Australian Government

Services Australia

Child support estimates 277-07040000

Historical Version valid from 3/11/2025 5:01 am to 4/12/2025 7:56 am

Background

This document explains how to take a child support income estimate and includes checking the estimate, customer contact and estimate decision making.

Estimates of income

Customers can make an election for the child support assessment to be based on their **estimated** Adjusted Taxable Income (ATI) for the relevant financial year. The election is made for:

- the full financial year if lodged on or before 1 July, or
- the remainder of the financial year if lodged after 1 July. If lodged after 1 July, the estimate is made up of the:
  - Year to Date (YTD) ATI, and
  - estimated ATI for the remaining period of the financial year

Customer can lodge and update estimates online, verbally or in writing.

There are rules that determine if an estimate of income will be accepted. See the Child Support Guide 3.4.1 Making an income estimate election.

The Resources page contains links to macros, forms, lump sum calculator, estimate deeming policies, contact details, the Services Australia website, and the Customer Rights and Obligations script.

Related links

Conversation guidelines for child support estimates

Initial estimate in Pluto

Child Support estimates review (post 1 July 2010)

Child Support's information gathering powers

Contact with Child Support customers

Documenting Child Support information

Fixed annual rate not to apply applications

Income processing for Child Support customers

Minimum annual rate to nil - Reducing child support assessments

Using Child Support self service

Post separation income for Child Support parents

Residency decisions for Child Support customers

Technical support in Child Support

Assessments Cuba Process Help

CSAOnline secure message Cuba Process Help

Estimates Cuba Process Help

Intray management Cuba Process Help

Letters Cuba Process Help

Client Income Window Help

Estimate income Window Help

Income Details Window Help

Process

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This document outlines the process to follow where a customer elects to have their assessment based on an estimate of income.

On this page:

Online or written estimates

Customer elects estimate via phone or in person

Initial estimate - Taking or checking estimate details

Subsequent estimate – Taking or checking

Investigation and requesting evidence

Make decision and finalise estimate election

Action after decision

Notify customers

Amending a YTD income

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| 6 | **Determine if additional investigation/evidence is required** + Read more … |

Indicators the estimate requires further contact with the customer:

- Multiple online estimates and it is unclear which estimate/s the customer want to use
- There is a lump sum or specific period payment in a previous estimate that may need lump sum apportionment
- The estimate contains overseas income

- The annualised estimate is below the self support amount, and the customer is not receiving Centrelink benefits
- The customer has a history of inaccurate estimates. Check Cuba, go to **Collection** > **Penalty details** > **Estimate Penalty**
- Income searches show conflicting information with no reasonable explanation
- The customer lodges a $0 YTD income

Attempt to confirm the reason for the estimate and the amount estimated.

Check the information available in Cuba, Customer First and ATO systems such as:

- **Client Benefits** window
- **External Information** window
- Employer information, e.g. contact with employers, reason for employer withholding starting, changing or ending
- **Correspondence** window
- Section 120 or 161 responses
- **Client Details** to confirm the customer is incarcerated
- ICP to check for employment declarations

Do not use Single Touch Payroll (STP) information in isolation to make an income decision. Confirmation is required from another source, e.g., customer confirmation. If a customer disputes the information, ask for evidence.

Is evidence required to support estimate accuracy?

- **Yes**, see Table 5 > Step 2
- **No**, see Table 6

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Investigation and requesting evidence

Table 5: this table details the process for investigating and requesting evidence to assist in making a decision on an estimate

Step	Action
1	**Determine if additional investigation/evidence is required** + Read more … Conduct searches to determine if the estimate is accurate when: • the annualised estimate is below the self-support amount, and the customer is not receiving Centrelink benefits. • the customer has a history of inaccurate estimates. Check Cuba, go to **Collection** > **Penalty details** > **Estimate Penalty** • an income searches show conflicting information with no explanation • the Service Officer believes the estimate may be inaccurate Attempt to confirm the information supplied, the reason for the estimate and the amount estimated. Check the information available in Cuba, Customer First and ATO systems such as: • **Client Benefits** window • **External Information** window • Employer information, e.g. contact with employers, reason for employer withholding starting, changing or ending • **Correspondence** window • Section 120 or 161 responses • **Client Details** to confirm the customer is incarcerated • ICP to check for employment declarations

	Do not use Single Touch Payroll (STP) information in isolation to make an income decision. Confirmation is required from another source, e.g., customer confirmation. If a customer disputes the information, ask for evidence.
	
	Is there sufficient evidence to support the estimate and the YTD?
	
	  • **Yes**, document the evidence, see Table 6
	  • **No**, go to Step 2

2	**Request evidence** + Read more …
	
	If the customers estimate meets one of the criteria set out in Step 1, ask the customer to provide evidence within 14 days.
	
	Use Pre call SMS and attempt contact by phone
	
	If contact by phone is not successful, send a Please Call letter. See Contacting child support customers.
	
	Explain:
	
	  • If evidence is not received, the estimate may be refused if Child Support are not satisfied the estimate is accurate
	  • If the evidence indicates the estimate is not reasonably accurate, the estimate may be refused
	
	While it is not a legal requirement for customers to provide documentary evidence of their claims the Service Officer must be satisfied the customer's:
	
	  • actual income will not be higher than their estimated income, and
	  • actual YTD income is not lower than the YTD provided
	
	Documentary evidence may include:
	
	  • an employment termination certificate
	  • payslips
	  • a statement of benefit from Centrelink (if this information is not available on the **Benefits** window in Cuba and was not available in Customer First)
	  • a statement of benefits from an overseas authority
	  • a provisional profit and loss statement. D**o not** encourage customers to get such a statement from their accountant without warning:
	  • the accountant is likely to charge for this service
	  • Child Support will not contribute towards that cost
	
	If the customer refuses to provide evidence, decide if the actual income is likely to be the same as or lower than the estimated income. If needed, request information from third parties such as an employer. See Child Support's information gathering powers.

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Version	Version no.	Date	Description of content edited
Current	V6.0	October 2021	Updated manual.
Previous version	V5.0	April 2021	Outdated version of the manual.

ATO Applications Manual

Contents

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Single Touch Payroll

Single Touch Payroll (STP) data is displayed as s 47E(d)

STP data in ICP may be used as a secondary source of information, which must be confirmed separately with the primary source (such as an employer) before being used.

The approved use of STP data (Single Touch Payroll Programme Use Case 4) enhances Child Support processes by enabling employer deductions (linking). s 47E(d)

s 47E(d)

Note: Payroll event income information is subject to change. Employers can update pay event records at a later date including after the end of the financial year.

This includes data in the income fields in the following forms:

Forms	Tab	Fields
Payroll Event (Child) **Update Event (Child)**	Wage and Taxation Item	– All fields
	Deduction Item	– Payee deduction amount – YTD – Total Tax Deductions
	Allowance Item	– Payee allowance amount – YTD – Payee total YTD allowance amount
	Income Type	– All fields
	Super Entitlement	– Payer contributions superannuation guarantee amount – YTD – Payee ordinary time earnings (OTE) – YTD – Reportable employer super contribution – YTD – Super entitlement type – Super entitlement amount
	Reportable Fringe Benefits	– RFB amount
Payroll Event (Parent)	Payslip Summary	– Payer total gross payments – Payer total PAYGW amount

(i) ATO use the terminology **Parent** for Employer records and **Child** for Employee

s 47E(d)

Single Touch Payroll (STP) indicator s 47E(d)

This flag will indicate if the payment summary information is derived from an STP Income Statement.

See Important Information re use of STP data on page

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Single Touch Payroll (STP) Indicator

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SINGLE TOUCH PAYROLL- s 47E(d)

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Reminder is speaker notes, STP cannot be used as primary info

s 47F(1)   2025-03-07T02:12:37.734

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s 47E(d)

s 47E(d)

s 47E(d)

s 47E(d)
s 47F(1)   2025-03-07T02:18:12.396

Updated
s 47F(1)   , 2025-03-27T22:31:29.159

s 47E(d)

Add note around s 47E(d)

s 47F(1)   , 2025-03-07T02:28:45.633

s 47E(d)

added
s 47F(1)   , 2025-03-27T22:31:36.447

s 47E(d)

Potential activity, suggested answers can be added
s 47F(1)   , 2025-03-07T02:32:31.883

s 47E(d)

added
s 47F(1)   2025-03-27T22:37:23.147

s 47E(d)

Add note regarding s 47E(d)
s 47F(1)   , 2025-03-07T02:36:07.245

s 47E(d)

Added
s 47F(1)   , 2025-03-27T22:31:47.767

CASE STUDY 2:
Andrew's Story

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Thankyou for your participation