



Taxation statistics 2021–22

Taxation statistics 2021–22 shows statistics from tax returns and related schedules for the 2021–22 income year.

Published 14 June 2024

It is the ATO's most comprehensive statistical publication, and covers:

- individuals (including postcode maps)
- companies
- super funds
- partnerships
- trusts
- industry benchmarks.


This publication also includes information relating to the 2022–23 financial or fringe benefits tax year, including:

- goods and services tax (GST)
- excise and fuel schemes
- fringe benefits tax (FBT).



The full list of topics is available at [Statistics](#). You can also read about [how to navigate taxation statistics](#).

Changes this year include:

- the inclusion of Statistical Area 4 (SA4) in two of our postcode detailed tables for individuals
- the addition of a new detailed table, relating to Attributable Managed Investment Trusts (AMITs) data in our Trusts section

We encourage feedback on how we present this information and what we include. Please email your suggestions to us at taxstats@ato.gov.au .

You can also refer to:

- taxation statistics publications [dating back to 2011–12](#) 
- historical taxation statistics [dating back to 1994–95](#) 

Navigating Taxation statistics

This will help you understand Taxation statistics 2021–22 by setting out to use our tables, charts and index.

Statistics

This provides a list of all information available in Taxation statistics 2021–22.

Reference material

Use the following reference material to get the most from our statistics.

QC 102551

Navigating Taxation statistics

This will help you understand Taxation statistics 2021–22 by setting out to use our tables, charts and index.

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Our tables and charts

Summary tables and charts provide brief overviews of topics. You can access the full datasets in Excel format in data.gov.au [↗](#) by selecting the link under the table or chart. In **data.gov.au**, select the **Download** button, then open or save the file.

The data in our summary tables and charts for previous years is not updated and remains as originally published for that year. This allows for a quick year-on-year point-in-time comparison.

Detailed tables contain substantially more data than summary tables and charts. They contain statistics for most labels on our most common return forms and schedules.

In general, income year statistics in our detailed tables are updated for the previous 2 years. Financial year statistics are not updated. The notes accompanying our detailed tables will specify what data is included.

Using the index

The [index](#) [↗](#) includes all item and label descriptions and shows which detailed tables they appear in. It includes links to each detailed table for:

- individuals
- companies
- super funds
- partnerships
- trusts
- fringe benefits tax (FBT).

Changes in data over time

We recommend caution when comparing statistics from current and previous income years.

When doing year-on-year analysis, you should be aware that:

- each year we receive lodgments, amendments or cancellations after the processing cut-off date for the data in the previous publication
- changes in legislation (such as changing income tax rates or thresholds) can impact taxation levels from year to year.

Comparison with other publications

The data in *Taxation statistics* may be different compared to other publications. There are 2 main reasons for this:

- Our data cut-off date is 31 October, 16 months after the end of the financial year. During this time most returns are already lodged and processed. Other publications may include more recent lodgments.
- Items may be calculated using different methods. We explain our calculations in **definitions and calculations**.

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Statistics

This provides a list of all information available in Taxation statistics 2021–22.

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Snapshot



~~A summary of information reported from all tax returns, activity~~

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Key statistics from Company income tax returns and international dealings schedules.

Super fund statistics [>](#)

Key statistics from fund income tax returns and self-managed superannuation fund annual returns.

Partnership statistics [>](#)

Key statistics from partnership income tax returns.

Trust statistics [>](#)

Key statistics from trust income tax returns.

Capital gains tax statistics [>](#)

Capital gains tax (CGT) statistics are extracted from processed income tax returns and CGT schedules.

GST and other statistics



Goods and services tax (GST) statistics are sourced from business activity statements and GST annual returns.

Fringe benefits tax statistics



Key statistics from Fringe benefits tax (FBT) returns.

Excise and fuel scheme statistics



Key statistics for excise and fuel schemes, relating to liabilities for the most recent financial year.

Pay as you go statistics



Key statistics relating to Pay as you go (PAYG) withholding liabilities or payments.

Cost of tax compliance statistics



Key cost of tax compliance statistics from income tax returns, FBT returns and activity statements.

Charity statistics



Information relating to charities, ancillary funds and deductible gift recipients.

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Snapshot

A summary of information reported from all tax returns, activity statements and other forms.

Published 14 June 2024

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Snapshot summary tables and charts

Summary information about the different entities and tax liabilities in our tax system:

- [Chart 1: Tax return lodgment by entity type](#) – over 5 years
- [Table 1: Number of entities, by entity size and type](#)
- [Chart 2: Net tax by entity type](#) – over 5 years
- [Table 2: Taxation liabilities by industry](#)
- [Chart 3: Taxation liabilities by source](#)

Chart 1: Tax return lodgment by entity type, 2017–18 to 2021–22 income years

 Chart 1 shows lodgment numbers over the last 5 income years. Over these 5 years, individuals, companies and trusts continuing to grow in number, SMSFs remaining steady, while APRA and other funds as well as partnerships continue to decline in number. The link below will take you to the data behind this chart as well as similar data back to the 2006–07 income year.


Download data from 2006–07 income year onward at [Snapshot table 5](#) .

Table 1: Number of entities, by entity size and type, 2021–22

Entity size	Individuals	Companies	Super funds	Partner
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Loss	934	1,785	41	
Nil	13,988,522	174,795	95,736	5
Micro	1,540,634	891,550	411,118	19
Small	4,664	92,178	637	
Medium	614	25,655	93	
Large	18	2,025	25	
Very large	9	1,620	66	
Total	15,535,395	1,189,608	507,716	26



Download data from the 2000–01 income year onward at [Snapshot table 4](#) .

Chart 2: Net tax by entity type, 2017–18 to 2021–22 income years

 Chart 2 shows the net tax paid by individuals, companies and super funds for the last 5 income years. The link below will take you to the data behind this chart as well as similar data for the 2009–10 income year.

See our definition of Net tax.


Download data from the 2009–10 income year onward at [Snapshot table 5](#) .

Table 2: Taxation liabilities by industry, 2021–22 income year

Industry	Individuals \$m	Company \$m	Fund \$m

Agriculture, forestry & fishing	1,694	1,484	n/a
Mining (includes PRRT)	29	42,298	n/a
Manufacturing	527	7,481	n/a
Electricity, gas, water & waste services	19	1,069	n/a
Construction	2,162	5,316	n/a
Wholesale trade	186	9,401	n/a
Retail trade	1,037	6,864	n/a
Accommodation & food services	269	1,163	n/a
Transport, postal & warehousing	1,239	2,234	n/a
Information media & telecommunications	362	1,966	n/a
Financial & insurance services	939	29,741	n/a
Rental, hiring & real estate services	1,041	4,926	n/a

Professional, scientific & technical services	4,862	7,639	n/a
Administrative & support services	780	1,106	n/a
Public administration & safety (includes government departments)	75	266	n/a
Education & training	602	334	n/a
Health care & social assistance	7,728	2,451	n/a
Arts & recreation services	1,116	789	n/a
Other services	962	609	n/a
Other industries	401	1,004	n/a
Industry total	26,030	128,142	0
Other income tax (including non-income tax for individuals)	240,680	n/a	29,094
Total ATO collections	266,710	128,142	29,094
Department of Home Affairs  collections	n/a	n/a	n/a

Total collections	266,710	128,142	29,094
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Download data from the 2008–09 income year onward at [Snapshot table 4](#) .

Chart 3: Tax liabilities by source, 2021–22 year

 Chart 3 shows the taxation liabilities for the 2021–22 income or financial year. Individual income tax made up 50.3%, Company income tax 24.2%, Super fund income tax 5.5%, GST 14.3%, FBT 0.7%, Excise 4.3%, PRRT, LCT, WET 0.8%. The link below will take you to the data behind this chart as well as similar data back to the 2009–10 income year.

Download data from 2009–10 onward at [Snapshot table 5](#). .

Snapshot detailed tables

Detailed information about the different entities and tax liabilities in our tax system:

[Table 1](#) : **Individual income tax rates, 1950–51 to 2021–22 income years**

[Table 2](#) : **Company income tax rates, 2000–01 to 2021–22 income years**

[Table 3](#) : **Selected taxation items by broad industry:**

- Key items for all entities relating to the 2021–22 income year
- Other key items relating to the 2022–23 financial year.

[Table 4](#) : **Data for all tables in Taxation statistics 2021–22**

[Table 5](#) : **Data for all charts in Taxation statistics 2021–22**

[Table 6](#) : **Number of entities, by entity type, for income years 1958–59 to 2021–22**

[Table 7](#) : **Key individuals statistics, by state/territory, 2021–22 income year**

Table 7A: Key individuals statistics, Australia-wide

Table 7B: Top and bottom 10 postcodes, based on average taxable income

Table 7C: Occupation average and median income

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Industry benchmarks

Industry benchmarks are financial and activity statement ratios calculated from tax returns and activity statements.

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Overview

Industry benchmarks are financial and activity statement ratios calculated from information provided to us on **tax returns and activity statements**.

They can be used to:

- analyse business activity and performance
- identify businesses who vary significantly from industry averages.

We produce separate benchmarks for:

- individuals

- companies
- partnerships
- trusts.

We also produce a set of benchmarks that combines data for individuals, companies, partnerships and trusts together.

Two sets of ratios – one for all entities and one for profitable entities – are produced for each of the 3 levels of **industry**:

- broad industry
- fine industry
- business industry code.

The industry grouping is based on the industry codes provided on tax returns. Some tables are further divided by business status – new or established businesses – while others are broken down by business income ranges. For each sub-population, we show the:

- number of entities
- average ratio
- median ratio.

Along with the industry benchmarks, we also produce **small business benchmarks** for selected industries. These benchmarks are slightly different and are only for businesses whose turnover is up to \$15 million.


Caution when using industry benchmarks

These benchmarks are not definitive and should not be used in isolation. For example, some businesses' ratios may vary from the industry averages. Conversely, businesses' ratios close to the industry averages may have compliance problems or other financial difficulties.

A ratio calculated using a large population is generally more reliable than one calculated from a small one.

In any analysis, there are times when misleading results can be produced. For example, when:

- amounts listed at tax return labels appear to be an error, or unexpected, like when cost of sales or total expenses are zero
- businesses are too small, like when total income is less than \$10,000
- the ratios for a single entity are exceptional and would distort the calculation of an industry average.

In our calculations we exclude records like these, to prevent unwanted impacts. For more information, refer to [Table 1](#) .

Financial ratios

We use data from tax returns to calculate the following financial ratios industry benchmarks:

- **Net profit ratio** = $(\text{Total business income} - \text{Total expenses}) \div \text{Total business income}$
- **Gross profit ratio** = $(\text{Total business income} - \text{Cost of sales}) \div \text{Total business income}$
- **Wage to turnover ratio** = $\text{Salary and wages paid} \div \text{Total business income}$
- **Expense to turnover ratio** = $\text{Total expenses} \div \text{Total business income}$

Activity statement ratios

We use data from business activity statements to calculate the following activity statement ratios industry benchmarks:

- **Net GST to sales ratio** = $(\text{GST on sales} - \text{GST on purchases}) \div \text{Total sales}$
- **Wages to sales ratio** = $\text{Total salary and wages} \div \text{Total sales}$

Industry benchmarks detailed tables

Our detailed industry benchmark data is stored on data.gov.au and can be accessed by the following links.

[Table 1](#) : **How we calculate our industry benchmarks**

2021–22 financial ratios

[Table F1](#) [↗](#): Individual financial ratios for the 2021–22 income year

[Table F2](#) [↗](#): Company financial ratios for the 2021–22 income year

[Table F3](#) [↗](#): Partnerships financial ratios for the 2021–22 income year

[Table F4](#) [↗](#): Trusts financial ratios for the 2021–22 income year

[Table F5](#) [↗](#): All entities financial ratios for the 2021–22 income year

2022–23 activity statement ratios

[Table A1](#) [↗](#): Individual activity statement ratios for the 2022–23 financial year

[Table A2](#) [↗](#): Company activity statement ratios for the 2022–23 financial year

[Table A3](#) [↗](#): Partnership activity statement ratios for the 2022–23 financial year

[Table A4](#) [↗](#): Trust activity statement ratios for the 2022–23 financial year

[Table A5](#) [↗](#): All entities activity statement ratios for the 2022–23 financial year

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Individuals statistics

Statistics on most labels from the Individuals income tax return and superannuation accounts.

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Individuals summary tables and charts


Key statistics from the Individuals income tax return as well as some superannuation account information.

- [Table 3: Individuals – median and average key items, by sex](#) – over 2 years
- [Chart 4: Individuals – top 10 postcodes, by average taxable income](#)
- [Chart 5: Individuals – top 10 occupations, by average taxable income](#)
- [Table 4: Individuals – private health insurance, by family status, income tier and age](#)
- [Chart 6: Individuals – net tax, by tax bracket](#)
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- [Table 6: Individuals – selected deductions](#) – over 2 years
- [Table 7: Individuals – selected tax offsets and levies](#) – over 2 years
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- [Chart 12: Individuals – median super balance, by age and sex](#)
- [Chart 13: Individuals – super balance, by state/territory and sex](#)

- [Table 10: Individuals – super balance, by taxable income range](#) – over 2 years


Table 3: Individuals – median and average key items, by sex 2020–21 income years

Key item	Male 2020–21	Female 2020–21	Total 2020–21	Male 2021–22
Average taxable income \$	79,524	56,739	68,289	84,326
Median taxable income \$	59,415	44,547	50,980	61,988
Average net tax \$	24,465	15,464	20,226	27,206
Median net tax \$	13,787	8,446	11,026	14,905
Average superannuation account balance \$	189,892	150,922	170,191	182,667
Median superannuation account balance \$	68,645	53,731	59,883	66,159

Download data from the 2012–13 income year onward at [Snapshot table 4](#) .

See our definition of Net tax.

Chart 4: Individuals – top 10 postcodes, by average taxable income

 Chart 4 shows top 10 postcodes in Australia by average taxable income of individuals for the 2021–22 income year. The link below will take you to the data behind this chart as well as similar data back to the 2010–11 income year.



Download data from the 2010–11 income year onward at [Snapshot table 5](#) .

Chart 5: Individuals – top 10 occupations, by average taxable income

 Chart 5 shows top 10 occupations in Australia by average taxable income of individual for the 2021–22 income year. The link below will take you to the data behind this chart as well as similar data back to the 2010–11 income year.


Download data from the 2010–11 income year onward at [Snapshot table 5](#) .

Table 4a: Individuals – single people with private health insurance (PHI), by income tier and age, 2021–22 income year

Single people	Tier 0: \$90,000 or less no.	Tier 1: \$90,001 to \$105,000 no.	Tier 2: \$105,001 to \$140,000 no.	Tier 3: \$140,001 or more no.
Less than 65 years of age	1,152,617	175,987	270,610	24,000
65 to 69 years	104,944	7,767	11,051	1,000
70 years or more	205,958	7,538	11,876	2,000
Unspecified	211	3	5	0
Dependent child for	493,497	6,640	7,236	5,000

PHI rebate purposes				
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Table 4b: Individuals – members of a couple with PHI, by tier and age, 2021–22 income year

Members of a couple	Tier 0: \$180,000 or less no.	Tier 1: \$180,001 to \$210,000 no.	Tier 2: \$210,001 to \$280,000 no.	\$280,000 or more no.
Less than 65 years of age	2,658,879	543,776	801,394	8
65 to 69 years	350,542	24,212	32,993	
70 years or more	536,423	17,919	27,324	
Unspecified	66,693	13,013	16,474	

In these tables, **Income tier** is determined by income for surcharge purposes.



Download data from the 2013–14 income year onward at [Snapshot table 4](#) .

Chart 6: Individuals – net tax, by tax bracket, 2021–22 income year

 The charts show this distribution across the different tax brackets. The link below will take you to the data behind this chart as well as similar data back to the 2010–11 income year.

Download data from the 2010–11 income year at [Snapshot table 5](#) .

See our definition of Net tax.

Table 5: Individuals – Selected income items, 2020–21 to 2

Income item	2020-21			
	Individuals no.	Average \$	Median \$	Indivi
Salary or wages	11,900,967	66,739	55,933	12,40
Gross interest	7,693,463	573	26	7,70
Allowances, earnings, tips, director's fees etc.	3,972,396	3,811	700	3,40
Dividends – franked amount	2,825,369	8,509	343	2,74
Dividends – franking credit	2,810,323	3,412	149	2,73
Net rent	2,276,784	1,417	357	2,29
Partnerships and trusts – net non-primary production amount	1,969,617	35,353	3,765	2,09
Net income or loss from business – non-primary	1,482,557	30,364	14,625	1,52

Net capital gain	1,250,718	28,453	1,838	1,41
Australian Government allowances and payments like Newstart, Youth Allowance and Austudy payment	1,776,503	11,549	11,360	1,28
Dividends – unfranked amount	1,093,436	1,109	89	1,19
Assessable foreign source income	961,666	8,045	290	1,15
Other net foreign source income	828,750	4,378	154	1,01
Australian Government pensions and allowances	710,938	14,756	15,298	69
Total income or loss	15,134,189	71,251	53,302	15,53

In this table:

- **Total income or loss** components don't add to the total number of individuals because individuals may declare more than one type of income
- some components of total income are not listed
- the calculations for count, average and median for total income or loss include zeros.


Download data from the 2007–08 income year onward at [Snapshot table 4](#) .

Table 6: Individuals – Selected deductions, 2020–21 to 2021–22

Deduction item	Individuals no. 2020–21	Average \$ 2020–21	Median \$ 2020–21	Individuals no. 2021–22
Work-related expenses	9,632,799	2,381	1,275	9,632,799
Other expenses incurred in managing your tax affairs	5,836,000	339	180	5,836,000
Gifts or donations	4,193,605	1,047	130	4,193,605
Other deductions	660,221	3,628	1,822	660,221
Personal superannuation contributions	580,793	15,498	14,044	580,793
Dividend deductions	303,991	2,491	348	303,991

Low value pool deduction	277,853	387	166	
Interest charged by ATO	182,599	1,711	416	
Interest deductions	140,853	3,149	214	
Total deductions	15,134,189	2,803	788	15,

In this table:

- **Other deductions** is a label on the tax return and doesn't include all other deductions from the tax return not listed
- **Total deductions** components don't add up to the total number of individuals claiming deductions because individuals may claim more than one type of deduction
- some components of total deductions are not listed
- the calculations for count, average and medians for total deductions include zeros.


Download data from the 2002–03 income year onward at [Snapshot table 4](#) .

Table 7: Individuals – Selected tax offsets and levies, 2020

Offset/levy	Individuals no. 2020–21	Average \$ 2020–21	Median \$ 2020–21	Inc n
Medicare levy	10,873,323	1,722	1,317	1
Low and middle income tax	10,105,600	767	990	10

offset				
Low income tax offset	6,695,989	402	346	6
Small business income tax offset	1,218,865	555	517	
Foreign income tax offset	788,388	1,456	20	
Commonwealth of Australia benefits and payments tax offset	1,255,366	1,336	1,329	
Medicare levy surcharge	508,535	1,310	1,075	
Seniors and pensioners tax offset	637,360	1,268	1,297	
Zone or overseas forces tax offset	435,895	308	132	
Employment termination payment tax offset	338,561	3,259	211	
Australian superannuation income stream tax offset	153,727	3,567	3,071	



Download data from the 2002–03 income year onward at [Snapshot table 4](#) .

Chart 7: Individuals – returns by lodgment type, 2021–22 income year

 There were 63.1% lodged by an agent, 36.4% through myTax and 0.5% other self-preparer. The link below will take you to the data behind this chart as well as similar data going back to the 2009–10 income year.



Download data from the 2009–10 income year onward at [Snapshot table 5](#) .

Chart 8: Individuals – returns by sex, 2017–18 to 2021–22 income years

 Chart 8 shows the sex of individuals lodging income tax returns for the last 5 income years. The link below will take you to the data behind this chart as well as similar data for the 2009–10 income year.



Download data from the 2009–10 income year onward at [Snapshot table 5](#) .

Chart 9: Individuals – returns by state/territory, 2021–22 income year

 Chart 9 shows individual returns lodged by state or territory for the 2021–22 income year. NSW 30.8%, VIC 25.5%, QLD 20.3%, WA 10.8%, SA 6.9%, TAS 2.1%, ACT 1.9%, NT 0.9%, and Overseas 0.8%. The link below will take you to the data behind this chart as well as similar data back to the 2009–10 income year.



Download data from the 2009–10 income year onward at [Snapshot table 5](#) .

Chart 10: Individuals – rental income and deductions, 2017–18 to 2021–22 income years

 Chart 10 shows rental income, deduction items and net rental income, for individuals over the last 5 income years. The link below will take you to the data behind this chart as well as similar data back to the 2009–10 income year.


Download data from the 2009–10 income year onward at [Snapshot table 5](#) .

Table 8: Individuals – interest in a rental property, by over 21 to 2021–22 income years

Property interests no.	Net rent loss no. 2020–21	Net rent neutral/profit no. 2020–21	Total individuals no. 2020–21	Net rent loss no. 2021–22
1	759,783	845,267	1,605,050	688,312
2	201,004	222,463	423,467	177,357
3	59,187	71,189	130,376	52,274
4	20,390	26,892	47,282	17,747
5	8,323	11,121	19,444	7,024
6 or more	8,264	11,656	19,920	6,805
Total	1,056,951	1,188,588	2,245,539	949,519

In this table, **Property interests** implies solely or jointly owned properties, including those bought or sold during the year.

Download data from the 1999–2000 income year onward at [Snapshot table 4](#) .

Table 9: Individuals – workplace giving programs, 2019–20 to 2021–22 income years

Workplace giving item	2019–20	2020–21	2021–22
Total employees employed by	4,141,814	4,326,985	4,759,945

workplace giving employers no.			
Employees using workplace giving no.	211,316	206,954	204,458
Total donations given using workplace giving \$m	52	53	50
Average donation \$	247	258	245
Median donation \$	100	100	85

In this table, individuals may be counted more than once if they changed jobs during the same income year.




Download data from the 2009–10 income year onward at [Snapshot table 4](#) .

Chart 11: Individuals – gifts or donations, by state/territory, 2021–22 income year

 Chart 11 shows the average and median gifts or donations for individuals, for the 2021–22 income year. Individual gifts or donations are split by state or territory. The link below will take you to the data behind this chart as well as similar data back to the 2009–10 income year.

Download data from the 2009–10 income year onward at [Snapshot table 5](#) .

Chart 12: Individuals – median super balance, by age and sex, 2021–22 financial years

 Chart 12 shows the median superannuation balance of individuals by age and sex, for the 2021–22 financial year. The link below will take you to the data behind this chart as well as similar data back to the 2013–14 financial year.

In this chart, statistics include individuals with an account balance or current year contributions greater than zero.



Download data from the 2013–14 financial year onward at [Snapshot table 5](#) .

Chart 13: Individuals – super balance, by state/territory and sex, 2021–22 financial years

 Chart 13 shows the average and median superannuation balance of individuals, for the 2021–22 financial year. Superannuation balances are split by state or territory and sex. The link below will take you to the data behind this chart as well as similar data back to the 2013–14 financial year.

In this chart, statistics include individuals with an account balance or current year contributions greater than zero.


Download data from the 2013–14 income year onward at [Snapshot table 5](#) .

Table 10: Individuals – super balance, by taxable income range, financial years

Taxable income	Individuals no. 2020–21	Average account balance \$ 2020–21	Median account balance \$ 2020–21	Individuals no. 2020–21
\$18,200 or less	1,575,258	200,833	31,237	1,849,7
\$18,201 to \$45,000	3,837,049	102,045	18,047	3,556,4
\$45,001 to \$180,000	6,547,872	153,187	77,930	6,656,6

\$120,001 to \$180,000	1,124,805	325,265	200,164	1,300,4
\$180,001 or more	602,988	615,266	331,971	744,6
No income tax return	3,122,134	132,312	36,568	3,057,6
Total	16,810,106	170,191	59,883	17,165,6

In this table, only individuals with a superannuation account balance greater than zero are included. The average and median are calculated excluding zeros.

Download data from the 2013–14 income year onward at [Snapshot table 4](#) [↗](#).

Individuals detailed tables

Detailed statistics from individual income tax returns and superannuation accounts:

[Table index](#) [↗](#): **Detailed tables index**

The table index lists the different items shown in the detailed tables and specifies in which table they appear.

[Table 1](#) [↗](#): **Selected items for income years 1978–79 to 2021–22**

Table 1A: Selected items for the 1978–79 to 2021–22 income years

Table 1B: Counts, means and medians for the 2012–13 to 2021–22 income years

[Table 2](#) [↗](#): **Selected items, by lodgment method, sex, taxable status, state/ territory and age range, 2010–11 to 2021–22 income years**


Table 2A: Selected items for the 2021–22 income year

Table 2B: Key items for the 2010–11 to 2021–22 income years

[Table 3](#) : **Selected items, by sex, taxable status, age range and taxable income range, 2010–11 to 2021–22 income years**

Table 3A: Selected items for the 2021–22 income year

Table 3B: Key items for the 2010–11 to 2021–22 income years

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Individuals postcode maps

Postcode level data for the 2012–13 to 2021–22 income years is available on [NationalMap](#) .

NationalMap allows you to see and explore spatial data. The following image is an example of the median taxable income or loss map.

 Map of Australia with postcode areas coloured according to median taxable income or loss.

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<http://creativecommons.org/licenses/by/4.0/legalcode> 

You can zoom in and click on a postcode area to show all statistics for that area. You can use the tool to map the average and median values of the following items:

- taxable income or loss
- salary and wages
- net rent
- total income or loss
- total deductions
- total business income
- total business expenses
- net tax
- superannuation balance.


You can also compare the proportion of individuals claiming some of these items by postcode.

Individuals sample files

If you want to undertake modelling or research, we have a series of sample files of individual tax return information. The files are de-identified to protect the identities of individual taxpayers.

For the income years 2003–04 to 2010–11, the files are a 1% sample.

From 2011–12 onwards, the files are a 2% sample.

The items in the sample file are listed in the [Individuals sample file index](#) .

To request access to our individual sample files, email taxstats@ato.gov.au.

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Company statistics

Key statistics from Company income tax returns and international dealings schedules.

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Company summary tables and chart

Key statistics from company income tax returns.

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Table 11: Companies – Selected income items, 2020–21 to

Income item	Companies no. 2020–21	Average \$ 2020–21	Median \$ 2020–21	Comp no.
Other gross income	591,131	938,950	61,420	5
Other sales of goods and services	465,282	5,808,637	336,441	4
Gross interest	425,244	305,115	452	
Gross distribution from trusts	92,408	579,474	109,904	1
Gross rent and other leasing and hiring income	75,064	543,631	42,899	
Total dividends	58,178	1,318,151	8,565	
Total income	1,126,796	3,238,031	138,720	1,18

In this table:

- **Total income** components don't add to the total number of companies because companies may declare more than one type of income

- some components of total income are not listed
- the calculations for count, average and median for total income include zeros.


Download data from the 2001–02 income year onward at [Snapshot table 4](#) .

Table 12: Companies – Selected expenses, 2020–21 to 202

Expense item	Companies no. 2020– 21	Average \$ 2020– 21	Median \$ 2020– 21	C
All other expenses	1,018,099	1,123,028	64,581	
Motor vehicle expenses	483,373	30,718	8,086	
Depreciation expenses	496,916	315,968	13,759	
Superannuation expenses	473,533	91,668	15,684	
Cost of sales	380,771	4,023,338	151,506	
Repairs and maintenance	358,896	78,474	2,869	
Interest expenses within Australia	353,991	161,143	3,398	
Rent expenses	332,643	123,176	31,956	

Contractor, subcontractor and commission expenses	216,668	635,394	37,510	
Total expenses	1,126,796	2,905,979	97,870	

In this table:

- **All other expenses** is a label on the tax return and doesn't include all other expense items from the tax return not listed
- **Total expenses** components don't add to the total number of companies claiming expenses because companies may claim more than one type of expense
- some components of total expenses are not listed
- the calculations for count, average and median for total expenses include zeros.




Download data from the 2002–03 income year onward at [Snapshot table 4](#) .

Chart 14: Number of companies and net tax, by entity size, 2021–22 income year

 Chart 14 shows the distribution of companies and net tax, by company size, for the 2021–22 income year. The link below will take you to the data behind this chart as well as similar data back to the 2009–10 income year.

See our definitions of **Entity size** and **Net tax**.

Download data from the 2009–10 income year onward at [Snapshot table 5](#) .

Company detailed tables

Detailed statistics from company income tax returns and international dealings schedules.

[Table index](#) : **Detailed tables index**

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[Table 1](#) : **Selected items, for income years 1980–81 to 2021–22**

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[Table 3](#) : **Selected items, by taxable status, residency status, company type and taxable or net income, 2010–11 to 2021–22 income years**

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Table 4A: Selected items, by broad and fine industry

Table 4B: Key items by business industry code

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[Table 8](#) : **International Dealings Schedule: Selected items for income years 2012–13 to 2021–22**

Note: The other items from the International Dealings Schedule are now included in the International Related Party Dealing Statistics report.

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Super fund statistics

Key statistics from fund income tax returns and self-managed superannuation fund annual returns.

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Super funds summary table and chart

Key statistics from fund income tax returns and self-managed superannuation fund annual returns:

- [Chart 15: Super funds net tax, by fund type](#)
- [Table 13: Super funds income and deductions, by fund type](#) – over 3 years


Chart 15: Super funds net tax, by fund type, 2021–22 income year

 Chart 15 shows the distribution of super fund net tax, by fund type, for the 2021–22 income year. The link below will take you to the data behind this chart as well as similar data back to the 2003–04 income year.

In this chart, **Other funds** include:

- eligible rollover funds
- approved deposit funds
- pooled super trusts

- funds which didn't nominate a fund type.

Download data from the 2003–04 income year onward at [Snapshot table 5](#) .

See our definition of Net tax.

Table 13: Super funds income and deductions, by fund type income years

Fund type	Income \$m 2019– 20	Deduction \$m 2019– 20	Income \$m 2020– 21	Deductio \$m 2020 2
Corporate fund	7,575	3,362	7,524	1,87
Industry fund	102,606	49,072	136,273	38,41
Retail fund	37,221	7,129	50,679	7,47
Public sector fund	26,808	9,378	26,074	7,20
Small APRA fund	56	11	56	1
Self-managed super fund	25,935	5,932	27,266	8,28
Non-regulated fund	2	1	3	

Other funds	22,082	7,200	23,620	5,22
Total	222,285	82,085	271,495	68,49

In this table, **Other funds** include:

- eligible rollover funds
- approved deposit funds
- pooled super trusts
- funds which didn't nominate a fund type.

Download data from the 2003–04 income year onward at [Snapshot table 4](#) [↗](#).

Super funds detailed tables

Detailed statistics from fund income tax returns and self-managed superannuation fund annual returns.

[Table index](#) [↗](#): **Detailed tables index**

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Table 1B: Counts, averages and medians for the 2012–13 to 2021–22 income years

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Partnership statistics

Key statistics from partnership income tax returns.

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Partnerships summary table

Table 14: Partnership total business income (TBI), by size, years

Partnership size	Partnerships no. 2019–20	TBI \$m 2019–20	Partnerships no. 2020–21
Loss	101	–5	97
Nil	59,707	0	58,962

Micro	213,159	47,737	205,561	
Small	7,329	28,187	8,287	
Medium	1,005	25,304	1,107	
Large	65	9,588	65	
Very large	50	35,127	51	
Total	281,416	145,938	274,130	1

Download data from the 2003–04 income year onward at [Snapshot table 4](#) [↗](#).

Partnerships detailed tables

Detailed statistics from partnership income tax returns and associated schedules.

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Table 1A: Selected items for the 1990–91 to 2021–22 income years

Table 1B: Counts, averages and medians, for the 2012–13 to 2021–22 income years


[Table 2](#) [↗](#): **Selected items, by net Australian income, 2010–11 to 2021–22 income years**

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Table 2B: Key items for the 2010–11 to 2021–22 income years

[Table 3](#) [↗](#): **Selected items, by broad and fine industry, 2021–22 income year**

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[Table 5](#) : Rental property schedule items, by state/territory of property and net rent position, 2018–19 to 2021–22 income years

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Trust statistics

Key statistics from trust income tax returns.

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Trusts summary table

Table 15: Trust total business income (TBI), by size, 2019–20 and 2020–21 income years

Trust size	Trusts no. 2019–20	TBI \$m 2019–20	Trusts no. 2020–21	TBI \$m 2020–21
Loss	537	-156	458	-71
Nil	557,333	0	571,794	0

Micro	337,585	116,230	338,770	120,750	3
Small	27,585	108,730	30,833	121,295	
Medium	4,673	108,023	5,145	119,449	
Large	200	30,076	197	29,499	
Very	58	35,966	67	38,066	
Total	927,971	398,869	947,264	428,988	9

Download data from the 2003–04 income year onward at [Snapshot table 4](#). [↗](#)

Trusts detailed tables

Detailed statistics from trust income tax returns and associated schedules.

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Table 1B: Counts, averages and medians for the 2012–13 to 2021–22 income years

[Table 2](#) [↗](#): **Selected items, by net Australian income, 2010–11 to 2021–22 income years**


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Capital gains tax statistics

Capital gains tax (CGT) statistics are extracted from processed income tax returns and CGT schedules.

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CGT summary charts

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- [Chart 16: Estimated tax on net capital gains, by entity type](#) – over 5 years
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Chart 16: Estimated tax on net CGT, by entity type, 2017–18 to 2021–22 income years

 Chart 16 shows the estimated tax on net capital gains by entity type, for the last 5 income years. The chart includes data for individuals, companies and super funds. The link below will take you to the data behind this chart as well as similar data for the 2009–10 income year.

For more information see our definition of Estimated tax on net capital gains.




Download data from the 2009–10 income year onward at [Snapshot table 5](#) .

Chart 17: Source of current year CGT, by entity type, 2021–22 income year

 Chart 17 shows the source of current year capital gains by entity type, for the 2021–22 income year. The chart includes data for individuals, companies and super funds. The link below will take you to the data behind this chart as well as similar data for the 2009–10 income year.

Download data from the 2009–10 income year onward at [Snapshot table 5](#) .

CGT detailed tables

Detailed CGT statistics from income tax returns and CGT schedules.

[Table 1](#) : **Selected items, by entity, 2012–13 to 2021–22 income years**

[Table 2](#) : **Net capital gains, by entity, taxable status and amount of gains, 2013–14 to 2021–22 income years**

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GST and other statistics

Goods and services tax (GST) statistics are sourced from business activity statements and GST annual returns.

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GST and other taxes summary table

Key statistics relating to GST, Fringe benefits tax (FBT), Excise and other taxes.

Table 16: Liabilities and credits, 2020–21 to 2022–23 financial years

Liabilities and credits	2020–21 \$m	2021–22 \$m	2022–23 \$m
Net goods and services tax (GST)*	71,221	76,015	81,725
Net fringe benefits tax (FBT)	3,195	3,460	4,061
Excise*	24,350	22,606	25,449
Wine equalisation tax (WET)*	1,095	1,114	1,133
Luxury car tax (LCT)*	885	978	1,153
Petroleum resource rent	925	1,997	1,867

tax (PRRT)			
Fuel tax credits (FTC)	7,476	6,862	7,710
Product stewardship for oil program	95	90	89

In this table, rows marked with an asterisk (*) include figures from [Department of Home Affairs](#) collections and GST collected from limited registration entities.

Download data from the 2000–01 financial year onward at [Snapshot table 4](#).

GST and other taxes detailed tables

Detailed statistics relating to GST, WET, LCT and PRRT.

[Table 1](#): Selected GST, WET and LCT items, 2000–01 to 2022–23 financial years

[Table 2](#): Net GST liabilities or refunds, by amounts, 2005–06 to 2022–23 financial years

[Table 3](#): Selected WET and LCT items, by range of liability, 2012–13 to 2022–23 financial years

[Table 4](#): Selected GST items, by broad and fine industry, 2022–23 financial year

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Fringe benefits tax statistics

Key statistics from Fringe benefits tax (FBT) returns.

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Fringe benefits tax summary table

Table 17: Fringe benefits tax, 2020–21 to 2022–23 FBT year

Employer's FBT status	Employers no. 2020–21	FBT \$m 2020–21	Employers no. 2021–22	FBT \$m 2021–22
Employers with an FBT liability: FBT payable	41,545	3,348	41,901	3,615
Employers with an FBT liability: FBT rebates	3,143	153	3,130	155
Employers with an FBT liability: Net FBT	41,545	3,195	41,901	3,460
Employers with no	35,996	0	40,671	0

FBT liability				
Total	77,541	3,195	82,572	3,460

Download data from the 2009–10 FBT year onward at [Snapshot table 4](#).

Fringe benefits tax detailed tables

Detailed statistics from FBT returns.

[Table index](#): **Detailed tables index**

The table index lists the different items shown in the detailed tables and specifies in which table they appear.

[Table 1](#): **Selected items, 2009–10 to 2022–23 FBT return years**

[Table 2](#): **Selected items, by broad industry and taxable status, 2022–23 FBT return year**

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Excise and fuel scheme statistics

Key statistics for excise and fuel schemes, relating to liabilities for the most recent financial year.


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Excise and fuel schemes summary chart


Chart 18: Excise duty by source, 2022–23 financial year

 Chart 18 shows the distribution of excise duty by source for the 2021–22 financial year. Diesel contributed 51.7%, Petrol 22.4%, Other petroleum products 5.1%, Crude and Condensate 2.3%, Beer 8.9%, Ready to Drink (RTD) 6.1%, Spirits 3.4%. The link below will take you to the data behind this chart as well as similar data back to the 2009–10 financial

Download data from the 2009–10 financial year onward at [Snapshot table 5](#) .

Excise and fuel schemes detailed tables

Detailed statistics relating to Excise, the Fuel tax credits scheme and the Product stewardship for oil program.

[Table 1](#) : **Excisable products and excise liabilities, 2003–04 to 2022–23 financial years**

[Table 2](#) : **Monthly beer excise, 2011–12 to 2022–23 financial years**




[Table 3](#) : **Beer clearances, by annual volume, 2003–04 to 2022–23 financial years**

Table 3A: Beer clearances for the 2014–15 to 2022–23 financial years

Table 3B: Beer clearances for the 2003–04 to 2013–14 financial years

[Table 4](#) : **Fuel tax credits scheme – claims paid, by broad and fine industry, 2006–07 to 2022–23 financial years**

[Table 5](#) : **Product stewardship for oil program, 2001–02 to 2022–23 financial years**

Note: We also publish additional alcohol excise statistics, including the excise rates, for [beer, spirits and other excisable beverages](#) .

Pay as you go statistics

Key statistics relating to Pay as you go (PAYG) withholding liabilities or payments.

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Pay as you go summary tables

Key statistics relating to PAYG withholding liabilities and PAYG instalments:

- [Table 18: Pay as you go withholding liabilities by entity type](#) – over 3 years
- [Table 19: Pay as you go instalments by entity type](#) – over 3 years

Table 18: Pay as you go withholding liabilities by entity type years

Entity type	Entities no. 2020– 21	PAYG withholding \$m 2020– 21	Entities no. 2021– 22	withl \$m
Individuals	95,739	995	86,623	
Companies	620,600	161,391	623,105	

Partnerships	54,959	2,385	47,936	
Trusts	188,763	16,285	178,076	
Super funds	1,490	1,180	1,184	
Government	3,195	41,189	3,198	
Total	964,746	223,424	940,122	



Download data from the 2006–07 financial year onward at [Snapshot table 4](#) .

Table 19: Pay as you go instalments by entity type, 2020–2

Entity type	Entities no. 2020–21	PAYG instalments \$m 2020–21	Entities no. 2021–22	ins
Individuals	1,633,582	22,420	1,703,736	
Companies	447,956	79,787	470,727	
Trusts	5,615	129	5,679	
Super funds	239,937	12,161	252,847	
Total	2,327,090	114,497	2,432,989	

Download data from the 2007–08 financial year onward at [Snapshot table 4](#) .

Pay as you go detailed tables

Detailed statistics relating to PAYG withholding liabilities and PAYG instalments.

[Table 1](#) : **PAYG withholding, by broad industry, entity type and type of withholder, 2010–11 to 2022–23 financial years**

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Cost of tax compliance statistics

Key cost of tax compliance statistics from income tax returns, FBT returns and activity statements.

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Cost of tax compliance summary charts

Key statistics relating to the cost of tax compliance:

- [Chart 19: Average time to complete tax return – over 5 years](#)
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Chart 19: Average time to complete tax return, 2017–18 to 2021–22 income years

 Chart 19 shows the average time taken to complete the income tax return form, by entity, over the last 5 income years. The link below will take you to the data behind this chart as well as similar data back to the 2009–10 income year.

In this chart, **Individuals** includes only those who completed the business and professional items section of the tax return.




Download data from the 2009–10 income year onward at [Snapshot table 5](#) .


Chart 20: Cost of managing tax affairs for individuals, 2017–18 to 2021–22 income years


 Chart 20 shows the total cost of managing tax affairs reported by individuals for the last 5 income years. The link below will take you to the data behind this chart as well as similar data back to the 2005–06 income year.


Download data from the 2005–06 income year onward at [Snapshot table 5](#) .

Cost of tax compliance detailed tables

Detailed statistics relating to the cost of tax compliance.

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[Table 2](#) : **Tax return form time-box data, by entity type, lodgment method and total business income, 2021–22 income year**

[Table 3](#) : **Fringe benefits tax (FBT) and business activity statement (BAS) forms time-box data, by market segment, 2015–16 to 2022–23 FBT and financial years**

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Charity statistics

Information relating to charities, ancillary funds and deductible gift recipients.

Published 14 June 2024

Charities detailed tables

Detailed statistics relating to charities, ancillary funds and deductible gift recipients.

[Table 1](#) [↗](#): **Refundable franking credits, by refund amount, 2001–02 to 2022–23 financial years**

[Table 2](#) [↗](#): **Employees of tax concession charities, by type and remuneration, for the 2021–22 income year**

[Table 3](#) [↗](#): **Deductible gift recipients, by type**

[Table 4](#) [↗](#): **Private and public ancillary funds, 2000–01 to 2021–22 income years**

Table 4A: Public and private ancillary funds for the 2016–17 to 2021–22 income years

Table 4B: Public and private ancillary funds for the 2000–01 to 2015–16 income years

Note: The [Australian Charities and Not-for-profits Commission](#) [↗](#) is the national regulator of charities. Their [Data Hub](#) [↗](#) contains various reports and statistics.

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Reference material

Use the following reference material to get the most from our statistics.

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[Definitions and calculations](#)

Definitions and calculations

Entity size

An entity is an individual, company, fund, self-managed fund, partnership or trust. We base our entity size on the amount of **Total business income** reported.

Entity size classification

Entity size	Total business income
Loss	less than \$0
Nil	equal to \$0
Micro	\$1 to less than \$2 million
Small	\$2 million to less than \$10 million
Medium	\$10 million to less than \$100 million
Large	\$100 million to less than \$250 million
Very large	\$250 million or more

Total business income is the amount:

- an **Individual** showed at the Total business income label on the Business and professional items 2022
- a **Company** showed at the Total income label (item 6, label **S**) on the Company tax return 2022
- a **Fund** showed at the Total assessable income label (item 10, label **V**) on the Fund income tax return 2022

- a **Self-managed super fund** showed at the Total assessable income label (item 11, label **V**) on the **Self-managed superannuation fund annual return 2022**
- a **Partnership** or **Trust** showed at the Total business income label (item 5) on the **Partnership tax return 2022** or **Trust tax return 2022**.

Calculating net tax

Net tax is essentially the amount of tax owed for the income year, before applying refundable credits. It may not be the amount of tax payable or refundable on a notice of assessment.

A taxable entity is one whose net tax is more than \$0. A non-taxable entity is one whose net tax is \$0.

We calculate net tax differently for the following entities:

- individuals
- companies
- super funds.

Individual calculation

Some values in the calculations below are labels or totals on the **Individual tax return 2022**.

Step 1:

- **Taxable income or loss** = Total income or loss – Total deductions – Tax losses of earlier income years

Step 2:

- **Tax on taxable income** = Taxable income or loss × Individual tax rates

Step 3:

- **Net tax** = Tax on taxable income + Extra income tax – Total non-refundable tax offsets + Medicare levy + Medicare levy surcharge – Remaining foreign income tax offset

For Step 3:

- **Extra income tax** is any additional tax you need to pay

- **Remaining foreign income tax offset** is a non-refundable tax offset. It can only be applied to reduce a liability to nil. It can't result in a refund.

Company calculation

Some labels are in the **Company tax return 2022**.

Step 1:

- **Total profit or loss** = Total income (item **S6**) – Total expenses (item **6Q**)

Step 2:

- **Taxable income** = Total profit or loss (item **6T**) + or – Reconciliation items (item **7**)

Step 3:

- **Gross tax** = Taxable or net income (calculation statement: item **A**) × Relevant company tax rate + R&D recoupment tax (calculation statement: item **M**)

Step 4:

- **Net tax** = Gross tax (calculation statement: item **B**) – Non-refundable non-carry forward tax offsets (Calculation item **C**) – Non-refundable carry forward tax offsets (Calculation statement item **D**) – Franking deficit tax offset (calculation statement item **F**)

Super fund calculation

These items are labels on the **Fund income tax return 2022** and **Self-managed superannuation fund annual return 2022** respectively.

Step 1:

- **Taxable income or loss** = Total assessable income (item **10V/11V**) – Total deductions (item **11N/12N**)

Step 2:

- **Gross tax** = Taxable income or loss (item **110/120**) × Fund type specific tax rate + Tax on no-TFN quoted contributions (item **12J/13J**)

Step 3:

- **Net tax** = Gross tax (item **12B/13B**) – Non-refundable non-carry forward tax offsets (item **12C/13C**).

Estimating tax on net capital gains

In *Taxation statistics*, the tax on net capital gains is an estimate of the tax required to be paid, based on an average tax rate approach.

Estimated tax on net capital gains = Net tax ÷ Taxable income × Net capital gain.

Estimating business net tax

In *Taxation statistics*, business net tax is an estimate of the amount of net tax attributable to net business income. Business net tax is only calculated for taxable individuals with net business income and taxable income.

Estimated business net tax = Net income or loss from business (sum of items **15B** and **15C**) ÷ Taxable income × Net tax

- The items are labels on the **Business and professional items 2022** schedule
- Where the proportion calculated above is greater than one, it is changed to one.

Calculating net GST

Net GST = Gross GST payable + Deferred GST payments on imports – Input tax credits

The net GST amount on the activity statement can also be affected by increasing and decreasing adjustments.

Tax return forms and other relevant publications

This is a list of all tax return forms, associated instructions and guides and other publications referred to in this edition of *Taxation statistics*.

Return forms, schedules and instructions:

- **Individuals tax return and instructions 2022**

- Individuals (supplementary section) tax return and instructions 2022
- Company tax return and instructions 2022
- Fund income tax return and instructions 2022
- Self-managed superannuation fund annual return and instructions 2022
- Partnership tax return and instructions 2022
- Trust tax return and instructions 2022
- International dealings schedule and instructions 2022
- Fringe benefits tax return and instructions 2023

Other guides:

- Guide to capital gains tax 2022
- Rental properties 2022
- Business and professional items 2022

Activity statements and GST:

- GST instructions
- Business activity statements (BAS) instructions
- BAS forms
- Instalment activity statement forms

Other publications:

- Business industry code tool
- Salary and wage occupation codes 2022

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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.

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