues.

Value

A vector of real prices.
differentially_uprate_wage

**Differential uprating**

**Description**
Apply differential uprating to projections of the Sw_amt variable.

**Usage**
differentially_uprate_wage(wage = 1, from_fy, to_fy, ...)

**Arguments**
- **wage**: A numeric vector to be uprated.
- **from_fy**: The financial year contemporaneous to wage, which must be a financial year of an available sample file – in particular, not after 2016-17.
- **to_fy**: The target of the uprating. Passed to `wage_inflator`.
- **...**: Other arguments passed `wage_inflator`.

**Details**
See vignette("differential-uprating").

**Value**
The vector wage differentially uprated to `to_fy`.

**Author(s)**
Hugh Parsonage and William Young

**Examples**
```r
ws <- c(20e3, 50e3, 100e3)
from <- "2013-14"
to <- "2016-17"
differentially_uprate_wage(ws, from, to)
differentially_uprate_wage(ws, from, to) / wage_inflator(ws, from, to)
```

# Use a wage series:
if (requireNamespace("taxstats", quietly = TRUE)) {
  library(data.table)
  library(taxstats)
  WageGrowth <- data.table(fy_year = c("2017-18", "2018-19"),
    r = c(0.0, 0.1))
  Wage201314 <- sample_file_1314[["Sw_amt"]]
```
disability_pension

```r
data.table(Wage_201314 = Wage201314,
         Wage_201819 =
         differently_uprate_wage(Wage201314,
                                 from_fy = "2013-14",
                                 to_fy = "2018-19",
                                 wage.series = WageGrowth))
```

---

**disability_pension**  
*Disability support pension*

**Description**

Identical to the *age_pension* except for those under 21.

**Usage**

```r
disability_pension(
  fortnightly_income = 0,
  annual_income = 26 * fortnightly_income,
  assets_value = 0,
  fy.year = NULL,
  Date = NULL,
  age = 21L,
  has_partner = FALSE,
  n_dependants = 0L,
  lives_at_home = FALSE,
  independent = FALSE,
  per = c("year", "fortnight"),
  ...
)
```

**Arguments**

- **fortnightly_income**, **annual_income**  
  Income for the means test.
- **assets_value**  
  Value of assets for the assets test.
- **fy.year**, **Date**  
  Either the financial year and Date in which the pension is paid. Only ‘fy.year = "2015-16"’ is implemented.
- **age**  
  Age of the individual, only relevant for those under 21.
- **has_partner**  
  (logical, default: FALSE) Is the individual a member of a couple?
- **n_dependants**  
  Integer number of dependent children.
- **lives_at_home**  
  (logical, default: FALSE) Does the individual live at home with their parents? Only relevant if age < 21.
- **independent**  
  (logical, default: FALSE) Is the person independent? Only relevant if age < 21.
energy_supplement

\[
\text{per} \quad \text{One of "fortnight", "year" to return either the fortnightly pension or the annual amount.}
\]

\[
\text{...} \quad \text{Other arguments passed to age_pension.}
\]

description

The energy supplement (ES) is a supplementary payment that commenced on 20 September 2014. It was previously known as the clean energy supplement (CES). It is a fixed nominal amount; the supplement is neither indexed nor increased each year. There is no means testing.

usage

\[
\begin{align*}
\text{energy_supplement(} & \text{qualifying_payment,} \\
& \text{has_partner = FALSE,} \\
& \text{n_dependants = 0L,} \\
& \text{age = 21,} \\
& \text{lives_at_home = FALSE,} \\
& \text{independent = FALSE,} \\
& \text{isjscienceolfofoahodeo = FALSE,} \\
& \text{long_term = FALSE,} \\
& \text{per = c("year", "fortnight", "quarter")}
\end{align*}
\]

arguments

\begin{itemize}
\item \text{qualifying_payment} A character vector designating the payment type the individual is entitled to. Valid strings are
  \begin{itemize}
  \item \text{pension} All pensions and bereavement allowance
  \item \text{seniors health card} Commonwealth Seniors Health Card
  \item \text{disability pension} Disability support pension (over 21)
  \item \text{allowance} All allowances not elsewhere described, \textit{viz.} Newstart allowance, Widow allowance, Partner allowance, Sickness allowance
  \item \text{parenting} Parenting payments
  \item \text{youth allowance} Youth allowance (but not receiving youth disability supplement)
  \item \text{youth disability} Youth allowance but also receiving youth disability supplement
  \item \text{austudy} Austudy recipients
  \end{itemize}
\item \text{has_partner} (logical, default: FALSE) Does the individual have a partner? For persons with partners but separated due to the partner’s illness or imprisonment, this may be true or false depending on the eligibility of the qualifying payment.
\end{itemize}
**Value**

The energy supplement for each individual. Arguments are recycled, but only if length-one.

**Source**

*Social Security Guide* by the Department of Social Services. Chapter 5, ‘Payment rates’, s. 5.1.10.20

taper_ftbA_2 = 0.3,
taper_ftbB = 0.2,
per = "year",
copy = TRUE
)

Arguments

.data data.table input. Each row is an individual. Columns must be have the same names

.id_hh household identifier, used to group households to determine eligibility and number of children

.id individual identifier

.age numeric: age of each id

.income numeric: income of each id

.in_secondary_school logical column: does id attend secondary school?

.single_parent logical column: is id (a parent) single?

.other_allowance_benefit_or_pension logical column: does the individual receive a pension, benefit, or labour market program payment such as Youth Allowance?

.maintenance_income numeric: the amount of maintenance income the individual receives for the care of a child/children from a previous relationship

.maintenance_children integer: the number of children in the care of id for whom id receives maintenance

.income_test_ftbA_1_bound Lower bound for which reduction in FTB A max payment occurs at rate taper_ftbA_1.

.income_test_ftbA_2_bound Lower bound for which reduction in FTB A base payment occurs at rate taper_ftbA_1.

.income_test_ftbB_bound Lower bound for which reduction in FTB B payment occurs at rate taper_ftbB.

.taper_ftbA_1 The amount at which ftb A max payment is reduced for each dollar earned above income_test_ftbA_1_bound.

.taper_ftbA_2 The amount at which ftb A base payment is reduced for each dollar earned above income_test_ftbA_2_bound.

.taper_ftbB The amount at which ftb B payment is reduced for each dollar earned above income_test_ftbB_bound.

.per How often the payment will be made. At present, payments can only be annually.

.copy (logical, default: TRUE) Should a copy of .data be made before the calculation? If FALSE, intermediate values will be assigned by reference to .data (if not NULL).
Author(s)
Matthew Katzen

---

**gdp**  
*Gross Domestic Product, Australia*

---

**Description**
Gross domestic product, at contemporaneous prices (called ‘current prices’ by the ABS).

**Usage**

gdp_qtr(date, roll = "nearest")

gdp_fy(fy_year)

**Arguments**

date A Date vector or character coercible thereto.
roll Passed to data.table when joining.
fy_year Character vector of financial years.

**Value**
For gdp_qtr, the quarterly GDP for the quarter date nearest (or otherwise using roll). For gdp_fy the sum over the quarters in the financial year provided. If fy_year would provide incomplete data (i.e. only sum three or fewer quarters), a warning is issued. Dates or fy_year outside the available data is neither a warning nor an error, but NA.

**Source**
Australian Bureau of Statistics, Catalogue 5206.0. Series A2304350J.

---

**generic_inflator**  
*Generic inflator*

---

**Description**
Used to inflate variables in the sample file when there is no clear existing index. Note this is an unexported function: it is not available to the end-user.
Usage

generic_inflator(
  vars,
  h,
  fy.year.of.sample.file = "2012-13",
  nonzero = FALSE,
  estimator = "mean",
  pred_interval = 80
)

Arguments

vars  A character vector of those variables within .sample_file for which forecasts are desired.
h    An integer, how many years ahead should the inflator be targeted.
fy.year.of.sample.file       A string representing the financial year of .sample_file.
nonzero Should the forecast be taken on all values, or just nonzero values?
estimator What forecast element should be used: the point estimate ("mean"), or the upper or lower endpoint of a prediction interval?
pred_interval If estimator is upper or lower, what prediction interval are these the end points of?

Value

A data table of two columns: variable containing vars and inflator equal to the inflator to be applied to that variable to inflate it ahead h years.

gni

Gross National Income, Australia

Description

Gross national income, at contemporaneous prices (called 'current prices' by the ABS).

Usage

gni_qtr(date, roll = "nearest")

gni_fy(fy_year)

Arguments

date A Date vector or character coercible thereto.
roll Passed to data.table when joining.
fy_year Character vector of financial years.
Value
For gni_qtr, the quarterly GNI for the nearest quarter date. For gni_fy the sum over the quarters in the financial year provided. If fy_year would provide incomplete data (i.e. only sum three or fewer quarters), a warning is issued. Dates or fy_year outside the available data is neither a warning nor an error, but NA.

Source
Australian Bureau of Statistics, Catalogue 5206.0. Series A2304354T.

---

Description
Calculates the ordinary tax payable given income and tax thresholds and rates. Basic, designed for performance.

Arguments

<table>
<thead>
<tr>
<th>Argument</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>x</td>
<td>Taxable income.</td>
</tr>
<tr>
<td>thresholds</td>
<td>Lower brackets of the tax tables.</td>
</tr>
<tr>
<td>rates</td>
<td>Marginal rates</td>
</tr>
</tbody>
</table>

Description
Income tax payable

Usage

```r
income_tax(
  income,
  fy.year = NULL,
  age = NULL,
  family_status = "individual",
  n_dependants = NULL,
  .dots.ATO = NULL,
  return.mode = c("numeric", "integer"),
  allow.forecasts = FALSE,
  .debug = FALSE
)
```
Arguments

income The individual assessable income.
fy.year The financial year in which the income was earned. Tax years 2000-01 to 2018-19 are supported, as well as the tax year 2019-20, for convenience. If fy.year is not given, the current financial year is used by default.
age The individual’s age. Ignored if .dots.ATO is provided (and contains an age variable such as age_range or Birth_year).
family_status For Medicare and SAPTO purposes.
n_dependants An integer for the number of children of the taxpayer (for the purposes of the Medicare levy).
.dots.ATO A data.frame that contains additional information about the individual’s circumstances, with columns the same as in the ATO sample files.
Age variables in .dots.ATO take precedence over age and providing both is a warning.
return.mode The mode (numeric or integer) of the returned vector.
allow.forecasts Should dates beyond 2019-20 be permitted? Currently, not permitted.
.debug (logical, default: FALSE) If TRUE, returns a data.table containing the components of income tax calculated. (This argument and its result is liable to change in future versions, possibly without notice.)

Details

The function is inflexible by design. It is designed to return the correct tax payable in a year, not to model the tax payable under different tax settings. (Use model_income_tax for that purpose.)

The function aims to produce the personal income tax payable for the inputs given in the tax year fy.year. The function is specified to produce the most accurate calculation of personal income tax given the variables in the ATO’s 2% sample files. However, many components are absent from these files, while other components could not be computed reliably.

For the 2018-19 tax year, the function calculates

tax on ordinary taxable income The tax as specified in Schedule 7 of the Income Tax Rates Act 1986 (Cth).
Medicare levy See medicare_levy for details.
LITO See lito for details.
SAPTO See sapto. For years preceding the introduction of SAPTO, the maximum offset is assumed to apply to those above age 65 (since the sample files only provide 5-year age groups).
SBTO See small_business_tax_offset for details.
Historical levies The flood levy and the temporary budget repair levy.

Notably, when used with a 2% sample file, the function will not be able to correctly account for different tax rates and offsets among taxpayers with dependants since the sample files (as of 2015-16) do not have this information.
Income tax payable as a function of SAPTO

Description

Income tax payable as a function of SAPTO

Usage

income_tax_sapto(
income,
fy.year = NULL,
age = 42,
family_status = "individual",
n_dependants = 0L,
return.mode = c("numeric", "integer"),
.dots.ATO = NULL,
allow.forecasts = FALSE,
sapto.eligible, 
medicare.sapto.eligible, 
n_new_sapto_tbl = NULL
)

Examples

## Income tax payable on a taxable income of 50,000
## for the 2013-14 tax year
income_tax(5e3, "2013-14")

## Calculate tax for each lodger in the 2013-14 sample file.
if (requireNamespace("taxstats", quietly = TRUE)) {
  library(data.table)
  library(taxstats)
  sample_file_1314 <- as.data.table(sample_file_1314)
  sample_file_1314[, tax := income_tax(Taxable_Income, "2013-14", .dots.ATO = sample_file_1314)]
}
Arguments

- **income**: The individual assessable income.
- **fy.year**: The financial year in which the income was earned. Only tax years from 2000-01 to 2016-17 are available. If fy.year is not given, the current financial year is used by default.
- **age**: The individual’s age.
- **family_status**: For Medicare and SAPTO purposes.
- **n_dependants**: An integer for the number of children of the taxpayer (for the purposes of the Medicare levy).
- **return.mode**: The mode (numeric or integer) of the returned vector.
- **.dots.ATO**: A data.frame that contains additional information about the individual’s circumstances, with columns the same as in the ATO sample files. If .dots.ATO is a data.table, I recommend you enclose it with copy().
- **allow.forecasts**: should dates beyond 2016-17 be permitted? Currently, not permitted.
- **sapto.eligible**: Specify explicitly the eligibility for SAPTO. If missing, defaults to ages over 65.
- **medicare.sapto.eligible**: Specify explicitly the eligibility for SAPTO with respect to the Medicare levy for low-income earners. If missing, defaults to ages over 65.
- **new_sapto_tbl**: If not NULL, supplied to new_sapto. Otherwise, fy.year is passed to sapto.

Details

Used to cost simple changes to SAPTO.

---

**inflator**

_inflate using a general index_

**Description**

Inflate using a general index

**Usage**

```r
inflator(
  x = 1,
  from,
  to,
  inflator_table,
  index.col = "Index",
  time.col = "Time",
  roll = NULL,
  max.length = NULL
)
```

install_taxstats

Arguments

- **x**: The vector to be inflated.
- **from**: The contemporaneous time of x.
- **to**: The target time (in units of the inflator_table) to which x is to be inflated.
- **inflator_table**: A data.table having columns `index.col` and `time.col`.
- **index.col**: The column in inflator_table containing the index used for inflation.
- **time.col**: The column in inflator_table by which times are mapped.
- **roll**: If `NULL`, inflation is calculated only on exact matches in inflator_table. Otherwise, uses a rolling join. See data.table::data.table.
- **max.length**: (Internal use only). If not `NULL`, the maximum length of x, from, and to known in advance. May be provided to improve the performance if known.

Value

A vector of inflated values. For example, `inflator_table = grattan::cpi_seasonal_adjustment`, `index.col = "obsValue", time.col = "obsTime",` gives the CPI inflator.

install_taxstats  Install 'taxstats' files

Description

The taxstats packages provide the sample files as released by the ATO. These packages are used for testing, but are not available through CRAN as they are too large.

Usage

`install_taxstats(pkg = c("taxstats"), ...)`

Arguments

- **pkg**: The package to install such as "taxstats" or "taxstats1516".
- **...**: Arguments passed to `install.packages`. 
**inverse_average_rate**  
*Inverse average tax rate*

**Description**

Inverse average tax rate

**Usage**

```
inverse_average_rate(average_rate, ..., .max = 100000000)
```

**Arguments**

- `average_rate`  
The average tax rate \( \left( \frac{\text{tax}}{\text{income}} \right) \)
- `...`  
Parameters passed to `income_tax`.
- `.max`  
The maximum income to test before ending the search. (Used only to prevent infinite loops.)

**Value**

The minimum income at which the average tax rate exceeds `average_rate`.

**Examples**

```
inverse_average_rate(0.2, fy.year = "2014-15")
```

---

**inverse_income**  
*Inverse income tax functions*

**Description**

Inverse income tax functions

**Usage**

```
inverse_income(
  tax,
  fy.year = "2012-13",
  zero.tax.income = c("maximum", "zero", "uniform", numeric(1)),
  ...
)
```
Arguments

- **tax**: The tax payable.
- **fy.year**: The relevant financial year.
- **zero.tax.income**: A character vector, ("maximum", "zero", "uniform", numeric(1)) Given that many incomes map to zero taxes, the income_tax function is not invertible there. As a consequence, the inverse function's value must be specified for tax = 0. "maximum" returns the maximum integer income one can have with a zero tax liability; "zero" returns zero for any tax of zero; "uniform" provides a random integer from zero to the maximum income with a zero tax. The value can also be specified explicitly.

... Other arguments passed to income_tax. If tax or fy.year are vectors, these should be named vectors.

Details

This function has an error of $2.

Value

The approximate taxable income given the tax payable for the financial year. See Details.

---

**is.fy**

*Convenience functions for dealing with financial years*

Description

From grattan v1.7.1.4, these are reexports from the fy-package.

Arguments

- **yr_ending**: An integer representing a year.
- **fy.yr**: A string suspected to be a financial year.
- **date**: A string or date for which the financial year is desired. Note that yr2fy does not check its argument is an integer.
- **assume1901_2100**: For yr2fy, assume that yr_ending is between 1901 and 2100, for performance. By default, set to getOption("grattan.assume1901_2100", TRUE).

Details

The following forms are permitted: 2012-13, 201213, 2012 13, only. However, the 2012-13 form is preferred and will improve performance.
Value

For \texttt{is.fy}, a logical, whether its argument is a financial year. The following forms are allowed: \texttt{2012-13}, \texttt{201213}, \texttt{2012 13}, only. For \texttt{fy.year}, \texttt{yr2fy}, and \texttt{date2fy}, the financial year. For the inverses, a numeric corresponding to the year.

\texttt{fy.year} is a deprecated alias for \texttt{yr2fy}, the latter is slightly more efficient, as well as more declarative.

\texttt{fy2yr} converts a financial year to the year ending: \texttt{fy2yr("2016-17")} returns 2017. \texttt{yr2fy} is the inverse: \texttt{yr2fy(fy2yr("2016-17"))} == "2016-17".

\texttt{fy2date} converts a financial year to the 30 June of the financial year ending.

\texttt{date2fy} converts a date to the corresponding financial year.

Examples

\begin{verbatim}
is.fy("2012-13")
is.fy("2012-14")
yr2fy(2012)
fy2yr("2015-16")
date2fy("2014-08-09")
\end{verbatim}

Description

This function’s behaviour has changed due to COVID-19. In particular, the trend labour force status is no longer available.

Usage

\begin{verbatim}
lf_inflator_fy(
    labour_force = 1,
    from_fy = NULL,
    to_fy = NULL,
    useABSConnection = FALSE,
    allow.projection = TRUE,
    use.month = 1L,
    forecast.series = c("mean", "upper", "lower", "custom"),
    forecast.level = 95,
    lf.series = NULL,
    .lf_indices = NULL,
    accelerate.above = 100000L
)

lf_inflator(
    labour_force = 1,
    from_date = "2013-06-30",
\end{verbatim}
to_date,
useABSConnection = FALSE
)

Arguments

labour_force A numeric vector.

from_fy, to_fy (character) a character vector with each element in the form "2012-13" representing the financial years between which the labour force inflator is desired.

If both from_fy and to_fy are NULL (the default), from_fy is set to the previous financial year and to_fy to the current financial year, with a warning. Setting only one is an error.

useABSConnection Should the function connect with ABS.Stat via an SDMX connection? If FALSE (the default), a pre-prepared index table is used. This is much faster and more reliable (in terms of errors), though of course relies on the package maintainer to keep the tables up-to-date.

If the SDMX connection fails, a message is emitted (not a warning) and the function continues as if useABSConnection = FALSE.

The internal data was updated on 2022-01-03 to 2021-11-01.

allow.projection Logical. Should projections be allowed?

use.month An integer (corresponding to the output of data.table::month) representing the month of the series used for the inflation.

forecast.series Whether to use the forecast mean, or the upper or lower boundaries of the prediction intervals.

forecast.level The prediction interval to be used if forecast.series is upper or lower.

lf.series If forecast.series = 'custom', a data.table with two variables, fy_year and r. The variable fy_year consists of all financial years between the last financial year in the (known) labour force series and to_fy inclusive. The variable r consists of rates of labour force growth assumed in each fy_year, which must be 1 in the first year (to connect with the original labour force series).

.lf_indices (Internal use only.) A data.table sent directly to inflator without any checks.

.accelerate.above An integer setting the threshold for 'acceleration'. When the maximum length of the arguments exceeds this value, calculate each unique value individually then combine. Set to 100,000 as a rule of thumb beyond which calculation speeds benefit dramatically. Can be set to Inf to disable acceleration.

from_date The date of labour_force.

to_date Dates as a character vector.

Details

lf_inflator is used on dates. The underlying data series is available every month.
Value

The relative labour force between to_date and for_date or to_fy and from_fy, multiplied by labour_force.

Author(s)

Tim Cameron, Matthew Katzen, and Hugh Parsonage

Source


Examples

```r
lf_inflator_fy(labour_force = 1, from_fy = "2012-13", to_fy = "2013-14")

library(data.table)
# Custom 1% growth over 2018-19 -> 2019-20
lf_inflator_fy(from_fy = "2018-19",
              to_fy = "2019-20",
              forecast.series = "custom",
              lf.series = data.table(fy_year = c("2018-19", "2019-20"),
                                     r = c(0, 0.01)))
## Not run:
lf_inflator(labour_force = 1, from_date = "2013-06-30", to_date = "2014-06-30")
## End(Not run)
```

---

**lito**

*Low Income Tax Offset*

Description

The Low Income Tax Offset (LITO) is a non-refundable tax offset to reduce ordinary personal income tax for low-income earners.

Usage

```
lito(labour_force = 1, from_fy = "2012-13", to_fy = "2013-14")
```
max_super_contr_base

Arguments

input A keyed data.table containing the financial year and the input of every observation for which the LITO should be calculated. The input must have the following structure. **The structure will not be checked.**

fy_year The financial year the LITO parameters should be obtained. This must be the key of the data.table.

income The Taxable Income of the individual.

ordering An integer sequence from 1 to `nrow(input)` which will be the order of the output.

income Income of taxpayer

max_lito The maximum LITO available.

lito_taper The amount by which LITO should be shaded out or reduced for every additional dollar of taxable income.

min_bracket The income at which the lito_taper applies.

Value

For .lito, a numeric vector equal to the offset for each income and each financial year in input. For lito, a numeric vector equal to the offset for each income given the LITO parameters.

max_super_contr_base Maximum superannuation contribution base

Description

Data maximum super contribution base.

Usage

`max_super_contr_base`

Format

A data frame with 25 rows and 2 variables:

fy_year The financial year.

max_sg_per_qtr Maximum superannuation guarantee per quarter.

Source

ATO.
Medicare levy

Description

Medicare levy. Experimental function in C++, equivalent to medicare_levy.

Arguments

income, SpouseIncome, isFamily, NDependants, lowerThreshold, upperThreshold, lowerFamilyThreshold, upperFamilyThreshold, upperUpForEachChild

As in medicare_levy.

rate, taper  The parameters for the specific year or hypothetical requested.

Details

For yr > 2018, the 2017-18 values are used.
**Arguments**

- **income** numeric(N) The income for medicare levy purposes of the taxpayer.
- **fy.year** character(1) or character(N) or fy(N) or fy(1) The tax year in which income was earned. A vector satisfying fy::validate_fys_permitted.
- **Spouse_income** numeric(1) or numeric(N) The income of the taxpayer’s spouse. Missing values are imputed to zeroes. Values are truncated to integer.
- **sapto.eligible** logical(1) or logical(N) Is the taxpayer entitled to the SAPTO thresholds? Missing values are imputed to FALSE.
- **sato, pto** Is the taxpayer eligible for the Senior Australians Tax Offset or Pensions Tax Offset? pto = TRUE not supported and will be set to FALSE, with a warning.
- **family_status** (Deprecated: use ‘is_married’ and ‘n_dependants’ instead)
- **n_dependants** integer(N) or integer(1) Number of dependants the taxpayer has. If nonzero, the taxpayer is entitled to the family thresholds of the Medicare levy, and each dependent child increases the thresholds.
- **is_married** logical(N) Is the taxpayer married? Married individuals (or those whose Spouse_income > 0) are deemed to be families when determining cut-off thresholds.
- **.checks** Whether or not to perform checks on inputs.

**Details**

The Medicare levy for individuals is imposed by the *Medicare Levy Act 1986* (Cth). The function only calculates the levy for individuals (not trusts). It includes the s 7 Levy in cases of small incomes, including the differences for those eligible for sapto. s 8 Amount of levy—person who has spouse or dependants (though the number of dependants is not a variable in the sample files).

The function does not include the Medicare levy surcharge; it assumes that all persons (who would potentially be liable for it) avoided it.

The Seniors and Pensioners Tax Offset was formed in 2012-13 as an amalgam of the Senior Australians Tax Offset and the Pensions Tax Offset. Medicare rates before 2012-13 were different based on these offsets. For most taxpayers, eligibility would be based on whether your age is over the pension age (currently 65). If sato and pto are NULL, sapto.eligible stands for eligibility for the sato and not pto. If sato or pto are not NULL for such years, only sato is currently considered. Supplying pto independently is currently a warning.


**Value**

The Medicare levy payable for that taxpayer.
model_child_care_subsidy

**Model Child Care Subsidy**

**Description**

The child care subsidy if thresholds and rates are changed. (See `child_care_subsidy`.)

**Usage**

```r
model_child_care_subsidy(
  sample_file,
  Cbdc_hourly_cap = NULL,
  Fdc_hourly_cap = NULL,
  Oshc_hourly_cap = NULL,
  Ihc_hourly_cap = NULL,
  Annual_cap_income = NULL,
  Annual_cap_subsidy = NULL,
  Income_test_bracket_1 = NULL,
  Income_test_bracket_2 = NULL,
  Income_test_bracket_3 = NULL,
  Income_test_bracket_4 = NULL,
  Income_test_bracket_5 = NULL,
  Taper_1 = NULL,
  Taper_2 = NULL,
  Taper_3 = NULL,
  Activity_test_1_brackets = NULL,
  Activity_test_1_hours = NULL,
  calc_baseline_ccs = TRUE,
  return. = c("sample_file", "new_ccs", "sample_file.int")
)
```

**Arguments**

- `sample_file` A sample file having the same variables as the data.frame in the example.
- `Cbdc_hourly_cap`, `Fdc_hourly_cap`, `Oshc_hourly_cap`, `Ihc_hourly_cap` (numeric) The lower of `cost_hour` or the relevant `hourly_cap` will be used in the calculation of the subsidy.
- `Annual_cap_income` (numeric) The minimum family income for which the `Annual_cap_subsidy` applies from.
- `Annual_cap_subsidy` (numeric) Amount at which annual subsidies are capped for those who earn more than `Annual_cap_income`. 

**model_income_tax**  

*Modelled Income Tax*

Description

The income tax payable if tax settings are changed.

Usage

```r
define(model_income_tax(sample_file, baseline_fy, n_dependants = 0L, elasticity_of_taxable_income = NULL, ordinary_tax_thresholds = NULL, ordinary_tax_rates = NULL, medicare_levy_taper = NULL, medicare_levy_rate = NULL, medicare_levy_lower_threshold = NULL, medicare_levy_upper_threshold = NULL, medicare_levy_lower_sapto_threshold = NULL, medicare_levy_upper_sapto_threshold = NULL, medicare_levy_lower_family_threshold = NULL, medicare_levy_upper_family_threshold = NULL, medicare_levy_lower_family_sapto_threshold = NULL, medicare_levy_upper_family_sapto_threshold = NULL, medicare_levy_lower_up_for_each_child = NULL),
```

Parameters:

- `sample_file` (numeric vector): The activity levels at which the activity test increases.
- `baseline_fy` (numeric vector): The activity levels at which the activity test increases.
- `n_dependants` (logical, default: TRUE): Should the current child care subsidy be included as a column in the result?
- `return` (numeric vector): The proportion of the hourly cap retained. Note that the rate only decreases between each odd bracket.

Return:

What should the function return? One of `subsidy`, `sample_file`, or `sample_file.int`. If `subsidy`, the subsidy received under the settings; if `sample_file`, the sample file, but with variables `subsidy` and possibly `new_subsidy`; if `sample_file.int`, same as `sample_file` but `new_subsidy` is coerced to integer.
lito_max_offset = NULL,
lito_taper = NULL,
lito_min_bracket = NULL,
lito_multi = NULL,
Budget2018_lamington = FALSE,
Budget2019_lamington = NA,
Budget2018_lito_202223 = FALSE,
Budget2018_watr = FALSE,
Budget2019_watr = FALSE,
sapto_eligible = NULL,
sapto_max_offset = NULL,
sapto_lower_threshold = NULL,
sapto_taper = NULL,
sapto_max_offset_married = NULL,
sapto_lower_threshold_married = NULL,
sapto_taper_married = NULL,
sbto_discount = NULL,
cgt_discount_rate = NULL,
calc_baseline_tax = TRUE,
return. = c("sample_file", "tax", "sample_file.int"),
clear_tax_cols = TRUE,
warn_upper_thresholds = TRUE,
.debug = FALSE
)

Arguments

sample_file  A sample file having at least as many variables as the 2012-13 sample file.
baseline_fy  If a parameter is not selected, the parameter’s value in this tax year is used.
             Must be a valid tax year and one for which income_tax has been programmed.
n_dependants The number of dependants for each entry in sample_file.
elasticity_of_taxable_income
             Either NULL (the default), or a numeric vector the same length of sample_file
             (or length-1) providing the elasticity of taxable income for each observation in
             sample_file;
             \[
             \frac{\Delta z}{z} \frac{\Delta \tau}{(1 - \tau)}
             \]
             where \( z \) is taxable income and \( \tau \) is tax payable.
             For example, if, for a given taxpayer, the tax settings would otherwise result in
             a 2% decrease of disposable income under the tax settings to be modelled, and
             elasticity_of_taxable_income is set to 0.1, the Taxable_Income is reduced
             by 0.2% before the tax rates are applied.
             If NULL, an elasticity of 0 is used.
ordinary_tax_thresholds
             A numeric vector specifying the lower bounds of the brackets for “ordinary tax”
             as defined by the Regulations. The first element should be zero if there is a
             tax-free threshold.
ordinary_tax_rates
The marginal rates of ordinary tax. The first element should be zero if there is a tax-free threshold. Since the temporary budget repair levy was imposed on a discrete tax bracket when it applied, it is not included in this function.

medicare_levy_taper
The taper that applies between the _lower and _upper thresholds.

medicare_levy_rate
The ordinary rate of the Medicare levy for taxable incomes above medicare_levy_upper_threshold.

medicare_levy_lower_threshold
Minimum taxable income at which the Medicare levy will be applied.

medicare_levy_upper_threshold
Minimum taxable income at which the Medicare levy will be applied at the full Medicare levy rate (2% in 2015-16). Between this threshold and the medicare_levy_lower_threshold, a tapered rate applies, starting from zero and climbing to medicare_levy_rate.

medicare_levy_lower_sapto_threshold, medicare_levy_upper_sapto_threshold
The equivalent values for SAPTO-eligible individuals (not families).

medicare_levy_lower_family_threshold, medicare_levy_upper_family_threshold
The equivalent values for families.

medicare_levy_lower_family_sapto_threshold, medicare_levy_upper_family_sapto_threshold
The equivalent values for SAPTO-eligible individuals in a family.

medicare_levy_lower_up_for_each_child
The amount to add to the _family_thresholds for each dependant child.

lito_max_offset
The maximum offset available for low incomes.

lito_taper
The taper to apply beyond lito_min_bracket.

lito_min_bracket
The taxable income at which the value of the offset starts to reduce (from lito_max_offset).

lito_multi
A list of two components, named x and y, giving the value of a replacement for lito at specified points, which will be linked by a piecewise linear curve between the points specified. For example, to mimic LITO in 2015-16 (when the offset was $445 for incomes below $37,000, and afterwards tapered off to $66,667), one would use lito_multi = list(x = c(-Inf,37e3,200e3/3,Inf),y = c(445,445,0,0)). The reason the argument ends with multi is that it is intended to extend the original parameters of LITO so that multiple kinks (including ones of positive and negative gradients) can be modelled.

Budget2018_lamington
logical; default is ‘FALSE’. If set to ‘TRUE’, calculates the amount that taxpayers would be entitled to under the Low and Middle Income Tax Offset as contained in the 2018 Budget.

Budget2019_lamington
logical. If set to ‘TRUE’, calculates the amount that taxpayers would be entitled to under the Low and Middle Income Tax Offset as amended by the 2019 Budget.

The default, ‘NA’, means ‘TRUE’ if ‘baseline_fy’ is set to a year where the LMITO is in effect, viz. 2017-18, 2018-19, 2019-20 or 2020-21, and ‘FALSE’ otherwise.
Budget2018_lito_202223

The LITO proposed to start in 2022-23 as announced in the 2018 Budget.

Budget2018_watr

logical; default is ‘FALSE’. If set to ‘TRUE’, calculates the "Working Australian Tax Refund" as proposed in the Labor Opposition Leader’s Budget Reply Speech 2018.

Budget2019_watr

logical; default is ‘FALSE’. If set to ‘TRUE’, calculates the "Working Australian Tax Refund" as revised in the Labor Opposition Leader’s Budget Reply Speech 2019.

sapto_eligible

Whether or not each taxpayer in sample_file is eligible for SAPTO. If NULL, the default, then eligibility is determined by age_range in sample_file; i.e., if age_range <= 1 then the taxpayer is assumed to be eligible for SAPTO.

sapto_max_offset

The maximum offset available through SAPTO.

sapto_lower_threshold

The threshold at which SAPTO begins to reduce (from sapto_max_offset).

sapto_taper

The taper rate beyond sapto_lower_threshold.

sapto_max_offset_married, sapto_lower_threshold_married, sapto_taper_married

As above, but applied to members of a couple.

sbto_discount

The tax_discount in small_business_tax_offset.

cgt_discount_rate

(numeric(1)) The capital gains tax discount rate, currently 50%.

calc_baseline_tax

(logical, default: TRUE) Should the income tax in baseline_fy be included as a column in the result?

return.

What should the function return? One of tax, sample_file, or sample_file.int. If tax, the tax payable under the settings; if sample_file, the sample_file, but with variables tax and possibly new_taxable_income; if sample_file.int, same as sample_file but new_tax is coerced to integer.

clear_tax_cols

If TRUE, the default, then return. = sample_file implies any columns called new_tax or baseline_tax in sample_file are dropped silently.

warn_upper_thresholds

If TRUE, the default, then any inconsistency between baseline_fy and the upper thresholds result in a warning. Set to FALSE, if the lower_thresholds may take priority.

.debug

Return a data.table of new_tax. Experimental so cannot be relied in future versions.

Examples

library(data.table)
library(hutils)

# With new tax-free threshold of $20,000:
```r
if (requireNamespace("taxstats", quietly = TRUE) && FALSE) {
  library(taxstats)
  library(magrittr)

  model_income_tax(sample_file_1314,
                   "2013-14",
                   ordinary_tax_thresholds = c(0, 20e3, 37e3, 80e3, 180e3)) %>%
  select_grep("tax", "Taxable_Income")
}
```

---

**Model_new_caps_and_div293**  
*Modelling superannuation changes*

**Description**  
Model changes to the contributions cap, Division 293 threshold and related modelling. Note: defaults are relevant to pre-2017 for compatibility.

**Usage**  
```
model_new_caps_and_div293(
  .sample.file,
  fy.year,
  new_cap = 30000,
  new_cap2 = 35000,
  new_age_based_cap = TRUE,
  new_cap2_age = 49,
  new_ecc = FALSE,
  new_contr_tax = "15%",
  new_div293_threshold = 300000,
  use_other_contr = FALSE,
  scale_contr_match_ato = FALSE,
  .lambda = 0,
  reweight_late_lodgers = TRUE,
  .mu = 1.05,
  impute_zero_concess_contr = TRUE,
  .min.Sw.for.SG = 450 * 12,
  .SG_rate = 0.0925,
  prv_cap = 30000,
  prv_cap2 = 35000,
  prv_age_based_cap = TRUE,
  prv_cap2_age = 49,
  prv_ecc = FALSE,
  prv_div293_threshold = 300000
)
```
n_affected_from_new_cap_and_div293(..., adverse_only = TRUE)

revenue_from_new_cap_and_div293(...)

**Arguments**

- `.sample.file`  A data.table whose variables include those in `taxstats::sample_file_1314`
- `fy.year`  The financial year tax scales.
- `new_cap`  The **proposed** cap on concessional contributions for all taxpayers if `age_based_cap` is FALSE, or for those below the age threshold otherwise.
- `new_cap2`  The **proposed** cap on concessional contributions for those above the age threshold. No effect if `age_based_cap` is FALSE.
- `new_age_based_cap`  Is the **proposed** cap on concessional contributions age-based?
- `new_cap2_age`  The age above which `new_cap2` applies.
- `new_ecc`  (logical) Should an excess concessional contributions charge be calculated? (Not implemented.)
- `new_contr_tax`  A string to determine the contributions tax.
- `new_div293_threshold`  The **proposed** Division 293 threshold.
- `use_other_contr`  Should `MCS_Othr_Contr` be used to calculate Division 293 liabilities?
- `scale_contr_match_ato`  (logical) Should concessional contributions be inflated to match aggregates in 2013-14? That is, should the concessional contributions by multiplied by the internal constant `grattan:::super_contribution_inflator_1314`, which was defined to be:

\[
\frac{\text{Total assessable contributions in SMSF and funds}}{\text{Total contributions in 2013-14 sample file}}
\]

- `.lambda`  Scalar weight applied to concessional contributions. \( \lambda = 0 \) means no extra weight. \( \lambda = 1 \) means contributions are inflated by the ratio of aggregates to the sample file’s total. For \( R = \text{actual/apparent} \) then the contributions are scaled by \( 1 + \lambda(R - 1) \).
- `reweight_late_lodgers`  (logical) Should WEIGHT be inflated to account for late lodgers?
- `.mu`  Scalar weight for WEIGHT. \( (w' = \mu w) \) No effect if `reweight_late_lodgers` is FALSE.
- `impute_zero_concess_contr`  Should zero concessional contributions be imputed using salary?
- `.min.Sw.for.SG`  The minimum salary required for super guarantee to be imputed.
- `.SG_rate`  The super guarantee rate for imputation.
**Description**

Model Rent Assistance

---

The model rent assistance is a method to calculate the additional cost of rent assistance for individuals who are adversely affected by changes in the concessional contribution limits. The model takes into account the following parameters:

- **prv_cap**: The comparator cap on concessional contributions for all taxpayers if `age_based_cap` is FALSE, or for those below the age threshold otherwise.
- **prv_cap2**: The comparator cap on concessional contributions for those above the age threshold. No effect if `age_based_cap` is FALSE.
- **prv_age_based_cap**: Is the comparator cap on concessional contributions age-based?
- **prv_cap2_age**: The age above which `new_cap2` applies.
- **prv_ecc**: (logical) Should an excess concessional contributions charge be calculated? (Not implemented.)
- **prv_div293_threshold**: The comparator Division 293 threshold.
- **adverse_only**: Count only individuals who are adversely affected by the change.

**Value**

For `model_new_caps_and_div293`, a data.frame, comprising the variables in `.sample.file`, the superannuation variables generated by `apply_super_caps_and_div293`, and two variables, `prv_revenue` and `new_revenue`, which give the tax (income tax, super tax, and division 293 tax) payable by that taxpayer in the comparator scenario and the proposed scenario, respectively.

For `n_affected_from_new_cap_and_div293`, the number of individuals affected by the proposed changes.

For `revenue_from_new_cap_and_div293`, the extra revenue expected from the proposed changes.

**Examples**

```r
if (requireNamespace("taxstats", quietly = TRUE)) {
  library(data.table)
  s1314 <- taxstats::sample_file_1314
  s1314[, WEIGHT := 50L]
  revenue_from_new_cap_and_div293(s1314, new_cap = 12e3, "2016-17")
  revenue_from_new_cap_and_div293(s1314, new_contr_tax = "mr - 15\%", "2016-17")
}
```
model_rent_assistance

Usage

model_rent_assistance(
  sample_file, 
  baseline_fy = NULL, 
  baseline_Date = NULL, 
  Per = "fortnight", 
  .Prop_rent_paid_by_RA = NULL, 
  Max_rate = NULL, 
  Min_rent = NULL, 
  calc_baseline_ra = TRUE, 
  return. = c("sample_file", "new_ra", "sample_file.int")
)

Arguments

sample_file       A sample file having the same variables as the data.frame in the example.

baseline_fy, baseline_Date
(character) The financial year/date over which the baseline rent assistance is to be calculated. Only one can be provided.

Per              Specifies the timeframe in which payments will be made. Can either take value "fortnight" or "annual".

.Prop_rent_paid_by_RA
The proportion of the rent above the minimum threshold paid by rent assistance.

Max_rate
If not NULL, a numeric vector indicating for each individual the maximum rent assistance payable.

Min_rent
If not NULL, a numeric vector indicating for each individual the minimum fortnightly rent above which rent assistance is payable. max_rate and min_rent

calc_baseline_ra
(logical, default: TRUE) Should the income tax in baseline_fy or baseline_Date be included as a column in the result?

return.          What should the function return? One of tax, sample_file, or sample_file.int. If tax, the tax payable under the settings; if sample_file, the sample_file, but with variables tax and possibly new_taxable_income; if sample_file.int, same as sample_file but new_tax is coerced to integer.

Examples

library(data.table)
sample <-
  CJ(rent = 1:500, 
    n_dependants = 0:3, 
    has_partner = 0:1 > 0, 
    is_homeowner = 0:1 > 0, 
    lives_in_sharehouse = 0:1 > 0)
model_rent_assistance(sample, 
  baseline_fy = "2018-19",

newstart_allowance

Prop_rent_paid_by_RA = 0.75,
Max_rate = 500,
Min_rent = 100)

newstart_allowance

Description

Newstart allowance

Usage

newstart_allowance(
  fortnightly_income = 0,
  annual_income = 0,
  has_partner = FALSE,
  partner_pensioner = FALSE,
  n_dependants = 0,
  nine_months = FALSE,
  isjspceolahofcocodeoc = FALSE,
  principal_carer = FALSE,
  fortnightly_partner_income = 0,
  annual_partner_income = 0,
  age = 22,
  fy.year = "2015-16",
  assets_value = 0,
  homeowner = FALSE,
  lower = 102,
  upper = 252,
  taper_lower = 0.5,
  taper_upper = 0.6,
  taper_principal_carer = 0.4,
  per = c("year", "fortnight")
)

Arguments

fortnightly_income

'Ordinary income’ received fortnightly within the meaning of s. 1068-G1 of the

annual_income

'Ordinary income’ received annually.

has_partner

Does the individual have a partner?

partner_pensioner

Does the partner receive a pension?

n_dependants

How many dependant children does the individual have?
If the person is over 60 years old, have they been receiving payments for over 9 continuous months?

Is the recipient a single job seeker principal carer, either of large family or foster child/ren, or who is a home or distance educator of child/ren?

Is the individual the parent with most of the day-to-day care of child. Defined in


Partner’s ‘Ordinary income’ received fortnightly.

Partner’s ‘Ordinary income’ received annually.

The individual’s age.

Financial year. Default is "2015-16".

Total value of household assets. Details can be found at


Is the individual a homeowner?

Lower bound for which reduction in payment occurs at rate taper_lower (taper_principal_carer for principal carers).

Upper bound for which reduction in payment occurs at rate taper_lower. Lower bound for which reduction in payment occurs at rate taper_upper. Note that for principal carers there is no upper bound.

The amount at which the payment is reduced for each dollar earned between the lower and upper bounds for non-principal carers.

The amount at which the payment is reduced for each dollar earned above the upper bound for non-principal carers.

The amount at which the payment is reduced for each dollar earned above the lower bound for principal carers.

Specifies the timeframe in which payments will be made. Can either take value "fortnight" or "annual".

Source


New income tax payable Income tax payable with new tax brackets, tax rates etc
new_medicare_levy

Usage

new_income_tax(income, new_tax_tbl)

Arguments

income A vector of taxable incomes.
new_tax_tbl A data.table with columns lower_bracket and marginal_rate for the new brackets and marginal rates.

Value

The income according to the new parameters.

new_medicare_levy

New medicare levy

Description

Use a different way to calculate medicare levy.

Usage

new_medicare_levy(parameter_table)

Arguments

parameter_table A data.table containing

switches The value in a row specifying which different medicare function is to apply.
lower_threshold What is the lower medicare threshold, below which no medicare levy is applied, above which a tapering rate applies.
taper What is the taper above lower_threshold.
rate The medicare levy applicable above the medicare thresholds.
lower_up_for_each_child How much the lower threshold should increase with each n_dependants.
lower_family_threshold The threshold as applied to families (i.e. couples).

Value

A function similar to medicare_levy.
new_sapto  \hspace{1cm} SAPTO with user-defined thresholds

Description

SAPTO with user-defined thresholds

Usage

new_sapto(
  rebate_income,
  new_sapto_tbl,
  sapto.eligible = TRUE,
  Spouse_income = 0,
  fill = 0,
  family_status = "single"
)

Arguments

rebate_income  The rebate income of the individual.
new_sapto_tbl  Having the same columns as grattan:::sapto_tbl, keyed on family_status.
sapto.eligible Is the individual eligible for sapto?
Spouse_income  Spouse income whose unutilized SAPTO may be added to the current taxpayer. Must match family_status; i.e. can only be nonzero when family_status != "single".
fill If SAPTO was not applicable, what value should be used?
family_status  Family status of the individual.

npv  \hspace{1cm} Financial functions

Description

Financial functions from Excel. These functions are equivalent to the Excel functions of the same name (in uppercase).
## Offset

### Usage

- `npv(rate, values)`
- `irr(x, start = 0.1)`
- `fv(rate, nper, pmt, pv = 0, type = 0)`
- `pv(rate, nper, pmt, fv = 0, type = 0)`
- `pmt(rate, nper, pv, fv = 0, type = 0)`

### Arguments

- `rate`: Discount or interest rate.
- `values`: Income stream.
- `x`: Cash flow.
- `start`: Initial guess to start the iterative process.
- `nper`: Number of periods.
- `pmt`: Payments.
- `pv`: Present value.
- `type`: Factor.
- `fv`: Future value.

### Author(s)

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Karsten W. `<k.weinert@gmx.net>`

### Examples

- `npv(0.07, c(1, 2))`
- `irr(x = c(1, -1), start = 0.1)`
- `fv(0.04, 7, 1, pv = 0.0, type = 0)`
- `pv(rate = 0.08, nper = 7, pmt = 1, fv = 0.0, type = 0)`
- `pmt(rate = 0.025, nper = 7, pv = 0, fv = 0.0, type = 0)`

### Description

Calculate the offset given a threshold, a maximum offset, and a taper.
Arguments

\[ x \] A vector of incomes etc.
\[ y \] The maximum offset available; the offset when \( x \) is zero.
\[ a \] The maximum value of \( x \) at which the maximum offset is available.
\[ m \] The taper rate (the negative slope).

---

**pension_supplement**

**Pension Supplement**

Description

The Pension Supplement gets added to the max rate of payment before income reduction tests are applied. Note that if the individual is part of a couple, the rate indicates the payment amount per person, not for the couple. Can be claimed by those receiving Age Pension, Carer Payment, Wife Pension, Widow B Pension, Bereavement Allowance, or Disability Support Pension (except if under 21 and have no children). Can also be claimed if over age pension age and are receiving ABSTUDY, Austudy, Parenting Payment, Partner Allowance, Special Benefit, or Widow Allowance. Can still claim the basic amount if single, under age pension age, and receive the Parenting Payment.

Usage

```r
pension_supplement(
  has_partner = FALSE,
  age = 70,
  n_dependants = 0,
  parenting_payment = FALSE,
  Date = NULL,
  fy.year = NULL,
  qualifying_payment = "age_pension",
  per = c("year", "fortnight", "quarter"),
  overseas_absence = FALSE,
  separated_couple = FALSE,
)
```

Arguments

- **has_partner** Does the individual have a partner?
- **age** The individual’s age. Default is 70 years.
- **n_dependants** How many dependant children does the individual have?
- **parenting_payment** Is the individual receiving parenting payment?
- **Date** Date. Default is "2016/03/01" if fy.year is not present.
- **fy.year** Financial year. Default is "2015-16" if Date is not present.
qualifying_payment  What is the payment that the supplement is being applied to?

per  How often the payment will be made. Default is to return the annual payment, with a message.

overseas_absence  Will the individual be living outside of Australia for more than 6 weeks of the upcoming year?

separated_couple  Is the individual part of an illness separated couple, respite care couple, or partner imprisoned?

Author(s)

Matthew Katzen

progressivity  

Description

Compute the progressivity

Usage

progressivity(income, tax, measure = c("Reynolds-Smolensky", "Kakwani"))

Arguments

<table>
<thead>
<tr>
<th>Argument</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>income</td>
<td>Pre-tax income.</td>
</tr>
<tr>
<td>tax</td>
<td>Tax paid.</td>
</tr>
<tr>
<td>measure</td>
<td>Currently, only &quot;Reynolds-Smolensky&quot; progressivity is calculated: $G_Y - G_Z$ where $G_Y$ is the Gini coefficient of income and $G_Z$ is the Gini coefficient of post-tax income.</td>
</tr>
</tbody>
</table>

Value

The progressivity measure. Positive for progressive tax systems, and higher the value the more progressive the system.

Examples

I <- c(10e3, 20e3, 50e3, 100e3, 150e3)
progressivity(I, 0.3 * I) # zero
progressivity(I, income_tax(I, "2017-18"))
prohibit_length0_vectors

*Prohibit zero lengths*

**Description**
Tests whether any vectors have zero length.

**Usage**
prohibit_length0_vectors(...)

**Arguments**

... A list of vectors

**Value**
An error message if any of the vectors ... have zero length.

---

prohibit_unequal_length_vectors

*Prohibit unequal length vectors*

**Description**
Tests whether all vectors have the same length.

**Usage**
prohibit_unequal_length_vectors(...)

**Arguments**

... Vectors to test.

**Value**
An error message unless all of ... have the same length in which case **NULL**, invisibly.
**project**

*Simple projections of the annual 2% samples of Australian Taxation Office tax returns.*

---

**Description**

Simple projections of the annual 2% samples of Australian Taxation Office tax returns.

**Usage**

```r
project(
  sample_file, h = 0L,
  fy.year.of.sample.file = NULL,
  WEIGHT = 50L,
  excl_vars = NULL,
  forecast.dots = list(estimator = "mean", pred_interval = 80),
  wage.series = NULL,
  lf.series = NULL,
  use_age_pop_forecast = FALSE,
  .recalculate.inflators = NA,
  .copyDT = TRUE,
  check_fy_sample.file = TRUE,
  differentially_uprate_Sw = NA,
  r_super_balance = 1.05)
```

**Arguments**

- `sample_file` A data.table matching a 2% sample file from the ATO. See package `taxstats` for an example.
- `h` An integer. How many years should the sample file be projected?
- `fy.year.of.sample.file` The financial year of `sample_file`. If `NULL`, the default, the number is inferred from the number of rows of `sample_file` to be one of 2012-13, 2013-14, 2014-15, 2015-16, or 2016-17.
- `WEIGHT` The sample weight for the sample file. (So a 2% file has WEIGHT = 50.)
- `excl_vars` A character vector of column names in `sample_file` that should not be inflated. Columns not present in the 2013-14 sample file are not inflated and nor are the columns `Ind`, `Gender`, `age_range`, `Occ_code`, `Partner_status`, `Region`, `Lodgment_method`, and `PHI_Ind`.
- `forecast.dots` A list containing parameters to be passed to `generic_inflator`.
- `wage.series` See `wage_inflator`. Note that the `Sw_amt` will uprated by `differentially_uprate_wage` (if requested).
- `lf.series` See `lf_inflator_fy`.  

use_age_pop_forecast
Should the inflation of the number of taxpayers be moderated by the number of resident persons born in a certain year? If TRUE, younger ages will grow at a slightly higher rate beyond 2018 than older ages.

.recalculate.inflators
(logical, default: NA). Should generic_inflator() or CG_inflator be called to project the other variables? Adds time. Default NA means TRUE if the pre-calculated inflators are available, FALSE otherwise.

copyDT
(logical, default: TRUE) Should a copy() of sample_file be made? If set to FALSE, will update sample_file in place, which may be necessary when memory is constrained, but is dangerous as it modifies the original data and its projection. (So if you run the same code twice you may end up with a projection 2h years ahead, not h years.)

check_fy_sample_file
(logical, default: TRUE) Should fy.year.of.sample.file be checked against sample_file? By default, TRUE, an error is raised if the base is not 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, or 2017-18, and a warning is raised if the number of rows in sample_file is different to the known number of rows in the sample files.

differentially_uprate_Sw
(logical, default: NA) Should the salary and wage column (Sw_amt) be differentially uprated using (differentially_uprate_wage)? Default of NA means use differential uprating is used when fy.year.of.sample.file <= "2016-17". It is known that the Treasury stopped using differential uprating by 2019. Selecting TRUE for fy.year.of.sample.file > "2016-17" is an error as the precalculated values are not available.

r_super_balance
The factor to inflate super balances by (annualized). Set to 1.05 for backwards compatibility. The annual superannuation bulletin of June 2019 from APRA reported 7.3% growth of funds with more than fund members over the previous 5 years and 7.9% growth over the previous ten years.

Details
Currently components of taxable income are individually inflated based on their historical trends in the ATO sample files, with the exception of:

inflated using differently_uprate_wage. Sw_amt
inflated using wage_inflator Alow_ben_amt,ETP_txbl_amt,Rptbl_Empr_spr_cont_amt,Non_emp_spr_amt,MCS_Emplr_Contr,MCS_Prsnl_Contr,MCS_Othr_Contr
inflated using cpi_inflator WRE_car_amt,WRE_trvl_amt,WRE_uniform_amt,WRE_self_amt,WRE_other_amt
inflated by if_inflator_fy WEIGHT
inflated by CG_inflator Net.CG_amt,Tot_CY.CG_amt

Superannuation balances are inflated by a fixed rate of 5% p.a.
We recommend you use `sample_file_1213` over `sample_file_1314`, unless you need the superannuation variables, as the latter suggests lower-than-recorded tax collections. However, more recent data is of course preferable.

**Value**

A sample file with the same number of rows as `sample_file` but with inflated values as a forecast for the sample file in `to fy`. If `WEIGHT` is not already a column of `sample_file`, it will be added and its sum will be the predicted number of taxpayers in `to fy`.

**Examples**

```r
# install_taxstats()
if (requireNamespace("taxstats", quietly = TRUE) &&
    requireNamespace("data.table", quietly = TRUE)) {
  library(taxstats)
  library(data.table)
  sample_file <- copy(sample_file_1314)
  sample_file_1617 <- project(sample_file,
    h = 3L, # to "2016-17"
    fy.year.of.sample.file = "2013-14")
}
```

**Description**

Simple projections of the annual 2% samples of Australian Taxation Office tax returns.

**Usage**

```r
project_to(sample_file, to_fy, fy.year.of.sample.file = NULL, ...)
```

**Arguments**

- `sample_file` A data.table matching a 2% sample file from the ATO. See package `taxstats` for an example.
- `to_fy` A string like "1066-67" representing the financial year for which forecasts of the sample file are desired.
- `fy.year.of.sample.file` The financial year of `sample_file`. See `project` for the default.
- `...` Other arguments passed to `project`.
Value

A sample file with the same number of rows as sample_file but with inflated values as a forecast for the sample file in to_fy. If WEIGHT is not already a column of sample_file, it will be added and its sum will be the predicted number of taxpayers in to_fy.

```
| rebate_income | Rebate income |
```

Description

Rebate income

Usage

```python
def rebate_income(
    Taxable_Income,
    Rptbl_Empr_spr_cont_amt = 0,
    All_deductible_super_contr = 0,
    Net_fincl_invtstmt_lss_amt = 0,
    Net_rent_amt = 0,
    Rep_frng_ben_amt = 0
)
```

Arguments

<table>
<thead>
<tr>
<th>Argument</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxable_Income</td>
<td>the taxable income</td>
</tr>
<tr>
<td>Rptbl_Empr_spr_cont_amt</td>
<td>The reportable employer superannuation contributions amount</td>
</tr>
<tr>
<td>All_deductible_super_contr</td>
<td>deductible personal superannuation contributions</td>
</tr>
<tr>
<td>Net_fincl_invtstmt_lss_amt</td>
<td>Net financial investment loss</td>
</tr>
<tr>
<td>Net_rent_amt</td>
<td>(for Rental deductions)</td>
</tr>
<tr>
<td>Rep_frng_ben_amt</td>
<td>Reportable fringe-benefits</td>
</tr>
</tbody>
</table>

Source

Description

The rent assistance to each individual payable by financial year.

Usage

rent_assistance(
  fortnightly_rent = Inf,
  per = "fortnight",
  fy.year = NULL,
  Date = NULL,
  n_dependants = 0L,
  has_partner = FALSE,
  .prop_rent_paid_by_RA = 0.75,
  max_rate = NULL,
  min_rent = NULL,
  sharers_provision_applies = FALSE,
  is_homeowner = FALSE,
  lives_in_sharehouse = FALSE
)

Arguments

fortnightly_rent
The fortnightly rent paid by each individual. By default, infinity, so the maximum rent assistance is returned by default, since rent assistance is capped at a maximum rate. Note the criteria for board and lodging which can be found at https://guides.dss.gov.au/guide-social-security-law/3/8/1/70

per
Specifies the timeframe in which payments will be made. Can either take value "fortnight" or "annual".

fy.year
(character) The financial year over which rent assistance is to be calculated. When left as NULL, defaults to the user's financial year, unless max_rate and min_rent are both set. If fy.year is set, the annual payment is provided.

Date
(Date vector or coercible to such) An alternative to fy.year. If both fy.year and Date are provided, fy.year is ignored, with a warning. If Date is used, the fortnightly rent assistance is provided.

n_dependants
(integer) Number of dependent children. By default, 0L, so no children.

has_partner
(logical) Is each individual married? By default, FALSE.

.prop_rent_paid_by_RA
The proportion of the rent above the minimum threshold paid by rent assistance. Since it so happens that this value is constant over the period, it is set here rather than being added to the internal table.
max_rate If not NULL, a numeric vector indicating for each individual the maximum rent assistance payable.

min_rent If not NULL, a numeric vector indicating for each individual the minimum fortnightly rent above which rent assistance is payable. max_rate and min_rent must not be used when fy.year is set.

sharers_provision_applies
logical, default: FALSE) Does the sharers provision apply to the parent payment? The list of functions can be found in table 2 column 4 https://guides.dss.gov.au/guide-social-security-law/3/8/1/10

is_homeowner (logical, default: FALSE) Does the individual own their own home?
lives_in_sharehouse (logical, default: FALSE) Does the individual live in a sharehouse?

Value
If fy.year is used, the annual rent assistance payable for each individual; if Date is used, the fortnightly rent assistance payable. If the arguments cannot be recycled safely, the function errors.

Examples

# current annual rent assistance
rent_assistance()

# zero since no rent
rent_assistance(0, Date = "2016-01-02")

# Rent assistance is payable at 75c for every dollar over min rent
rent_assistance(101, max_rate = 500, min_rent = 100)
rent_assistance(500, max_rate = 500, min_rent = 100)

require_taxstats

Description

Used in lieu of simply library(taxstats) to handle cases where it is not installed, but should not be installed to the user’s default library (as during CRAN checks).

Usage
require_taxstats()
require_taxstats1516()

Value
TRUE, invisibly, for success. Used for its side-effect: attaching the taxstats package.
residential_property_prices

Residential property prices in Australia

Description
Residential property prices indexes for the capital cities of Australia, and a weighted average for the whole country. Last updated 2018-07-06.

Usage
residential_property_prices

Format
A data.table of three columns and 522 observations:

- Date  Date of the index
- City  Capital city (or Australia (weighted average))
- Residential_property_price_index  An index (100 = 2011-12-01) measuring the price change in all residential dwellings.

Source

revenue_foregone  Revenue foregone from a modelled sample file

Description
Revenue foregone from a modelled sample file

Usage
revenue_foregone(dt, revenue_positive = TRUE, digits = NULL)

Arguments
- dt  A data.table from model_income_tax.
- revenue_positive  If TRUE, the default, tax increase (revenue) is positive and tax cuts are negative.
- digits  If not NULL, affects the print method of the value.
Description

Seniors and Pensioner Tax Offset

Usage

```
sapto(
    rebate_income,
    fy.year,
    fill = 0,
    sapto.eligible = TRUE,
    Spouse_income = 0,
    family_status = "single",
    on_sapto_cd = "A",
    .check = TRUE
)
```

Arguments

- **rebate_income**: The rebate income of the individual.
- **fy.year**: The financial year in which sapto is to be calculated.
- **fill**: If SAPTO was not applicable, what value should be used?
- **sapto.eligible**: Is the individual eligible for sapto?
- **Spouse_income**: Spouse income whose unutilized SAPTO may be added to the current taxpayer. Must match family_status; i.e. can only be nonzero when family_status != "single".
- **family_status**: Family status of the individual.
- **on_sapto_cd**: SAPTO claim code type (for non-veterans). A letter A-E. A = single, B = lived apart due to illness and spouse was eligible, C = lived apart but spouse ineligible, D = lived together, both eligible for sapto, E = lived together, spouse ineligible. Only "A" and "D" are supported. An empty string for
- **.check**: Run checks for consistency of values. For example, ensuring no single individuals have positive Spouse_income.
### sapto_rcpp

**SAPTO done in Rcpp**

**Description**

SAPTO done in Rcpp

**Usage**

```r
sapto_rcpp(
    RebateIncome, MaxOffset, LowerThreshold, TaperRate, SaptoEligible, SpouseIncome, IsMarried
)
```

**Arguments**

RebateIncome, MaxOffset, LowerThreshold, TaperRate, SaptoEligible, SpouseIncome, IsMarried

Arguments as in *sapto*.

---

### sapto_rcpp_singleton

**SAPTO singleton**

**Description**

Length-one version of SAPTO in C++.

**Usage**

```r
sapto_rcpp_singleton(
    rebate_income, max_offset, lower_threshold, taper_rate, sapto_eligible, Spouse_income, is_married
)
```

**Arguments**

rebate_income, max_offset, lower_threshold, taper_rate, sapto_eligible, Spouse_income, is_married

As in *sapto*. 

---
**Description**

Fast way to calculate SAPTO for multiple people when the year is known in advance. Speed is by cheating and entering in the year’s parameters literally.

**Arguments**

- RebateIncome, IsMarried, SpouseIncome
  
  As in `sapto`.

---

**small_business_tax_offset**

*Small Business Tax Offset*

**Description**

Small Business Tax Offset

**Usage**

```r
small_business_tax_offset(
  taxable_income,
  basic_income_tax_liability,
  .dots.ATO = NULL,
  aggregated_turnover = NULL,
  total_net_small_business_income = NULL,
  fy_year = NULL,
  tax_discount = NULL
)
```

**Arguments**

- `taxable_income` Individual’s assessable income.
- `basic_income_tax_liability` Tax liability (in dollars) according to the method in the box in s 4.10(3) of the *Income Tax Assessment Act 1997* (Cth). In general, `basic_income_tax_liability` is the ordinary tax minus offsets. In particular, it does not include levies (such as the Medicare levy or the Temporary Budget Repair Levy).

  \[
  \text{Income Tax} = \text{Taxable income} \times \text{Rate} - \text{Tax offsets}
  \]

  For example, in 2015-16, an individual with an assessable income of \$100,000 had a basic tax liability of approximately \$25,000.
A data.table of tax returns. If provided, it must contain the variables `Total_PP_BE_amt`, `Total_PP_BI_amt`, `Total_NPP_BE_amt`, `Total_NPP_BI_amt`. If both `.dots.ATO` and either `aggregated_turnover` or `total_net_small_business_income` are provided, `.dots.ATO` takes precedence, with a warning.

If `.dots.ATO` contains the variable `Tot_net_small_business_inc`, it is used instead of the income variables.

### aggregated_turnover

A numeric vector the same length as `taxable_income`. Only used to determine whether or not the offset is applicable; that is, the offset only applies if aggregated turnover is less than \$2M.

Aggregated turnover of a taxpayer is the sum of the following:

- the taxpayer’s annual turnover for the income year,
- the annual turnover of any entity connected with the taxpayer’s, for that part of the income year that the entity is connected with the taxpayer’s
- the annual turnover of any entity that is an affiliate of the taxpayer, for that part of the income year that the entity is affiliated with the taxpayer’s
- When you calculate aggregated turnover for an income year, do not include either:
  - the annual turnover of other entities for any period of time that the entities are either not connected with the taxpayer or are not the taxpayer’s affiliate, or
  - amounts resulting from any dealings between these entities for that part of the income year that the entity is connected or affiliated with the taxpayer.

### total_net_small_business_income

Total net business income within the meaning of the Act. For most taxpayers, this is simply any net income from a business they own (or their share of net income from a business in which they have an interest). The only difference being in the calculation of the net business income of some minors (vide Division 6AA of Part III of the Act).

### fy_year

The financial year for which the small business tax offset is to apply.

### tax_discount

If you do not wish to use the legislated discount rate from a particular `fy_year`, you can specify it via `tax_discount`. If both are provided, `tax_discount` prevails, with a warning.

### Source

student_repayment  HELP / HECS repayment amounts

Description
HELP / HECS repayment amounts

Usage
student_repayment(repayment_income, fy.year, debt)

Arguments
repayment_income
The repayment income of the individual, equal to Taxable Income + Total net investment loss (incl Net rental loss) + reportable fringe benefits amounts + Reportable super contributions + exempt foreign income
fy.year
The financial year repayment_income was earned.
debt
The amount of student debt held.

Details
The student repayments for fy.year = '2018-19' assume the measures in Budget 2017 will pass.

Value
The repayment amount.

Author(s)
Ittima Cherastidtham and Hugh Parsonage

Source

Examples
student_repayment(50e3, "2013-14", debt = 10e3)
# 0 since below the threshold

student_repayment(60e3, "2013-14", debt = 10e3)
# above the threshold

student_repayment(60e3, "2013-14", debt = 0)
# above the threshold, but no debt
unemployment_benefit

Description

Calculates the unemployment benefit (Newstart Allowance) payable for individuals in the specified financial year(s), given each individual’s income and assets, and whether they are married, have children, or own their own home.

Usage

```r
unemployment_benefit(
    income = 0,
    assets = 0,
    fy.year = NULL,
    Date = NULL,
    has_partner = FALSE,
    has_dependant = FALSE,
    is_home_owner = FALSE
)
```

Arguments

- **income**: Numeric vector of fortnightly income for the income test.
- **assets**: Numeric vector of the value of assets. By default, income and assets are both zero, thus returning the maximum benefit payable.
- **fy.year**: A character vector of valid financial years between "2000-01" and "2020-21" specifying which financial year the allowance is to be calculated.
- **Date**: (Date vector or coercible to such). An alternative to `fy.year` to specify the period over which the allowance is calculated.
- **has_partner**: (logical vector, default: FALSE) Does the individual have a partner?
- **has_dependant**: (logical vector, default: FALSE) Does the individual have any dependant children?
- **is_home_owner**: (logical vector, default: FALSE) Does the individual own their own home?

Details

The income test for long-term employed persons above 60 happens to be the same as that for singles with dependants, so calculating the benefit payable for such individuals can be performed by setting `has_partner = FALSE, has_dependant = TRUE`.

Value

The fortnightly unemployment benefit payable for each entry. The function is vectorized over its arguments, with any length-1 argument recycled. (Other vector recycling is not supported and will result in an error.)
validate_date  Verifying validity of dates

Description

Many functions expect Dates. Determining that they are validly entered is often quite computationally costly, relative to the core calculations. These internal functions provide mechanisms to check validity quickly, while still providing clear, accurate error messages.

Usage

validate_date(date_to_verify, from = NULL, to = NULL, deparsed = "Date")

Arguments

date_to_verify  (character) A user-provided value, purporting to be character vector of dates.
from, to         Indicating the range of years valid for date_to_verify. Default set to -Inf and Inf respectively (i.e. there is no bound)
deparsed         The name of variable to appear in error messages.

Value

date_to_verify as a Date object, provided it can be converted to a Date and all elements are within the bounds from and to.

Examples

validate_date("2020-01-01")

wage_inflator  Inflation using the Wage Price Index.

Description

Predicts the inflation of hourly rates of pay, between two financial years.
wage_inflator

Usage

wage_inflator(
  wage = 1,
  from_fy = NULL,
  to_fy = NULL,
  useABSConnection = FALSE,
  allow.projection = TRUE,
  forecast.series = c("mean", "upper", "lower", "custom"),
  forecast.level = 95,
  wage.series = NULL,
  accelerate.above = 100000L
)

Arguments

wage
  The amount to be inflated (1 by default).

from_fy, to_fy
  (character) a character vector with each element in the form "2012-13" representing the financial years between which the CPI inflator is desired.
  If both from_fy and to_fy are NULL (the default), from_fy is set to the previous financial year and to_fy to the current financial year, with a warning. Setting only one is an error.

useABSConnection
  Should the function connect with ABS.Stat via an SDMX connection? If FALSE (the default), a pre-prepared index table is used. This is much faster and more reliable (in terms of errors), though of course relies on the package maintainer to keep the tables up-to-date.
  If the SDMX connection fails, a message is emitted (not a warning) and the function continues as if useABSConnection = FALSE.
  The internal data was updated on 2022-01-03 to 2021-Q2.

allow.projection
  If set to TRUE the forecast package is used to project forward, if required.

forecast.series
  Whether to use the forecast mean, or the upper or lower boundaries of the prediction intervals. A fourth option custom allows manual forecasts to be set.

forecast.level
  The prediction interval to be used if forecast.series is upper or lower.

wage.series
  If forecast.series = 'custom', how future years should be inflated. The future wage series can be provided in two ways: (1) a single value, to be the assumed rate of wage inflation in years beyond the known series, or (2) a data.table with two variables, fy_year and r. If (2), the variable fy_year must be a vector of all financial years after the last financial year in the (known) wage series and the latest to_fy inclusive. The variable r consists of rates of wage growth assumed in each fy_year.

accelerate.above
  An integer setting the threshold for 'acceleration'. When the maximum length of the arguments exceeds this value, calculate each unique value individually then combine. Set to 100,000 as a rule of thumb beyond which calculation speeds benefit dramatically. Can be set to Inf to disable acceleration.
Value

The wage inflation between the two years.

Examples

# Wage inflation
wage_inflator(from_fy = "2013-14", to_fy = "2014-15")

# Custom wage inflation
wage_inflator(from_fy = "2016-17",
              to_fy = "2017-18",
              forecast.series = "custom",
              wage.series = 0.05)

youth_allowance

Youth allowance

Description

Youth allowance

Usage

youth_allowance(
    fortnightly_income = 0,
    annual_income = 0,
    fy.year = NULL,
    include_ES = TRUE,
    age = 18L,
    eligible_if_over22 = FALSE,
    has_partner = FALSE,
    lives_at_home = FALSE,
    n_dependants = 0L,
    is탶coafcoahodeo = FALSE,
    is_student = TRUE,
    per = c("fortnight", "year"),
    max_rate = NULL,
    es = NULL,
    taper1 = NULL,
    taper2 = NULL,
    FT_YA_student_lower = NULL,
    FT_YA_student_upper = NULL,
    FT_YA_jobseeker_lower = NULL,
    FT_YA_jobseeker_upper = NULL,
    partner_fortnightly_income = 0,
partner_is_pensioner = FALSE,
partner_taper = 0.6
)

Arguments

fortnightly_income, annual_income
  Individual's income. Default is zero. You may provided both; providing both
  when the ratio is not 26 is an error.

fy.year
  Financial year. Default is current financial year.

include_ES
  (logical, default: TRUE) If FALSE do not include the energy supplement.

age
  The individual's age. Default is 18 years. If type double will be coerced to
  integer via truncation (i.e. 17.9 becomes 17).

eligible_if_over22
  To be eligible for Youth Allowance while over 22, recipients must either com-
  mence full-time study or an Australian apprenticeship having been in receipt of
  an income support payment for at least 6 out of the last 9 months since turn-
  ing 22, or study an approved course in English where English is not their first
  language.

has_partner
  Does the individual have a partner?

lives_at_home
  Does the individual live at home with their parents?

n_dependants
  How many dependant children does the individual have?

is_jobseeker_principal_carer
  Is the recipient a single job seeker principal carer, either of large family or foster
  child/ren, or who is a home or distance educator of child/ren?

is_student
  Is the individual a student? Note that apprentices are considered students.

per
  How often the payment will be made. Default is fortnightly. At present pay-
  ments can only be fortnightly.

max_rate
  If not NULL, a length-1 double representing the maximum fortnightly rate for
  youth allowance.

es
  If not NULL, a length-1 double as the energy supplement.

taper1
  The amount at which the payment is reduced for each dollar earned between the
  lower and upper bounds.

taper2
  The amount at which the payment is reduced for each dollar earned above the
  upper bound.

FT_YA_student_lower
  Student and apprentice lower bound for which reduction in payment occurs at
  rate taper1.

FT_YA_student_upper
  Student and apprentice upper bound for which reduction in payment occurs at
  rate taper1. Student and apprentice lower bound for which reduction in pay-
  ment occurs at rate taper2.

FT_YA_jobseeker_lower
  Jobseeker lower bound for which reduction in payment occurs at rate taper1
**youth_unemployment**

- **FT_YA_jobseeker_upper**
  Jobseeker upper bound for which reduction in payment occurs at rate taper1. Student and apprentice lower bound for which reduction in payment occurs at rate taper2.

- **partner_fortnightly_income**
  The partner’s fortnightly income (or zero if no partner).

- **partner_is_pensioner**
  (logical, default: FALSE) Is the individual’s partner in receipt of a pension (or benefit)?

- **partner_taper**

---

**youth_unemployment**  
**Youth unemployment**

**Description**

Youth unemployment

**Usage**

```r
youth_unemployment(
  income = 0,
  assets = 0,
  fy.year = NULL,
  Date = NULL,
  has_partner = FALSE,
  has_dependant = FALSE,
  age = 23,
  lives_at_home = FALSE,
  independent = TRUE,
  unemployed = FALSE
)
```

**Arguments**

- **income**  
  Numeric vector of fortnightly income for the income test.

- **assets**  
  Numeric vector of the value of assets. By default, income and assets are both zero, thus returning the maximum benefit payable.

- **fy.year**  
  A character vector of valid financial years between "2000-01" and "2020-21" specifying which financial year the allowance is to be calculated.

- **Date**  
  (Date vector or coercible to such). An alternative to fy.year to specify the period over which the allowance is calculated.

- **has_partner**  
  (logical, default: FALSE) Does the individual have a partner?
has_dependant (logical, default: FALSE) Does the individual have any dependant children?
age Age (only determines whether the 16-17 age or 18 or over rates will apply).
lives_at_home (logical, default: FALSE) Is the individual a dependant who lives at home?
independent (logical, default: TRUE) Should the individual be considered independent.
unemployed (logical, default: FALSE) Is the individual unemployed?

Value
The fortnightly unemployment benefit payable for each entry. The function is vectorized over its arguments, with any length-1 argument recycled. (Other vector recycling is not supported and will result in an error.)
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