

Table 2

An Evaluation of the Impact of the GST
on the Lower Income Families
1996

Single Parent -- Two Children

	(A)	(B)	(C)	(D)	(E)	(F)
		ENHANCED CREDIT LESS LOSS			TOTAL BENEFIT	TOTAL BENEFIT
INCOME (\$000)	GST- FST	IN REAL VALUE	INDEXING BENEFITS	PRICE PENALTY	100% FST SAVING	70% FST SAVING
15	155	208	66	164	119	- 45
20	205	308	66	186	169	- 17
25	270	280	66	230	76	-144
30	295	30	94	243	-171	- 72

Column (E) is calculated as (B) + (C) - (A)

Column (F) is calculated as (B) + (C) - (A) - (D)

Two Parents -- Two Children -- One Earner

	(A)	(B)	(C)	(D)	(E)	(F)
		ENHANCED CREDIT LESS LOSS			TOTAL BENEFIT	TOTAL BENEFIT
INCOME (\$000)	GST- FST	IN REAL VALUE	INDEXING BENEFITS	PRICE PENALTY	100% FST SAVING	70% FST SAVING
15	140	68	66	178	-6	-184
20	150	168	66	206	84	-122
25	180	210	77	227	107	-120
30	215	30	142	247	-43	-290

Column (E) is calculated as (B) + (C) - (A)

Column (F) is calculated as (B) + (C) - (A) - (D)