Print whole section

Taxation statistics 2022–23

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

Last updated 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.

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 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.

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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

Individuals statistics

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

Company statistics

Key statistics from company income tax returns and international dealings schedules

Super fund statistics

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

Partnership statistics

Key statistics from partnership income tax returns.

Trust statistics

Key statistics from trust tax returns.

Capital gains tax statistics

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

GST and other tax 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 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.

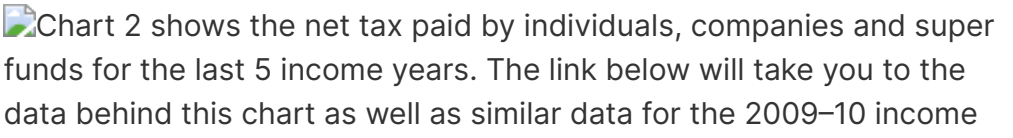
Table 1: Number of entities, by entity size and type, 2022–

Entity size	Individuals	Companies	Super funds	Partner
Loss	840	1,989	35	
Nil	14,477,145	179,108	92,705	5
Micro	1,626,140	931,111	422,457	18
Small	4,198	101,781	461	

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

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



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 y

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

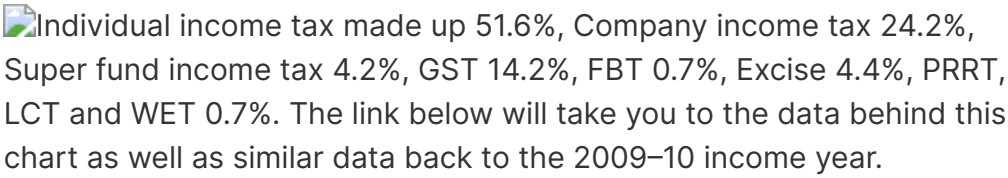
Electricity, gas, water & waste services	21	1,624	n/a
Construction	2,599	5,997	n/a
Wholesale trade	156	10,472	n/a
Retail trade	1,098	7,168	n/a
Accommodation & food services	289	1,514	n/a
Transport, postal & warehousing	1,858	2,234	n/a
Information media & telecommunications	400	1,701	n/a
Financial & insurance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

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

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



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** = (Total business income − Total expenses) ÷ Total business income
- **Gross profit ratio** = (Total business income − Cost of sales) ÷ Total business income
- **Wage to turnover ratio** = Salary and wages paid ÷ Total business income
- **Expense to turnover ratio** = Total expenses ÷ 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

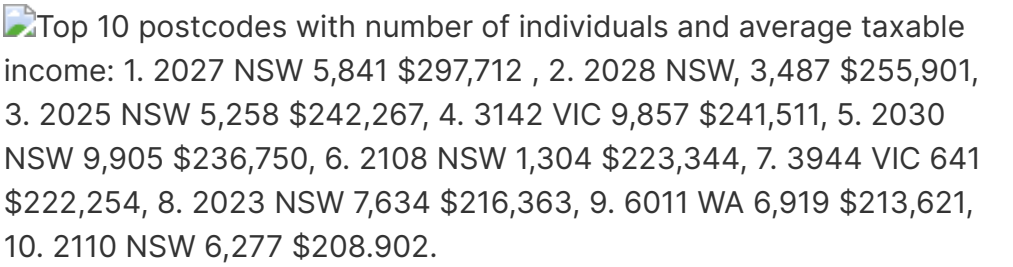
Table 3: Individuals – median and average key items, by se 23 income years

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

Download data from the 2012–13 income year onward at Snapshot table 4External Link.

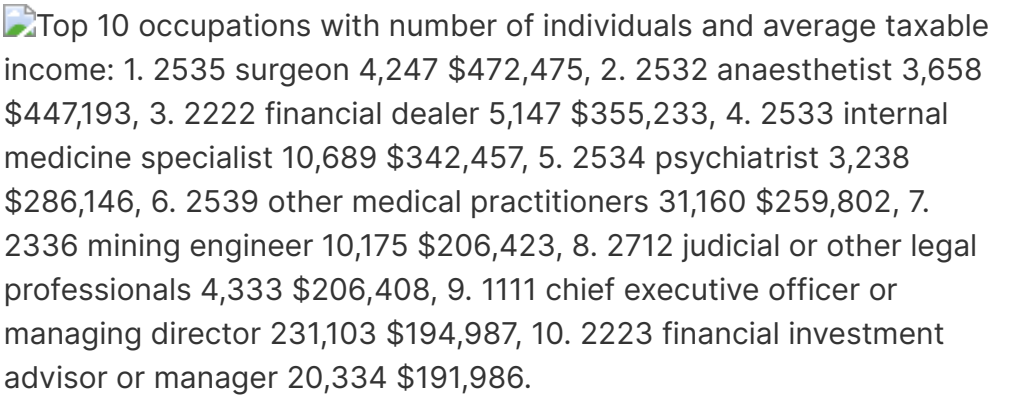
See our definition of Net tax.

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



Download data from the 2010–11 income year onward at Snapshot table 5.

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



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, 2022–23 income y

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.	Ti $140 or
Less than 65 years old	1,121,008	187,670	305,472	28

65 to 69 years old	109,573	8,517	12,622	1
70 years old or over	220,371	8,509	12,872	2
Unspecified	241	7	4	
Dependent child for PHI rebate purposes	547,043	11,447	11,014	

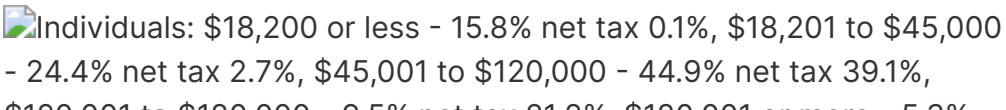
Table 4b: Individuals – members of a couple with PHI, by in tier and age, 2022–23 income year

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.	$28 o
Less than 65 years old	2,518,935	580,234	913,351	9
65 to 69 years old	358,901	26,563	36,440	
70 years old or over	572,136	19,310	28,934	
Unspecified	61,059	13,846	18,962	

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



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

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

and Austudy payment				
Australian Government pensions and allowances	694,880	13,685	14,746	70
Total income or loss	**15,535,395**	**75,547**	**55,540**	**16,10**

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 202

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

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

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

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

Zone or overseas forces tax offset	432,864	308	132	
Employment termination payment tax offset	333,175	2,608	153	
Australian superannuation income stream tax offset	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



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



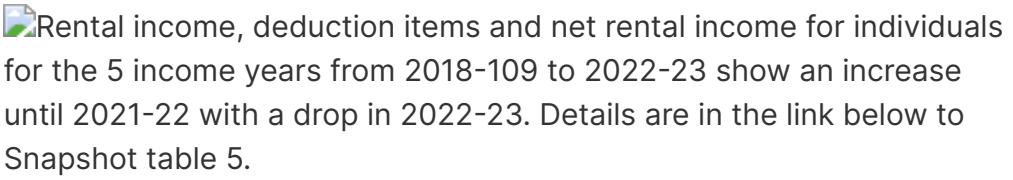
Download data from the 2009–10 income year onward at Snapshot table 5.

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



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 2018-109 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 overa 22 to 2022–23 income years

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

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.

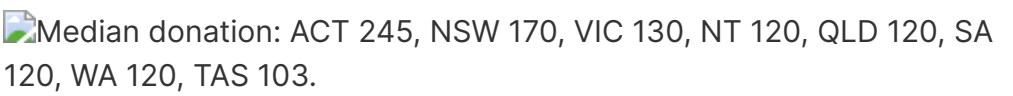
Table 9: Individuals – workplace giving programs, 2020–21 to 2022–23 income years

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

In Table 9, individuals may be counted more than once if they changed jobs during the same income year.

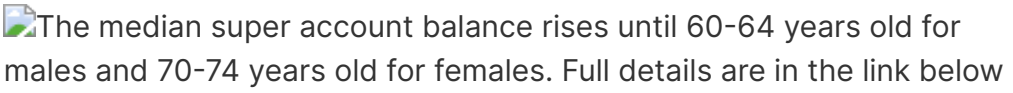
Download data from the 2009–10 income year onward at Snapshot table 4.

Chart 11: Individuals – gifts or donations, by state or territory, 2022–23 income year



Download data from the 2009–10 income year onward at Snapshot table 5.

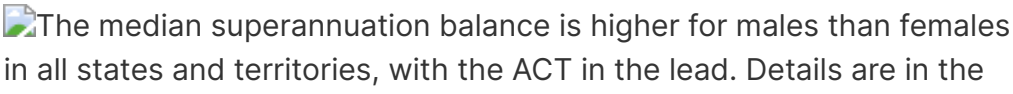
Chart 12: Individuals – median super balance, by age and sex, 2022–23 financial years



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



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 ra financial years

Taxable income	Individuals no. 2021–22	Average account balance $ 2021–22	Median account balance $ 2021–22	Individu no. 202
$18,200 or less	1,849,779	161,473	21,374	1,820,4
$18,201 to $45,000	3,556,433	98,453	17,127	3,467,7

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

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
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- 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
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- 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
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- Table 10: **Selected items, by taxable income range and total income or loss range, 2010–11 to 2022–23 income years**

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- 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**
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- 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.

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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.

			2021–22	
Other gross income	561,082	1,106,699	60,000	5
Other sales of goods and services	492,786	6,256,433	358,125	5
Gross interest	417,177	323,984	438	4
Gross distribution from trusts	100,735	623,451	116,228	1
Gross rent and other leasing and hiring income	76,982	556,302	44,668	
Total dividends	62,269	1,841,534	12,800	
Total income	**1,189,608**	**3,465,999**	**141,490**	**1,2**

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

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

Total expenses	**1,189,608**	**2,980,962**	**98,085**	

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.

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Super fund statistics for Taxation statistics 2022–23

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

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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 typ income years

Fund type	Income $m	Deduction $m 2020–21	Income $m	Deductio $m 2021 2

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

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

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

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 the1990–91 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.

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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	
Total	**947,264**	**428,988**	**986,545**	**460,176**	**1,**

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.

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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
Net goods and services tax (GST)*	76,015	81,725	85,575
Net fringe benefits tax (FBT)	3,460	4,061	4,488
Excise*	22,606	25,449	30,309
Wine equalisation tax (WET)*	1,114	1,133	1,102
Luxury car tax (LCT)*	978	1,153	1,241
Petroleum resource rent tax (PRRT)	1,997	1,867	1,483
Fuel tax credits (FTC)	6,862	7,710	9,602
Product stewardship for	90	89	93

oil program			

* 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 yea

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

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 typ 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	
Total	**940,122**	**239,701**	**939,293**	

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	

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

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.

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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
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 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 **11O/12O**) × 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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