



Home > Individuals > Services > Child Support > Child support assessment > How we work out your assessment > Basic formula

# Basic formula

This formula is for parents with only 1 child support assessment.

## on this page

- Basic 8 step formula
- Care and cost table
- Costs of children

Read about [parents with 2 or more assessments](#)<sup>[1]</sup>.

This page is for general information. To calculate an estimate of your child support payments you can use our [child support estimator](#)<sup>[2]</sup>.

# Basic 8 step formula

Step ▲	What we do ▲	This step is about ▲
--------	--------------	----------------------

Step ▲	What we do ▲	This step is about ▲
1 Work out each parent's child support income	<p>We calculate each parent's child support income. This is a parent's adjusted taxable income minus a self-support amount and any relevant dependant allowance. For more information about relevant dependant allowances, go to <a href="#">child support assessments and second families</a> <sup>[3]</sup>.</p> <p>A parent may be able to estimate their income. Read more about <a href="#">income used in calculating a child support assessment</a> <sup>[4]</sup>.</p>	Income
2 Work out the parents' combined income	<p>We add both parents' incomes to work out a combined child support income.</p>	Income
3 Work out each parent's income percentage	<p>We work out each parent's income percentage by dividing each income by the combined total.</p>	Income
4 Work out each parent's <a href="#">percentage of care</a> <sup>[5]</sup>	<p>We calculate each parent's percentage of care.</p>	Care
5 Work out each parent's cost percentage	<p>We work out each parent's cost percentage using the <a href="#">Care and Cost table</a>.</p>	Care

Step ▲	What we do ▲	This step is about ▲
<p>6</p> <p>Work out each parent's child support percentage</p>	<p>We subtract the cost percentage from the income percentage for each parent. We call this the child support percentage. The result will determine if a parent pays or gets child support.</p> <p>If it's a negative percentage, we assess that parent as the parent to get child support. This is because their share of costs for the child is more than the amount of care they provide.</p> <p>If it's a positive percentage, we assess that parent as the parent to pay child support. This is because they're not meeting their share of the costs for the child directly through care.</p> <p>If you have different care arrangements for various children, you might have different child support percentages for each child.</p> <p>We go on to steps 7 and 8 using only the positive child support percentage.</p>	<p>Child support percentage</p>
<p>7</p> <p>Work out the <a href="#">costs of children</a></p>	<p>We work out the costs for each child based on the parents' combined total income. We do this by using the <a href="#">Costs of Children</a> table.</p>	<p>Costs of children</p>
<p>8</p> <p>Work out the child support amount</p>	<p>We work out the total amount of child support payable. We do this by multiplying the positive child support percentage by the costs of the child. If we assess both parents are to pay each other, we offset these amounts before arriving at the final figure. This final figure is the amount the paying parent needs to pay the other parent.</p>	<p>Child support to pay</p>

## Care and cost table

Your care percentage is the amount of time you spend with the child. This helps us to work out your cost percentage.

Your cost percentage is your share of the child's costs that you meet directly through care.

Care percentage ▲	Equal to number of nights a year ▲	Equal to number of nights a fortnight ▲	Care level ▲	Cost percentage ▲
0-13%	0-51	1	Less than regular care	0%
14-34%	52-127	2-4	Regular care	24%
35-47%	128-175	5-6	Shared care	25% plus 2% for every percentage point over 35% of care
48-52%	176-189	7	Shared care	50%
53-65%	190-237	8-9	Shared care	51% plus 2% for every percentage point over 53% of care
66-86%	238-313	10-12	Primary care	76%
87-100%	314-365	13-14	More than primary care	100%

Read about [how your percentage of care affects your child support](#) <sup>[5]</sup>.

# Costs of children

The Costs of Children tables recognise that raising children costs different amounts for different people. Because of this we work out your children's costs based on all of the following. The:

- [parents combined child support income](#) <sup>[4]</sup>
- number of children
- children's ages.

## About the tables

Steps 1 and 2 of the [basic 8 step formula](#) explain what combined child support income is.

Under the formula, we deduct an amount for each parent to support themselves. We calculate the costs of raising children according to the remaining combined child support income of both parents. We divide the costs between the parents according to their share of the combined income.

The Costs of Children table represents net costs after [Family Tax Benefit](#) <sup>[6]</sup>. All the figures in these tables are for child support periods starting in 2021.

Read about Costs of Children for past years in the [Child Support Guide](#) <sup>[7]</sup> on the Department of Social Services website.

## Children aged 12 and under

Parents combined child support income ▲	Cost of 1 child ▲	Cost of 2 children ▲	Cost of 3 or more children ▲
\$0 to \$39,479	17c for each \$1	24c for each \$1	27c for each \$1
\$39,480 to \$78,957	\$6,711 plus 15c for each \$1 over \$39,479	\$9,475 plus 23c for each \$1 over \$39,479	\$10,659 plus 26c for each \$1 over \$39,479

<b>Parents combined child support income</b> ▲	<b>Cost of 1 child</b> ▲	<b>Cost of 2 children</b> ▲	<b>Cost of 3 or more children</b> ▲
\$78,958 to \$118,436	\$12,633 plus 12c for each \$1 over \$78,957	\$18,555 plus 20c for each \$1 over \$78,957	\$20,923 plus 25c for each \$1 over \$78,957
\$118,437 to \$157,914	\$17,370 plus 10c for each \$1 over \$118,436	\$26,451 plus 18c for each \$1 over \$118,436	\$30,793 plus 24c for each \$1 over \$118,436
\$157,915 to \$197,393	\$21,318 plus 7c for each \$1 over \$157,914	\$33,557 plus 10c for each \$1 over \$157,914	\$40,268 plus 18c for each \$1 over \$157,914
Income over \$197,393	\$24,082	\$37,505	\$47,374
Costs don't go up past this cap			

Read more about [parents combined child support income](#) <sup>[4]</sup>.

## Children aged 13 or older

<b>Combined child support income for 1 year</b> ▲	<b>Cost of 1 child</b> ▲	<b>Cost of 2 children</b> ▲	<b>Cost of 3 or more children</b> ▲
\$0 to \$39,479	23c for each \$1	29c for each \$1	32c for each \$1
\$39,480 to \$78,957	\$9,080 plus 22c for each \$1 over \$39,479	\$11,449 plus 28c for each \$1 over \$39,479	\$12,633 plus 31c for each \$1 over \$39,479
\$78,958 to \$118,436	\$17,765 plus 12c for each \$1 over \$78,957	\$22,503 plus 25c for each \$1 over \$78,957	\$24,871 plus 30c for each \$1 over \$78,957

<b>Combined child support income for 1 year</b> ▲	<b>Cost of 1 child</b> ▲	<b>Cost of 2 children</b> ▲	<b>Cost of 3 or more children</b> ▲
\$118,437 to \$157,914	\$22,502 plus 10c for each \$1 over \$118,436	\$32,373 plus 20c for each \$1 over \$118,436	\$36,715 plus 29c for each \$1 over \$118,436
\$157,915 to \$197,393	\$26,450 plus 9c for each \$1 over \$157,914	\$40,269 plus 13c for each \$1 over \$157,914	\$48,164 plus 20c for each \$1 over \$157,914
Income over \$197,393	\$30,003	\$45,401	\$56,060
Costs don't go up past this cap			

Read more about [parents combined child support income](#) <sup>[4]</sup>.

## Children of mixed ages

<b>Combined Child Support income for 1 year</b> ▲	<b>Cost of 2 children</b> ▲	<b>Cost of 3 or more children</b> ▲
\$0 to \$39,479	26.5c for each \$1	29.5c for each \$1
\$39,480 to \$78,957	\$10,462 plus 25.5c for each \$1 over \$39,479	\$11,646 plus 28.5c for each \$1 over \$39,479
\$78,958 to \$118,436	\$20,529 plus 22.5c for each \$1 over \$78,957	\$22,897 plus 27.5c for each \$1 over \$78,957
\$118,437 to \$157,914	\$29,412 plus 19c for each \$1 over \$118,436	\$33,754 plus 26.5c for each \$1 over \$118,436
\$157,915 to \$197,393	\$36,913 plus 11.5c for each \$1 over \$157,914	\$44,216 plus 19c for each \$1 over \$157,914

<b>Combined Child Support income for 1 year</b> ▲	<b>Cost of 2 children</b> ▲	<b>Cost of 3 or more children</b> ▲
Income over \$197,393  Costs don't go up past this cap	\$41,453	\$51,717

Read more about [parents combined child support income](#) <sup>[4]</sup>.

Page last updated: 1 January 2021



This information was printed 19 March 2021 from <https://www.servicesaustralia.gov.au/individuals/services/child-support/child-support-assessment/how-we-work-out-your-assessment/basic-formula>. It may not include all of the relevant information on this topic. Please consider any relevant site notices at <https://www.servicesaustralia.gov.au/individuals/site-notices> when using this material.

## Printed link references

1. /individuals/topics/parents-2-or-more-child-support-assessments/27926
2. <https://processing.csa.gov.au/estimator/About.aspx>
3. /individuals/topics/child-support-assessments-parents-second-families/27931
4. /individuals/topics/how-your-income-affects-your-child-support/27966
5. /individuals/topics/how-your-percentage-care-affects-your-child-support-payments/28051
6. /individuals/services/centrelink/family-tax-benefit
7. <http://guides.dss.gov.au/child-support-guide/2/4/2>