Issue Date: 23 July 2026

Your child support assessment

EMMA JOLL is assessed to pay MATTHEW FILIPPI for the support of the children in this assessment.

Assessment period: 6 September 2025 to 31 August 2026

The annual rate is **$5,662.00** and breaks down to:

Daily	$15.50171
Weekly	$108.51
Fortnightly	$217.02
Monthly	$471.83

A definition of the terms used in this letter can be found on the last page.

The amount of child support to be paid is based on a formula that looks at both parents' incomes, how much it costs to raise the children, and the percentage of care each parent provides.

Income details

	Emma	Matthew
Adjusted taxable income	$119,464.00 2025 taxable	$73,877.00 2025 taxable
Less self-support amount	$29,841.00	$29,841.00
Child support income	$89,623.00	$44,036.00
Combined child support income	$133,659.00	$133,659.00
Income percentage	**67.05%**	**32.95%**

Care and cost percentages

The amount of care both parents have for the child/ren is based on the information in our records.

Child's name	Care percentage	Cost percentage
Owen	Matthew 51%	Matthew 50%
James	Matthew 51%	Matthew 50%
Owen	Emma 49%	Emma 50%
James	Emma 49%	Emma 50%

Costs of the children

We work out the cost for each child using both parents' incomes and the number and age of the children.

Child's name	Date of birth	Cost
Owen	6 September 2012 Age range: 13 years or older	$16,604.00
James	2 August 2014 Age range: under 13 years	$16,604.00

Child support amount payable

We calculate the final annual amount payable by deducting the lower amount from the higher amount each parent is assessed to pay.

The annual amount of child support payable that Emma needs to pay Matthew for:

Child's name	Payable amount	Calculation
Owen	$2,831.00	17.05% (child support percentage) multiplied by $16,604.00 (cost of the child).
James	$2,831.00	17.05% (child support percentage) multiplied by $16,604.00 (cost of the child).

Emma is to pay an annual child support amount of $5,662.00. Matthew is to pay an annual child support amount of $0.00.

Final annual child support amount: Emma is to pay $5,662.00 to Matthew.

Important information about your family assistance payments

You only need to tell us once about a change in care. This is because we use the same rules to work out your care percentage for child support and family assistance payments.
You can tell us about a change in care by:

- signing in to **my.gov.au** or the **myGov app** and selecting your linked Child Support service. If you do not have a myGov account, you can create one at **my.gov.au** and link Child Support to it. For more information, go to **servicesaustralia.gov.au/mygov**
- calling us on **131 272**
- mailing it to
  Services Australia
  Child Support
  GPO Box 9815
  Canberra ACT 2610.

This is a notice of assessment given under section 76 of the *Child Support (Assessment) Act 1989*.

More information

For more information about how we calculate child support, go to **servicesaustralia.gov.au/childsupportassessment** or call us on **131 272** (call charges may apply).

Definition of terms	
Adjusted taxable income	The total taxable income plus other income such as gross reportable fringe benefits, target foreign income, net investment losses, some tax-free pensions or benefits and reportable superannuation contributions.
Provisional	The income we use when a tax return has not been lodged with the Australian Taxation Office.
Self-support amount	This amount is deducted from each parent's adjusted taxable income for their own support.
Child support income	The adjusted taxable income less the self-support amount, any relevant dependent child amount and any multi-case allowance.
Income percentage	This is calculated by dividing each parent's income by the combined child support income amount.
Care percentage	The amount of care each parent provides shown as a percentage.
Cost percentage	Each parents' share of the child's costs met directly through care shown as a percentage.
Child support percentage	This is calculated by subtracting the cost percentage from the income percentage for each parent. If you have different care arrangements for your children, you may have different child support percentages for each child.
Multi-case cap	Ensures a paying parent with multiple child support cases does not pay more child support for a child that they would if all the children lived in the same household.