

Australian Classification for Sources of Income 2015

Identifying and definitional attributes

Metadata item type: Classification Scheme

METEOR identifier: 656372

Registration status:

- [Homelessness](#), Standard 10/08/2018

Definition: The Australian Bureau of Statistics (ABS) classification for sources from which persons, income units, families and households receive income. 'Sources of income' applies to all persons, income units, families and households reporting a value for 'Total income' in surveys.

Classification structure: The classification is a three level hierarchal classification that groups sources of income at the broad, narrow and detailed levels.

At the broad or top level of the classification for 'Total income', the income components are grouped according to whether they are received from:

- an employer, including their own incorporated business
- a profit or loss from their own unincorporated business
- a government pension or allowance paid by a government entity under social security and related government programs
- any other source. This is output as 'Other income'.

At the narrow or second level of the classification, 'Any other source' is classified according to whether income is received from:

- investments, that is income received as a result of the ownership of financial and non-financial assets
- superannuation pensions and annuities
- other current transfers.

At the detailed or third level of the classification, investment income, government pensions and allowances and other current transfers are further broken down into their component groupings.

Collection and usage attributes

Guide for use: An individual may receive income from more than one source. 'Total income' is the sum of the following income components, before income tax and the Medicare levy are taken out:

- employee income
- profit or loss from self employment (own unincorporated business income)
- government pensions and allowances
- investment income
- superannuation pensions and annuities
- other current transfers received.

Source and reference attributes

Submitting organisation: Australian Institute of Health and Welfare

Origin: The Australian Classification for Sources of Income originated from the ABS [Standards for income variables, 2010](#) (ABS cat. no. 1287.0).

Reference documents: ABS 2016. Standards for income variables Jun 2015. ABS cat. no. 1287.0. Canberra: ABS. Viewed 24 October 2017, <http://www.abs.gov.au/AUSSTATS/abs@.nsf/allprimarymainfeatures/78593337CBD9253ECA25722E0017B26F?opendocument>

Revision status: The ABS income variables underwent a minor review in 2014-15. No major changes were made to the standards as a result of this process.

Relational attributes

Related metadata references: Supersedes [Australian Classification for Source of Income 2010](#)

- [Disability](#), Standard 13/08/2015
- [Homelessness](#), Superseded 10/08/2018
- [Housing assistance](#), Standard 23/08/2010

Value Domains based on this classification scheme: [Sources of income code NNNN](#)

- [Homelessness](#), Standard 10/08/2018