Cabinet secretary Arthur Sinodinos has made a strong pitch for giving priority to a company tax cut in the coming budget as the best way to boost growth, with a significant flow on for workers.

As the budget's tax focus swings to lowering the company rate ahead of personal income tax cuts, Sinodinos said that "at least 50% of the impact of cutting company taxes goes in higher wages for workers and higher employment".

He conceded that putting money into consumers' hands encouraged spending and had some good incentive effects.

"But cutting income company taxes also has good effects – it can encourage investment, it can encourage higher productivity, it can encourage more investment from overseas."

There were lots of studies showing this ultimately led to higher GDP in the economy and higher wages for workers, he told the ABC. The company tax rate is 30%. From the 2015-16 financial year, the rate for small businesses with an aggregate turnover of less then $2 million is 28.5%.

As it prepares the May budget the government is struggling with the conundrum that a company tax cut is a better driver of growth but it is a hard to sell to voters if they don't get a personal income tax cut. The political problem is worsened by the fact that the levy imposed by the 2014 budget on high income earners is due to come off at the end of June 2017.

Treasurer Scott Morrison last week virtually ruled out personal tax cuts but other government sources said they were still on the table. The government might flag personal income tax cuts but push them into the future.

Sinodinos acknowledged the logic of doing something for low income earners as the levy came off high income earners. The plan was still to remove the levy at the scheduled time, he said.

He also said the budget would be on May 10 - despite the speculation that it could be brought forward a week to facilitate calling a July 2 double dissolution.

The next stage of the complex manoeuvring going on before Malcolm Turnbull decides whether to call a double dissolution may be around the government's legislation to revive the Australian Building and Construction Commission.

Turnbull has indicated he would back off the double dissolution threat if the crossbench senators agreed to pass the Coalition's industrial legislation, which they have so far opposed.

As they face the threat of losing their seats at a July 2 election, there have been suggestions they might be more amenable, but on the other hand they are furious over the Senate voting reform.

Family First senator Bob Day told The Conversation that "it is highly unlikely a deal will be brokered that would allow the passage of the ABCC in return for no double dissolution".

Meanwhile Greens leader Richard Di Natale said if Turnbull wants to call a July 2 double dissolution he might have trouble getting supply through the Senate in time.

Labor and the Greens say they would not block supply but the timing could be tight. The Senate has indicated that almost certainly it would not agree to come back before May 10, the day before the deadline for calling a July 2 election.

Di Natale told Sky it was certainly a risk there would not be enough time to get supply through the Senate.

"We're in uncharted territory here. It may be that the Senate wants some time to consider the bills before us," he said.

“It won’t be question of blocking supply. It’ll be a question of whether the Senate wants a day or two to consider those bills. And if that transpires and that’s not consistent with the government’s double dissolution…timetable, well then, that’s really a problem for the government. The Senate’s got a job to do. It needs to consider legislation carefully and we’ll maker sure that we do that.”

But ALP senator Sam Dastyari said while there were obviously procedural questions about doing it quickly “I cannot envisage a situation if there is a clean supply bill that Labor would not support it”.

Michelle Grattan does not work for, consult, own shares in or receive funding from any company or organization that would benefit from this article, and has disclosed no relevant affiliations beyond the academic appointment above.

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