

Package ‘grattan’

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Type Package

Title Australian Tax Policy Analysis

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URL <https://github.com/HughParsonage/grattan>,
<https://hughparsonage.github.io/grattan/>

BugReports <https://github.com/HughParsonage/grattan/issues>

Description Utilities for costing and evaluating Australian tax policy, including high-performance tax and transfer calculators, a fast method of projecting tax collections, and an interface to common indices from the Australian Bureau of Statistics. Written to support Grattan Institute's Australian Perspectives program. For access to the 'taxstats' package, please run `install.packages("`taxstats", repos = `https://hughparsonage.github.io/tax-drat/", type = `source")`.

N.B. The 'taxstats' package is approximately 50 MB.

Depends R (>= 3.5.0)

License GPL-2

Imports data.table, hutils (>= 1.3.0), ineq (>= 0.2-10), rsdmx, fastmatch, forecast, assertthat (>= 0.1), magrittr (>= 1.5), Rcpp (>= 0.12.3), utils, zoo (>= 1.5-5)

LinkingTo Rcpp

RoxygenNote 6.1.1

Suggests curl, dplyr, dtplyr, fst (>= 0.8.4), future, future.apply, ggplot2, ggrepel, knitr, lattice, mgcv, rlang, rmarkdown, scales, survey, taxstats, taxstats1516, testthat, tibble, viridis, yaml, withr, covr

Additional_repositories <https://hughparsonage.github.io/tax-drat/>

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grattan-package	<i>The grattan package.</i>
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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://hughparsonage.github.io/grattan/>
- Report bugs at <https://github.com/HughParsonage/grattan/issues>

age_grouper	<i>Age grouper</i>
-------------	--------------------

Description

Age grouper

Usage

```
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)
```

age_pension	<i>Age pension</i>
-------------	--------------------

Description

Age pension

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,
  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	<i>Age of eligibility for the Age Pension</i>
-----------------	---

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

<http://guides.dss.gov.au/guide-social-security-law/3/4/1/10>

Examples

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

anyGeq	<i>Any without logical creation</i>
--------	-------------------------------------

Description

Any without logical creation

Usage

```
anyGeq(x, a)
```

Arguments

x	An integer vector.
a	An integer.

Value

0 if none true or the index of the first match.

AnyWhich	<i>Quickly verify (and locate) the existence of a breach.</i>
----------	---

Description

Used when a single instance is likely to occur and be important to detect quickly (in a sufficiently large integer vector).

Arguments

x	An integer vector.
a	A (single) integer. That which is to be compared.
gt, lt, eq	Booleans, whether or not the comparison is greater than, less than, or equal to. Only gt and lt are mutually exclusive.

apply_super_caps_and_div293	<i>Superannuation caps and Division 293 calculations</i>
-----------------------------	--

Description

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

Usage

```
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 = 3e+05, cap = 25000, cap2 = 35000,
  age_based_cap = TRUE, cap2_age = 59, ecc = FALSE,
  use_other_contr = FALSE, scale_contr_match_ato = FALSE,
  .lambda = 0, reweight_late_lodgers = FALSE, .mu = 1.05,
  impute_zero_concess_contr = 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.)
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 be multiplied by $\text{grattan}::\text{super_contribution}$ 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	<i>Australia's population</i>
-------------	-------------------------------

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	<i>Australian estimated resident population by age and date</i>
-----------------	---

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

<code>date</code>	A vector of dates. If NULL, values for all dates are returned in a table. The dates need not be quarters, provided <code>roll != FALSE</code> ,
<code>age</code>	A vector of (integer) ages from 0 to 100 inclusive. If NULL, all ages are returned.
<code>tbl</code>	Should a table be returned? If FALSE, a vector is returned.
<code>roll</code>	Should a rolling join be performed?
<code>roll.beyond</code>	Should inputs be allowed to go beyond the limits of data (without a warning)? This is passed to <code>data.table</code> 's <code>join</code> , so options other than TRUE and FALSE are available. See <code>?data.table</code> .

Value

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

Examples

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

awote

AWOTE

Description

Adult weekly ordinary-time earnings

Usage

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

Arguments

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

Examples

```
awote() # Current AWOTE
```

bto *Beneficiary tax offset*

Description

Beneficiary tax offset

Usage

```
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 *Carers allowance*

Description

Carers allowance

Usage

```
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	<i>Carer Payment</i>
---------------	----------------------

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

```
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

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

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

```
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.

 child_care_subsidy *Child Care Subsidy paid per child.*

Description

Child Care Subsidy paid per child.

Usage

```
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 <http://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 <http://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_ (numeric) The steps at which income test 1 changes rates. Note the strange structure <https://www.humanservices.gov.au/individuals/services/centrelink/child-care-subsidy/payments/how-your-income-affects-it>.

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'.

Value

The annual child care subsidy payable per child.

Examples

```
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

```
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 per- centiles 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 2019-05-20 to 2019-Q1. If using `useABSConnection = TRUE`, ensure you have `rsdmx` ($\geq 0.5-10$) 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

```
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

```
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.

```
cpi_inflator_quarters CPI inflator when dates are nice
```

Description

CPI inflator when dates are nice

Usage

```
cpi_inflator_quarters(from_nominal_price, from_qtr, to_qtr,
  adjustment = c("seasonal", "trimmed", "none"),
  useABSCConnection = 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 2019-05-20 to 2019-Q1. If using useABSConnection = TRUE, ensure you have rsdmx ($\geq 0.5-10$) up-to-date.

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 updated.
from_fy	The financial year contemporaneous to wage, which must be a financial year of an available sample file – in particular, not after 2015-16.
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

```
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"]]

  data.table(Wage_201314 = Wage201314,
             Wage_201819 =
               differentially_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

```
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.
per	One of "fortnight", "year" to return either the fortnightly pension or the annual amount.
...	Other arguments passed to age_pension .

energy_supplement	<i>Energy supplement</i>
-------------------	--------------------------

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

```
energy_supplement(qualifying_payment, has_partner = FALSE,
  n_dependants = 0L, age = 21, lives_at_home = FALSE,
  independent = FALSE, isjspcealfofcoahodeoc = FALSE,
  long_term = FALSE, per = c("year", "fortnight", "quarter"))
```

Arguments

qualifying_payment	A character vector designating the payment type the individual is entitled to. Valid strings are
pension	All pensions and bereavement allowance
seniors health card	Commonwealth Seniors Health Card
disability pension	Disability support pension (over 21)
allowance	All allowances not elsewhere described, viz. Newstart allowance, Widow allowance, Partner allowance, Sickness allowance
parenting	Parenting payments

	youth allowance	Youth allowance (but not receiving youth disability supplement)
	youth disability	Youth allowance but also receiving youth disability supplement
	austudy	Austudy recipients
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.
n_dependants		How many dependants does the individual have? Default is zero.
age		The age of the individual.
lives_at_home		(logical, default: FALSE) Does the individual live at home?
independent		(logical, default: FALSE) For persons under 21, is the person 'independent'?
isjspcealfofcoahodeoc		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?
long_term		Is the individual a long-term welfare recipient?
per		Dictates whether the result is per year, per fortnight, or per quarter. By default, yearly payments are returned, with a message. Payments are generally made each fortnight though recipients can elect to have them paid quarterly.

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 "Clean Energy Household Assistance: current rates". <http://guides.dss.gov.au/guide-social-security-law/5/1/10/20>

family_tax_benefit	<i>Family tax benefit</i>
--------------------	---------------------------

Description

Family tax benefit

Usage

```
family_tax_benefit(.data = NULL, id_hh = NULL, id = NULL,
  age = NULL, income = NULL, in_secondary_school = NULL,
  single_parent = NULL, other_allowance_benefit_or_pension = NULL,
  maintenance_income = NULL, maintenance_children = NULL,
  income_test_ftbA_1_bound = 51027, income_test_ftbA_2_bound = 94316,
  income_test_ftbB_bound = 5402, taper_ftbA_1 = 0.2,
  taper_ftbA_2 = 0.3, taper_ftbB = 0.2, per = "year", copy = TRUE)
```

Arguments

<code>.data</code>	data.table input. Each row is an individual. Columns must be have the same names
<code>id_hh</code>	household identifier, used to group households to determine eligiblity and number of children
<code>id</code>	individual identifier
<code>age</code>	numeric: age of each id
<code>income</code>	numeric: income of each id
<code>in_secondary_school</code>	logical column: does id attend secondary school?
<code>single_parent</code>	logical column: is id (a parent) single?
<code>other_allowance_benefit_or_pension</code>	logical column: does the individual receive a pension, benefit, or labour market program payment such as Youth Allowance?
<code>maintenance_income</code>	numeric: the amount of maintenance income the individual receives for the care of a child/children from a previous relationship
<code>maintenance_children</code>	integer: the number of children in the care of id for whom id receives maintenance
<code>income_test_ftbA_1_bound</code>	Lower bound for which reduction in FTB A max payment occurs at rate <code>taper_ftbA_1</code> .
<code>income_test_ftbA_2_bound</code>	Lower bound for which reduction in FTB A base payment occurs at rate <code>taper_ftbA_1</code> .
<code>income_test_ftbB_bound</code>	Lower bound for which reduction in FTB B payment occurs at rate <code>taper_ftbB</code> .
<code>taper_ftbA_1</code>	The amount at which ftb A max payment is reduced for each dollar earned above <code>income_test_ftbA_1_bound</code> .
<code>taper_ftbA_2</code>	The amount at which ftb A base payment is reduced for each dollar earned above <code>income_test_ftbA_2_bound</code> .
<code>taper_ftbB</code>	The amount at which ftb B payment is reduced for each dollar earned above <code>income_test_ftbB_bound</code> .
<code>per</code>	How often the payment will be made. At present, payments can only be annually.
<code>copy</code>	(logical, default: TRUE) Should a copy of <code>.data</code> be made before the calculation? If FALSE, intermediate values will be assigned by reference to <code>.data</code> (if not NULL).

Author(s)

Matthew Katzen

gdp	<i>Gross Domestic Product, Australia</i>
-----	--

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 <code>data.table</code> 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	<i>Generic inflator</i>
------------------	-------------------------

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

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

<code>gni</code>	<i>Gross National Income, Australia</i>
------------------	---

Description

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

Usage

```
gni_qtr(date, roll = "nearest")
```

```
gni_fy(fy_year)
```

Arguments

<code>date</code>	A Date vector or character coercible thereto.
<code>roll</code>	Passed to <code>data.table</code> when joining.
<code>fy_year</code>	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.

IncomeTax	<i>IncomeTax</i>
-----------	------------------

Description

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

Arguments

x	Taxable income.
thresholds	Lower brackets of the tax tables.
rates	Marginal rates

income_tax	<i>Income tax payable</i>
------------	---------------------------

Description

Income tax payable

Usage

```
income_tax(income, fy.year = NULL, age = NULL,
  family_status = "individual", n_dependants = 0L, .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 <code>fy.year</code> is not given, the current financial year is used by default.
age	The individual's age. Ignored if <code>.dots.ATO</code> is provided (and contains an age variable such as <code>age_range</code> or <code>Birth_year</code>).
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 <code>.dots.ATO</code> take precedence over <code>age</code> 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.

Value

The total personal income tax payable.

Author(s)

Tim Cameron, Brendan Coates, Matthew Katzen, Hugh Parsonage, William Young

Examples

```
income_tax(50e3, "2013-14")

## Calculate tax for each lodger in the 2013-14 sample file.
## Essentially, this is the only use-case for `income_tax`

if (requireNamespace("taxstats", quietly = TRUE)) {
  library(data.table)
```

```

library(taxstats)

s1314 <- as.data.table(sample_file_1314)
s1314[, tax := income_tax(Taxable_Income, "2013-14", .dots.ATO = s1314)]
}

```

income_tax_sapto *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,
  new_sapto_tbl = NULL)

```

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.

inflater	<i>Inflate using a general index</i>
----------	--------------------------------------

Description

Inflate using a general index

Usage

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

Arguments

x	The vector to be inflated.
from	The contemporaneous time of x.
to	The target time (in units of the inflater_table) to which x is to be inflated.
inflater_table	A data.table having columns index.col and time.col.
index.col	The column in inflater_table containing the index used for inflation.
time.col	The column in inflater_table by which times are mapped.
roll	If NULL, inflation is calculated only on exact matches in inflater_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, inflater_table = grattan::cpi_seasonal_adjustment, index.col = "obsValue", time.col = "obsTime", gives the CPI inflater.

install_taxstats	<i>Install 'taxstats' files</i>
------------------	---------------------------------

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 = 1e+08)
```

Arguments

average_rate	The average tax rate ($\frac{tax}{income}$)
...	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 <code>income_tax</code> function is not invertible there. As a consequence, the inverse function's value must be specified for <code>tax = 0</code> . "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 <code>income_tax</code> . If <code>tax</code> or <code>fy.year</code> 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

Convenience functions for dealing with financial years

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 <code>yr2fy</code> does not check its argument is an integer.
assume1901_2100	For <code>yr2fy</code> , assume that <code>yr_ending</code> is between 1901 and 2100, for performance. By default, set to <code>getOption("grattan.assume1901_2100", TRUE)</code> .

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

`fy.year` is a deprecated alias for `yr2fy`, the latter is slightly more efficient, as well as more declarative.

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

`fy2date` converts a financial year to the 30 June of the financial year ending.

`date2fy` converts a date to the corresponding financial year.

Examples

```
is.fy("2012-13")
is.fy("2012-14")
yr2fy(2012)
fy2yr("2015-16")
date2fy("2014-08-09")
```

 lf_inflator

Labour force inflators

Description

Labour force inflators

Usage

```
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", 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 2019-05-20 to 2019-03-01.
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 from_date or to_fy and from_fy, multiplied by labour_force.

Author(s)

Tim Cameron, Matthew Katzen, and Hugh Parsonage

Source

ABS Cat 6202.0 <http://www.abs.gov.au/ausstats/abs@.nsf/mf/6202.0?OpenDocument>.

Examples

```
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(input)

lito(income, max_lito = 445, lito_taper = 0.015, min_bracket = 37000)
```

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`, the 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.

<code>max_super_contr_base</code>	<i>Maximum superannuation contribution base</i>
-----------------------------------	---

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.

<code>MedicareLevy</code>	<i>Medicare levy in C++</i>
---------------------------	-----------------------------

Description

Medicare levy. Experimental function in C++, equivalent to [medicare_levy](#).

Arguments

`income`, `SpouseIncome`, `isFamily`, `NDependants`, `lowerThreshold`, `upperThreshold`, `lowerFamilyThreshold`,
 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.

medicare_levy	<i>Medicare levy</i>
---------------	----------------------

Description

The (actual) amount payable for the Medicare levy.

Usage

```
medicare_levy(income, fy.year = "2013-14", Spouse_income = 0,
  sapto.eligible = FALSE, sato = NULL, pto = NULL,
  family_status = "individual", n_dependants = 0, .checks = TRUE)
```

Arguments

income	The taxable income. A vector of numeric values.
fy.year	The financial year. A character vector satisfying <code>is.fy</code> .
Spouse_income	The spouse's adjusted income.
sapto.eligible	(logical) Is the taxpayer eligible for SAPTO? See Details.
sato	Is the taxpayer eligible for the Senior Australians Tax Offset?
pto	Is the taxpayer eligible for the Pensions Tax Offset?
family_status	What is the taxpayer's family status: family or individual?
n_dependants	Number of children dependant on the taxpayer.
.checks	Should checks of certain arguments be made? Provided to improve performance when checks are not necessary.

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.

See http://classic.austlii.edu.au/au/legis/cth/consol_act/mla1986131/ for the *Medicare Levy Act 1986* (Cth).

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

```
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'.

`Income_test_bracket_1`, `Income_test_bracket_2`, `Income_test_bracket_3`, `Income_test_bracket_4`, `Income_test_bracket_5`
(numeric) The steps at which income test 1 changes rates. Note the strange structure <https://www.humanservices.gov.au/individuals/services/centrelink/child-care-subsidy/payments/how-your-income-affects-it>.

`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'.

calc_baseline_ccs
(logical, default: TRUE) Should the current child care subsidy be included as a column in the result?

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.

model_income_tax	<i>Modelled Income Tax</i>
------------------	----------------------------

Description

The income tax payable if tax settings are changed.

Usage

```
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, lito_max_offset = NULL,
  lito_taper = NULL, lito_min_bracket = NULL, lito_multi = NULL,
  Budget2018_lamington = FALSE, Budget2019_lamington = FALSE,
  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`;
- $$\frac{\Delta z/z}{\Delta \tau/(1-\tau)}$$
- where z is taxable income and τ 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 <i>replacement</i> 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 <code>lito_multi = list(x = c(-Inf, 37e3, 200e3/3, Inf), y = c(445, 445, 66667))</code> . The reason the argument ends with <code>multi</code> 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; 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 amended by the 2019 Budget.
Budget2018_lito_202223	The LITO proposed for 2022-23 proposed 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 <code>sample_file</code> is eligible for SAPTO. If NULL, the default, then eligibility is determined by <code>age_range</code> in <code>sample_file</code> ; <i>i.e.</i> , if <code>age_range <= 1</code> 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 <code>sapto_max_offset</code>).
sapto_taper	The taper rate beyond <code>sapto_lower_threshold</code> .
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 <code>baseline_fy</code> 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:
if (requireNamespace("taxstats", quietly = TRUE)) {
  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

Modelling superannuation changes

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_div293_threshold = 3e+05,
  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 = 3e+05)
```

```
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_div293_threshold` The **proposed** Division 293 threshold.

`use_other_contr` Should `MCS_0thr_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 be 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.
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.
...	Passed to model_new_caps_and_div293.
adverse_only	Count only individuals who are adversely affected by the change.

Value

For model_new_caps_and_div293, A data.frame, comprising .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.

model_rent_assistance *Model Rent Assistance*

Description

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",
  .Prop_rent_paid_by_RA = 0.75,
  Max_rate = 500,
  Min_rent = 100)
```

newstart_allowance	<i>Newstart allowance</i>
--------------------	---------------------------

Description

Newstart allowance

Usage

```
newstart_allowance(fortnightly_income = 0, annual_income = 0,
  has_partner = FALSE, partner_pensioner = FALSE, n_dependants = 0,
  nine_months = FALSE, isjspcealfofcoahodeoc = 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 *Social Security Act 1991*.

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?

nine_months If the person is over 60 years old, have they been receiving payments for over 9 continuous months?

isjspcealfofcoahodeoc 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?

principal_carer Is the individual the parent with most of the day-to-day care of child. Defined in <https://www.humanservices.gov.au/individuals/enablers/principal-carer-rules-parenting> 41456.

fortnightly_partner_income Partner's 'Ordinary income' received fortnightly.

annual_partner_income Partner's 'Ordinary income' received annually.

age The individual's age.

fy.year Financial year. Default is "2015-16".

assets_value Total value of household assets. Details can be found at <https://www.humanservices.gov.au/individuals/enablers/assets/30621>.

homeowner Is the individual a homeowner?

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

upper 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.

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

taper_upper	The amount at which the payment is reduced for each dollar earned above the upper bound for non-principal carers.
taper_principal_carer	The amount at which the payment is reduced for each dollar earned above the lower bound for principal carers.
per	Specifies the timeframe in which payments will be made. Can either take value "fortnight" or "annual".

Source

http://classic.austlii.edu.au/au/legis/cth/consol_act/ssa1991186/s1068.html

new_income_tax	<i>New income tax payable Income tax payable with new tax brackets, tax rates etc</i>
----------------	---

Description

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

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	<i>New medicare levy</i>
-------------------	--------------------------

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

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.

Description

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

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)
```

Offset	<i>General offset in C++</i>
--------	------------------------------

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	<i>Pension Supplement</i>
--------------------	---------------------------

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

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

Author(s)

Matthew Katzen

pmax3 *Threeway parallel maximum*

Description

Returns the parallel maximum of three

Arguments

x, y, z Numeric vectors of identical lengths.

Value

The parallel maximum of the vectors.

pmaxC *Parallel maximum*

Description

A faster pmax().

Arguments

x	A numeric vector.
a	A single numeric value.

Value

The parallel maximum of the input values. pmax0(x) is shorthand for pmaxC(x, 0), i.e. convert negative values in x to 0.

Note

This function will always be faster than `pmax(x, a)` when `a` is a single value, but can be slower than `pmax.int(x, a)` when `x` is short. Use this function when comparing a numeric vector with a single value.

pmaxV	<i>Parallel maximum</i>
-------	-------------------------

Description

A faster `pmax()`.

Arguments

x	A numeric vector.
y	A numeric vector, the same length as x.

Value

The parallel maximum of the input values.

pminC	<i>Parallel maximum</i>
-------	-------------------------

Description

A faster `pmin()`.

Arguments

x	A numeric vector.
a	A single numeric value.

Value

The parallel minimum of the input values. The `0` versions are shortcuts for `a = 0`.

Note

This function will always be faster than `pmin(x, a)` when `a` is a single value, but can be slower than `pmin.int(x, a)` when `x` is short. Use this function when comparing a numeric vector with a single value.

pminV *Parallel maximum*

Description

A faster pmin().

Arguments

x A numeric vector.
y A numeric vector, the same length as x.

Value

The parallel maximum of the input values.

progressivity *Compute the progressivity*

Description

Compute the progressivity

Usage

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

Arguments

income Pre-tax income.
tax Tax paid.
measure Currently, only "Reynolds-Smolensky" progressivity is calculated:

$$G_Y - G_Z$$

where G_Y is the Gini coefficient of income and G_X is the Gini coefficient of post-tax income.

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	<i>Simple projections of the annual 2% samples of Australian Taxation Office tax returns.</i>
---------	---

Description

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

Usage

```
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 = FALSE,
        .copyDT = TRUE, check_fy_sample_file = TRUE,
        differentially_uprate_Sw = TRUE)
```

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, or 2015-16.
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 be updated by differentially_uprate_wage .
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: FALSE. Should generic_inflator() or CG_inflator be called to project the other variables? Adds time.
.copyDT	(logical, default: TRUE) Should a copy() of sample_file be made? If set to FALSE, will update sample_file.

project_to	<i>Simple projections of the annual 2% samples of Australian Taxation Office tax returns.</i>
------------	---

Description

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

Usage

```
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	<i>Rebate income</i>
---------------	----------------------

Description

Rebate income

Usage

```
rebate_income(Taxable_Income, Rptbl_Empr_spr_cont_amt = 0,
  All_deductible_super_contr = 0, Net_fincl_invstmt_lss_amt = 0,
  Net_rent_amt = 0, Rep_frng_ben_amt = 0)
```

Arguments

Taxable_Income the taxable income
 Rptbl_Empr_spr_cont_amt
 The reportable employer superannuation contributions amount
 All_deductible_super_contr
 deductible personal superannuation contributions
 Net_fincl_invstmt_lss_amt
 Net financial investment loss
 Net_rent_amt (for Rental deductions)
 Rep_frng_ben_amt
 Reportable fringe-benefits

Source

<https://www.ato.gov.au/Individuals/Tax-return/2015/Tax-return/Tax-offset-questions-T1-T2/Rebate-income-2015/>

rent_assistance	<i>Rent assistance</i>
-----------------	------------------------

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 <http://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 <code>fy.year</code> . If both <code>fy.year</code> and Date are provided, <code>fy.year</code> 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. <code>max_rate</code> and <code>min_rent</code> must not be used when <code>fy.year</code> 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 http://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()

# current fortnightly payment
rent_assistance(Date = Sys.Date())

# 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 *Attach a 'taxstats' package*

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

ABS Cat 6416.0. <http://www.abs.gov.au/ausstats/abs@.nsf/mf/6416.0>.

revenue_foregone	<i>Revenue foregone from a modelled sample file</i>
------------------	---

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.

sapto	<i>Seniors and Pensioner Tax Offset</i>
-------	---

Description

Seniors and Pensioner Tax Offset

Usage

```
sapto(rebate_income, fy.year, fill = 0, sapto.eligible = TRUE,
      Spouse_income = 0, family_status = "single", .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.
.check	Run checks for consistency of values. For example, ensuring no single individuals have positive Spouse_income.

sapto_rcpp	<i>SAPTO done in Rcpp</i>
------------	---------------------------

Description

SAPTO done in Rcpp

Usage

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

Arguments

RebateIncome, MaxOffset, LowerThreshold, TaperRate, SaptoEligible, SpouseIncome, IsMarried
Arguments as in [sapto](#).

sapto_rcpp_singleton	<i>SAPTO singleton</i>
----------------------	------------------------

Description

Length-one version of SAPTO in C++.

Usage

```
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](#).

sapto_rcpp_yr	<i>SAPTO for specific years in C++</i>
---------------	--

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

```
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.

.dots.ATO

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.

<https://www.ato.gov.au/Business/Research-and-development-tax-incentive/Claiming-the-tax-offset/Steps-to-claiming-the-tax-offset/Step-3---Calculate-your-amount>

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

Basic income tax method s4-10(3) http://classic.austlii.edu.au/au/legis/cth/consol_act/itaa1997240/s4.10.html. Explanatory memorandum <https://github.com/HughParsonage/grattan/blob/master/data-raw/parlinfo/small-biz-explanatory-memo-2015.pdf> from the original http://parlinfo.aph.gov.au/parlInfo/download/legislation/ems/r5494_ems_0a26ca86-9c3f-4ffa-9b81-219ac09be454/upload_pdf/503041.pdf.

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

https://www.ato.gov.au/Rates/HELP,-TSL-and-SFSS-repayment-thresholds-and-rates/?page=2#HELP_repayment_thresholds_and_rates_2013_14
https://docs.education.gov.au/system/files/doc/other/ed17-0138_-_he_-_glossy_budget_report_acc.pdf

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` *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

```
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 vectpr, 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	<i>Verifying validity of dates</i>
---------------	------------------------------------

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.

validate_fys_permitted

Verifying validity of financial years

Description

Many functions expect financial years. 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_fys_permitted(to_verify, permitted_fys, min.yr = NULL,
  max.yr = NULL, deparsed = deparse(substitute(to_verify)),
  allow.projection = TRUE,
  earliest_permitted_financial_year = "earliest permitted financial year",
  latest_permitted_financial_year = "latest permitted financial year")
```

Arguments

to_verify	A user-provided value, purporting to be character vector of financial years.
permitted_fys	A character vector of valid financial years.
min.yr, max.yr	Integers specifying the range of to_verify. If NULL, no restriction on the upper or lower bound of the range.
deparsed	A string indicating the argument that the user provided. Should generally be provided explicitly as the default is unlikely to be user-friendly.
allow.projection	If FALSE emit a different error message.
earliest_permitted_financial_year, latest_permitted_financial_year	Text for earliest/latest permitted financial year when min.yr/max.yr condition is violated.

Value

If to_verify contains valid financial years they are returned all in the form 2013-14. If they were already in that form, they obtain the following attributes:

```
grattan_all_fy TRUE if all the financial years are valid.
grattan_min_yr An integer, the earliest year ending in to_verify.
grattan_max_yr An integer, the latest year ending in to_verify.
```

validate_per	<i>Validate per</i>
--------------	---------------------

Description

Checks whether a valid input of 'per' is used and outputs the amount which yearly payments are divided by to get the desired rate.

Usage

```
validate_per(per, missing_per, .fortnights_per_yr = 26)
```

Arguments

per	How often are payments made? Can only take values 'year', 'fortnight', or 'quarter'.
missing_per	Is 'per' missing in the outer function? If so the default for that function will be used. Essentially, you should always pass missing(per) to this argument.
.fortnights_per_yr	What is the ratio of the fortnightly payment amount to the yearly payment amount? By default, 26. (Some payments expect 26; others expect 364/14.)

Details

For examples, see [rent_assistance](#) function code.

Examples

```
## Not run:
# Typical use-case
# attach(asNamespace("grattan"))
z <- function(per = "year") 52 / validate_per(per, missing(per))
z() # message
z(per = "year") # same, no message
z(per = "fortnight") # in fortnights
z(per = "sidfh") # error

## End(Not run)
```

wage_inflator	<i>Inflation using the Wage Price Index.</i>
---------------	--

Description

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

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 2019-05-20 to 2019-Q1.
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	<i>Youth allowance</i>
-----------------	------------------------

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,
                isjspcealfofcoahodeoc = 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 commence 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 turning 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?
isjspcealfofcoahodeoc	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 payments can only be fortnightly.
max_rate	If not NULL, a length-1 double representing the maximum <i>fortnightly</i> 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 payment occurs at rate taper2.
FT_YA_jobseeker_lower	Jobseeker lower bound for which reduction in payment occurs at rate taper1
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 <i>pension</i> (or benefit)?

partner_taper The amount by which the payment is reduced for each dollar earned by the individual's partner. (See <http://guides.dss.gov.au/guide-social-security-law/4/2/8/40>.)

youth_unemployment *Youth unemployment*

Description

Youth unemployment

Usage

```
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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