



 Print whole section

Taxation statistics 2020–21

Taxation statistics 2020–21 shows statistics from tax returns and related schedules for the 2020–21 income year.

Last updated 8 June 2023

Taxation statistics 2020–21 shows statistics from tax returns and related schedules for the 2020–21 income year.

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 2021–22 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 removal of our JobKeeper Payment Scheme data (this was included as a one-off in **Taxation statistics 2019–20**)

- the addition of a new detailed table, relating to rental property schedule data in our Partnerships and Trusts sections
- reduced International Dealings Schedule data, as the data for International Related Party Dealings is now included in the International Related Party Dealings report
- the removal of our Historical Excise rates detailed table, as this information is now published separately on data.gov.au .

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

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

You can also refer to:

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



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Navigating Taxation statistics

Last updated 8 June 2023

The following will help you understand *Taxation statistics 2020–21*.

Our tables and charts

Summary tables and charts provide brief overviews of topics. You can access the full datasets in Excel format in [data.gov.au](#) by selecting the link under the table or chart. In **data.gov.au**, select the **Download** button, then open or save the file. The data in our summary tables and charts for previous years is not updated and remains as originally published for that year. This allows for a quick year-on-year point-in-time comparison.

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

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

Using the index

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

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

Changes in data over time

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

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

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

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

Comparison with other publications

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

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

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Statistics

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In this section

- [Snapshot](#)
- [Industry benchmarks](#)
- [Individuals statistics](#) (including postcode maps and sample files)
- [Company statistics](#)
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- [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](#)

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



Charity statistics



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Snapshot

Last updated 8 June 2023

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, 2016–17 to 2020–21 income years

 Chart 1 shows lodgment numbers over the last 5 income years, with 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, 2020–21

<u>Entity size</u>	<u>Individuals</u>	<u>Companies</u>	<u>Super funds</u>	<u>Partners</u>
Loss	829	1,677	40	
Nil	13,632,389	158,435	94,442	58,
Micro	1,495,560	854,743	403,205	205
Small	4,741	85,695	425	8,
Medium	639	22,976	62	1
Large	26	1,815	17	
Very large	5	1,455	75	
Total	15,134,189	1,126,796	498,266	274,

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

Chart 2: Net tax by entity type, 2016–17 to 2020–21 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, 2020–21 income year

Industry	<u>Individuals</u> \$m	<u>Company</u> \$m	<u>Fund</u> \$m
Agriculture, forestry & fishing	1,218	974	n/a
Mining (includes PRRT)	30	31,650	n/a
Manufacturing	495	6,087	n/a
Electricity, gas, water & waste services	18	1,183	n/a
Construction	2,071	4,836	n/a
Wholesale trade	154	7,596	n/a
Retail trade	899	7,305	n/a
Accommodation & food services	242	1,200	n/a

Transport, postal & warehousing	1,043	1,717	n/a
Information media & telecommunications	326	1,679	n/a
Financial & insurance services	938	26,469	n/a
Rental, hiring & real estate services	511	3,805	n/a
Professional, scientific & technical services	4,431	7,112	n/a
Administrative & support services	716	1,000	n/a
Public administration & safety (includes government departments)	65	250	n/a
Education & training	563	326	n/a
Health care & social assistance	7,457	2,456	n/a
Arts & recreation services	988	606	n/a
Other services	974	658	n/a
Other industries	411	427	n/a

Industry total	23,547	107,337	0
Other income tax (including non-income tax for individuals)	213,122	n/a	29,652
Total ATO collections	236,669	107,337	29,652
<u>Department of Home Affairs</u> collections	n/a	n/a	n/a
Total collections	236,669	107,337	29,652

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

Chart 3: Tax liabilities by source, 2020–21 year

 Chart 3 shows the taxation liabilities for the 2020–21 income or financial year. Individual income tax 49.8%, Company income tax 22.6%, Super fund income tax 6.2%, GST 15.0%, FBT 0.7%, Excise 5.1%, PRRT, LCT, WET 0.6%. 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 2020–21 income years

[Table 2](#): Company income tax rates, 2000–01 to 2020–21 income years

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

- Key items for all entities relating to the 2020–21 income year
- Other key items relating to the 2021–22 financial year.

[Table 4](#): Data for all tables in Taxation statistics 2020–21

[Table 5](#): Data for all charts in Taxation statistics 2020–21

[Table 6](#): Number of entities, by entity type, for income years 1958–59 to 2020–21

[Table 7](#): Key individuals statistics, by state/territory, 2020–21 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

Last updated 8 June 2023

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 them.

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](#) below.

Financial ratios

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

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

Activity statement ratios

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

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

Industry benchmarks detailed tables

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

2020–21 financial ratios

[Table F1](#): Individual financial ratios for the 2020–21 income year

[Table F2](#): Company financial ratios for the 2020–21 income year

[Table F3](#): Partnerships financial ratios for the 2020–21 income year

[Table F4](#): Trusts financial ratios for the 2020–21 income year

[Table F5](#): All entities financial ratios for the 2020–21 income year.

2021–22 activity statement ratios

[Table A1](#)  **Individual activity statement ratios for the 2021–22 financial year**

[Table A2](#)  **Company activity statement ratios for the 2021–22 financial year**

[Table A3](#)  **Partnership activity statement ratios for the 2021–22 financial year**

[Table A4](#)  **Trust activity statement ratios for the 2021–22 financial year**

[Table A5](#)  **All entities activity statement ratios for the 2021–22 financial year**

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Individuals statistics

Last updated 8 June 2023

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

Individuals summary tables and charts

- [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 sex
21 income years**

Key item	Male 2019– 20	Female 2019– 20	Total 2019– 20	Male 2020– 21
Average taxable income \$	74,559	52,798	63,882	79,524
Median taxable income \$	56,746	41,724	48,381	59,415
Average net tax \$	23,938	15,079	19,790	24,465
Median net tax \$	14,185	8,697	11,330	13,787

Average superannuation account balance \$	161,834	129,506	145,388	189,892
Median superannuation account balance \$	56,425	44,634	49,374	68,645

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, ranked by average taxable income of individuals, for the 2020–21 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 2020–21 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, 2020–21 income year

Single people	Tier 0: \$90,000 or less no.	Tier 1: \$90,001 to	Tier 2: \$105,001 to	Tier 3: \$140,001 to

		\$105,000 no.	\$140,000 no.	
Less than 65 years of age	1,171,676	167,910	243,524	201
65 to 69 years	101,156	7,072	9,738	8
70 years or more	203,867	6,412	9,362	15
Unspecified	218	4	9	1
Dependent child for PHI rebate purposes	445,468	4,573	5,496	5

Table 4b: Individuals – members of a couple with PHI, by income tier and age, 2020–21 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.	\$280,001+
Less than 65 years of age	2,801,643	529,982	716,456	601
65 to 69 years	351,626	21,650	28,615	1
70 years or more	526,360	14,896	21,915	1

Unspecified	73,972	12,992	14,839	
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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, 2020–21 income year

 Chart 6 shows the distribution of individuals and net tax, across the different tax brackets, for the 2020–21 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 ↗](#).

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

Table 5: Individuals – Selected income items, 2019–20 to 2

Income item	2019–20			
	Individuals no.	Average \$	Median \$	Individ uals
Salary or wages	11,779,081	64,421	53,627	11,90
Gross interest	7,861,321	998	39	7,69
Allowances, earnings, tips, director's fees etc.	3,940,637	3,605	780	3,97
Dividends – franked amount	2,674,671	9,159	480	2,82

Dividends – franking credit	2,664,405	3,782	207	2,81
Net rent	2,270,911	−73	−400	2,27
Partnerships and trusts – net non-primary production amount	1,862,533	32,578	4,178	1,96
Australian Government allowances and payments like Newstart, Youth Allowance and Austudy payment	1,674,555	6,569	5,374	1,77
Net income or loss from business – non-primary production	1,409,021	26,060	11,755	1,48
Net capital gain	839,950	24,039	1,670	1,25
Dividends – unfranked amount	1,123,790	1,156	119	1,09
Assessable foreign	828,520	8,864	384	96

source income				
Other net foreign source income	689,443	4,429	194	82
Australian Government pensions and allowances	683,443	13,016	13,737	71
Total income or loss	14,958,590	66,535	50,425	15,13

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, 2019–20 to 2020–21

Deduction item	Individuals no. 2019–20	Average \$ 2019–20	Median \$ 2019–20	Ind no
Work-related expenses	9,395,149	2,303	1,092	9

Other expenses incurred in managing your tax affairs	5,911,137	333	180	5
Gifts or donations	4,337,321	887	130	4
Other deductions	681,164	3,314	1,731	
Personal superannuation contributions	480,735	13,524	12,000	
Dividend deductions	305,553	2,678	369	
Low value pool deduction	280,784	396	168	
Interest charged by ATO	193,745	1,602	372	
Interest deductions	163,919	3,433	200	
Total deductions	14,958,590	2,548	687	15

In this table:

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

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

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

Table 7: Individuals – Selected tax offsets and levies, 2019

Offset/levy	Individuals no. 2019– 20	Average \$ 2019– 20	Median \$ 2019– 20	Ind no.
Medicare levy	10,417,278	1,652	1,287	10
Low and middle income tax offset	10,117,963	748	951	10
Low income tax offset	6,787,746	306	346	6
Commonwealth of Australia benefits and payments tax offset	687,605	775	676	1
Small business income tax offset	1,080,451	427	277	1
Foreign income tax offset	654,222	1,696	31	1
Seniors and pensioners tax offset	639,319	1,193	1,138	1

Medicare levy surcharge	411,624	1,220	1,026	
Zone or overseas forces tax offset	442,988	309	132	
Employment termination payment tax offset	385,201	2,764	200	
Australian superannuation income stream tax offset	167,914	3,497	3,070	

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

Chart 7: Individuals – returns by lodgment type, 2020–21 income year

 Chart 7 shows lodgment channel of 2020–21 individual income tax returns. 64.8% by agent, 34.5% by myTax, 0.7% 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, 2016–17 to 2020–21 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, 2020–21 income year

 Chart 9 shows individual returns lodged by state or territory for the 2020–21 income year. NSW 31.0%, VIC 25.5%, QLD 20.2%, WA 10.7%, SA 6.8%, TAS 2.1%, ACT 1.9%, NT 0.9%, Overseas 0.8% 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, 2016–17 to 2020–21 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 20 to 2020–21 income years

Property interests no.	Net rent loss no. 2019–20	Net rent neutral/ profit no. 2019–20	Total individuals no. 2019–20	Net rent loss no. 2020–21
1	856,436	736,447	1,592,883	759,78
2	227,742	190,895	418,637	201,00
3	67,753	61,637	129,390	59,18
4	23,709	23,056	46,765	20,39
5	9,647	9,624	19,271	8,32
6 or more	9,858	10,037	19,895	8,26

Total	1,195,145	1,031,696	2,226,841	1,056,95
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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, 2018–19 to 2020–21 income years

Workplace giving item	2018–19	2019–20	2020–21
Total employees employed by workplace giving employers no.	4,230,951	4,141,814	4,326,985
Employees using workplace giving no.	201,237	211,316	206,954
Total donations given using workplace giving \$m	43	52	53
Average donation \$	215	247	258
Median donation \$	75	100	100

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, 2020–21 income year

 Chart 11 shows the average and median deduction of individuals for gifts or donations, by state or territory, for the 2020–21 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, 2020–21 financial year

 Chart 12 shows the median superannuation balance of individuals by age and sex, for the 2020–21 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, 2020–21 financial years

 Chart 13 shows the average and median superannuation balance of individuals by state or territory and sex, for the 2020–21 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 income year onward at [Snapshot table 5](#).

Table 10: Individuals – super balance, by taxable income range, 2020–21 financial years

Taxable income	Individuals no. 2019–20	Average account balance \$ 2019–20	Median account balance \$ 2019–20	Individuals no. 2020–21

\$18,200 or less	1,938,107	143,479	19,188	1,575,2
\$18,201 to \$37,000	2,726,195	92,490	15,188	
\$18,201 to \$45,000	n/a	n/a	n/a	3,837,0
\$37,001 to \$90,000	6,015,386	116,698	54,365	
\$45,001 to \$120,000	n/a	n/a	n/a	6,547,8
\$90,001 to \$180,000	2,421,962	249,830	150,297	
\$120,001 to \$180,000	n/a	n/a	n/a	1,124,8
\$180,001 or more	527,251	575,470	302,397	602,9
No income tax return	3,508,673	99,468	20,181	3,122,1
Total	17,137,574	145,388	49,374	16,810,1

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

To find specific labels in a detailed table, see the [index](#).

[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 2020–21

Table 1A: Selected items for the 1978–79 to 2020–21 income years

Table 1B: Counts, means and medians for the 2013–14 to 2020–21 income years

[Table 2](#): Selected items, by lodgment method, sex, taxable status, state/territory and age range, 2010–11 to 2020–21 income years

Table 2A: Selected items for the 2020–21 income year

Table 2B: Key items for the 2010–11 to 2020–21 income years

[Table 3](#): Selected items, by sex, taxable status, age range and taxable income range, 2010–11 to 2020–21 income years

Table 3A: Selected items for the 2020–21 income year

Table 3B: Key items for the 2010–11 to 2020–21 income years

[Table 4](#): Selected items, by sex, taxable status, state/territory and taxable income range, 2020–21 income year

[Table 5](#): Selected items, by sex, state/territory and broad industry, 2020–21 income year

[Table 6](#): Selected items, by taxable status, state/territory and postcode, 2020–21 income year

Table 6A: Selected items by taxable status

Table 6B: Selected items for all individuals

Table 7: Number of individuals, by state/territory and postcode, by taxable income, age or occupation, 2020–21 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 2020–21 income years

Table 9: Selected items for individuals in business, by business industry code, 2020–21 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 2020–21 income years

Table 10A: Selected items for the 2020–21 income year

Table 10B: Key items for the 2010–11 to 2020–21 income years

Table 11: Selected items, by residency status and lodgment method, 2020–21 income year

Table 12: Selected items, by taxable status, residency status and taxable income range, 2020–21 income year

Table 13: Selected items, by sex, age range, residency status and tax assessment range, 2020–21 income year

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Table 27B: Number of individuals, by taxable income range

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Individuals postcode maps

Postcode level data for 2012–13 to 2020–21 income years are 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
- superannuation balance.

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

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

Individuals sample files

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

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

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

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

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

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Company statistics

Last updated 8 June 2023

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

Company summary tables and chart

- [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, 2019–20 to

Income item	Companies no. 2019–20	Average \$ 2019–20	Median \$ 2019–20	Com no. 1
Other gross income	570,422	777,978	53,450	1
Other sales of goods and services	440,112	5,961,578	334,992	4
Gross interest	444,876	357,227	613	4
Gross distribution from trusts	84,241	533,527	93,418	1
Gross rent and other leasing and hiring income	74,671	559,078	41,850	1

Total dividends	55,145	1,160,146	9,737	
Total income	1,082,857	3,173,937	130,000	1,120,000

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, 2019–20 to 2020–21

Expense item	Companies no. 2019–20	Average \$ 2019–20	Median \$ 2019–20	Count
All other expenses	977,567	1,074,625	62,689	1,000,000
Depreciation expenses	500,643	299,195	15,261	500,000
Motor vehicle expenses	465,612	32,322	8,124	450,000
Superannuation expenses	451,078	91,799	15,160	450,000
Cost of sales	360,667	4,037,558	150,580	350,000

Repairs and maintenance	347,281	82,171	2,637
Interest expenses within Australia	357,911	219,466	3,807
Rent expenses	325,733	130,087	32,364
Contractor, subcontractor and commission expenses	208,798	668,280	37,128
Total expenses	1,082,857	2,896,858	96,800

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, 2020–21 income year

 Chart 14 shows the distribution of companies and net tax, by company size, for the 2020–21 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

To find specific labels in a detailed table, see the [index](#).

[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 2020–21

Table 1A: Selected items for the 1980–81 to 2020–21 income years

Table 1B: Counts, averages and medians for the 2012–13 to 2020–21 income years

[Table 2](#): Selected items, by net tax and company type, 2020–21 income year

[Table 3](#): Selected items, by taxable status, residency status, company type and taxable or net income, 2010–11 to 2020–21 income years

Table 3A: Selected items for the 2020–21 income year

Table 3B: Key items for the 2010–11 to 2020–21 income years

[Table 4](#): Selected items, by industry, 2020–21 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 2020–21 income years

[Table 6](#): Selected items and financial ratios, by company size, taxable status, profit status, broad industry and state/territory, 2020–21 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 2020–21 income years

Table 7A: Selected items for the 2020–21 income year

Table 7B: Key items for the 2010–11 to 2020–21 income years

Table 8 **International Dealings Schedule: Selected items for income years 2012–13 to 2020–21**

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

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Super fund statistics

Last updated 8 June 2023

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

Super funds summary table and chart

- [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, 2020–21 income year

 Chart 15 shows the distribution of super fund net tax, by fund type, for the 2020–21 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 2018– 19	Deduction \$m 2018– 19	Income \$m 2019– 20	Deduction \$m 2019– 20
Corporate fund	6,660	1,967	7,575	3,362
Industry fund	90,899	28,120	102,606	49,072
Retail fund	35,365	7,355	37,221	7,122
Public sector fund	24,035	6,869	26,808	9,372
Small APRA fund	72	12	56	–
Self-managed super fund	28,217	5,841	25,935	5,932
Non-regulated fund	2	1	2	–

Other funds	17,578	3,509	22,082	7,20
Total	202,828	53,674	222,285	82,08

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

To find specific labels in a detailed table, see the [index](#).

[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 2020–21

Table 1A: Selected items for the 1989–90 to 2020–21 income years

Table 1B: Counts, averages and medians for the 2012–13 to 2020–21 income years

[Table 2](#): Selected items, for self-managed superannuation funds, for income years 2000–01 to 2020–21

Table 2A: Selected items for the 2000–01 to 2020–21 income years

Table 2B: Counts, averages and medians for the 2012–13 to 2020–21 income years

[Table 3](#): Selected items, by fund type and taxable income, 2010–11 to 2020–21 income years

Table 3A: Selected items for the 2020–21 income year

Table 3B: Key items for the 2010–11 to 2020–21 income years

[**Table 4 ↗**](#): Selected items, by fund type and total income, 2020–21 income year

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Partnership statistics

Last updated 8 June 2023

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

Partnerships summary table

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

<u>Partnership size</u>	Partnerships no. 2018–19	TBI \$m 2018–19	Partnerships no. 2019–20
Loss	122	–94	101
Nil	61,781	0	59,707
Micro	219,292	49,161	213,159
Small	7,238	27,976	7,329
Medium	1,006	25,290	1,005
Large	65	9,802	65

Very large	51	34,960	50	
Total	289,555	147,095	281,416	147,095

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

Partnerships detailed tables

To find specific labels in a detailed table, see the [index](#).

[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 2020–21 income years

Table 1A: Selected items for the 1990–91 to 2020–21 income years

Table 1B: Counts, averages and medians, for the 2012–13 to 2020–21 income years

[Table 2](#): Selected items, by net Australian income, 2010–11 to 2020–21 income years

Table 2A: Selected items for the 2020–21 income year

Table 2B: Key items for the 2010–11 to 2020–21 income years

[Table 3](#): Selected items, by broad and fine industry, 2020–21 income year

[Table 4](#): Selected items, by entity size and broad industry, 2020–21 income year

[Table 5](#): Rental property schedule items, by state/territory of property and net rent position, 2018–19 to 2020–21 income years

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Trust statistics

Last updated 8 June 2023

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

Trusts summary table

Table 15: Trust total business income (TBI), by size, 2018–19 income years

<u>Trust size</u>	Trusts no. 2018–19	TBI \$m 2018–19	Trusts no. 2019–20	TBI \$m 2019–20	
Loss	526	–60	537	–156	
Nil	544,893	0	557,333	0	5
Micro	331,051	113,678	337,585	116,230	3
Small	26,647	105,403	27,585	108,730	2
Medium	4,551	105,947	4,673	108,023	2
Large	186	27,196	200	30,076	2
Very	60	38,486	58	35,966	2
Total	907,914	390,650	927,971	398,869	94

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

Trusts detailed tables

To find specific labels in a detailed table, see the [index](#) ↗.

[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 2020–21**

Table 1A: Selected items for the 1990–91 to 2020–21 income years

Table 1B: Counts, averages and medians for the 2012–13 to 2020–21 income years

[Table 2](#): **Selected items, by net Australian income, 2010–11 to 2020–21 income years**

Table 2A: Selected items for the 2020–21 income year

Table 2B: Key items for the 2010–11 to 2020–21 income years

[Table 3](#): **Selected items, by broad and fine industry, 2020–21 income year**

[Table 4](#): **Selected items, by trust type, 2020–21 income year**

[Table 5](#): **Selected items, by trust size and broad industry, 2020–21 income year**

[Table 6](#): **Rental property schedule items, by state/territory of property and net rent position, 2018–19 to 2020–21 income years**

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Capital gains tax statistics

Last updated 8 June 2023

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

CGT summary charts

- [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, 2016–17 to 2020–21 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.

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, 2020–21 income year

 Chart 17 shows the source of current year capital gains, for individuals, companies and super funds, for the 2020–21 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](#).

CGT detailed tables

[Table 1](#): Selected items, by entity, 2012–13 to 2020–21 income years

[Table 2](#): Net capital gains, by entity, taxable status and amount of gains, 2013–14 to 2020–21 income years

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GST and other tax statistics

Last updated 8 June 2023

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 16: Liabilities and credits, 2019–20 to 2021–22 financial years

Liabilities and credits	2019–20 \$m	2020–21 \$m	2021–22 \$m
<u>Net goods and services tax (GST)*</u>	61,076	71,221	76,015
Net fringe benefits tax (FBT)	3,859	3,195	3,460
Excise*	23,143	24,350	22,606
Wine equalisation tax (WET)*	980	1,095	1,114
Luxury car tax (LCT)*	591	885	978
Petroleum resource rent tax (PRRT)	881	925	1,997
Fuel tax credits (FTC)	7,382	7,476	6,862
Product stewardship for oil program	90	95	90

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

[Table 1](#): Selected GST, WET and LCT items, 2000–01 to 2021–22 financial years

[Table 2](#): Net GST liabilities or refunds, by amounts, 2005–06 to 2021–22 financial years

[Table 3](#): Selected WET and LCT items, by range of liability, 2012–13 to 2021–22 financial years

[Table 4](#): Selected GST items, by broad and fine industry, 2021–22 financial year

[Table 5](#): Selected PRRT items: 1999–2000 to 2021–22 financial years

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Fringe benefits tax statistics

Last updated 8 June 2023

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

Fringe benefits tax summary table

Table 17: Fringe benefits tax, 2019–20 to 2021–22 FBT year

Employer's FBT status	Employers no. 2019–20	FBT \$m 2019–20	Employers no. 2020–21	FBT \$m 2020–21
Employers with an FBT liability: FBT payable	42,133	4,018	41,545	3,348

Employers with an FBT liability: FBT rebates	3,280	159	3,143	153
Employers with an FBT liability: Net FBT	42,133	3,859	41,545	3,195
Employers with no FBT liability	29,975	0	35,996	0
Total	72,108	3,859	77,541	3,195

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

Fringe benefits tax detailed tables

To find specific labels in a detailed table, see the [index](#).

[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 2021–22 FBT return years

[Table 2](#): Selected items, by broad industry and taxable status, 2021–22 FBT return year

[Table 3](#): Selected items by net FBT payable, 2021–22 FBT return year

Excise and fuel scheme statistics

Last updated 8 June 2023

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, 2021–22 financial year

 Chart 18 shows the distribution of excise duty by source for the 2021–22 financial year. Petrol 22.0%, Diesel 51.5%, Other petroleum products 4.8%, Crude and Condensate 2.5%, Beer 9.4%, Ready to Drink (RTD) 6.2%, Spirits 3.6%. 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 2021–22 financial years

[Table 2](#): Monthly beer excise, 2011–12 to 2021–22 financial years

[Table 3](#): Beer clearances, by annual volume, 2003–04 to 2021–22 financial years

Table 3A: Beer clearances for the 2014–15 to 2021–22 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 2021–22 financial years

[Table 5](#): Product stewardship for oil program, 2001–02 to 2021–22 financial years

Pay as you go statistics

Last updated 8 June 2023

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 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. 2019–20	PAYG withholding \$m 2019–20	Entities no. 2020–21	with \$m
Individuals	95,623	996	95,739	
Companies	601,466	157,920	620,600	
Partnerships	58,922	2,377	54,959	
Trusts	190,414	16,100	188,763	
Super funds	2,706	1,331	1,490	
Government	3,247	37,029	3,195	

Total	952,378	215,753	964,746	2
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Download data from the 2006–07 financial year onward at [Snapshot table 4 ↗](#).

Table 19: Pay as you go instalments by entity type, 2019–20

Entity type	Entities no. 2019–20	PAYG instalments \$m 2019–20	Entities no. 2020–21	instalments \$m 2020–21
Individuals	1,515,805	21,839	1,633,582	
Companies	405,958	72,277	447,956	
Trusts	5,030	134	5,615	
Super funds	235,422	10,443	239,937	
Total	2,162,215	104,692	2,327,090	

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 withholding, 2010–11 to 2021–22 financial years

[Table 2 ↗](#): PAYG Instalments, by entity type and broad industry, 2010–11 to 2021–22 financial years

Cost of tax compliance statistics

Last updated 8 June 2023

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

Cost of tax compliance summary charts

- [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, 2016–17 to 2020–21 income years

 Chart 19 shows the average time taken to complete the income tax return form has been decreasing for individuals, companies, super funds, partnerships and trusts 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, 2016–17 to 2020–21 income years

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

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** for 2016–17 includes
 - expenses people incurred in managing their tax affairs
 - any interest charge we imposed

- other costs
- from 2017–18, deductions are reported at 3 labels rather than one label.

See [Individuals tax return and instructions 2021](#).

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 2021–22 years

[Table 2](#): Tax return form time-box data, by entity type, lodgment method and total business income, 2020–21 income year

[Table 3](#): Fringe benefits tax (FBT) and business activity statement (BAS) forms time-box data, by market segment, 2015–16 to 2021–22 FBT and financial years

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Charity statistics

Last updated 8 June 2023

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 2021–22 financial years

[Table 2](#): Employees of tax concession charities, by type and remuneration, for the 2020–21 income year

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

[Table 4](#): Private and public ancillary funds, 2000–01 to 2020–21 income years

Table 4A: Public and private ancillary funds for the 2016–17 to 2020–21 income years

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

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Reference material

Last updated 8 June 2023

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 2021
- a **Company** showed at the Total income label (item 6, label **S**) on the Company tax return 2021
- a **Fund** showed at the Total assessable income label (item 10, label **V**) on the Fund income tax return 2021
- a **Self-managed super fund** showed at the Total assessable income label (item 11, label **V**) on the Self-managed superannuation fund annual return 2021
- a **Partnership** or **Trust** showed at the Total business income label (item 5) on the Partnership tax return 2021 or Trust tax return 2021.

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 2021.

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 2021.

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 2021 and Self-managed superannuation fund annual return 2021 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**) \times 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 \div Taxable income \times 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**) \div Taxable income \times Net tax

- The items are labels on the Business and professional items 2021 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 2021
- Individuals (supplementary section) tax return 2021
- Company tax return and instructions 2021
- Fund income tax return and instructions 2021
- Self-managed superannuation fund annual return 2021
- Self-managed superannuation fund annual return instructions 2021
- Partnership tax return and instructions 2021
- Trust tax return and instructions 2021
- Capital gains tax schedule and instructions 2021
- International dealings schedule 2021
- Fringe benefits tax return and instructions 2022

Other guides

- Rental properties 2021
- Business and professional items 2021

Activity statements and GST returns

- Annual GST return
- 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 2021

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