



Taxation statistics 2018–19

Taxation statistics is the ATO's most comprehensive statistical publication. The 2018–19 edition includes statistics from tax returns, schedules, activity statements and other forms.

Last updated 19 April 2022

Taxation statistics 2018–19 is an overview of statistics from tax returns and related schedules for the 2018–19 income year. It covers individuals, companies, superannuation (super) funds, partnerships and trusts.

It also includes other information provided to us relating to the 2019–20 financial or fringe benefits tax year, including data from:

- goods and services tax (GST)
- excise
- activity statements
- fringe benefits tax (FBT).

The full list of topics is available at [statistics](#).

We encourage feedback on how we present this information and what we include. You can:

- email us at taxstats@ato.gov.au
- click the *Feedback* tab that appears on the right of the screen.

See also:

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

Navigating Taxation statistics



Statistics



Reference material



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Navigating Taxation statistics

Last updated 19 April 2022

The following will help you understand *Taxation statistics 2018–19*.

Our tables and charts

Summary tables and charts are brief overviews of topics. You can access the statistics in Excel format by clicking on the link under the table or chart.

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](#).

We update detailed tables depending on the type of data.

- Income year statistics are updated for the previous two years.
- Financial year statistics are not updated.

Previous year data in summary tables and charts is not updated. This allows for a quick year-on-year (point-in-time) comparison.

Using the index

If you are unsure which detailed table contains the information you want, go to the [index](#) . The index includes all item and label descriptions and shows which detailed tables they appear in. The index includes links to each detailed table for:

- Individuals
- Companies
- Super funds
- Partnerships
- Trusts
- Fringe benefits tax (FBT).

Once you have found the detailed table you want on data.gov.au , select the **Download** button, then open or save the file.

Changes in data over time

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

Each year we receive lodgments, amendments or cancellations, after the processing cut-off date for the data in the previous publication.

Additionally, changes in legislation (such as changing income tax rates or thresholds) can impact year-on-year analysis.

Taxation statistics and other publications

Our statistics may differ to those in other publications. There are two 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.
- How an item is calculated. We explain our calculations in [definitions and calculations](#).

Statistics

Last updated 19 April 2022

- [Snapshot](#)
- [Industry benchmarks](#)
- [Individuals statistics \(including 100 people, postcode maps and sample files\)](#)
- [Company statistics \(including international dealings data\)](#)
- [Super fund statistics](#)
- [Partnership statistics](#)
- [Trust statistics](#)
- [Capital gains tax statistics](#)
- [GST and other tax statistics](#)
- [Fringe benefits tax statistics](#)
- [Excise and fuel scheme statistics](#)
- [Pay as you go statistics](#)
- [Cost of tax compliance statistics](#)
- [Charity statistics](#)
- Taxation statistics publications dating back to 2011–12 and tables [dating back to 1994–95](#) [↗](#).

Snapshot



Industry benchmarks



Individuals statistics



Company statistics



Super fund statistics



Partnership statistics



Trust statistics



Capital gains tax statistics



GST and other tax statistics



Fringe benefits tax statistics



Excise and fuel scheme statistics



Pay as you go statistics



Cost of tax compliance statistics



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Snapshot

Last updated 19 April 2022

The snapshot is a summary of information reported from all [tax returns, activity statements and other forms](#).

Snapshot summary tables and charts

- [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, 2014–15 to 2018–19 income years

 Chart 1 shows lodgment numbers over the last 5 income years, with individuals, companies, SMSFs and trusts continuing to grow in number, while APRA and other funds as well as partnerships are declining 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, 2018–19

Entity size	Individuals	Companies	Super funds	Partne
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Loss	801	1,591	49	
Nil	13,298,877	147,926	91,568	
Micro	1,374,329	793,185	412,744	2
Small	3,190	73,326	345	
Medium	335	20,427	78	
Large	9	1,685	22	
Very large	4	1,366	74	
Total	14,677,545	1,039,506	504,880	28

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

Chart 2: Net tax by entity type, 2014–15 to 2018–19 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.

For more information, 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, 2018–19 income year

Industry (from tax return industry codes and the ABR)	Individuals (\$m)	Company (\$m)	Fund (\$m)

Agriculture, forestry & fishing	155	954	na
Mining (includes PRRT)	11	21,941	na
Manufacturing	141	5,281	na
Electricity, gas, water & waste services	8	1,662	na
Construction	1,110	4,952	na
Wholesale trade	37	5,667	na
Retail trade	188	4,129	na
Accommodation & food services	48	948	na
Transport, postal & warehousing	209	2,097	na
Information media & telecommunications	66	1,983	na
Financial & insurance services	82	25,218	na
Rental, hiring & real estate services	85	3,227	na

Professional, scientific & technical services	1,663	5,445	na
Administrative & support services	211	884	na
Public administration & safety (includes government departments)	18	189	na
Education & training	101	262	na
Health care & social assistance	3,842	1,632	na
Arts & recreation services	185	600	na
Other services	304	562	na
Other industries	107	403	na
Industry total	8,572	88,034	na
Other income tax (including non-income tax for individuals)	205,396	na	29,918
Total ATO collections	213,968	88,034	29,918
Department of Home Affairs  collections	na	na	na

Total collections	213,968	88,034	29,918
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Download data from the 2008–09 income year onward at [Snapshot table 4](#) .

Chart 3: Tax liabilities by source, 2018–19 year

 Chart 3 shows the taxation liabilities for the 2018–19 income or financial year. Individual income tax 51.2%, Company income tax 21.1%, Super fund income tax 5.2%, GST 15.5%, FBT 0.9%, Excise 5.5%, PRRT, LCT, 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

[Table 1](#) : **Individual income tax rates, 1950–51 to 2018–19 income years**

An overview of the historical individual tax rates, rebates, offsets and thresholds.

[Table 2](#) : **Company income tax rates, 2000–01 to 2018–19 income years**

An overview of tax rates that applied to various types of companies each year.

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

- Key items for all entities relating to the 2018–19 income year.
- Other key items relating to the 2019–2020 financial year.

[Table 4](#) : **Data for all tables in Taxation statistics 2018–19**

[Table 5](#) : **Data for all charts in Taxation statistics 2018–19**

[Table 6](#) : **Number of entities, by entity type, for income years 1958–59 to 2018–19**

[Table 7](#) : **Key individuals statistics, by state or territory, 2018–19 income year**

Table 7A: Key individuals statistics, Australia-wide.

Table 7B: Top and bottom 10 postcodes, based on state or territory's average taxable income.

Table 7C: Average and median income, by occupation and state or territory.

Table 7D: Total, median and average taxable income, by state or territory and postcode.

See also:

- [Industry benchmarks](#)
- [Individuals](#)
- [Companies](#)
- [Reference material](#)

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Industry benchmarks

Last updated 19 April 2022

Industry benchmarks are ratios calculated from information provided to us on [tax returns and activity statements](#). Presented as financial and activity statement ratios, they can be used to:

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

We produce separate benchmarks for individuals, companies, partnerships and 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 another only for profitable entities – are produced for each of the three 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 (newly commenced business or established business) while others are broken down by ranges of business income.

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 for businesses whose turnover is up to \$15 million.

Financial ratios

The [financial ratios industry benchmarks](#) use data from tax returns to calculate the following ratios.

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

The [activity statement ratios industry benchmarks](#) use data from business activity statements to calculate the following ratios.

Net GST to sales ratio = (GST on sales – GST on purchases) ÷ Total sales

Wages to sales ratio = Total salary and wages ÷ Total sales

Caution when using industry benchmarks

These benchmarks are not definitive and should not be used in isolation.

As an example, there are a range of legitimate reasons why businesses' ratios may vary from the industry averages and, conversely, why 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 population. In any population being analysed, there are times when misleading results can be produced. For example, when:

- amounts listed at tax return labels appear to be an error, or do not make sense, 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 stop them having an unwanted impact on our ratios. For more information on why we exclude some data from the calculation, refer to table 1 below.

Industry benchmarks detailed tables

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

Financial ratios

[Table F1](#) : **Individual financial ratios, for the 2018–19 income year**

[Table F2](#) : **Company financial ratios, for the 2018–19 income year**

[Table F3](#) : **Partnerships financial ratios, for the 2018–19 income year**

[Table F4](#) : **Trusts financial ratios, for the 2018–19 income year**

[Table F5](#) : **All entities financial ratios, for the 2018–19 income year**

Activity statement ratios

[Table A1](#) : **Individual activity statement ratios, for the 2019–20 financial year**

[Table A2](#) : **Company activity statement ratios, for the 2019–20 financial year**

[Table A3](#) : **Partnership activity statement ratios, for the 2019–20 financial year**

[Table A4](#) : **Trust activity statement ratios, for the 2019–20 financial year**

[Table A5](#) : **All entities activity statement ratios, for the 2019–20 financial year.**

See also:

- [Individuals](#)
- [Companies](#)
- [Super funds](#)
- [Reference material](#)

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Individuals statistics

Last updated 19 April 2022

The Individuals section includes statistics on most labels and calculations from the **Individuals tax return** as well as some superannuation account information.

Prior to the 2018–19 financial year, the member contribution statement (MCS) was an annual statement that was lodged with us. It reported contributions received for each member account during the financial year and the year-end superannuation account balance.

From 2018–19 onwards, for funds that are not self-managed super funds (SMSF), the MCS has been replaced by two types of event-based reporting:

- The member account attributes service (MAAS) – reports changes to member accounts

- The member account transaction service (MATS) – reports account contributions or balances.

SMSFs continue to report MCS information as part of their annual return.

Individuals summary tables and charts

- [Table 3: Individuals – median and average key items, by sex](#)
- [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 two years
- [Table 6: Individuals – Selected deductions](#) – over two years
- [Table 7: Individuals – Selected tax offsets and levies](#) – over two years
- [Chart 7: Individuals – returns by lodgment type](#)
- [Chart 8: Individuals – returns by sex](#) – over five years
- [Chart 9: Individuals – returns by state or territory](#)
- [Chart 10: Individuals – rental income and deductions](#) – over five years
- [Table 8: Individuals – interest in a rental property, by overall net rent outcome](#) – over two years
- [Chart 11: Individuals – gifts or donations by state or territory](#)
- [Table 9: Individuals – workplace giving programs](#) – over three 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 two years

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

	2017–18			
	Male	Female	Total	Male
Average taxable income (\$)	71,917	49,922	61,217	73,218
Median taxable income (\$)	54,252	39,058	45,882	55,829
Average net tax (\$)	23,241	14,582	19,248	23,365
Median net tax (\$)	14,036	8,699	11,266	13,801
Average superannuation account balance (\$)	153,288	120,185	134,770	162,275
Median superannuation account balance (\$)	53,810	41,776	45,235	57,883

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

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

 Chart 4 shows top 10 postcodes in Australia, ranked by average taxable income of individuals, for the 2018–19 income year. The link below will take you to the data behind this chart as well as similar data back to the 2010–11 income year.

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

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

 Chart 5 shows top 10 occupations in Australia, ranked by average taxable income of individuals, for the 2018–19 income year. The link below will take you to the data behind this chart as well as similar data back to the 2010–11 income year.

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

Table 4a: Individuals – single people with private health insurance (PHI), by income tier and age, 2018–19 income year

Single people	Tier 0: \$90,000 or less	Tier 1: \$90,001 to \$105,000	Tier 2: \$105,001 to \$140,000	Ti \$140 or l
Less than 65 years of age	1,236,726	162,200	203,593	163
65 to 69 years	96,009	6,229	7,589	
70 years or more	186,677	6,636	9,606	1
Unspecified	251	5	3	
Dependent child for PHI rebate purposes	391,310	3,193	2,373	

Table 4b: Individuals – members of a couple with PHI, by income tier and age, 2018–19 income year

Members of a couple	Tier 0: \$180,000 or less	Tier 1: \$180,001 to \$210,000	Tier 2: \$210,001 to \$280,000	Tier 3: \$280,001 or more
Less than 65 years of age	3,026,962	484,671	588,142	5
65 to 69 years	348,063	17,925	22,839	
70 years or more	485,565	13,811	18,959	
Unspecified	80,306	11,754	13,003	

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, 2018–19 income year

 Chart 6 shows the distribution of individuals and net tax, across the different tax brackets, for the 2018–19 income year. The link below will take you to the data behind this chart as well as similar data back to the 2010–11 income year.

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

Table 5: Individuals – Selected income items, 2017–18 to 20

Income item	2017–18			Individuals
	Individuals (no.)	Average (\$)	Median (\$)	
Salary or	11,231,834	61,451	51,126	11,55

wages				
Gross interest	7,843,912	1,216	80	8,21
Dividends – franked amount	2,823,648	8,743	557	2,83
Dividends – franking credit	2,816,409	3,634	240	2,82
Allowances, earnings, tips, director's fees etc.	2,544,800	3,676	424	2,66
Net rent	2,229,520	-1,623	-1,443	2,24
Partnerships and trusts – net non-primary production amount	1,812,314	32,367	5,533	1,83
Net income or loss from business – non-primary production	1,273,294	27,296	12,551	1,35
Dividends – unfranked amount	1,070,313	903	58	96
Australian Government	952,584	6,312	5,572	93

allowances and payments like Newstart, Youth Allowance and Austudy payment				
Assessable foreign source income	782,341	123,257	395	79
Net capital gain	774,298	30,794	2,290	74
Australian Government pensions and allowances	638,670	11,691	12,249	66
Other net foreign source income	646,731	3,743	204	65
Total income or loss	14,288,292	63,904	48,036	14,67

In this table:

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

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

Table 6: Individuals – Selected deductions, 2017–18 to 201

Deduction item	2017–18			Ind
	Individuals (no.)	Average (\$)	Median (\$)	
Work-related expenses	8,950,205	2,424	1,116	8
Other expenses included in managing your tax affairs	5,971,242	333	175	
Gifts or donations	4,430,597	846	115	4
Other deductions	714,428	2,994	1,639	
Personal superannuation contributions	356,012	14,307	15,000	
Dividend deductions	268,107	3,523	612	
Low value pool deduction	294,757	445	178	
Interest charged by ATO	213,386	1,419	220	

Interest deductions	222,174	2,982	152	
Total deductions	14,288,292	2,576	679	14

In this table:

- **Other deductions** is a label on the tax return and does not include all other deductions from the tax return not listed
- **Total deductions** components don't add 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, 2017–

Offset/levy	2017–18			Ind
	Individuals (no.)	Average (\$)	Median (\$)	
Medicare levy	9,884,855	1,588	1,226	10
Low and middle income tax offset	na	na	na	9
Low income tax offset	6,747,465	310	353	6
Small business income tax	981,516	433	286	

offset				
Seniors and pensioners tax offset	613,297	1,183	1,172	
Foreign income tax offset	590,625	1,835	40	
Zone or overseas forces tax offset	475,160	319	132	
Commonwealth of Australia benefits and payments tax offset	435,565	656	652	
Employment termination payment tax offset	323,898	3,478	322	
Medicare levy surcharge	274,844	1,290	1,027	
Australian superannuation income stream tax offset	195,988	3,151	2,630	

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

Chart 7: Individuals – returns by lodgment type, 2018–19 income year

 Chart 7 shows lodgment channel of 2018–19 individual income tax returns. 66.8% by agent, 32.1% by myTax, 1.1% other self-preparer. The link below will take you to the data behind this chart as well as similar data going back to the 2009–10 income year.

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

Chart 8: Individuals – returns by sex, 2013–14 to 2018–19 income years

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

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

Chart 9: Individuals – returns by state or territory, 2018–19 income year

 Chart 9 shows individual returns lodged by state or territory for the 2018–19 income year. NSW 31.3%, VIC 25.6%, QLD 19.9%, WA 10.5%, SA 6.7%, TAS 2.1%, ACT 1.9%, NT 0.9%, Overseas 1.1% and Unknown <0.1%. The link below will take you to the data behind this chart as well as similar data back to the 2009–10 income year.

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

Chart 10: Individuals – rental income and deductions, 2013–14 to 2018–19 income years

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

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

Table 8: Individuals – interest in a rental property, by over a 18 to 2018–19 income years

Property interests (no.)	2017–18	
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	Net rent loss (no.)	Net rent neutral/ profit (no.)	Total individuals (no.)	Net rent loss (no.)
1	943,092	628,125	1,571,217	931,132
2	254,508	164,298	418,806	250,035
3	76,304	53,480	129,784	74,955
4	27,300	20,169	47,469	26,719
5	11,298	8,563	19,861	10,935
6 or more	11,613	9,143	20,756	11,226
Total	1,324,115	883,778	2,207,893	1,305,002

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

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

Table 9: Individuals – workplace giving programs, 2016–17 to 2018–19 income years

	2016–17	2017–18	2018–19
Total employees employed by workplace giving employers (no.)	3,553,057	3,825,871	4,230,951

Employees using workplace giving (no.)	173,466	181,456	201,237
Total donations given using workplace giving (\$m)	36	38	43
Average donation (\$)	208	210	215
Median donation (\$)	78	75	75

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

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

Chart 11: Individuals – gifts or donations, by state or territory, 2018–19 income year

 Chart 11 shows the average and median deduction of individuals for gifts or donations, by state or territory, for the 2018–19 income year. The link below will take you to the data behind this chart as well as similar data back to the 2009–10 income year.

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

Chart 12: Individuals – median super balance, by age and sex, 2018–19 financial year

 Chart 12 shows the median superannuation balance of individuals by gender and age, for the 2018–19 financial year. The link below will take you to the data behind this chart as well as similar data back to the 2013–14 financial year.

In this chart, statistics include individuals with an account balance 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, 2018–19 financial years

 Chart 13 shows the average and median superannuation balance of individuals by state or territory, for the 2018–19 financial year. The link below will take you to the data behind this chart as well as similar data back to the 2013–14 financial year.

In this chart, statistics include individuals with an account balance 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, 2017–18 financial years

Taxable income	2017–18			Individuals (no.)
	Individuals (no.)	Average account balance (\$)	Median account balance (\$)	
Less than or equal to \$18,200	2,011,743	127,314	18,316	1,979,6
\$18,201 to \$37,000	2,749,551	90,979	19,565	2,695,5
\$37,001 to \$87,000	5,540,992	116,091	57,059	
\$37,001 to	na	na	na	5,902,7

\$90,000				
\$87,001 to \$180,000	2,245,603	245,938	146,247	
\$90,001 to \$180,000	na	na	na	2,244,4
\$180,000 or more	458,366	592,065	298,476	487,3
No tax return	3,937,557	77,690	12,059	3,670,0
Total	16,943,812	134,770	45,235	16,979,7

In this table, only those with a superannuation account balance greater than 0 are included. The average and median are calculated excluding zeros.

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

See also:

- [Individuals 100 People statistics](#)
- [Individual detailed tables](#)
- [Individuals postcode maps](#)
- [Individuals sample files](#)

Individuals 100 people statistics

If the 14.7 million individuals who lodged tax returns for the 2018–19 income year were represented as 100 people, it would look like this.

We received tax returns from 51 males and 49 females from across Australia:

- 31 from New South Wales

- 26 from Victoria
- 20 from Queensland
- 11 from Western Australia
- 7 from South Australia
- 2 from Tasmania
- 2 from the Australian Capital Territory
- 1 from the Northern Territory
- 1 from overseas or an unknown address.

We received tax returns from five different generations:

- 10 from generation Z (born from 1996 to 2009)
- 35 from generation Y (born from 1980 to 1995)
- 31 from generation X (born from 1963 to 1979)
- 19 from baby boomers (born from 1946 to 1962)
- 4 from the silent generation (1945 or earlier).

People lodged their tax returns in different ways:

- 67 through a tax agent
- 32 using *myTax*
- 1 by paper.

We received tax returns from people in all sorts of occupations:

- 24 were blue collar workers
- 39 were white collar workers
- 16 came from the service sector
- 21 didn't specify their occupation or had no occupation.

29 people claimed a deduction for a donation they'd made to charity.

5 people declared capital gains.

61 people claimed work-related expenses, of whom:

- 20 claimed under \$500

- 10 claimed between \$500 and \$1,000
- 31 claimed over \$1,000.

15 people earned rental income:

- 9 had a net rental loss
- 6 had a net rental profit.

After we assessed the tax returns:

- 80 people received a refund
- 13 people owed tax
- 7 balanced perfectly.

10 people operated a business in their own name, of whom:

- 8 made a profit
- 2 made a loss.

If we rank our 100 people by their taxable incomes:

- people with the top 3 taxable incomes paid 29% of all net tax
- the next 6 paid 19% of all net tax
- the next 31 paid 40% of all net tax
- the next 35 paid 12% of all net tax
- the final 25 didn't pay any tax.

See also:

- [Individuals detailed tables](#)
- [Individuals postcode maps](#)
- [Individuals sample files](#)

Individuals detailed tables

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

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

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Table 15C: Average and median taxable income, salary or wages, and total income, by occupation sub-major group and sex.

[Table 16](#) : **Percentile distribution of taxable individuals, by taxable income and sex, 2018–19 income year**

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[Table 18](#) : **Selected deductions, by deduction claimed range and either state or territory or occupation and sex, 2018–19 income year**

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Pivot table 18A lets you show Selected deductions, by deduction type, deduction claimed range and state or territory.

Table 18B: Work related expense deductions, by deduction type, deduction claimed range, occupation and sex.

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Table 20A: Contributions to APRA funds for 2010–11 to 2018–19 financial years.

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Table 27C: Number of individuals by number of property interests and state or territory.

Table 27D: Number of individuals by number of property interests and age.

See also:

- [Individuals postcode maps](#)
- [Individuals sample files](#)

Individuals postcode maps

Postcode level data for the 2018–19 income year is available on [NationalMap](#) .

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

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

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

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

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

You can also compare the proportion of individuals claiming some of these items by postcode. Similar data is available for the 2011–12 to 2017–18 income years.

See also:

- [About NationalMap](#) 
- NationalMap Help and FAQs
- [2018–19 data](#)
- [Individuals sample files](#)

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.

The files for income years 2003–04 to 2010–11 are a 1% sample.

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

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

Last updated 19 April 2022

Data for Companies is taken from processed company tax returns and international dealings schedules, based on income year reporting.

Company summary tables and chart

- [Table 11: Companies – Selected income items](#)
- [Table 12: Companies – Selected expenses](#) – over two years
- [Chart 14: Number of companies and net tax by size](#)
- [Table 13: International dealing, by entity type](#)

Table 11: Companies – Selected income items, 2017–18 to 2019–20

Income item	2017–18			Companies (no.)
	Average (\$)	Median (\$)	Compl	
Other gross income	433,848	838,927	53,516	4.
Gross interest	443,344	387,877	604	4
Other sales of goods	393,526	5,939,409	342,149	4

and services				
Gross distribution from trusts	80,096	503,032	72,042	
Gross rent and other leasing and hiring income	72,378	544,742	35,360	
Total dividends	54,629	1,045,033	5,977	
Total income	1,012,452	3,130,652	125,000	1,03

In this table:

- **Total income** components do not 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 count, average and median for total income are calculated including zeros.

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

Table 12: Companies – Selected expenses, 2017–18 to 2018–19

Expense item	2017–18			C
	Companies (no.)	Average (\$)	Median (\$)	
All other	911,405	987,776	58,309	

expenses				
Depreciation expenses	485,756	213,149	10,671	
Motor vehicle expenses	436,310	32,233	8,274	
Superannuation expenses	405,648	92,855	16,400	
Interest expenses within Australia	349,522	276,416	3,705	
Cost of sales	329,432	2,913,101	47,303	
Repairs and maintenance	330,078	75,540	2,587	
Rent expenses	308,131	181,386	33,660	
Contractor, subcontractor and commission expenses	195,187	654,613	36,883	
Total expenses	1,012,452	2,815,795	91,258	

In this table:

- **All other expenses** is a label on the tax return and does not include all other expense items from the tax return not listed
- **Total expenses** components do not 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 count, average and median for total expenses are calculated including 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, 2018–19 income year

 Chart 14 shows the distribution of companies and net tax, by company size, for the 2018–19 income year. The link below will take you to the data behind this chart as well as similar data back to the 2009–10 income year.

For more information, see our definition of [Entity size](#).

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

Table 13: International dealing, by entity type, 2018–19 income year

Entity type	Entities (no.)	Revenue activities		Expenses
		Activities (no.)	Revenue (\$m)	Activities (no.)
Company	14,078	10,287	92,755	13,501
Partnership	282	132	1,527	141
Trust	2,723	323	1,861	73
Total	17,083	10,742	96,143	14,415

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

Company detailed tables

[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 1979–80 to 2018–19**

Table 1A: Selected items, for income years 1979–80 to 2018–19.

Table 1B: Selected counts, averages and medians, for income years 2012–13 to 2018–19.

[Table 2](#) : **Selected items, by net tax and company type, 2018–19 income year**

[Table 3](#) : **Selected items, by taxable status, residency status, company type and taxable or net income, 2010–11 to 2018–19 income years**

Table 3A: Selected items for the 2018–19 income year.

Table 3B: Key items for income years 2010–11 to 2018–19.

[Table 4](#) : **Selected items, by industry, 2018–19 income year**

Table 4A: Selected items, by broad and fine industry, for the 2018–19 income year.

Table 4B: Key items by business industry code for the 2018–19 income year.

[Table 5](#) : **Key items, by fine industry, 2009–10 to 2018–19 income years**

[Table 6](#) : **Selected items and financial ratios, by company size, taxable status, profit status and broad industry, 2018–19 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, residency status, company type and company size, 2010–11 to 2018–19 income years**

Table 7A: Selected items for the 2018–19 income year.

Table 7B: Key items for income years 2010–11 to 2018–19.

[Table 8](#) [↗](#): **International dealings: Selected items for income years 2012–13 to 2018–19**

[Table 9](#) [↗](#): **International dealings: Revenue and expenditure, 2018–19 income year**

Table 9A: Revenue and expenditure, by country, for the 2018–19 income year.

Table 9B: Revenue and expenditure, by activity, for the 2018–19 income year.

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Super fund statistics

Last updated 19 April 2022

Super funds data is taken from processed fund income tax returns and self-managed superannuation fund annual returns, based on income year reporting.

Super funds summary table and chart

- [Chart 15: Super funds net tax, by fund type, 2018–19 income year](#)
- [Table 14: Super funds income and deductions, by fund type](#) – over three years

Chart 15: Super funds net tax, by fund type, 2018–19 income year

 Chart 15 shows the distribution of super fund net tax, by fund type, for the 2018–19 income year. The link below will take you to the data behind this chart as well as similar data back to the 2003–04 income year.

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

- eligible rollover funds
- approved deposit funds
- pooled super trusts
- funds which did not nominate a fund type.

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

Table 14: Super funds income and deductions, by fund type income years

Fund type	2016–17		2017–18	
	Income (\$m)	Deduction (\$m)	Income (\$m)	Deduction (\$m)
Corporate fund	8,941	2,509	7,740	2,125
Industry fund	74,801	21,346	84,862	27,368
Retail fund	29,645	7,579	34,372	7,365
Public sector fund	19,618	4,066	21,145	5,583
Small APRA fund	51	10	66	12
Self-managed super fund	19,375	4,236	26,325	5,523
Non-regulated fund	1	1	1	<1
Other	15,644	2,743	19,231	3,405

funds				
Total	168,076	42,490	193,741	51,386

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

- eligible rollover funds
- approved deposit funds
- pooled super trusts
- funds which did not nominate a fund type.

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

Super funds detailed tables

[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 2018–19**

Table 1A: Selected items, for income years 1989–90 to 2018–19.

Table 1B: Counts, averages and medians of Selected items, for income years 2012–13 to 2018–19.

[Table 2](#): **Selected items, for self-managed superannuation funds, for income years 2000–01 to 2018–19**

Table 2A: Selected items, for income years 2000–01 to 2018–19.

Table 2B: Counts, averages and medians of Selected items, for income years 2012–13 to 2018–19.

[Table 3](#): **Selected items, by fund type and taxable income, 2018–19 income year**

Table 3A: Selected items, by fund type and taxable income, 2018–19 income year.

Table 3B: Key items, by fund type and taxable income, 2010–11 to 2018–19 income years.

[Table 4](#) [↗](#): Selected items, by fund type and total income, 2018–19 income year

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Partnership statistics

Last updated 19 April 2022

Partnership statistics are extracted from the Partnership tax return form based on income year reporting.

Partnerships summary table

Table 15: Partnership total business income (TBI), by size, years

Partnership size	2016–17		2017–18	
	Partnerships (no.)	TBI (\$m)	Partnerships (no.)	TBI (\$m)
Loss	124	–5	136	–1
Nil	62,627	0	63,055	0
Micro	237,720	54,576	229,321	55,000
Small	7,860	29,934	7,593	29,000
Medium	1,117	26,946	1,056	26,000
Large	58	9,120	62	9,000
Very large	40	27,483	48	27,000

Total	309,546	148,053	301,271	1
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Download data from the 2003–04 income year onward at [Snapshot table 4](#).

Partnerships detailed tables

[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 2018–19 income years**

Table 1A: Selected items for income years 1990–91 to 2018–19.

Table 1B: Selected counts, averages and medians, for income years 2013–14 to 2018–19.

[Table 2](#): **Selected items, by net Australian income, 2010–11 to 2018–19 income years**

Table 2A: Selected items, by net Australian income, 2018–19 income year.

Table 2B: Key items, by net Australian income, 2010–11 to 2018–19 income years.

[Table 3](#): **Selected items, by broad and fine industry, 2018–19 income year**

[Table 4](#): **Selected items, by entity size and by broad industry, 2018–19 income year**

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Trust statistics

Last updated 19 April 2022

Trust data is extracted from processed Trust tax returns based on income year reporting.

Trusts summary table

Table 16: Trust total business income (TBI), by size, 2016–17 income years

Trust size	2016–17		2017–18		
	Trusts (no.)	TBI (\$m)	Trusts (no.)	TBI (\$m)	
Loss	511	–638	500	–58	
Nil	515,444	0	535,943	0	5
Micro	327,750	112,633	333,852	115,100	3
Small	26,333	104,157	27,103	107,287	
Medium	4,597	109,532	4,638	109,617	
Large	184	27,605	195	29,623	
Very	55	32,377	55	33,163	
Total	874,874	385,667	902,286	394,732	9

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

Trusts detailed tables

[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 2018–19**

Table 1A: Selected items, for income years 1990–91 to 2018–19.

Table 1B: Selected counts, averages and medians, for income years 2012–13 to 2018–19.

[Table 2](#) : **Selected items, by net Australian income, 2010–11 to 2018–19 income years**

Table 2A: Selected items, by net Australian income, 2018–19 income year.

Table 2B: Key items, by net Australian income, 2010–11 to 2018–19 income years.

[Table 3](#) : **Selected items, by broad and fine industry, 2018–19 income year**

[Table 4](#) : **Selected items, by trust type, 2018–19 income year**

[Table 5](#) : **Selected items, by trust size and broad industry, 2018–19 income year**

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Capital gains tax statistics

Last updated 19 April 2022

Data for capital gains tax (CGT) is extracted from [processed tax returns](#) and CGT schedules and is based on income year reporting.

Capital gains tax summary charts

- [Chart 16: Estimated tax on net capital gains, by entity type](#) – over five years
- [Chart 17: Source of current year capital gains, by entity type, 2018–19 income year](#)

Chart 16: Estimated tax on net capital gains, by entity type, 2014–15 to 2018–19 income years

 Chart 16 shows the estimated tax on net capital gains for 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.

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 capital gains, by entity type, 2018–19 income year

 Chart 17 shows the source of current year capital gains, for individuals, companies and super funds, for the 2018–19 income year. The link below will take you to the data behind this chart as well as similar data back to the 2009–10 income year.

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

Capital gains tax detailed tables

[Table 1](#) : Selected items, by entity, 2012–13 to 2018–19 income years

[Table 2](#) : Net capital gains, by entity, taxable status and amount of gains, 2018–19 income year

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GST and other tax statistics

Last updated 19 April 2022

GST Goods and services tax (GST) statistics are sourced from liabilities reported on [business activity statements, information reports](#) and [GST returns](#). It doesn't include the New Zealand wine producer rebate.

GST and other taxes summary table

Table 17: Liabilities and credits, 2017–18 to 2019–20 financial years

Liabilities and credits	2017–18 (\$m)	2018–19 (\$m)	2019–20 (\$m)
Net goods and services tax (GST)*	63,454	64,582	61,076
Net fringe benefits tax (FBT)	3,784	3,818	3,859
Excise*	23,024	23,181	23,143
Wine equalisation tax (WET)*	925	1,026	980
Luxury car tax (LCT)*	705	677	591
Petroleum resource rent tax (PRRT)	1,199	1,058	881
Fuel tax credits (FTC)	6,796	7,137	7,382
Product stewardship for oil program	75	73	90

In this table:

- **PRRT** figure has been updated for the 2017–18 financial year
- 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

[Table 1](#) : Selected GST, WET and LCT items, 2001–02 to 2019–20 financial years

[Table 2](#) : Net GST liabilities or refunds, by amounts, 2005–06 to 2019–20 financial years

[Table 3](#) : Selected WET and LCT items, by range of liability, 2012–13 to 2019–20 financial years

[Table 4](#) : Selected GST items, by broad and fine industry, 2019–20 financial year

[Table 5](#) : Selected PRRT items: 1999–2000 to 2019–20 financial years

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Fringe benefits tax statistics

Last updated 19 April 2022

Fringe benefits tax (FBT) data is taken from the FBT return form, based on FBT year reporting.

Fringe benefits tax summary table

Table 18: Fringe benefits tax, 2017–18 to 2019–20 FBT year

Employer's FBT status	2017–18		2018–19	
	Employers (no.)	FBT (\$m)	Employers (no.)	FBT (\$m)
Employers with an FBT liability:	43,468	3,927	43,288	3,968

FBT payable				
Employers with an FBT liability: FBT rebates	3,346	143	3,290	150
Employers with an FBT liability: Net FBT	43,468	3,784	43,288	3,818
Employers with no FBT liability	25,370	0	29,359	0
Total	68,838	3,784	72,647	3,818

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

Fringe benefits tax detailed tables

[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 FBT return years 2009–10 to 2019–20**

[Table 2](#) : **Selected items by broad industry and taxable status, 2019–20 FBT return year**

[Table 3](#) : **Selected items, by net FBT payable, 2019–20 FBT return year**

Excise and fuel scheme statistics

Last updated 19 April 2022

Excise and fuel scheme statistics relate to liabilities for the most recent financial year.

We also publish the alcohol rates, current and historic, for [beer, spirits and other excisable beverages](#) [↗](#). This includes the litres of different alcohol sold by week.

Excise and fuel schemes summary chart

Chart 18: Excise duty by source, 2019–20 financial year

 Chart 18 shows the distribution of excise duty by source for the 2019–20 financial year. Petrol 24.4%, Diesel 51.3%, Other petroleum products 6.8%, Crude and Condensate 0.9%, Beer 8.9%, Ready to Drink (RTD) 4.7%, Spirits 3.0%. The link below will take you to the data behind this chart as well as similar data back to the 2009–10 financial year.

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

Excise and fuel schemes detailed tables

[Table 1](#) [↗](#): Excisable products and excise liabilities, 2003–04 to 2019–20 financial years

[Table 2](#) [↗](#): Monthly beer excise, 2011–12 to 2019–20 financial years

[Table 3](#) [↗](#): Beer clearances, by annual volume, 2014–15 to 2019–20 financial years

[Table 4](#) [↗](#): Fuel tax credits scheme – claims paid, by broad and fine industry, 2006–07 to 2019–20 financial years

[Table 5](#) [↗](#): Product stewardship for oil program and Cleaner fuels grants scheme – benefits paid, 2001–02 to 2019–20 financial years

[Table 6](#) [↗](#): Historical excise rates, August 2000 through to February 2021

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Pay as you go statistics

Last updated 19 April 2022

Pay as you go liabilities or payments are taken from [activity statements](#) for the most recent financial year.

Pay as you go summary tables

- [Table 19: Pay as you go withholding liabilities by entity type](#) – over three years
- [Table 20: Pay as you go instalments by entity type](#) – over three years

Table 19: Pay as you go withholding liabilities by entity type years

Entity type	2017–18		2018–19	
	Entities (no.)	PAYG withholding (\$m)	Entities (no.)	withholding (\$m)
Individuals	83,614	951	83,069	
Companies	517,692	142,034	532,020	
Partnerships	62,265	2,531	58,437	
Trusts	175,797	15,021	175,316	

Super funds	4,974	1,220	3,246	
Government	3,505	33,500	3,503	
Total	847,847	195,257	855,591	2

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

Table 20: Pay as you go instalments by entity type, 2017–1

Entity type	2017–18			
	Entities (no.)	PAYG instalments (\$m)	Entities (no.)	instalments (\$m)
Individuals	1,527,021	22,002	1,551,762	
Companies	386,562	63,603	404,542	
Trusts	5,817	134	5,818	
Super funds	225,695	11,053	233,303	
Total	2,145,095	96,792	2,195,425	

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

Pay as you go detailed tables

[Table 1](#) : PAYG withholding, by broad industry, entity type and type of withholder, 2010–11 to 2019–20 financial years

[Table 2](#) : PAYG Instalments, by entity type and broad industry, 2010–11 to 2019–20 financial years

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Cost of tax compliance statistics

Last updated 19 April 2022

Cost of compliance data is taken mainly from income tax returns, but also FBT returns and [activity statements](#).

Cost of tax compliance summary charts

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

Chart 19: Average time to complete tax return, 2014–15 to 2018–19 income years

 Chart 19 shows the average time taken to complete the income tax return form for individuals, companies, super funds, partnerships and trusts for the last 5 income years. The link below will take you to the data behind this chart as well as similar data back to the 2009–10 income year.

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

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

Chart 20: Cost of managing tax affairs for individuals, 2014–15 to 2018–19 income years

 Chart 20 shows the total cost of managing tax affairs reported by individuals for the last 5 income years. The chart also shows the new cost of managing tax affairs labels in the 2017–18 and 2018–19 income years. The link below will take you to the data behind this chart as well as similar data back to the 2005–06 income year.

In this chart:

- **Cost of managing tax affairs** doesn't include amounts claimed for the cost of managing tax affairs under a different label
- **Cost of managing tax affairs** up until 2016–17 includes
 - expenses people incurred in managing their tax affairs
 - any interest charge we imposed
 - other costs
- deductions are reported at three labels rather than one from 2017–18.

For more information, see [Individuals tax return and instructions 2019](#).

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

Cost of tax compliance detailed tables

[Table 1](#) : **Cost of taxation compliance data, by form type, 1998–99 to 2019–20 years**

[Table 2](#) : **Tax return form time-box data, by entity type, lodgment method and total business income, 2018–19 income year**

[Table 3](#) : **Fringe benefits tax (FBT) and business activity statement (BAS) forms time-box data, by market segment, 2015–16 to 2019–20 FBT and financial years**

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Charity statistics

Last updated 19 April 2022

We no longer include summary data for charities. The [Australian Charities and Not-for-profits Commission](#)  is responsible for their regulation.

Charities detailed tables

[Table 1](#) : Refundable franking credits, by refund amount, 2001–02 to 2019–20 financial years

[Table 2](#) : Employees of tax concession charities, by type and remuneration, for the 2018–19 income year

[Table 3](#) : Deductible gift recipients, by type, as at 1 November 2020

[Table 4](#) : Private and public ancillary funds, 2000–01 to 2018–19 income years

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Reference material

Last updated 19 April 2022

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

- [Definitions and calculations](#)
- [Tax return forms and other relevant publications](#)

Definitions and calculations

Entity size

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

Entity size classification

Entity size	Total business income
Loss	less than \$0

Nil	equal to \$0
Micro	\$1 to less than \$2 million
Small	\$2 million to less than \$10 million
Medium	\$10 million to less than \$100 million
Large	\$100 million to less than \$250 million
Very large	\$250 million or more

Total business income is the amount:

- an **individual** showed at the total business income label on the Business and professional items 2019
- a **company** showed at item 6, label **S** (total income) on the Company tax return 2019
- a **fund** showed at item 10, label **V** (total assessable income) on the Fund income tax return 2019
- a **self-managed super fund** showed at item 11, label **V** (total assessable income) on the Self-managed superannuation fund annual return 2019
- a **partnership or trust** showed at item 5 at the total business income label on the Partnership tax return 2019 and Trust tax return 2019.

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:

- [Individual calculation](#)

- [Company calculation](#)
- [Super fund calculation](#)

Individual calculation

Some values of the sums below are labels or totals on the **Individual tax return 2019**.

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 marginal 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 this equation:

- 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 2019**.

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 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 2019** and **Self-managed superannuation fund annual return 2019** 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 2019** schedule.

- Where the proportion calculated above is greater than 1, it is changed to 1.

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



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Tax return forms and other relevant publications

Last updated 19 April 2022

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

In 2018–19, the member contributions statement was replaced by event-based reporting services, so there are no forms available.

Return forms, schedules and instructions

- Individuals tax return and instructions 2019
- Individuals (supplementary section) tax return 2019
- Company tax return and instructions 2019
- Fund income tax return and instructions 2019
- Self-managed superannuation fund annual return 2019
- Self-managed superannuation fund annual return instructions 2019

- Partnership tax return and instructions 2019
- Trust tax return and instructions 2019
- Capital gains tax schedule and instructions 2019
- International dealings schedule 2019
- Fringe benefits tax return and instructions 2020

Other guides

- Rental properties 2019
- Business and professional items 2019

Activity statements and GST returns

- Annual GST return
- Super member contributions statement for 2012–13 to 2017–18 financial years
- BAS C – Quarterly business activity statement
- IAS B – Instalment activity statement
- GST
- Business activity statements (BAS)
- Pay as you go (PAYG) instalments
- When to pay and report on activity statements

Other publications

- Business industry code tool
- Salary and wage occupation codes 2019

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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