



Spouse (without dependent child or student) tax offset calculator

This calculator has been decommissioned. Use the 2014 tax return instructions to determine eligibility for the offset.

Last updated 1 July 2025

In the 2015 budget, the government announced that this offset would be abolished from 1 July 2014.

This calculator has been decommissioned, however the T1 Spouse (without dependent child or student) 2014 tax return item will help you work out:

- whether you can claim the spouse (without dependent child or student) tax offset, and
- the amount of offset you can claim in your 2013–14 tax return.

QC 35440

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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