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**From:** S22  
**Sent:** Friday, 22 January 2016 5:08 PM  
**To:** S22  
**Cc:**  
**Subject:** RE: Super spouse tax offset [SEC=PROTECTED]

Hi S22

Below are the results of the spouse superannuation tax offset costing (RIMU 2015-029 - Spouse super tax offset - changing parameters). Apologies for the delay in getting this to you.

Please note that the costing is sensitive to behavioural change (that is, increases in contributions for those people who were previously not eligible). The costing does not include ATO departmental expenses.

Cost of policy proposals (\$ millions)	2016-17	2017-18	2018-19	2019-20	Forward estimates (total)
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Option 3 - Increase income test threshold to \$37,000	0.0	0.0	-5.0	-5.0	-9.0
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The policy proposals result in the following distributional effects:

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Option 3 - 2017-18	People receiving more rebate		
Spouse income	Number of people	Average rebate under old policy	Average rebate under new option
\$10,001 - \$15,000	1300	\$280	\$470
\$15,001 - \$20,000	1900	\$0	\$430

\$20,001 - \$25,000	2000	\$420
\$25,001 - \$30,000	2100	\$430
\$30,001 - \$35,000	2300	\$430
\$35,001 - \$40,000	2200	\$290
<b>Total</b>	<b>11800</b>	
<b>Males</b>	<b>2200</b>	
<b>Females</b>	<b>9700</b>	

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Happy to discuss.

Kind regards,

S22

Phone: +612 6263 S22

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**From:** S22

**Sent:** Friday, 4 December 2015 3:48 PM

**To:** S22  
**Subject:** FW: Super spouse tax offset [SEC=PROTECTED]

Hi S22 ,

I understand you're doing my costing on spouse super tax offsets (RIMU 2015-029). Below is some info from the ATO if this assists.

You can find information about the tax offset in subdiv 290-D of the ITAA or on [www.ato.gov.au](http://www.ato.gov.au) by searching on 'QC 31976'.

I'm away all next week but will be back on the 14<sup>th</sup> if you have any questions.

Thanks! ☺

Kind regards,

S22

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**From:** S22  
**Sent:** Friday, 4 December 2015 9:21 AM  
**To:** S22  
**Subject:** RE: Super spouse tax offset [SEC=PROTECTED, DLM=Sensitive] [SEC=PROTECTED]

Hi S22

The tables below are the results of your data request. We have provided both the full year for 2014 and year to date for 2015.

Hope this is of use.


2014 INDIVIDUAL ITR - WITH T4 AMOUNT REPORTED				
Gender	Taxpayer Count	Total - Superannuation Contributions Paid Onbehalf of Spouse Amount	Average - Superannuation Contributions Paid Onbehalf of Spouse Amount	Total - Superannuation Contributions Paid Onbehalf of Spouse Tax Offset Amount
Female	1,453	6,653,937	4,579	573,790
Male	10,669	62,884,647	5,894	4,411,524
Total	12,122	69,538,584	5,737	4,985,314

2015 INDIVIDUAL ITR - WITH T3 AMOUNT REPORTED				
Gender	Taxpayer Count	Total - Superannuation Contributions Paid Onbehalf of Spouse Amount	Average - Superannuation Contributions Paid Onbehalf of Spouse Amount	Total - Superannuation Contributions Paid Onbehalf of Spouse Tax Offset Amount
Female	1,120	4,845,934	4,327	429,531
Male	7,943	48,908,906	6,157	3,309,911
Total	9,063	53,754,840	5,931	3,739,442

Regards

S22

Australian Taxation Office  
P 02 621 6S22 M S22

 We're reinventing

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**From:** S22  
**Sent:** Friday, 27 November 2015 9:47 AM  
**To:** S22  
**Cc:**  
**Subject:** Super spouse tax offset [SEC=PROTECTED, DLM=Sensitive]

Hi S22 ,

Thank you for your time just now.

As discussed, we require some data on the super spouse tax offset. Specifically, for the most recent income year available, how many claims were made, what were the average and total offsets worth, and if possible a gender breakdown on who actually made the claim?

A response by the end of next week would be appreciated, if possible.

Happy to discuss.

Kind regards,

S22

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