

Total Debt Pause 2 by Debt Benefit Type as at June 14, 2024

		Number of Debts	Outstanding Debt Amount
Department	Debt Benefit Type	11	\$47,420.32
	Austudy Apprentice/Trainee		
	ABSTUDY Schooling A	s 47F(1)	s 47F(1)
	Coronavirus Supplement (ABY)	7	\$17,630.75
	ABSTUDY Schooling	40	\$45,796.55
	ABSTUDY Tertiary	144	\$322,579.74
	Coronavirus Supplement (AUS)	219	\$408,397.16
	Additional Family Payment	5	\$56,709.26
	Age Pension	555	\$3,627,492.47
	ABSTUDY Apprentice/Trainee	9	\$16,744.04
	Austudy Student Start-up Scholarship	20	\$24,814.04
	Austudy Tertiary (old code)	7	\$48,931.71
	ABSTUDY Student Start-up Scholarship	s 47F(1)	s 47F(1)
	Austudy (Centrelink)	610	\$1,483,320.74
	Baby Bonus	s 47F(1)	s 47F(1)
	ABSTUDY Tertiary(EPA)	16	\$21,854.50
	Bonus Payment (SSA)	s 47F(1)	s 47F(1)
	Child Disability Assistance Payment	s 47F(1)	s 47F(1)
	Carer - Unspecified	s 47F(1)	s 47F(1)
	Carers Allowance (Adult)	107	\$444,998.93
	Carers Allowance (Child)	35	\$153,485.63
	Carer (Age)	203	\$1,461,844.87
	Carer (Disability Support)	407	\$3,378,947.20
	Carer Pension (Other)	491	\$2,961,305.91
	Carer Supplement (Carer Allowance-Adult)	s 47F(1)	s 47F(1)
	Carer Supplement (Carer Payment)	10	\$69,908.47
	Double Orphans Pension	s 47F(1)	s 47F(1)
	Disability Support Pension	1,910	\$11,392,783.49
	Disability Support Pension Trans.	7	\$20,968.27
	One-off Energy Assistance Payment	s 47F(1)	s 47F(1)
	Assistance to Isolated Children	18	\$19,530.06
	DEWR Pensioner Educ Supplement	205	\$230,934.97
	2020 Economic Support (SSA)	15	\$12,290.41
	Family Allowance	s 47F(1)	s 47F(1)
	Fares Allowance	s 47F(1)	s 47F(1)
	Family Payment	41	\$487,038.58
	Financial Supplement (SSA)	s 47F(1)	s 47F(1)
	Family Tax Benefit	2,335	\$7,895,344.87
	Family Tax Payment	s 47F(1)	s 47F(1)
	Handicapped Child Allowance	s 47F(1)	s 47F(1)
	Invalid Pension	s 47F(1)	s 47F(1)
	Coronavirus Supplement (JSP)	4,174	\$5,828,409.29
	Job Search Allowance (DSS)	17	\$112,433.09
	JobSeeker Payment	4,163	\$1,846,526.43
	Maternity Allowance Payment	s 47F(1)	s 47F(1)

DSS	Mobility Allowance	14	\$67,070.37
	Mobility Allowance Higher Rate	s 47F(1)	s 47F(1)
	Maternity Payment	s 47F(1)	s 47F(1)
	Newstart (FCM PYMT)	5	\$3,564.47
	Newstart Mature Age Allowance	s 47F(1)	s 47F(1)
	Newstart Allowance	11,818	\$19,023,448.29
	2019 - One-off Energy Assistance Payment	s 47F(1)	s 47F(1)
	Paid Parental Leave - Claimant	s 47F(1)	s 47F(1)
	Coronavirus Supplement (PPP)	416	\$761,135.25
	Pension Bonus Payment	s 47F(1)	s 47F(1)
	PGA General	s 47F(1)	s 47F(1)
	PGA Low Income Customer	s 47F(1)	s 47F(1)
	PGA Customer / Newstart Partner	s 47F(1)	s 47F(1)
	Newstart Partner Allowance	s 47F(1)	s 47F(1)
	Pensioner Partner Allowance	8	\$71,619.77
	Partner on Pension	41	\$198,916.50
	PPP Payment Low	907	\$1,605,175.45
	PPP Payment NSS	610	\$372,010.50
	Parenting Payment Partnered	221	\$964,892.90
	PPP Payment PEN	5	\$47,857.73
	Parenting Payment Single	3,562	\$55,900,394.69
	Sickness Partner Allowance	s 47F(1)	s 47F(1)
	Pension Supplement	s 47F(1)	s 47F(1)
	Special Partner Allowance	s 47F(1)	s 47F(1)
	Reconciliation Payment	s 47F(1)	s 47F(1)
	Coronavirus Supplement (PPS)	93	\$204,117.86
	Special Benefit - JSP Conditions	12	\$19,275.06
	Sickness Allowance	188	\$355,458.02
	School Kids Bonus	15	\$8,421.33
	Coronavirus Supplement (SKA)	s 47F(1)	s 47F(1)
	Student Start Up Loan - Austudy	106	\$103,204.20
	Student Start Up Loan - ABSTUDY	6	\$5,626.76
	Student Start Up Loan - Youth Allowance	201	\$169,846.37
	Special Benefit - Newstart Allowance	29	\$38,021.34
	Supporting Parents Benefit	s 47F(1)	s 47F(1)
	Special Benefit (DSS)	50	\$347,232.60
	Sole Parent Pension	50	\$946,806.00
	YAL Student Start-up Scholarship	5	\$12,198.56
	YAL Relocation Scholarship	24	\$18,505.43
	Coronavirus Supplement (SPL)	19	\$32,553.56
	Carer Payment Transitional	s 47F(1)	s 47F(1)
	Unemployment Benefit	32	\$447,004.39
	Carer Payment (UAS PYMT)	s 47F(1)	s 47F(1)
	Disability Support Pension (UAS PYMT)	6	\$1,136.01
	Wife's Pension(AGE) Transitional	s 47F(1)	s 47F(1)
Coronavirus Supplement (WDA)	11	\$20,878.12	
Widow Allowance	40	\$463,565.14	
Wife's Pension (Age)	s 47F(1)	s 47F(1)	
Wife's Pension (Disability Support)	7	\$205,987.57	

	Widow Pension B	s 47F(1)	s 47F(1)
	Widow Pension Other	6	\$86,063.83
	Youth Allowance	52	\$115,059.77
	Youth Allowance Apprentice/Trainee	35	\$74,827.87
	Coronavirus Supplement (YAL)	1,515	\$3,203,328.09
	Youth Allowance Job Seeker	614	\$346,834.04
	Youth Allowance Student	715	\$1,190,105.65
Non DSS	Non DSS	1,253	\$23,233,430.32
Total		38,531	\$153,421,355.21



Australian Government



Services
Australia

Income Apportionment Debt Pause Expanded Scope

Income Apportionment Response Branch

Integrity Response Division

5 APRIL 2024

Income Apportionment – Debt recovery pause 30 Oct 2023

Following Australian Government Solicitor advice on 20 September 2023, the agency in consultation with the Department of Social Services (**DSS**) developed an approach to cease recovery arrangements for debts that might be affected by income apportionment.

The initial methodology used to identify and pause debts was:

- Outstanding employment income related debts raised for a period of 28 days or greater (minimum two entitlement periods), and
- where the debt's start date is prior to 7 December 2020.

Debts in scope were those raised under all income tested payment or benefit types administered under the Social Security Act, or other relevant legislation.

Debts raised after September 2021 were excluded from the pause scope, when the agency ceased debt raising.

From 30 October 2023, treatments including quarantine and administrative temporary write-off (where quarantining was unable to be applied or sensitivities exist) were applied to debts identified as potentially impacted by income apportionment.

The pause action stops all recovery action.

Several **risks** were managed through the 30 October 2023 debt recovery pause including:

- **Reputational risks**
 - A data-led approach to identifying potentially impacted debts may have resulted in incorrect cohorts being included/excluded (initial scope was not broad and focussed only on employment income debts)
 - communication of the pause was delayed from the date of implementation
 - quarantining debts removed them from view on the Centrelink online portal (Money You Owe)
- **Financial/Legal risks**
 - the Agency continued to receive repayments towards impacted debts

Income Apportionment – Additional debts potentially impacted by Income Apportionment

Following the initial debt recovery pause, the agency has undertaken further analysis to determine if more debts were potentially impacted by income apportionment. Through data analysis and manual sampling of customer records, additional potential debt cohorts have been identified.

Using the initial debt pause methodology as a base, the agency has explored and expanded the scope to include:

- **Outstanding employment income debts with a duration of less than 28 days** (example pg.5 & 6) **and,**
- **Outstanding debts for non-employment income where they intersect with an outstanding, fully recovered or waived in full employment income debt** (example pg.7)

This expanded methodology acknowledges the potentially broader impact of income apportionment on a customer's entitlement to other payments and benefits administered by the agency, including supplements.

While the expanded scope has identified further cohorts of debts potentially and indirectly impacted by income apportionment, the agency is unable to conclusively determine if income apportionment has been used without the manual review of individual customer records by experienced staff.

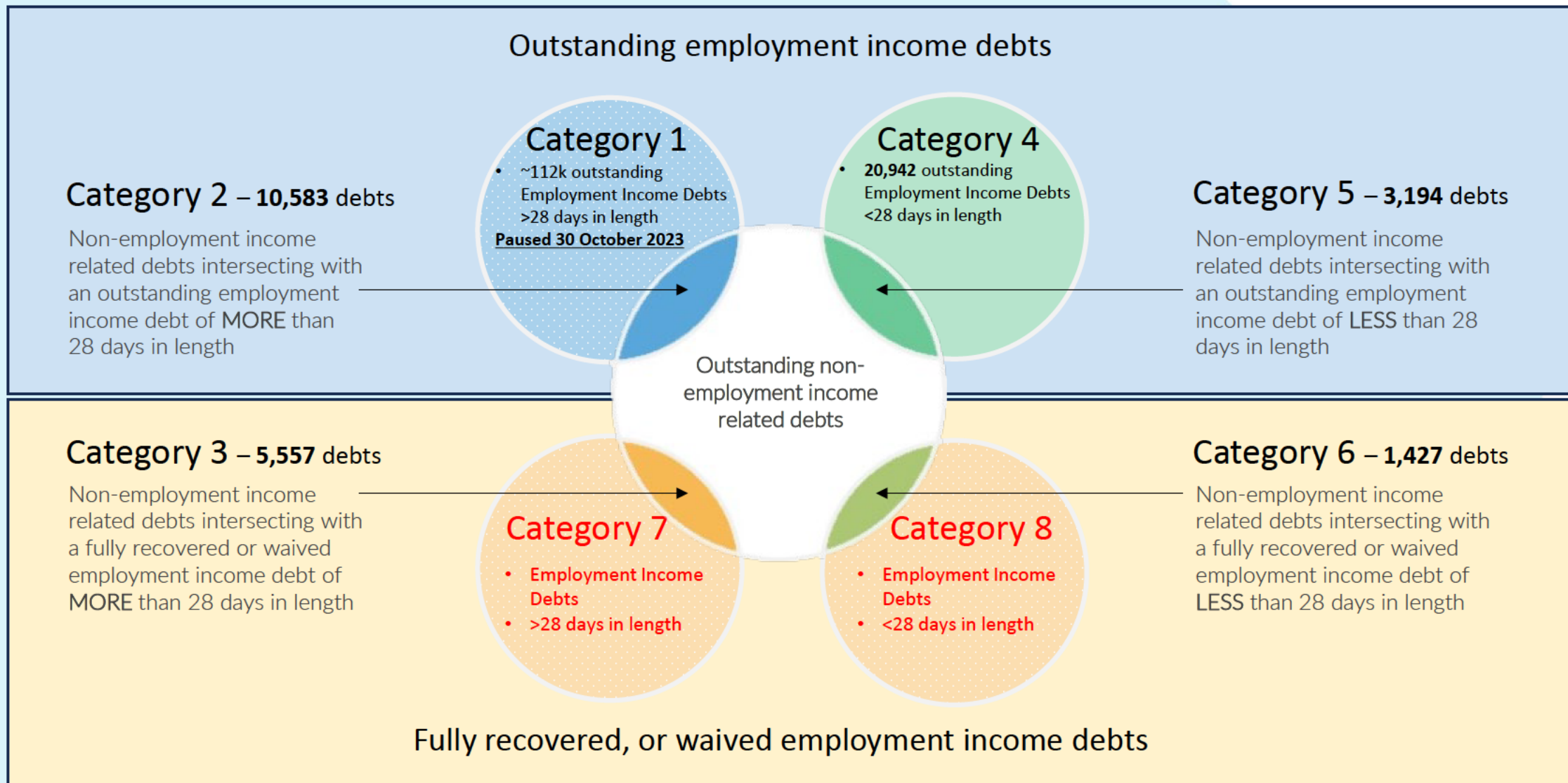
Detailed examples of each of the above categories are provided at slides 5 - 7.

Risks being managed through an expanded scope include:

- **Reputational risks**
 - the potentially significant scale of an expanded scope
 - the length of time taken to identify potentially impacted debt types
 - the pausing of debts for customers who have already had a debt paused as part of the initial debt recovery pause
- **Financial/Legal Risks**
 - the Agency continuing to receive repayments towards impacted debts, particularly in the period since the initial debt recovery pause
 - appropriate implementation of pauses/quarantine without impacting other debts, or customer entitlements (i.e. Advance Payments)
 - the expanded scope may result in the pausing of debt recovery activity on further debts not impacted by income apportionment

Income Apportionment – Debts intersecting with an employment income debt

Additional categories of debt that intersect with an employment income debt potentially impacted by Income Apportionment



*NOTE: Coronavirus Supplement (CVS) is an example of a non-employment income related debt that intersects with an employment income debt

Current Income Apportionment impacts

Customers can accrue working credits, income bank or work bonus credits during periods of unemployment to reduce the impact of future casual or part time earnings. When the customer commences earning an income, the accrued credits deplete to zero before any residual income is used to calculate their rate of income support. While income apportionment typically affects periods of 2 or more entitlement periods, a recalculation of working credits, income bank or work bonus credits may mean that debts of less than 28 days in length may still be impacted by income apportionment.

Working Credit, Work Bonus and Income Bank

A single Jobseeker (JSP) customer with no dependent children, is a casual worker with variable shifts. They commenced employment three weeks before advising the Agency they were working, and the customer provided their first fortnightly payslip to verify their income for previous entitlement period. The payslip does not line up with their Centrelink fortnight. The example assumes the customer did not get any employment income in days 1-7 and 22-28, and had a working credit balance of 594. The payslip only shows the total amount earned over the 14-day employment period.

The below shows what happens when the agency **apportions income in line with the payslip dates and across two Centrelink fortnights**.

- In this case, the Agency divided the \$1,400 by the 14 days in the payslip period to come to a daily rate of \$100. $\$1,400 / 14 = \100 .
- For Centrelink fortnight 1, the customer maintains entitlement to the full rate of payment as the \$700 of income apportioned to the entitlement period was offset by their working credit balance of 594.
- For Centrelink fortnight 2, the customer receives a debt of \$341.40 for the 14-day entitlement period once the remaining \$700 of employment income that was apportioned to the second entitlement period was assessed.

Note: although a different income test would apply, the same principle applies to customers with an Income Bank or Work Bonus balance.

Apportionment of \$1,400 income across Centrelink fortnights																														
							\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
Centrelink fortnight 1: Total Income \$700 Working credits: 594 Rate of JSP Paid: \$565.70 + \$8.80 CES + \$550 CVS Rate of JSP Entitled: \$565.70 + \$8.80 CES + \$550 CVS Debt calculated: \$0														Centrelink fortnight 2: Total Income \$700 Working credits: 0 Rate of JSP Paid: \$565.70 + \$8.80 CES + \$550 CVS Rate of JSP Entitled: \$224.30 + \$8.80 CES + \$550 CVS Debt calculated: \$341.40																

The customer would receive a debt of \$341.40 Jobseeker payment for days 15 to 28 (14 days).

1. Rate of Jobseeker payment was calculated using the July 2020 income test
 2. Income Free Area of \$106

3. Income Reduction of \$0.50 per dollar earned between \$106 - \$256
 4. Income reduction of \$0.60 per dollar earned above \$256

Income support payments or benefits often consist of a number of add-ons and supplements, some of which are combined into the primary benefit, others, administered as standalone payments. In order to remain qualified to some of these supplementary payments, the customer must retain qualification to the income support payment or benefit. Where income apportionment may have resulted in the customer's loss of qualification for an income support payment or benefit, the supplementary payment which has also been raised as a debt, may be impacted.

***NOTE: Any additional outstanding debt could exist on records where a previously identified income apportionment debt has been fully recovered, waived or itself, remain outstanding.**

Coronavirus Supplement (CVS)

A single Jobseeker (JSP) who is under 18, living at home and has no dependent children, is a casual worker with highly variable shifts. They commenced employment three weeks before advising the Agency they were working, and the customer provided their first fortnightly payslip to verify their income for previous entitlement period. The payslip does not line up with their Centrelink fortnight. The example assumes the customer did not get any employment income in days 1-7 and 22-28, and a working credit balance of 200 at the beginning of Centrelink fortnight 1. The payslip only shows the total amount earned over the 14-day employment period.

The below shows what happens when the Agency **apportions income in line with the payslip dates and across two Centrelink fortnights**.

- In this case, the Agency divided the \$1,540 by the 14 days in the payslip period to come to a daily rate of \$110. $\$1,540 / 14 = \110 .
- For Centrelink fortnight 1, the customer was entitled to a partial rate of Youth Allowance as some of the \$770 of apportioned income was offset by their working credit balance of 200. The customer incurred an overpayment to Jobseeker payment of \$180.86 plus an overpayment of \$2.79 in Clean Energy Supplement (CES). Because they retained entitlement to Jobseeker payment, they also retained entitlement to the CVS supplement. The customer's working credit balance is now zero.
- For Centrelink fortnight 2, the customer receives a maximum entitlement debt for Jobseeker payment of \$253.20 because their income reduced their entitlement to zero, meaning they also lost entitlement to the CES or \$3.90 and CVS supplement of \$550. The total debt amount for the second entitlement period was \$807.10

Denotes previous CVS period							Apportionment of \$1,540 income across Centrelink fortnights														Denotes next CVS period						
							\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
Centrelink fortnight 1: Total Income \$770 Rate of JSP Paid: \$253.20 + \$3.90 CES + \$550 CVS = \$807.10 Rate of JSP Entitled: \$72.34 + \$1.11 CES + \$550 CVS = \$623.45 Debt calculated: JSP \$180.86 + \$2.79 = \$183.65														Centrelink fortnight 2: Total Income \$770 Rate of JSP Paid: \$253.20 + \$3.90 CES + \$550 CVS = \$807.10 Rate of JSP Entitled: \$0.00 + \$0.00 CES + \$0.00 CVS = \$0.00 Debt calculated: JSP \$253.20 + \$3.90 CES + \$550 CVS = \$807.10													

The customer would receive a debt of \$434.06 JSP + \$6.69 CES for the total period + the \$550 CVS payment paid in Centrelink fortnight 2 = **Total Overpayment \$990.75**

1. Rate of Jobseeker payment was calculated using the July 2020 income test
2. Income Free Area of \$143

3. Income Reduction of \$0.50 per dollar earned between \$143 - \$250
4. Income reduction of \$0.60 per dollar earned above \$250

Income Apportionment | Family Tax Benefit Reconciliation impacts

Adjustments to income support payments or benefits can often indirectly impact other types of payments administered by the Agency. This is prevalent (in addition to the supplements example in slide 7), where the qualification of an income support payment is used to calculate another payment (for example Family Tax Benefit). Where income apportionment may have resulted in the customer's loss of qualification to an income support payment or benefit, other payments paid to the customer can often be adjusted or recalculated, potentially some months after the initial change.

A Newstart Allowance (NSA) customer advised the Agency on 2 February 2019 that they are in a relationship. As a parent of 3 children, they receive Family Tax Benefit (FTB) and have estimated their combined 2018/19 financial year income to be \$85,000. They previously received the maximum rate of FTB as a recipient of NSA.

As part of their update on 2 February 2019, the customer also advised that they commenced employment on 8 January 2019. They chose not to immediately declare these earnings because they were unsure of their hourly rate and their employment period did not align with the Centrelink pay fortnight. They declare \$2,800 employment earnings for the previous 2 Centrelink pay periods.

***NOTE: The customer does not have a Working Credit balance.**

Apportionment of \$2800 income across Centrelink fortnights																													
							\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	
Denotes FTB adjustment period																													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28		
Centrelink fortnight 1: Total Income \$1400 Rate of NSA Paid :\$496.70 Rate of NSA Entitled: \$0 Debt calculated: \$496.70														Centrelink fortnight 2: Total Income \$1400 Rate of NSA Paid :\$496.70 Rate of NSA Entitled: \$0 Debt calculated: \$496.70															

Income earned (actual)																												
										\$300	\$300				\$300	\$300	\$300	\$600	\$200	\$500								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	
Centrelink fortnight 1: Total Income \$600 Rate of NSA entitled \$214.10 Debt calculated: \$282.60														Centrelink fortnight 2: Total income \$2200 Rate of NSA entitled: \$0.00 Debt Calculated: \$496.70														

With income apportionment used to calculate the customer's NSA entitlement, their rate of FTB is adjusted for both Centrelink fortnight periods. As the amount of income the customer has declared precludes them from NSA, their rate of FTB is also recalculated based on their income estimate, rather than their NSA eligibility status. The impact of income apportionment in this instance results in a negative adjustment to their FTB entitlement for both entitlement periods which may result in a debt during reconciliation. ***NOTE: A debt shell for Newstart Allowance of \$993.40 would be created.**

In a daily income calculation, the effect on the calculation of FTB would only apply for the second NSA pay period as the customer maintains some entitlement in the first pay period. The FTB reconciliation calculation would therefore be different, including potentially resulting in a lesser debt. **NOTE: A debt shell for Newstart Allowance of \$710.80 would be created.**

Income apportionment can often indirectly impact the main reason a customer has been overpaid. Where both a circumstantial change has been recorded in addition to employment income, the most prevalent reason will be used as the reason for the debt. This means a customer could receive a single income-based overpayment when they have in fact been overpaid due to income and another reason (for example, a change in marital status).

A Newstart Allowance (NSA) customer contacted the Agency on 2 February 2020 and advised that they became a member of a couple from 15 January 2020. At the same time, they provided a payslip to confirm they commenced earning employment income from 8 January 2020. The payslip did not align with Centrelink pay period and only displays the total earnings as a single lump sum over the 14 day employment period.

***NOTE: The customer does not have a Working Credit balance. The Income Free Area (IFA) is \$104 per entitlement period. Income less than the IFA threshold does not reduce a customer's entitlement to Income Support Payment.**

The example below shows how **income apportionment impacts a debt raised due to a change in marital status.**

Apportionment of \$2030 income across Centrelink fortnights													
\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145	\$145
Single person calculation							Partnered person calculation						

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
Centrelink fortnight 1: Total Income \$1015 Rate of NSA Paid: \$559.00 Rate of NSA Entitled: \$27.40 Debt calculated: \$531.60							Centrelink fortnight 2: Total Income \$1015 Rate of NSA Paid: \$559.00 (Single Rate paid) Rate of NSA Entitled: \$0 Debt calculated: \$559.00 (this includes a debt of \$54.30 for the difference between single and partner rate of NSA)																				

Income Earned (actual)																										
\$300	\$230	\$250	\$300	\$250	\$300	\$300								\$100												
Single person calculation							Partnered person calculation																			

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
Centrelink fortnight 1: \$1930 Rate of NSA paid: \$559.00 Rate of NSA entitled: \$0.00 Debt calculated: \$559.00							Centrelink fortnight 2: \$100 Rate of NSA paid: \$559.00 (single rate) Rate of NSA entitled: \$504.70 (partner rate) Debt Calculated: \$54.30 (Difference between single and partner rate)																				

The maximum rate of NSA for the second Centrelink pay period is reduced from \$559.00 to \$504.70 as the customer is now considered partnered from 15 January 2020 for each example.

- **Using the apportionment method**, the customer has income debts for both Centrelink pay periods totalling \$1,090.60.
- **Using the daily method calculation**, the customer has an income debt for the first Centrelink pay period of \$559.00. They also have a separate marital status debt of \$54.30 for the difference between the single and partnered rate of NSA for the second pay period.

Income Apportionment impacts a range of different customer debt scenarios. Additional debt types have been identified where Income Apportionment may have indirectly affected the correctness of the debt.

Initial debt reasons on which pause was applied

Debt Code	Debt Reason	Explanation
ECA	Employment income wrongly coded or declared	An incorrect amount of employment income for you and your partner was used to work out payments made to you.
ECM	Employment income wrongly declared/coded	An incorrect amount of employment income for you and your partner was used to work out payments made to you.
EPA	Partner's income wrongly declared/coded	An incorrect amount of your partner's employment income was used to work out the payments made to you.
EPM	Partner's income wrongly coded/declared	An incorrect amount of your partner's employment income was used to work out the payments made to you.
ESA	Employment income incorrectly coded/declared	An incorrect amount of employment income was used to work out the payments made to you.
ESM	Employment income wrongly declared or coded	An incorrect amount of employment income was used to work out the payments made to you.
ICA	Employment income coded or declared incorrectly	An incorrect amount of employment income for you and your partner was used to work out payments made to you.
IEA	Employment Income incorrectly coded or declared	An incorrect amount of employment income was used to work out the payments made to you.
IEP	Partner's employment income wrongly coded/declared	An incorrect amount of your partner's employment income was used to work out the payments made to you.
IES	Your Employment Income was not declared or coded	Employment income affects the rate of payment you are entitled to. As your income was not declared or coded, the payments made to you were incorrect.
IPA	Partner's income incorrectly declared/coded	An incorrect amount of your partner's employment income was used to work out the payments made to you.
IPM	Partner's income incorrectly coded/declared	An incorrect amount of your partner's employment income was used to work out the payments made to you.
IPN	Partner's Employment Income not declared/coded	An incorrect amount of your partner's employment income was used to work out the payments made to you.
ISA	Employment Income incorrectly declared or coded	An incorrect amount of employment income was used to work out the payments made to you.
ISI	Employment income declared or coded incorrectly	Employment income affects the rate of payment you are entitled to. An incorrect amount of income was used to work out the payments you received, which means these payments were incorrect.
ISM	Employment income wrongly coded/declared	An incorrect amount of employment income was used to work out the payments made to you.
UCE	Cash employment income not declared	An incorrect amount of cash employment income was used to work out the payments made to you.
UCP	Partner's cash employment income not declared	An incorrect amount of your partner's cash employment income was used to work out the payments made to you.

Potential additional/expanded scope debt reasons

API – In prison or other institution	ISS – Income Stream Review Compliance Self
ASS – Assets over limit	ITD – Internal transfer adjustment (auto)
AUN – Insufficient workload	ITR – Internal transfer Automatic
CDP – Receipt of CDEP Payment	LBE – Low Business Income
CFP – Comparable foreign payment	LOG – Loss of entitlement after grant
CFS – Studies: commenced full-time study	LOC – Loss of care
CMA – Compensation Income	LOZ – Not in Australia
CMP – Compensation Income - Partner	MSS – Relationship - status
CNE – Carer not eligible for this payment	MST – Relationship status
DCS – Dependent children/students	NCP – Not Entitled to Carer Payment
DIS – Discontinued study	NCS – Not Entitled to Carer Supplement
DUP – Duplicate Payment	NDF – Not entitled to Drought Force Supplement
DVA – Department of Veterans Affairs payment	NEG – No entitlement at grant
DVC – Department of Veterans Affairs clearance	NEP – Not eligible for payment
ESP – Studies: eligibility period/study change	NES – No longer eligible for Sickness Allowance
FCS – Studies: failure to start studies/course	NFS – No longer undertaking full time study (Auto SLD)
FDM – False/multiple identity	NNA – Not qualified as an Australian Apprentice
FFO – Failed Farm Household Obligation	NPC – Not providing care
FRA – ATO re-reconciliation	NPS – Not entitled to Pension Supplement
FRC – FAO reconciliation	NSM – No longer undertaking fulltime study
FRR – FAO re-reconciliation	OIP – Partner Income: not from employment
FRU – Fraud	OIS – Your income: not from employment
FSA – Update of Financial Investments (self)	ONL – Failed obligation: form not lodged
FSM – Update of Financial Investments Manual (self)	OSP – Income from overseas pension
IAC – Income Stream Auto Update Combined	OSS – Other DSS (only valid prior to 1.10.97)
IAO – Income Stream Auto Update Partner	OTH – Other – auto waived
IAS – Income Stream Auto Update Self	PAI – Income: parental income
IDB – Incorrect date of birth	PSF – Participation Serious Failure
IDP – Income Dad and Partner Pay	QFE – Full-time employment
IMC – Income Stream Auto Update combined Manual	RIC – Review of income and circumstances
IMO – Income Stream Auto Update Partner Manual	RCN – Reconciliation Debt
IMS – Income Stream Auto Update Self Manual	RTF – Returned to Farming
INP – Income from investment Partner	SDT – Special Disability Trust non-compliant
INR – Incorrect rate	SYS – System error
IRH – Incorrect rate (returned home)	UAI – Studies: not enrolled at institution
INV – Income from investments Self	UCI – Studies: unapproved course at institution
IPL – Income: Paid Parental Leave	WKL – Weekly Payment
ISP – Income Stream Review Compliance Partner	

Income Apportionment | In-scope Payments/Benefits/Allowances and impacted debt reason codes

Payment type	Debt reason
Abstudy Tertiary PES payment DEWR PES payment	AUN/DIS/ESP/FCS/FDM/FRU/DUP/NEP/UCI/UAI
Abstudy schooling	API/ASS/AUN/CDP/CFS/DIS/DUP/ESP/FCS/FDM/IDB/INP/INR/IRH/ITD/OIP/OIS/PAI/QFE/UAI/UCI/WKL
Abstudy tertiary and Austudy	API/ASS/CFP/DCS/DIS/DUP/ESP/FCS/FDM/FRU/FSA/FSM/IAC/IAO/IAS/IDB/IDP/IMC/IMO/IMS/INP/INR/INV/IPL/ISP/ISS/ITD/ITR/LOG/LOZ/MSS/MST/NEG/NEP/OIP/OIS/OTH/RIC/SDT/SVS/WKL/AUN/UCI/CMA/CMB/CMC/CMM/CMP
Austudy start up scholarship / Additional Family Payment Coronavirus Supplement / Schoolkids Bonus	NEP
Austudy Start up Loan	SLD
Age Pension Austudy Partner Allowance Carer Payment Disability Support Pension Farm Household Allowance Invalid Pension Jobsearch Partner Allowance Jobseeker Allowance Jobseeker Payment Newstart Allowance Partner Allowance Parenting Payment Partner on Dependent YAL Sickness Partner Allowance Sickness Allowance Small business Relief Payment Sole Parent Pension Special Benefit Supporting Parents Benefit Unemployment Benefit Wife's Pension Widow Allowance Widow Pension Youth Allowance	API/ASS/CFP/DCS/DIS/DUP/ESP/FCS/FDM/FRU/FSA/FSM/IAC/IAO/IAS/IDB/IDP/IMC/IMO/IMS/INP/INR/INV/IPL/ISP/ISS/ITD/ITR/LOG/LOZ/MSS/MST/NEG/NEP/OIP/OIS/OTH/RCN/RIC/SDT/SVS/WKL/CMA/CMB/CMC/CMM/CMP
Australian Emergency Pandemic Income Support	API/DUP/INR/INV/MST/NEP/OIP/OIS
Carer Pension	API/ASS/CFP/DCS/DIS/DUP/ESP/FCS/FDM/FRU/FSA/FSM/IAC/IAO/IAS/IDB/IDP/IMC/IMO/IMS/INP/INR/INV/IPL/ISP/ISS/ITD/ITR/LOG/LOZ/MSS/MST/NEG/NEP/OIP/OIS/OTH/RIC/SDT/SVS/WKL/CNE/NCP/NCS/CMA/CMB/CMC/CMM/CMP
Carer Supplement	NCS
Defence Force Income Support Allowance (DFISA)	IES/IEP
Disaster Recovery Allowance (DRA) (NEMA)	IES/IEP
Family Allowance Family Tax Benefit	DCS/FET/FDM/FPN/FRA/FRC/FRR/FRU/LOG/LOC/LOZ/MSS/MST/NFC/NEG/NLD/NLF
Home Child Care Allowance	DUP/NEP
Mobility Allowance	API/DUP/MAO/PRE/QMD/WKL/NEP
Status Resolution Support Services Payment	DUP/IPN/NEP
Pension Bonus Payment	ASS/INR/IPN/MST/MSS
Partner Bereavement Payment	NEP/DUP
Student Startup - Youth Allowance	DUP/NEP
Transitional Farm Family Payment	API/CNE/CPS/DUP/FDM/RTF
Utilities Age Pension	ASS/DUP/NEP