



## Taxation statistics 2021–22

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

**Published** 14 June 2024

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

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


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

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



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

Changes this year include:

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

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

You can also refer to:

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

## Navigating Taxation statistics

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

## Statistics

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

## Reference material

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


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## Navigating Taxation statistics

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

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## Our tables and charts


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

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

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

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

## Using the index

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

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

## Changes in data over time

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

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

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

- changes in legislation (such as changing income tax rates or thresholds) can impact taxation levels from year to year.

## Comparison with other publications

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

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

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## Statistics

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

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### Snapshot

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

### Industry benchmarks

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

## Individuals statistics



Statistics on most labels from the Individuals income 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 superannuation fund annual returns.

## Partnership statistics



Key statistics from partnership income tax returns.

## Trust statistics



Key statistics from trust income tax returns.

## Capital gains tax statistics



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

## GST and other statistics



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

## **Fringe benefits tax statistics**



Key statistics from Fringe benefits tax (FBT) returns.

## **Excise and fuel scheme statistics**



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

## **Pay as you go statistics**



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

## **Cost of tax compliance statistics**



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

## **Charity statistics**



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

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## **Snapshot**

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


**Published** 14 June 2024


## **Snapshot summary tables and charts**

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

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

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


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

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


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

Entity size	Individuals	Companies	Super funds	Partner
<b>Loss</b>	934	1,785	41	
<b>Nil</b>	13,988,522	174,795	95,736	5
<b>Micro</b>	1,540,634	891,550	411,118	19
<b>Small</b>	4,664	92,178	637	
<b>Medium</b>	614	25,655	93	
<b>Large</b>	18	2,025	25	


<b>Very large</b>	9	1,620	66	
<b>Total</b>	<b>15,535,395</b>	<b>1,189,608</b>	<b>507,716</b>	<b>26</b>

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

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

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

See our definition of Net tax.


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


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

<b>Industry</b>	<b>Individuals \$m</b>	<b>Company \$m</b>	<b>Fund \$m</b>
<b>Agriculture, forestry &amp; fishing</b>	1,694	1,484	n/a
<b>Mining (includes PRRT)</b>	29	42,298	n/a
<b>Manufacturing</b>	527	7,481	n/a
<b>Electricity, gas, water &amp; waste services</b>	19	1,069	n/a




<b>Construction</b>	2,162	5,316	n/a
<b>Wholesale trade</b>	186	9,401	n/a
<b>Retail trade</b>	1,037	6,864	n/a
<b>Accommodation &amp; food services</b>	269	1,163	n/a
<b>Transport, postal &amp; warehousing</b>	1,239	2,234	n/a
<b>Information media &amp; telecommunications</b>	362	1,966	n/a
<b>Financial &amp; insurance services</b>	939	29,741	n/a
<b>Rental, hiring &amp; real estate services</b>	1,041	4,926	n/a
<b>Professional, scientific &amp; technical services</b>	4,862	7,639	n/a
<b>Administrative &amp; support services</b>	780	1,106	n/a
<b>Public administration &amp; safety (includes government departments)</b>	75	266	n/a
<b>Education &amp; training</b>	602	334	n/a

<b>Health care &amp; social assistance</b>	7,728	2,451	n/a
<b>Arts &amp; recreation services</b>	1,116	789	n/a
<b>Other services</b>	962	609	n/a
<b>Other industries</b>	401	1,004	n/a
<b>Industry total</b>	26,030	128,142	0
<b>Other income tax (including non-income tax for individuals)</b>	240,680	n/a	29,094
<b>Total ATO collections</b>	<b>266,710</b>	<b>128,142</b>	<b>29,094</b>
<a href="#">Department of Home Affairs</a>  <b>collections</b>	n/a	n/a	n/a
<b>Total collections</b>	<b>266,710</b>	<b>128,142</b>	<b>29,094</b>

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

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

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

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

## Snapshot detailed tables

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

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

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

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

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

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

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

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

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

Table 7A: Key individuals statistics, Australia-wide

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

Table 7C: Occupation average and median income

Table 7D: Total median and average taxable income, by postcode

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## Industry benchmarks

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

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# Overview

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

They can be used to:

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

We produce separate benchmarks for:

- individuals
- companies
- partnerships
- trusts.

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

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

- broad industry
- fine industry
- business industry code.

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

- number of entities
- average ratio
- median ratio.

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


## Caution when using industry benchmarks

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

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

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

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

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

## Financial ratios

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

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

## Activity statement ratios

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

- **Net GST to sales ratio** = (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**

### 2021–22 financial ratios

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

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

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

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


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

### 2022–23 activity statement ratios

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

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

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

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

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

# Individuals statistics

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

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## Individuals summary tables and charts


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

- [Table 3: Individuals – median and average key items, by sex](#) – over 2 years
- [Chart 4: Individuals – top 10 postcodes, by average taxable income](#)
- [Chart 5: Individuals – top 10 occupations, by average taxable income](#)
- [Table 4: Individuals – private health insurance, by family status, income tier and age](#)
- [Chart 6: Individuals – net tax, by tax bracket](#)
- [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/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/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/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 22 income years**


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


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

See our definition of Net tax.





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

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

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

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

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

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

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


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

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

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

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

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

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

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

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

See our definition of Net tax.


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

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

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

In this table:

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

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


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

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

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

In this table:


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

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


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


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

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


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


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

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


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


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

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


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


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

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

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

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

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

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



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

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

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


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

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


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


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

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


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

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


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

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


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

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


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

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

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

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

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

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

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

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

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

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

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

## Individuals detailed tables

Detailed statistics from individual income tax returns and superannuation accounts:

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

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

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

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

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

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

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

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

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

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

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

[Table 4](#) : **Selected items, by sex, taxable status, state/territory and taxable income range, 2021–22 income year**

[Table 5](#) : **Selected items, by sex, state/territory and broad industry, 2021–22 income year**

[Table 6](#) : **Selected items, by taxable status, state/territory, Statistical Area Level 4 (SA4), and postcode, 2021–22 income year**

Table 6A: Selected items by taxable status

Table 6B: Selected items for all individuals


[Table 7](#) : **Number of individuals, by state/territory, Statistical Area Level 4 (SA4), and postcode, by taxable income, age or occupation, 2021–22 income year**

Table 7A: Number of individuals by taxable income range

Table 7B: Number of individuals by age range

Table 7C: Number of individuals by occupation major group

[Table 8](#) : **Median and average taxable income by state/territory and postcode, 2003–04 and 2013–14 to 2021–22 income years**

[Table 9](#) : **Selected items for individuals in business, by business industry code, 2021–22 income year**

Table 9A: Selected items by industry


Table 9B: Selected items by entity size and broad industry

[Table 10](#) : **Selected items, by taxable income range and total income or loss range, 2010–11 to 2021–22 income years**

Table 10A: Selected items for the 2021–22 income year

Table 10B: Key items for the 2010–11 to 2021–22 income years

[Table 11](#):  **Selected items, by residency status and lodgment method, 2021–22 income year**

[Table 12](#) : **Selected items, by taxable status, residency status and taxable income range, 2021–22 income year**

[Table 13](#) : **Selected items, by sex, age range, residency status and tax assessment range, 2021–22 income year**


[Table 14](#) : **Selected items, by occupation, sex and taxable income range, 2010–11 to 2021–22 income years**

Table 14A: Selected items for the 2021–22 income year

Table 14B: Key items for the 2010–11 to 2021–22 income years

[Table 15](#) : **Average and median taxable income, salary or wages, and total income, by occupation and sex, 2021–22 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, 2021–22 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/territory, and age range or taxable income range, 2021–22 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/territory or occupation and sex, 2021–22 income year**

Table 18A: Selected deductions, by state/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 2021–22 income years**

[Table 20](#) : **Superannuation fund contributions to APRA funds, for 2010–11 to 2021–22 financial years**


Table 20A: Contributions for the 2010–11 to 2021–22 financial years

Table 20B: Average and median contributions for the 2012–13 to 2021–22 financial years

[Table 21](#) : **Superannuation contributions to self-managed superannuation funds, for 2010–11 to 2021–22 financial years**

Table 21A: Contributions for the 2010–11 to 2021–22 financial years

Table 21B: Average and median contributions for the 2012–13 to 2021–22 financial years

[Table 22](#) : **Superannuation contributions, by total superannuation member accounts balance range, taxable income range and age range, 2021–22 financial year**

[Table 23](#) : **Superannuation contributions, by age range, sex and taxable income range, 2013–14 to 2021–22 financial years**

Table 23A: Contributions for the 2021–22 financial year

Table 23B: Contributions for the 2013–14 to 2021–22 financial years


[Table 24](#) : **Superannuation contributions, by state/territory, sex and age range, 2013–14 to 2021–22 financial years**

Table 24A: Contributions for the 2021–22 financial year

Table 24B: Contributions for the 2013–14 to 2021–22 financial years

[Table 25](#) : **Selected items, by postcode, 2021–22 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/territory of property and net rent position, 2012–13 to 2021–22 income years**


[Table 27](#) : **Number of individuals with interests in a rental property, by number of property interests, 1999–2000 to 2021–22 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/territory

Table 27D: Number of individuals, by age range

## Individuals postcode maps

Postcode level data for the 2012–13 to 2020–21 income years are available on [NationalMap](#) . The most recent 2021–22 income year data will soon be added.

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

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

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

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

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

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




## Individuals sample files

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

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

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

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

To request access to our individual sample files, email [taxstats@ato.gov.au](mailto:taxstats@ato.gov.au).

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## Company statistics

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

**Published** 14 June 2024

## Company summary tables and chart

Key statistics from company income tax returns.

- [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, 2020–21 to**

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

In this table:

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

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


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

<b>Expense item</b>	<b>Companies no. 2020– 21</b>	<b>Average \$ 2020– 21</b>	<b>Median \$ 2020– 21</b>	<b>(</b>
<b>All other expenses</b>	1,018,099	1,123,028	64,581	
<b>Motor vehicle expenses</b>	483,373	30,718	8,086	
<b>Depreciation expenses</b>	496,916	315,968	13,759	
<b>Superannuation expenses</b>	473,533	91,668	15,684	
<b>Cost of sales</b>	380,771	4,023,338	151,506	
<b>Repairs and maintenance</b>	358,896	78,474	2,869	
<b>Interest expenses within Australia</b>	353,991	161,143	3,398	
<b>Rent expenses</b>	332,643	123,176	31,956	
<b>Contractor, subcontractor and commission expenses</b>	216,668	635,394	37,510	


<b>Total expenses</b>	<b>1,126,796</b>	<b>2,905,979</b>	<b>97,870</b>	
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In this table:


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

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

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

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

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

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

## **Company detailed tables**

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

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

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 2021–22**

Table 1A: Selected items for the 1980–81 to 2021–22 income years

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

[Table 2](#) : **Selected items, by net tax and company type, 2021–22 income year**


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

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

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

[Table 4](#) : **Selected items, by industry, 2021–22 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 2021–22 income years**


[Table 6](#) : **Selected items and financial ratios, by company size, taxable status, profit status, broad industry and state/territory, 2021–22 income year**

Table 6A: Selected items by company size

Table 6B: Selected items for micro businesses, by state/territory

[Table 7](#) : **Selected items by taxable status, residency status, company type and company size, 2010–11 to 2021–22 income years**

Table 7A: Selected items for the 2021–22 income year

Table 7B: Key items for the 2010–11 to 2021–22 income years

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

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

# Super fund statistics

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


Published 14 June 2024

## Super funds summary table and chart

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


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

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

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

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

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

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

See our definition of Net tax.


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

Fund type	Income \$m 2019– 20	Deduction \$m 2019– 20	Income \$m 2020– 21	Deductio \$m 2020 2
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<b>Corporate fund</b>	7,575	3,362	7,524	1,87
<b>Industry fund</b>	102,606	49,072	136,273	38,41
<b>Retail fund</b>	37,221	7,129	50,679	7,47
<b>Public sector fund</b>	26,808	9,378	26,074	7,20
<b>Small APRA fund</b>	56	11	56	1
<b>Self-managed super fund</b>	25,935	5,932	27,266	8,28
<b>Non-regulated fund</b>	2	1	3	
<b>Other funds</b>	22,082	7,200	23,620	5,22
<b>Total</b>	<b>222,285</b>	<b>82,085</b>	<b>271,495</b>	<b>68,49</b>

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

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

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

## Super funds detailed tables

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

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

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 2021–22**

Table 1A: Selected items for the 1989–90 to 2021–22 income years

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

[Table 2](#) : **Selected items, for self-managed superannuation funds, for income years 2000–01 to 2021–22**

Table 2A: Selected items for the 2000–01 to 2021–22 income years

Table 2B: Counts, averages and medians for the 2012–13 to 2021–22 income years

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

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

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

[Table 4](#) : **Selected items, by fund type and total income, 2021–22 income year**

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## Partnership statistics




Key statistics from partnership income tax returns.

Published 14 June 2024

## Partnerships summary table

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

Partnership size	Partnerships no. 2019–20	TBI \$m 2019–20	Partnerships no. 2020–21	
<b>Loss</b>	101	-5	97	
<b>Nil</b>	59,707	0	58,962	
<b>Micro</b>	213,159	47,737	205,561	
<b>Small</b>	7,329	28,187	8,287	
<b>Medium</b>	1,005	25,304	1,107	
<b>Large</b>	65	9,588	65	
<b>Very large</b>	50	35,127	51	
<b>Total</b>	<b>281,416</b>	<b>145,938</b>	<b>274,130</b>	<b>1</b>

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

## Partnerships detailed tables

Detailed statistics from partnership income tax returns and associated schedules.

[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 2021–22 income years**


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

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


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

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

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

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

[Table 4](#) : **Selected items, by entity size and broad industry, 2021–22 income year**

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

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## Trust statistics

Key statistics from trust income tax returns.

Published 14 June 2024

## Trusts summary table

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

Trust size	Trusts no. 2019–20	TBI \$m 2019–20	Trusts no. 2020–21	TBI \$m 2020–21	
Loss	537	-156	458	-71	
Nil	557,333	0	571,794	0	0
Micro	337,585	116,230	338,770	120,750	3
Small	27,585	108,730	30,833	121,295	
Medium	4,673	108,023	5,145	119,449	
Large	200	30,076	197	29,499	
Very	58	35,966	67	38,066	
<b>Total</b>	<b>927,971</b>	<b>398,869</b>	<b>947,264</b>	<b>428,988</b>	<b>9</b>

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

## Trusts detailed tables

Detailed statistics from trust income tax returns and associated schedules.

[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 2021–22**


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

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

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


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

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

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

[Table 4](#) : **Selected items, by trust type, 2021–22 income year**

[Table 5](#) : **Selected items, by trust size and broad industry, 2021–22 income year**

[Table 6](#) : **Rental property schedule items, by state/territory of property and net rent position, 2018–19 to 2021–22 income years**

[Table 7](#) : **Attribution managed investment trusts (AMIT), 2017–18 to 2021–22 income years**

Table 7A: Selected AMIT tax return and liability items for the 2017–18 to 2021–22 income years

Table 7B: Selected AMIT schedule items for the 2017–18 to 2021–22 income years

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## Capital gains tax statistics

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

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### CGT summary charts

Key CGT statistics from income tax returns and CGT schedules.


- [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, 2017–18 to 2021–22 income years**


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

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

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

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

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

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

## **CGT detailed tables**

Detailed CGT statistics from income tax returns and CGT schedules.

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

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

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## **GST and other statistics**

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

Published 14 June 2024

## GST and other taxes summary table

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

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

<b>Liabilities and credits</b>	<b>2020– 21 \$m</b>	<b>2021– 22 \$m</b>	<b>2022– 23 \$m</b>
Net goods and services tax (GST)*	71,221	76,015	81,725
<b>Net fringe benefits tax (FBT)</b>	3,195	3,460	4,061
<b>Excise*</b>	24,350	22,606	25,449
<b>Wine equalisation tax (WET)*</b>	1,095	1,114	1,133
<b>Luxury car tax (LCT)*</b>	885	978	1,153
<b>Petroleum resource rent tax (PRRT)</b>	925	1,997	1,867
<b>Fuel tax credits (FTC)</b>	7,476	6,862	7,710
<b>Product stewardship for oil program</b>	95	90	89

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

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

## GST and other taxes detailed tables

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

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

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

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

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

[Table 5](#): Selected PRRT items: 1999–2000 to 2022–23 financial years

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## Fringe benefits tax statistics


Key statistics from Fringe benefits tax (FBT) returns.

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## Fringe benefits tax summary table

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

<b>Employer's FBT status</b>	<b>Employers no. 2020–21</b>	<b>FBT \$m 2020–21</b>	<b>Employers no. 2021–22</b>	<b>FBT \$m 2021–22</b>
<b>Employers with an FBT liability: FBT payable</b>	41,545	3,348	41,901	3,615
<b>Employers with an FBT liability: FBT rebates</b>	3,143	153	3,130	155
<b>Employers with an FBT liability: Net FBT</b>	41,545	3,195	41,901	3,460
<b>Employers with no FBT liability</b>	35,996	0	40,671	0
<b>Total</b>	<b>77,541</b>	<b>3,195</b>	<b>82,572</b>	<b>3,460</b>

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


## Fringe benefits tax detailed tables

Detailed statistics from FBT returns.

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



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

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

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

[Table 3](#) : **Selected items by net FBT payable, 2022–23 FBT return year**

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## Excise and fuel scheme statistics


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

**Published** 14 June 2024

## Excise and fuel schemes summary chart


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

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

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

## Excise and fuel schemes detailed tables

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

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

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





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

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

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

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

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

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

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## Pay as you go statistics

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

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## Pay as you go summary tables

Key statistics relating to PAYG withholding liabilities and PAYG instalments:

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

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

Entity type	Entities no. 2020–21	PAYG withholding \$m 2020–21	Entities no. 2021–22	withholding \$m
<b>Individuals</b>	95,739	995	86,623	
<b>Companies</b>	620,600	161,391	623,105	
<b>Partnerships</b>	54,959	2,385	47,936	
<b>Trusts</b>	188,763	16,285	178,076	
<b>Super funds</b>	1,490	1,180	1,184	
<b>Government</b>	3,195	41,189	3,198	
<b>Total</b>	<b>964,746</b>	<b>223,424</b>	<b>940,122</b>	

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

**Table 19: Pay as you go instalments by entity type, 2020–21**

Entity type	Entities no. 2020–21	PAYG instalments \$m 2020–21	Entities no. 2021–22	instalments \$m
<b>Individuals</b>	1,633,582	22,420	1,703,736	
<b>Companies</b>	447,956	79,787	470,727	

<b>Trusts</b>	5,615	129	5,679	
<b>Super funds</b>	239,937	12,161	252,847	
<b>Total</b>	<b>2,327,090</b>	<b>114,497</b>	<b>2,432,989</b>	

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

## Pay as you go detailed tables

Detailed statistics relating to PAYG withholding liabilities and PAYG instalments.

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

[Table 2](#): PAYG Instalments, by entity type and broad industry, 2010–11 to 2022–23 financial years

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## Cost of tax compliance statistics

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


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## Cost of tax compliance summary charts


Key statistics relating to the cost of tax compliance:

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


### **Chart 19: Average time to complete tax return, 2017–18 to 2021–22 income years**


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

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

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


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


 Chart 20 shows the total cost of managing tax affairs reported by individuals for the last 5 income years.


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.

[Table 1](#) : **Cost of taxation compliance data, by form type, 1998–99 to 2022–23 years**

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

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

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## **Charity statistics**

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

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## Charities detailed tables

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

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



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

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

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

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

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

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

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## Reference material

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

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# Definitions and calculations

## Entity size

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

### Entity size classification

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

Total business income is the amount:

- an **Individual** showed at the Total business income label on the Business and professional items 2022
- a **Company** showed at the Total income label (item 6, label **S**) on the Company tax return 2022
- a **Fund** showed at the Total assessable income label (item 10, label **V**) on the Fund income tax return 2022
- a **Self-managed super fund** showed at the Total assessable income label (item 11, label **V**) on the Self-managed superannuation fund annual return 2022

- a **Partnership** or **Trust** showed at the Total business income label (item 5) on the **Partnership tax return 2022** or **Trust tax return 2022**.

## Calculating net tax

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

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

We calculate net tax differently for the following entities:

- individuals
- companies
- super funds.

## Individual calculation

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

Step 1:

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

Step 2:

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

Step 3:

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

For Step 3:

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



## Company calculation

Some labels are in the Company tax return 2022.

Step 1:

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

Step 2:

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

Step 3:

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

Step 4:

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

## Super fund calculation

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

Step 1:

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

Step 2:

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

Step 3:

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

## Estimating tax on net capital gains

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

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

## Estimating business net tax

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

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

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

## Calculating net GST

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

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

## Tax return forms and other relevant publications

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

Return forms, schedules and instructions:

- **Individuals tax return and instructions 2022**
- **Individuals (supplementary section) tax return and instructions 2022**
- **Company tax return and instructions 2022**
- **Fund income tax return and instructions 2022**

- Self-managed superannuation fund annual return and instructions 2022
- Partnership tax return and instructions 2022
- Trust tax return and instructions 2022
- International dealings schedule and instructions 2022
- Fringe benefits tax return and instructions 2023

Other guides:

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

Activity statements and GST:

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

Other publications:

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

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into

account when determining what action, if any, we should take.

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

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