



Living wage for artists	
Party:	Australian Greens
Summary of proposal: The proposal would create a pilot program for a payment called the Living Wage for Artists, which would provide a weekly payment to established and emerging artists and arts workers. The pilot program would be made available to up to 10,000 individuals for a full year. The proposal would start on 1 July 2026 and is non-ongoing.	
Additional information (based on further advice provided): <ul style="list-style-type: none"><li>• The payment would be the present-day equivalent of \$750 per week in 2022.</li><li>• Payments received from this program would be treated as taxable income.</li></ul> To be eligible for the payment, a recipient of the Living Wage for Artist’s payment would be required to: <ul style="list-style-type: none"><li>• be an Australian citizen, permanent resident or have a valid working visa.</li><li>• have an average income below \$80,000 per year.</li></ul>	

## Costing overview

The proposal would be expected to decrease the fiscal and underlying cash balances by around \$324 million over the 2025-26 Budget forward estimates period (see Table 1). This impact reflects an increase in administered expenses, partially offset by an increase in tax revenue over the period.

The proposal would have an impact beyond the 2025-26 Budget forward estimates period. A breakdown of the financial implications (including separate public debt interest (PDI) tables) over the period to 2035-36 is provided at Attachment A.

This costing is subject to uncertainty, particularly around the marginal tax rate of payment recipients. Changes in the assumed marginal tax rate would impact estimated tax revenue.

**Table 1: Living wage for artists – Financial implications (\$m)<sup>(a)(b)</sup>**

	2025-26	2026-27	2027-28	2028-29	Total to 2028-29
Fiscal balance	-	-336.1	11.0	1.0	<b>-324.1</b>
Underlying cash balance	-	-336.1	11.0	1.0	<b>-324.1</b>

(a) A positive number represents an increase in the relevant budget balance; a negative number represents a decrease.

(b) PDI impacts are not included in the totals.

- Indicates nil.

## Key assumptions

The Parliamentary Budget Office (PBO) has made the following assumptions in costing this proposal.

- The Living Wage for Artists program would be fully subscribed, with payments made from 1 July 2026.
- The average marginal tax rate of recipients in program would be 30%.
- Around 91% of tax liabilities would be paid in the income year they are accrued, 8% in the first year after, and 1% in the second year after.
- Departmental expenses per recipient of the Living Wage for Artists payment would be similar to the expenses per recipient of student Youth Allowance.
- Jobseeker and other social services payments would be unaffected.

## Methodology

The value of the payment in 2026-27 was calculated by increasing the \$750 weekly payment by forecast and actual consumer price inflation since 2022.

The administered expenses were calculated by multiplying the number of recipients by the weekly payment amount across 52 weeks.

The income tax revenue raised by the proposal was calculated by multiplying total payments by the assumed 30% average marginal tax rate. The assumed timing of tax collections was then applied to this estimate.

Departmental expenses were calculated using a unit price funding model provided by Services Australia. As this proposal creates a new payment, the funding model estimates were updated in the first year. This reflects the cost of initiating new processes and systems for The Living Wage for Artists payment.

Financial implications were rounded consistent with the PBO's rounding rules.<sup>1</sup>

## Data sources

Services Australia provided the funding model unit price list from the Agency's Funding Model over the 2025-26 Budget forward estimates period.

Commonwealth of Australia (2025) *Pre-election Economic and Fiscal Outlook 2025*, Commonwealth of Australia.

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<sup>1</sup> <https://www.pbo.gov.au/for-parliamentarians/how-we-analyse/pbo-rounding-rules>

## Attachment A – Living wage for artists – Financial implications

**Table A1: Living wage for artists – Fiscal and underlying cash balances (\$m)<sup>(a)</sup>**

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
<b>Revenue</b>													
<i>Administered tax</i>													
<i>Personal income tax</i>	-	125.0	11.0	1.0	-	-	-	-	-	-	-	137.0	137.0
<b>Total – revenue</b>	-	<b>125.0</b>	<b>11.0</b>	<b>1.0</b>	-	-	-	-	-	-	-	<b>137.0</b>	<b>137.0</b>
<b>Expenses</b>													
<i>Administered</i>													
<i>Living Wage for Artists program</i>	-	-457.0	-	-	-	-	-	-	-	-	-	-457.0	-457.0
<i>Departmental</i>													
<i>Living Wage for Artists program administration</i>	-	-4.1	-	-	-	-	-	-	-	-	-	-4.1	-4.1
<b>Total – expenses</b>	-	<b>-461.1</b>	-	-	-	-	-	-	-	-	-	<b>-461.1</b>	<b>-461.1</b>
<b>Total (excluding PDI)</b>	-	<b>-336.1</b>	<b>11.0</b>	<b>1.0</b>	-	-	-	-	-	-	-	<b>-324.1</b>	<b>-324.1</b>

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

**Table A2: Living wage for artists – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances (\$m)<sup>(a)(b)</sup>**

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total to 2028-29	Total to 2035-36
<b><i>Fiscal balance</i></b>	-	-7.4	-15.0	-15.4	-16.0	-16.7	-17.5	-18.3	-19.1	-20.0	-20.9	<b>-37.8</b>	<b>-166.3</b>
<b><i>Underlying cash balance</i></b>	-	-5.6	-13.1	-15.3	-15.9	-16.6	-17.3	-18.1	-18.9	-19.8	-20.7	<b>-34.0</b>	<b>-161.3</b>

- (a) As this table is presented as a memorandum item, these figures are not reflected in the totals above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary<sup>2</sup>.
- (b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.
- Indicates nil.

<sup>2</sup> [Online budget glossary – Parliamentary Budget Office \(pbo.gov.au\)](https://www.pbo.gov.au)