**Table 1: Social security benefits available for lone parent and their interactions with child maintenance**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **United Kingdom** | **United States** | **Australia** | **New Zealand** |
| **Main social assistance benefit** | | | | |
| **Programmes** | Income Support (IS) or Jobseeker Allowance (JSA) | Temporary Assistance to Needy Families (TANF) | Parenting Payment (PP) or Newstart Allowance (NA) | Sole Parent Support (SPS) or Jobseeker Support (JS) |
| **Pass-through of child maintenance to recipients in receipt of main social assistance benefits** | Full pass-through | Varies by State, 0% - 100%.  Wisconsin: 75% pass-through | Full pass-through | Zero pass-through (except for any child maintenance in excess of benefit) |
| **Child/Family-related benefits** | | | | |
| **Programmes** | Child Benefit (CB) & Child Tax Credit (CTC) (low-income families only) | Supplemental Nutrition Assistance Program (SNAP) & Child Tax Credit (CTC). | Family Tax Benefit -Part A (FTB(A)) & Part B (FTB(B)) | Family Tax Credit (FTC) & Minimum Family Tax Credit (top-up) (MFTC) |
| **Child maintenance included as income for means-testing** | No | SNAP: – Yes  CTC: - No | FTB (A): – yes, above the FTB (A) base rate  FTB(B): – no | Yes |
| **Work-conditional tax credits** | | | | |
| **Programmes** | Working Tax Credit. | Earned Income Tax Credit (EITC) & Wisconsin Earned Income Credit | Working Credit | In-work tax credit. |
| **Child maintenance included as income for means-testing** | No | No | No | Yes |
| **Housing Benefits** | | | | |
| **Programmes** | Varies by Local Authority | Housing Vouchers & Wisconsin Housing credits | Rent Assistance | Accommodation Supplement. |
| **Child maintenance included as income for means-testing** | Yes, in some Local Authorities | Housing Vouchers: – yes  Wisconsin credit: – no | Yes | Yes |

Notes: In Australia, PP, FTB(A) and FTB(B) include an Energy Supplement to compensate low-income earners for electricity price rises incurred as a result of the Carbon Tax.