



## Taxation statistics 2022–23

Taxation statistics 2022–23 shows statistics from tax returns and related schedules for the 2022–23 income year.

**Published** 27 June 2025

*Taxation statistics* is the ATO's most comprehensive statistical publication. It contains statistics from income tax returns and related schedules for the 2022–23 income year for:

- [individuals](#)
- [companies](#)
- [super funds](#)
- [partnerships](#)
- [trusts](#)
- [industry benchmarks](#).

This publication also includes information relating to the 2023–24 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 a new company detailed table, splitting data from the company returns by entity size as well as taxable income or loss

range

- extra data in our GST and excise detailed tables, including monthly GST, wine equalisation tax and luxury car tax data items, as well as Customs excise collections.

We encourage feedback on how we present this information and what we include. Email your suggestions to us at [taxstats@ato.gov.au](mailto:taxstats@ato.gov.au).

You can also refer to:

- *Taxation statistics* [dating back to 2011–12](#)
- historical *Taxation statistics* [dating back to 1994–95](#) .

## Navigating Taxation statistics

Help to understand the ATO's Taxation statistics 2022–23 by setting out how to use our tables, charts and index.

## Statistics

See a list of all topics and information reported in Taxation statistics 2022–23.

## Reference material

Use our reference material to get the most from the ATO's Taxation statistics 2022–23.

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# Navigating Taxation statistics 2022–23

Help to understand the ATO's Taxation statistics 2022–23 by setting out how to use our tables, charts and index.

**Published** 27 June 2025

## Our tables and charts

In the ATO's *Taxation statistics 2022–23*, we provide a brief overview of topics using summary tables and charts. You can access the full datasets in Excel format at [data.gov.au](https://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 in Taxation statistics 2022–23

See a list of all topics and information reported in Taxation statistics 2022–23.

**Published** 27 June 2025

### Snapshot



A summary of information reported from tax returns, activity statements and other forms in Taxation statistics 2022–23.

### Industry benchmarks



Industry benchmarks are financial and activity statement ratios

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## **Individuals statistics**



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

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## **Company statistics**



Key statistics from company income tax returns and international dealings schedules

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## **Super fund statistics**



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

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## **Partnership statistics**



Key statistics from partnership income tax returns.

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## **Trust statistics**



Key statistics from trust tax returns.

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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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## **GST and other tax statistics**



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

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## **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 of Taxation statistics 2022–23**

A summary of information reported from tax returns, activity statements and other forms in Taxation statistics 2022–23.


**Published** 27 June 2025


## Snapshot summary tables and charts

Summary information about the different entities and tax liabilities in our tax system reported in the ATO's *Taxation statistics 2022–23* follow.

- [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, 2018–19 to 2022–23 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, 2022–23

<a href="#">Entity size</a>	Individuals	Companies	Super funds	Partner
Loss	840	1,989	35	
Nil	14,477,145	179,108	92,705	4
Micro	1,626,140	931,111	422,457	18
Small	4,198	101,781	461	


<b>Medium</b>	487	28,341	61	
<b>Large</b>	17	2,255	13	
<b>Very large</b>	16	1,776	61	
<b>Total</b>	<b>16,108,843</b>	<b>1,246,361</b>	<b>515,793</b>	<b>25</b>

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

### Chart 2: Net tax by entity type, 2018–19 to 2022–23 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, 2022–23 income year

<b>Industry</b>	<b>Individuals \$m</b>	<b>Company \$m</b>	<b>Fund \$m</b>
<b>Agriculture, forestry &amp; fishing</b>	1,583	1,353	n/a
<b>Mining (includes PRRT)</b>	28	54,372	n/a
<b>Manufacturing</b>	612	7,177	n/a


<b>Electricity, gas, water &amp; waste services</b>	21	1,624	n/a
<b>Construction</b>	2,599	5,997	n/a
<b>Wholesale trade</b>	156	10,472	n/a
<b>Retail trade</b>	1,098	7,168	n/a
<b>Accommodation &amp; food services</b>	289	1,514	n/a
<b>Transport, postal &amp; warehousing</b>	1,858	2,234	n/a
<b>Information media &amp; telecommunications</b>	400	1,701	n/a
<b>Financial &amp; insurance services</b>	868	27,986	n/a
<b>Rental, hiring &amp; real estate services</b>	578	4,351	n/a
<b>Professional, scientific &amp; technical services</b>	5,082	7,810	n/a
<b>Administrative &amp; support services</b>	963	1,128	n/a
<b>Public administration &amp; safety (includes government departments)</b>	95	302	n/a

<b>Education &amp; training</b>	724	381	n/a
<b>Health care &amp; social assistance</b>	8,606	2,208	n/a
<b>Arts &amp; recreation services</b>	1,337	886	n/a
<b>Other services</b>	1,223	716	n/a
<b>Other industries</b>	413	570	n/a
<b>Industry total</b>	28,531	139,950	0
<b>Other</b>	269,480	n/a	24,022
<b>Total ATO liabilities</b>	<b>298,011</b>	<b>139,950</b>	<b>24,022</b>
<a href="#">Department of Home Affairs</a>  <b>collections</b>	n/a	n/a	n/a
<b>Total</b>	<b>298,011</b>	<b>139,950</b>	<b>24,022</b>

In this table, **Other** includes other income tax for Individuals, all Fund net tax as well as liabilities for Limited registration entities.

Download data from the 2008–09 income year onward at [Snapshot table 4](#) .

### **Chart 3: Tax liabilities by source, 2022–23 year**

 Individual income tax made up 51.6%, Company income tax 24.2%, Super fund income tax 4.2%, GST 14.2%, FBT 0.7%, Excise 4.4%, PRRT, LCT and WET 0.7%. 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 2022–23 income years**
- [Table 2](#)  **Company income tax rates, 2000–01 to 2022–23 income years**
- [Table 3](#)  **Selected taxation items by broad industry**
  - Key items for all entities relating to the 2022–23 income year
  - Other key items relating to the 2023–24 financial year
- [Table 4](#)  **Data for all tables in Taxation statistics 2022–23**
- [Table 5](#)  **Data for all charts in Taxation statistics 2022–23**
- [Table 6](#)  **Number of entities, by entity type, for income years 1958–59 to 2022–23**
- [Table 7](#)  **Key individuals statistics, by state or territory, 2022–23 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
  - Table 7D: Total median and average taxable income, by postcode.

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## Industry benchmarks for Taxation statistics 2022–23

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

**Published** 27 June 2025

## Overview

Industry benchmarks used in the ATO's *Taxation Statistics 2022–23* are financial and activity statement ratios calculated from information provided to us on [tax returns and activity statements](#).

Industry benchmarks 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 following 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** = (GST on sales – GST on purchases) ÷ Total sales
- **Wages to sales ratio** = Total salary and wages ÷ 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**

### 2022–23 financial ratios

- [Table F1](#) : **Individual financial ratios for the 2022–23 income year**
- [Table F2](#) : **Company financial ratios for the 2022–23 income year**
- [Table F3](#) : **Partnerships financial ratios for the 2022–23 income year**
- [Table F4](#) : **Trusts financial ratios for the 2022–23 income year**
- [Table F5](#) : **All entities financial ratios for the 2022–23 income year**

### 2023–24 activity statement ratios

- [Table A1](#) : **Individual activity statement ratios for the 2023–24 financial year**
- [Table A2](#) : **Company activity statement ratios for the 2023–24 financial year**
- [Table A3](#) : **Partnership activity statement ratios for the 2023–24 financial year**
- [Table A4](#) : **Trust activity statement ratios for the 2023–24 financial year**
- [Table A5](#) : **All entities activity statement ratios for the 2023–24 financial year**

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# Individuals statistics for Taxation statistics 2022–23

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

**Last updated** 24 December 2025

## Individuals summary tables and charts


Key statistics from the *Tax return for individuals 2023* as well as some superannuation account information is summarised in the ATO's *Taxation Statistics 2022–23* as follows.

- [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](#)
- [Table 5: Individuals – selected income items](#) – over 2 years
- [Table 6: Individuals – selected deductions](#) – over 2 years
- [Table 7: Individuals – selected tax offsets and levies](#) – over 2 years
- [Chart 7: Individuals – returns by lodgment type](#)
- [Chart 8: Individuals – returns by sex](#) – over 5 years
- [Chart 9: Individuals – returns by state or territory](#)
- [Chart 10: Individuals – rental income and deductions](#) – over 5 years
- [Table 8: Individuals – interest in a rental property, by overall net rent outcome](#) – over 2 years

- [Chart 11: Individuals – gifts or donations by state or territory](#)
- [Table 9: Individuals – workplace giving programs](#) – over 3 years
- [Chart 12: Individuals – median super balance, by age and sex](#)
- [Chart 13: Individuals – super balance, by state or 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 2021–22 and 2022–23**


Key item	Male 2021–22	Female 2021–22	Total 2021–22	Male 2022–23
<b>Average taxable income \$</b>	84,326	60,054	<b>72,327</b>	86,199
<b>Median taxable income \$</b>	61,988	45,813	<b>53,041</b>	65,051
<b>Average net tax \$</b>	27,206	17,456	<b>22,616</b>	28,206
<b>Median net tax \$</b>	14,905	9,370	<b>12,088</b>	17,118
<b>Average superannuation account balance \$</b>	182,667	146,146	<b>164,126</b>	192,119
<b>Median superannuation account balance \$</b>	66,159	52,075	<b>57,912</b>	68,568

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


See our definition of [Net tax](#).


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

 Top 10 postcodes with number of individuals and average taxable income: 1. 2027 NSW 5,841 \$297,712 , 2. 2028 NSW, 3,487 \$255,901, 3. 2025 NSW 5,258 \$242,267, 4. 3142 VIC 9,857 \$241,511, 5. 2030 NSW 9,905 \$236,750, 6. 2108 NSW 1,304 \$223,344, 7. 3944 VIC 641 \$222,254, 8. 2023 NSW 7,634 \$216,363, 9. 6011 WA 6,919 \$213,621, 10. 2110 NSW 6,277 \$208,902.

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

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

 Top 10 occupations with number of individuals and average taxable income: 1. 2535 surgeon 4,247 \$472,475, 2. 2532 anaesthetist 3,658 \$447,193, 3. 2222 financial dealer 5,147 \$355,233, 4. 2533 internal medicine specialist 10,689 \$342,457, 5. 2534 psychiatrist 3,238 \$286,146, 6. 2539 other medical practitioners 31,160 \$259,802, 7. 2336 mining engineer 10,175 \$206,423, 8. 2712 judicial or other legal professionals 4,333 \$206,408, 9. 1111 chief executive officer or managing director 231,103 \$194,987, 10. 2223 financial investment advisor or manager 20,334 \$191,986.

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

**Table 4a: Individuals – single people with private health insurance (PHI), by income tier and age, 2022–23 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 old	1,121,008	187,670	305,472	28

<b>65 to 69 years old</b>	109,573	8,517	12,622	1.1%
<b>70 years old or over</b>	220,371	8,509	12,872	2.1%
<b>Unspecified</b>	241	7	4	
<b>Dependent child for PHI rebate purposes</b>	547,043	11,447	11,014	0.6%


**Table 4b: Individuals – members of a couple with PHI, by income tier and age, 2022–23 income year**


<b>Members of a couple</b>	<b>Tier 0: \$180,000 or less no.</b>	<b>Tier 1: \$180,001 to \$210,000 no.</b>	<b>Tier 2: \$210,001 to \$280,000 no.</b>	<b>\$280,000 or more no.</b>
<b>Less than 65 years old</b>	2,518,935	580,234	913,351	9.1%
<b>65 to 69 years old</b>	358,901	26,563	36,440	0.3%
<b>70 years old or over</b>	572,136	19,310	28,934	0.3%
<b>Unspecified</b>	61,059	13,846	18,962	0.1%

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, 2022–23 income year**

 Individuals: \$18,200 or less - 15.8% net tax 0.1%, \$18,201 to \$45,000 - 24.4% net tax 2.7%, \$45,001 to \$120,000 - 44.9% net tax 39.1%, \$120,001 to \$180,000 - 9.5% net tax 21.2%, \$180,001 or more - 5.3% net tax 37%.

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

See our definition of [Net tax](#).

**Table 5: Individuals – Selected income items, 2021–22 to 2**


Income item	Individuals no. 2021–22	Average \$ 2021– 22	Median \$ 2021– 22	Indivi 202
Salary or wages	12,405,198	69,994	58,337	12,84
Gross interest	7,701,751	387	19	10,2
Allowances, earnings, tips, director's fees, etc.	3,409,946	2,749	319	4,29
Dividends – franked amount	2,748,569	12,178	549	3,04
Dividends – franking credit	2,735,406	4,904	238	3,01

<b>Net rent</b>	2,291,362	2,608	1,070	2,28
<b>Partnerships and trusts – net non-primary production amount</b>	2,091,627	36,113	3,402	2,12
<b>Net income or loss from business – non-primary</b>	1,529,347	28,391	11,750	1,61
<b>Dividends – unfranked amount</b>	1,194,535	1,309	166	1,31
<b>Assessable foreign source income</b>	1,151,149	7,156	197	1,20
<b>Net capital gain</b>	1,414,379	35,764	1,901	1,12
<b>Other net foreign source income</b>	1,016,543	4,028	124	1,06
<b>Australian Government allowances and payments like Newstart, Youth Allowance</b>	1,285,113	7,728	6,867	1,00

<b>and Austudy payment</b>				
<b>Australian Government pensions and allowances</b>	694,880	13,685	14,746	70
<b>Total income or loss</b>	<b>15,535,395</b>	<b>75,547</b>	<b>55,540</b>	<b>16,108</b>

In Table 5:

- **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, 2021–22 to 2021–22**

<b>Deduction item</b>	<b>Individuals no. 2021–22</b>	<b>Average \$ 2021–22</b>	<b>Median \$ 2021–22</b>	<b>Individuals no.</b>
<b>Work-related expenses</b>	9,862,294	2,506	1,342	10
<b>Other expenses incurred in managing your tax affairs</b>	5,843,359	352	188	6

<b>Gifts or donations</b>	4,265,874	1,067	148	4
<b>Personal superannuation contributions</b>	652,281	17,648	15,000	
<b>Other deductions</b>	661,871	3,760	1,894	
<b>Dividend deductions</b>	336,623	2,392	295	
<b>Interest charged by ATO</b>	191,030	2,164	527	
<b>Low value pool deduction</b>	274,902	389	161	
<b>Interest deductions</b>	124,537	3,493	250	
<b>Total deductions</b>	<b>15,535,395</b>	<b>3,037</b>	<b>837</b>	<b>16</b>

In Table 6:


- **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, 2021–**


<b>Offset or levy</b>	<b>Individuals no. 2021– 22</b>	<b>Average \$ 2021– 22</b>	<b>Median \$ 2021– 22</b>	<b>Ind no</b>
<b>Medicare levy</b>	11,017,431	1,856	1,396	11
<b>Low and middle income tax offset</b>	10,137,999	1,171	1,410	
<b>Low income tax offset</b>	6,497,351	402	345	6
<b>Small business income tax offset</b>	1,174,941	610	677	1
<b>Foreign income tax offset</b>	952,859	1,250	20	1
<b>Medicare levy surcharge</b>	616,903	1,337	1,122	
<b>Seniors and pensioners tax offset</b>	613,719	1,184	1,123	
<b>Commonwealth of Australia benefits and payments tax offset</b>	675,927	896	907	

<b>Zone or overseas forces tax offset</b>	432,864	308	132	
<b>Employment termination payment tax offset</b>	333,175	2,608	153	
<b>Australian superannuation income stream tax offset</b>	147,739	3,899	3,418	


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


#### **Chart 7: Individuals – returns by lodgment type, 2022–23 income year**

 Agent 62.8%, myTax 36.7%, other self-preparer 0.4%.

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


#### **Chart 8: Individuals – returns by sex, 2018–19 to 2022–23 income years**

 2018-19 7.51 male 7.17 female, 2019-20 7.62 male, 7.34 female, 2020-21 7.67 male, 7.46 female, 2021-22 7.85 male, 7.68 female, 2022-23 8.12 male, 7.98 female.


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


#### **Chart 9: Individuals – returns by state or territory, 2022–23 income year**

 NSW 30.7%, VIC 25.6%, QLD 20.3%, WA 10.9%, SA 6.8%, TAS 2.1%, ACT 1.9%, NT 0.8%, Overseas 0.9%.

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

**Chart 10: Individuals – rental income and deductions, 2018–19 to 2022–23 income years**

 Rental income, deduction items and net rental income for individuals for the 5 income years from 2018–19 to 2022–23 show an increase until 2021–22 with a drop in 2022–23. Details are in the link below to Snapshot table 5.

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

**Table 8: Individuals – interest in a rental property, by over 22 to 2022–23 income years**

<b>Property interests no.</b>	<b>Net rent loss no. 2021–22</b>	<b>Net rent neutral or profit no. 2021–22</b>	<b>Total individuals no. 2021–22</b>	<b>Net rent loss no. 2022–23</b>
<b>1</b>	688,312	932,351	1,620,663	810,875
<b>2</b>	177,357	250,663	428,020	208,978
<b>3</b>	52,274	80,064	132,338	60,718
<b>4</b>	17,747	29,886	47,633	20,602
<b>5</b>	7,024	12,506	19,530	8,163
<b>6 or more</b>	6,805	13,172	19,977	7,839
<b>Total</b>	<b>949,519</b>	<b>1,318,642</b>	<b>2,268,161</b>	<b>1,117,175</b>


In Table 8, **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, 2020–21 to 2022–23 income years**


<b>Workplace giving item</b>	<b>2020–21</b>	<b>2021–22</b>	<b>2022–23</b>
<b>Total employees employed by workplace giving employers no.</b>	4,326,985	4,759,945	4,399,988
<b>Employees using workplace giving no.</b>	206,954	204,458	192,490
<b>Total donations given using workplace giving \$m</b>	53	50	44
<b>Average donation \$</b>	258	245	231
<b>Median donation \$</b>	100	85	94

In Table 9, 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 or territory, 2022–23 income year**


 Median donation: ACT 245, NSW 170, VIC 130, NT 120, QLD 120, SA 120, WA 120, TAS 103.

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


**Chart 12: Individuals – median super balance, by age and sex, 2022–23 financial years**

 The median super account balance rises until 60–64 years old for males and 70–74 years old for females. Full details are in the link below to Snapshot table 5.


In Chart 12, 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 or territory and sex, 2022–23 financial years**

 The median superannuation balance is higher for males than females in all states and territories, with the ACT in the lead. Details are in the link below to Snapshot table 5.

In Chart 13, 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**

<b>Taxable income</b>	<b>Individuals no. 2021–22</b>	<b>Average account balance \$ 2021–22</b>	<b>Median account balance \$ 2021–22</b>	<b>Individuals no. 2021–22</b>
<b>\$18,200 or less</b>	1,849,779	161,473	21,374	1,820,4
<b>\$18,201 to \$45,000</b>	3,556,433	98,453	17,127	3,467,7

<b>\$45,001 to \$120,000</b>	6,656,624	142,818	70,374	7,027,6
<b>\$120,001 to \$180,000</b>	1,300,483	295,925	178,728	1,504,6
<b>\$180,001 or more</b>	744,675	573,053	303,980	833,0
<b>No income tax return</b>	3,057,652	132,854	40,888	3,239,1
<b>Total</b>	<b>17,165,646</b>	<b>164,126</b>	<b>57,912</b>	<b>17,892,6</b>

In Table 10, 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 follow:









- [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 2022–23**
- Table 1A: Selected items for the 1978–79 to 2022–23 income years
- Table 1B: Counts, means and medians for the 2012–13 to 2022–23 income years
- [Table 2](#) : **Selected items, by lodgment method, sex, taxable status, state or territory and age range, 2010–11 to 2022–23**



## income years

- Table 2A: Selected items for the 2022–23 income year
- Table 2B: Key items for the 2010–11 to 2022–23 income years
- [Table 3](#) : **Selected items, by sex, taxable status, age range and taxable income range, 2010–11 to 2022–23 income years**
- Table 3A: Selected items for the 2022–23 income year
- Table 3B: Key items for the 2010–11 to 2022–23 income years
- [Table 4](#) : **Selected items, by sex, taxable status, state or territory and taxable income range, 2022–23 income year**
- [Table 5](#) : **Selected items, by sex, state or territory and broad industry, 2022–23 income year**
- [Table 6](#) : **Selected items, by taxable status, state or territory, Statistical Area Level 4 (SA4), and postcode, 2022–23 income year**
- Table 6A: Selected items by taxable status
- Table 6B: Selected items for all individuals
- [Table 7](#) : **Number of individuals, by state or territory, Statistical Area Level 4 (SA4), and postcode, by taxable income, age or occupation, 2022–23 income year**
- Table 7A: Number of individuals by taxable income range
- Table 7B: Number of individuals by age range
- Table 7C: Number of individuals by occupation major group
- [Table 8](#) : **Median and average taxable income by state or territory and postcode, 2003–04 and 2013–14 to 2022–23 income years**
- [Table 9](#) : **Selected items for individuals in business, by business industry code, 2022–23 income year**
- Table 9A: Selected items by industry
- Table 9B: Selected items by entity size and broad industry
- [Table 10](#) : **Selected items, by taxable income range and total income or loss range, 2010–11 to 2022–23 income years**

- Table 10A: Selected items for the 2022–23 income year
- Table 10B: Key items for the 2010–11 to 2022–23 income years
- [Table 11](#)  **Selected items, by residency status and lodgment method, 2022–23 income year**
- [Table 12](#)  **Selected items, by taxable status, residency status and taxable income range, 2022–23 income year**
- [Table 13](#)  **Selected items, by sex, age range, residency status and tax assessment range, 2022–23 income year**
- [Table 14](#)  **Selected items, by occupation, sex and taxable income range, 2010–11 to 2022–23 income years**
- Table 14A: Selected items for the 2022–23 income year
- Table 14B: Key items for the 2010–11 to 2022–23 income years
- [Table 15](#)  **Average and median taxable income, salary or wages, and total income, by occupation and sex, 2022–23 income year**
- Table 15A: Averages and medians, by occupation and sex
- Table 15B: Averages and medians, by occupation unit group and sex
- Table 15C: Averages and medians, by occupation sub major group and sex
- [Table 16](#)  **Percentile distribution of taxable individuals, by taxable income and sex, 2022–23 income year**
- Table 16A: Totals for percentile distribution of taxable individuals
- Table 16B: Medians and averages for percentile distribution of taxable individuals.
- [Table 17](#)  **Selected items for individuals in business, by sex, state or territory, and age range or taxable income range, 2022–23 income year**
- Table 17A: Selected items for individuals in business, by sex, state or territory, and age range
- Table 17B: Selected items for individuals in business, by sex, state or territory, and taxable income range
- [Table 18](#)  **Selected deductions, by deduction claimed range, and either state or territory or occupation and sex, 2022–23**

## income year

- Table 18A: Selected deductions, by state or territory
- Pivot table 18A allows you to manipulate Table 18A data
- Table 18B: Work related expense deductions, by occupation and sex
- [Table 19](#) : **100 People statistics, for 2008–09 and 2012–13 to 2022–23 income years**
- [Table 20](#) : **Super fund contributions to APRA funds, for 2010–11 to 2022–23 financial years**
- Table 20A: Contributions for the 2010–11 to 2022–23 financial years
- Table 20B: Average and median contributions for the 2012–13 to 2022–23 financial years
- [Table 21](#) : **Superannuation contributions to self-managed super funds, for 2010–11 to 2022–23 financial years**
- Table 21A: Contributions for the 2010–11 to 2022–23 financial years
- Table 21B: Average and median contributions for the 2012–13 to 2022–23 financial years
- [Table 22](#) : **Superannuation contributions, by total superannuation member accounts balance range, taxable income range and age range, 2022–23 financial year**
- [Table 23](#) : **Superannuation contributions, by age range, sex and taxable income range, 2013–14 to 2022–23 financial years**
- Table 23A: Contributions for the 2022–23 financial year
- Table 23B: Contributions for the 2013–14 to 2022–23 financial years
- [Table 24](#) : **Superannuation contributions, by state or territory, sex and age range, 2013–14 to 2022–23 financial years**
- Table 24A: Contributions for the 2022–23 financial year
- Table 24B: Contributions for the 2013–14 to 2022–23 financial years
- [Table 25](#) : **Selected items, by postcode, 2022–23 income or financial year**
- We show the count of individuals, the average and median amounts of key items, as well as the proportion of individuals claiming these items by postcode.

- [Table 26](#) : **Rental property schedule items, by state or territory of property and net rent position, 2012–13 to 2022–23 income years**
- [Table 27](#) : **Number of individuals with interests in a rental property, by number of property interests, 1999–2000 to 2022–23 income years**
- Table 27A: Number of individuals, by net rent position
- Table 27B: Number of individuals, by taxable income range
- Table 27C: Number of individuals, by state or territory
- Table 27D: Number of individuals, by age range

## Individuals postcode maps

Postcode level data for the 2011–12 to 2022–23 income years is available in the [Digital Atlas of Australia](#) .

The Digital Atlas connects trusted national data on Australia's geography, people, economy and environment in a central platform.

You can zoom in and click on a postcode area to show averages and median values for:

- 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](mailto:taxstats@ato.gov.au).

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## Company statistics for Taxation statistics 2022–23

Key statistics from company income tax returns and international dealings schedules

Published 27 June 2025

### Company summary tables and chart

Key statistics from the *Company tax return 2023* summarised in the ATO's *Taxation statistics 2022–23* follow.

- [Table 11: Companies – Selected income items](#) – over 2 years
- [Table 12: Companies – Selected expenses](#) – over 2 years
- [Chart 14: Number of companies and net tax by size](#)


Table 11: Companies – Selected income items, 2021–22 to

Income item	Companies no. 2021–22	Average \$ 2021–22	Median \$	Com no.
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			2021- 22	
<b>Other gross income</b>	561,082	1,106,699	60,000	5
<b>Other sales of goods and services</b>	492,786	6,256,433	358,125	5
<b>Gross interest</b>	417,177	323,984	438	4
<b>Gross distribution from trusts</b>	100,735	623,451	116,228	1
<b>Gross rent and other leasing and hiring income</b>	76,982	556,302	44,668	
<b>Total dividends</b>	62,269	1,841,534	12,800	
<b>Total income</b>	<b>1,189,608</b>	<b>3,465,999</b>	<b>141,490</b>	<b>1,2</b>

In Table 11:

- **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, 2021–22 to 202**

<b>Expense item</b>	<b>Companies no. 2021– 22</b>	<b>Average \$ 2021– 22</b>	<b>Median \$ 2021– 22</b>	<b>(</b>
<b>All other expenses</b>	1,077,432	1,113,427	62,584	
<b>Motor vehicle expenses</b>	510,280	33,838	8,775	
<b>Depreciation expenses</b>	501,649	300,702	11,620	
<b>Superannuation expenses</b>	494,706	98,346	16,470	
<b>Cost of sales</b>	405,840	4,204,696	154,983	
<b>Interest expenses within Australia</b>	364,377	157,303	3,470	
<b>Repairs and maintenance</b>	374,239	81,081	2,903	
<b>Rent expenses</b>	347,836	127,658	33,390	
<b>Contractor, subcontractor and commission expenses</b>	231,982	669,748	40,336	

<b>Total expenses</b>	<b>1,189,608</b>	<b>2,980,962</b>	<b>98,085</b>	
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In Table 12:

- **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, 2022–23 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 follow.

- [Table index](#) : **Detailed tables index**  
The table index lists which items are shown in detailed tables and specifies the table they appear in.
- [Table 1](#) : **Selected items, for income years 1980–81 to 2022–23**
- Table 1A: Selected items for the 1980–81 to 2022–23 income years
- Table 1B: Counts, averages and medians for the 2012–13 to 2022–23 income years
- [Table 2](#) : **Selected items, by net tax and company type, 2022–23 income year**

- [Table 3](#) : **Selected items, by taxable status, company type and taxable or net income, 2010–11 to 2022–23 income years**
- Table 3A: Selected items for the 2022–23 income year
- Table 3B: Key items for the 2010–11 to 2022–23 income years
- [Table 4](#) : **Selected items, by industry, 2022–23 income year**
- Table 4A: Selected items, by broad and fine industry
- Table 4B: Key items by business industry code
- [Table 5](#) : **Key items, by fine industry, 2009–10 to 2022–23 income years**
- [Table 6](#) : **Selected items and financial ratios, by company size, taxable status, profit status, broad industry and state/territory, 2022–23 income year**
- Table 6A: Selected items and financial ratios, by company size, taxable status, profit status and broad industry
- Table 6B: Selected items and financial ratios for micro businesses by taxable status, profit status, broad industry and state/territory
- [Table 7](#) : **Selected items by taxable status, company type and company size, 2010–11 to 2022–23 income years**
- Table 7A: Selected items for the 2022–23 income year
- Table 7B: Key items for the 2010–11 to 2022–23 income years
- [Table 8](#) : **Selected items, by entity size and taxable income or loss range, 2022–23 income year**
- [Table 9](#) : **International Dealings Schedule: Selected items for income years 2012–13 to 2022–23**

**Note:** The other items from the International dealings schedule are now included in the [International related party dealing statistics report](#).

# Super fund statistics for Taxation statistics 2022–23

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

Published 27 June 2025

## Super funds summary table and chart

Key statistics from the *Fund income tax return 2023* and *Self-managed superannuation fund annual return 2023* summarised in the ATO's *Taxation statistics 2022–23* follow.

- [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, 2022–23 income year

In Chart 15, **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	Deduction \$m 2020– 21	Income \$m	Deduction \$m 2021 2:
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	<b>2020- 21</b>		<b>2021- 22</b>	
<b>Corporate fund</b>	7,524	1,875	7,090	2,86
<b>Industry fund</b>	136,273	38,416	153,036	55,59
<b>Retail fund</b>	50,679	7,473	55,073	8,58
<b>Public sector fund</b>	26,074	7,207	12,024	3,45
<b>Small APRA fund</b>	56	11	73	
<b>Self-managed super fund</b>	27,266	8,286	34,348	6,07
<b>Non-regulated fund</b>	3	1	1	<
<b>Other funds</b>	23,620	5,227	23,336	6,15
<b>Total</b>	<b>271,495</b>	<b>68,496</b>	<b>284,981</b>	<b>82,73</b>

In Table 13, **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 super fund annual returns follow.

- [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 APRA regulated and other funds, for income years 1989–90 to 2022–23**
  - Table 1A: Selected items for the 1989–90 to 2022–23 income years
  - Table 1B: Counts, averages and medians for the 2012–13 to 2022–23 income years
- [Table 2](#) : **Selected items, for self-managed super funds, for income years 2000–01 to 2022–23**
  - Table 2A: Selected items for the 2000–01 to 2022–23 income years
  - Table 2B: Counts, averages and medians for the 2012–13 to 2022–23 income years
- [Table 3](#) : **Selected items, by fund type and taxable income, 2010–11 to 2022–23 income years**
  - Table 3A: Selected items for the 2022–23 income year
  - Table 3B: Key items for the 2010–11 to 2022–23 income years
- [Table 4](#) : **Selected items, by fund type and total income, 2022–23 income year**

# Partnership statistics for Taxation statistics 2022–23

Key statistics from partnership income tax returns.

Published 27 June 2025

## Partnerships summary table

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

<a href="#">Partnership size</a>	Partnerships no. 2020–21	TBI \$m 2020–21	Partnerships no. 2021–22	
<b>Loss</b>	97	-5	127	
<b>Nil</b>	58,962	0	58,912	
<b>Micro</b>	205,561	49,099	196,512	
<b>Small</b>	8,287	31,938	8,849	
<b>Medium</b>	1,107	28,389	1,248	
<b>Large</b>	65	9,829	77	
<b>Very large</b>	51	35,700	49	
<b>Total</b>	<b>274,130</b>	<b>154,949</b>	<b>265,774</b>	<b>1</b>



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

## Partnerships detailed tables

Detailed statistics from the *Partnership tax return 2023* and associated schedules summarised in the ATO's *Taxation statistics 2022–23* follow.

- [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 1990–91 to 2022–23 income years**
- Table 1A: Selected items for the 1990–91 to 2022–23 income years
- Table 1B: Counts, averages and medians, for the 2012–13 to 2022–23 income years
- [Table 2](#) : **Selected items, by net Australian income, 2010–11 to 2022–23 income years**
- Table 2A: Selected items for the 2022–23 income year
- Table 2B: Key items for the 2010–11 to 2022–23 income years
- [Table 3](#) : **Selected items, by broad and fine industry, 2022–23 income year**
- [Table 4](#) : **Selected items, by entity size and broad industry, 2022–23 income year**
- [Table 5](#) : **Rental property schedule items, by state or territory of property and net rent position, 2018–19 to 2022–23 income years**

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## Trust statistics for Taxation statistics 2022–23

Key statistics from trust tax returns.

Published 27 June 2025

## Trusts summary table

**Table 15: Trust total business income (TBI), by size, 2020–income years**

Trust size	Trusts no. 2020–21	TBI \$m 2020–21	Trusts no. 2021–22	TBI \$m 2021–22	2
Loss	458	-71	562	-201	
Nil	571,794	0	607,147	0	
Micro	338,770	120,750	340,856	121,414	
Small	30,833	121,295	32,105	127,152	
Medium	5,145	119,449	5,585	130,200	
Large	197	29,499	203	30,043	
Very	67	38,066	87	51,568	
<b>Total</b>	<b>947,264</b>	<b>428,988</b>	<b>986,545</b>	<b>460,176</b>	<b>1,</b>

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







## Trusts detailed tables

Detailed statistics from the *Trust tax return 2023* and associated schedules summarised in the ATO's *Taxation statistics 2022–23* follow.

- [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 1990–91 to 2022–23**
- Table 1A: Selected items for the 1990–91 to 2022–23 income years

- Table 1B: Counts, averages and medians for the 2012–13 to 2022–23 income years
- [Table 2](#) : **Selected items, by net Australian income, 2010–11 to 2022–23 income years**
- Table 2A: Selected items for the 2022–23 income year
- Table 2B: Key items for the 2010–11 to 2022–23 income years
- [Table 3](#) : **Selected items, by broad and fine industry, 2022–23 income year**
- [Table 4](#) : **Selected items, by trust type, 2022–23 income year**
- [Table 5](#) : **Selected items, by trust size and broad industry, 2022–23 income year**
- [Table 6](#):  **Rental property schedule items, by state or territory of property and net rent position, 2018–19 to 2022–23 income years**
- [Table 7](#) : **Attribution managed investment trusts (AMIT), 2017–18 to 2022–23 income years**
- Table 7A: Selected AMIT tax return and liability items for the 2017–18 to 2022–23 income years
- Table 7B: Selected AMIT schedule items for the 2017–18 to 2022–23 income years

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## Capital gains tax statistics for Taxation statistics 2022–23

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

**Published** 27 June 2025


### CGT summary charts

Key capital gains tax (CGT) statistics from income tax returns and CGT schedules summarised in the ATO's *Taxation statistics 2022–23* follow.


- [Chart 16: Estimated tax on net capital gains, by entity type](#) – over 5 years
- [Chart 17: Source of current year capital gains, by entity type](#)

### **Chart 16: Estimated tax on net CGT, by entity type, 2018–19 to 2022–23 income years**

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, 2022–23 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 follow.

- [Table 1](#) : **Selected items, by entity, 2012–13 to 2022–23 income years**
- [Table 2](#) : **Net capital gains, by entity, taxable status and amount of gains, 2013–14 to 2022–23 income years**

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## **GST and other tax statistics for Taxation statistics 2022–23**

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

Published 27 June 2025

## GST and other taxes summary table

Key statistics relating to goods and services tax (GST), fringe benefits tax (FBT), excise and other taxes summarised in the ATO's *Taxation statistics 2022–23* follow.

**Table 16: Liabilities and credits, 2021–22 to 2023–24 financial years**

Liabilities and credits	2021– 22 \$m	2022– 23 \$m	2023– 24 \$m
<a href="#">Net goods and services tax (GST)*</a>	76,015	81,725	85,575
<b>Net fringe benefits tax (FBT)</b>	3,460	4,061	4,488
<b>Excise*</b>	22,606	25,449	30,309
<b>Wine equalisation tax (WET)*</b>	1,114	1,133	1,102
<b>Luxury car tax (LCT)*</b>	978	1,153	1,241
<b>Petroleum resource rent tax (PRRT)</b>	1,997	1,867	1,483
<b>Fuel tax credits (FTC)</b>	6,862	7,710	9,602
<b>Product stewardship for</b>	90	89	93

\* In Table 16, 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 follow.

- [Table 1](#): **Selected GST, WET and LCT items, 2000–01 to 2023–24 financial years**
- Table 1A: Selected items by year, 2000–01 to 2023–24 financial years
- Table 1B: Selected items by month, 2020–21 to 2023–24 financial years
- [Table 2](#): **Net GST liabilities or refunds, by amounts, 2005–06 to 2023–24 financial years**
- [Table 3](#): **Selected WET and LCT items, by range of liability, 2012–13 to 2023–24 financial years**
- [Table 4](#): **Selected GST items, by broad and fine industry, 2023–24 financial year**
- [Table 5](#): **Selected PRRT items: 1999–2000 to 2023–24 financial years**

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## Fringe benefits tax statistics for Taxation statistics 2022–23

Key statistics from Fringe benefits tax (FBT) returns.

Published 27 June 2025

## Fringe benefits tax summary table

Table 17: Fringe benefits tax, 2021–22 to 2023–24 FBT year

Employer's FBT status	Employers no. 2021–22	FBT \$m 2021–22	Employers no. 2022–23	FBT \$m 2022–23
<b>Employers with an FBT liability: FBT payable</b>	41,901	3,615	43,539	4,224
<b>Employers with an FBT liability: FBT rebates</b>	3,130	155	3,187	163
<b>Employers with an FBT liability: Net FBT</b>	41,901	3,460	43,539	4,061
<b>Employers with no FBT liability</b>	40,671	0	47,071	0
<b>Total</b>	<b>82,572</b>	<b>3,460</b>	<b>90,610</b>	<b>4,061</b>




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

## Fringe benefits tax detailed tables

Detailed statistics from the *Fringe benefits tax return 2023* summarised in the ATO's *Taxation statistics 2022–23* follow.

- [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 2023–24 FBT return years**
- [Table 2](#) : **Selected items, by broad industry and taxable status, 2023–24 FBT return year**
- [Table 3](#) : **Selected items by net FBT payable, 2023–24 FBT return year**

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## Excise and fuel scheme statistics for Taxation statistics 2022–23

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

Published 27 June 2025

### Excise and fuel schemes summary chart


Chart 18: Excise duty by source, 2023–24 financial year

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 summarised in the ATO's *Taxation statistics 2022–23* follow.

- [Table 1](#) : **Excisable products and excise liabilities, 2003–04 to 2023–24 financial years**
- [Table 2](#) : **Monthly beer excise, 2011–12 to 2023–24 financial years**
- [Table 3](#) : **Beer clearances, by annual volume, 2003–04 to 2023–24 financial years**
- Table 3A: Beer clearances for the 2014–15 to 2023–24 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 2023–24 financial years**
- [Table 5](#) : **Product stewardship for oil program, 2001–02 to 2023–24 financial years**

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

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## Pay as you go statistics for Taxation statistics 2022–23

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

Published 27 June 2025

### Pay as you go summary tables


Key statistics relating to pay as you go (PAYG) withholding liabilities and PAYG instalments summarised in the ATO's *Taxation statistics 2022–23* follow.

- [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. 2021–22	PAYG withholding \$m 2021–22	Entities no. 2022–23	withl \$m
Individuals	86,623	936	82,557	
Companies	623,105	175,760	635,525	
Partnerships	47,936	2,446	44,277	
Trusts	178,076	17,353	172,513	
Super funds	1,184	1,236	1,223	
Government	3,198	41,970	3,198	
<b>Total</b>	<b>940,122</b>	<b>239,701</b>	<b>939,293</b>	

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

**Table 19: Pay as you go instalments by entity type, 2021–2**

Entity type	Entities no. 2021–22	PAYG instalments \$m 2021–22	Entities no. 2022–23	ins \$
Individuals	1,703,736	24,455	1,772,511	

<b>Companies</b>	470,727	94,464	502,054	
<b>Trusts</b>	5,679	152	5,786	
<b>Super funds</b>	252,847	17,048	267,400	
<b>Total</b>	<b>2,432,989</b>	<b>136,119</b>	<b>2,547,751</b>	

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 follow.

- [Table 1](#): PAYG withholding, by broad industry, entity type and type of withholder, 2010–11 to 2023–24 financial years
- [Table 2](#): PAYG Instalments, by entity type and broad industry, 2010–11 to 2023–24 financial years

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## Cost of tax compliance statistics for Taxation statistics 2022–23

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

Published 27 June 2025


## Cost of tax compliance summary charts

Key statistics relating to the cost of tax compliance summarised in the ATO's *Taxation statistics 2022–23* follow.


- [Chart 19: Average time to complete tax return – over 5 years](#)
- [Chart 20: Cost of managing tax affairs for individuals – over 5 years.](#)

### **Chart 19: Average time to complete tax return, 2018–19 to 2022–23 income years**

In Chart 19, **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, 2018–19 to 2022–23 income years**

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 follow.

- [Table 1](#) : **Cost of taxation compliance data, by form type, 1998–99 to 2023–24 years**
- [Table 2](#) : **Tax return form time-box data, by entity type, lodgment method and total business income, 2022–23 income year**
- [Table 3](#) : **Fringe benefits tax (FBT) and business activity statement (BAS) forms time-box data, by market segment, 2015–16 to 2023–24 FBT and financial years**

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## **Charity statistics for Taxation statistics 2022–23**



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

**Published** 27 June 2025

## Charities detailed tables

Detailed statistics relating to charities, ancillary funds and deductible gift recipients summarised in the ATO's *Taxation statistics 2022–23* follow.

- [Table 1](#) : **Refundable franking credits, by refund amount, 2001–02 to 2023–24 financial years**
- [Table 2](#):  **Employees of tax concession charities, by type and remuneration, for the 2022–23 income year**
- [Table 3](#) : **Deductible gift recipients, by type**
- [Table 4](#) : **Private and public ancillary funds, 2000–01 to 2022–23 income years**
- Table 4A: Public and private ancillary funds for the 2016–17 to 2022–23 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 for Taxation statistics 2022–23

Use our reference material to get the most from the ATO's Taxation statistics 2022–23.

## Definitions and calculations

We explain key terms and calculations used in *Taxation statistics 2022–23* as follows.

### 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
<b>Loss</b>	less than \$0
<b>Nil</b>	equal to \$0
<b>Micro</b>	\$1 to less than \$2 million
<b>Small</b>	\$2 million to less than \$10 million
<b>Medium</b>	\$10 million to less than \$100 million
<b>Large</b>	\$100 million to less than \$250 million
<b>Very large</b>	\$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 2023](#)
- a **company** showed at the Total income label (item 6, label **S**) on the [Company tax return 2023](#)

- a **fund** showed at the Total assessable income label (item 10, label **V**) on the [Fund income tax return 2023](#)
- a **self-managed super fund** showed at the Total assessable income label (item 11, label **V**) on the [Self-managed superannuation fund annual return 2023](#)
- a **partnership** or **trust** showed at the Total business income label (item 5) on the [Partnership tax return 2023](#) or [Trust tax return 2023](#).

## 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 [Tax return for individuals 2023](#).

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 2023](#).

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 2023](#) and [Self-managed superannuation fund annual return 2023](#) 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 2023](#) 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:

- [Tax return for individuals and instructions 2023](#)
- [Tax return for individuals \(supplementary section\) and instructions 2023](#)
- [Company tax return and instructions 2023](#)
- [Fund income tax return and instructions 2023](#)
- [Self-managed superannuation fund annual return and instructions 2023](#)
- [Partnership tax return and instructions 2023](#)
- [Trust tax return and instructions 2023](#)
- [International dealings schedule and instructions 2023](#)
- [Fringe benefits tax return and instructions 2024](#)

Other guides:

- [Guide to capital gains tax 2023](#)
- [Rental properties 2023](#)
- [Business and professional items 2023](#)

Activity statements and GST:

- [Annual GST return instructions](#)
- [Business activity statements \(BAS\) instructions](#)
- [Business activity statements \(BAS\) forms](#)
- [Instalment activity statement forms](#)

Other publications:

- [Business industry code tool](#)
- [Salary and wage occupation codes 2023](#)

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