

**An Examination of Tax-Deductible
Donations Made By Individual
Australian Taxpayers in
2014–15**

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1.0 EXECUTIVE SUMMARY

1.1 Overview of the Research

This study uses information based on published Australian Taxation Office (ATO) material and represents the extent of tax-deductible donations made and claimed by Australian taxpayers to Deductible Gift Recipients (DGRs) at Item D9 Gifts or Donations in their individual income tax returns for the 2014–15 income year. The data does not include corporate and trust taxpayers. Expenses such as raffles, sponsorships, fundraising purchases (e.g., sweets, tea towels, special events) or volunteering are generally not deductible as ‘gifts’.

While section 1.3 of this Executive Summary provides the more detailed overview, analysis of the ATO material provided for this study showed that the total amount donated and claimed as tax-deductible donations in 2014–15 was \$3.1 billion (compared to \$2.6 billion for the previous income year). This constitutes a 15% increase or \$464 million from the previous income year.

The average tax-deductible donation made to DGRs and claimed by Australian taxpayers in 2014–15 was \$674.14 (compared to \$575.54 in the previous income year).

1.2 The Research in Context

Australia saw strong domestic economic growth in 2015–16 compared to other OECD countries, along with a lower unemployment rate indicating a transition away from the mining investment boom. Risks to the economy included continuing poor business investment, slow wages growth, and mixed labour market conditions. The Australian sharemarket managed a return of less than 2 per cent, compared with a 15.1 per cent return in 2013. Over 20 years its average return is 6.8 per cent.

Australia’s unemployment rate rose to 6.3 per cent in January and July 2015. Wage growth was flat and inflation for the year was two and a quarter percent.

Official interest rates for borrowers were reduced broadly, but partially offset by lenders raising mortgage rates for investor housing loans. The Australian dollar depreciated noticeably against the US dollar.

Consumption growth improved supported by low interest rates. House price inflation was high in Sydney and Melbourne, whereas housing price growth was weak in the rest of the country and prices in some cases declined. The Australian Prudential Regulation Authority implemented a suite of measures to address risks related to lending in the housing market

and a number of banks announced tighter lending conditions and increased mortgage rates for investor housing loans.

There were minimal natural disaster appeals compared to previous years. A wildfire in Western Australia and Cyclone Lam in Queensland and the Northern Territory were declared disasters for the purposes of establishing Australian disaster relief funds by the government.

In 2016, the second *Giving Australia* project was conducted, examining giving and volunteering behaviours from 6,201 adult Australians. This study goes beyond taxpayers to all Australians and by definition will return a more comprehensive review of giving (not just to DGRs) but, because of sampling, lacks the accuracy of the ATO returns where all taxpayers are obliged to file a return and disclose their deductible gifts. Key findings from this study were:

- An estimated 14.9 million Australian adults (80.8%) donated \$11.2 billion to charities and nonprofit organisations (NPOs) over 12 months in 2015–16.
- The average donation was \$764.08 and median donation \$200.¹
- Areas that received the most from individuals were religion (3,197 million), international (\$2,108 million) and health (\$1,961 million).
- A further \$1.3 billion was given to charities and NPOs through gambling and other activities (e.g. raffles, event tickets, auction items).
- In 2015–16, businesses gave \$17.5 billion during their last financial year. This comprised:
 - \$7.7 billion in community partnerships (80% of which came from large business)
 - \$6.2 billion in donations, and
 - \$3.6 billion in (non-commercial) sponsorship
- Education and research received 22% of all business giving, followed by culture and recreation (19%), social services (12%) and health (12%).

In the United States, Giving USA 2015 estimated that total charitable contributions from American individuals, corporations and foundations in 2014 reached \$358.38 billion to charity in 2014, finally surpassing levels prior to the Global Financial Crisis (GFC). The 2014 total

¹ Average refers to the mean and is obtained by summing all data points and dividing by the number of data points. The median number is the middle number when all values are aligned in numerical order.

jumped 7.1 per cent in current dollars and 5.4 per cent when inflation-adjusted over the revised estimate of \$339.94 billion that Americans donated in 2013.

In the UK there was a slight decrease in overall giving to £9.6 billion, this is a directional decrease year on year since 2013.² Two in three (67%) had given to charity in the last year and the median monthly amount given by a donor in 2015 was £14, the mean donation was £37.

1.3 Summary of Findings

The following is a summary of the significant statistics from the ATO taxation statistics data from 2014–15 that are further analysed in this paper.

1.3.1 General Information:

- The total amount donated and claimed as tax-deductible donations in 2014–15 was \$3.1 billion (compared to \$2.6 billion for the previous income year). This constitutes a 15% increase or \$464 million from the previous income year and is the highest amount recorded, well above the pre-GFC amount of \$2.39 billion. This is the first time giving has reached \$3 billion.
- In 2014–15, individual taxpayers claimed \$35.59 billion in personal tax deductions. Of this amount, 8.65% of deductions claimed were tax-deductible gifts, compared to 6.59% for the cost of managing tax affairs and 61.34% for work-related expenses.
- The average tax-deductible donation made to DGRs and claimed by Australian taxpayers in 2014–15 was \$674.14 (compared to \$575.54 in the previous income year). This is an increase of 17.11% and is the highest amount ever recorded, well above the pre-GFC average of \$525.96 in 2007–08. The median tax-deductible donation was \$105.
- In 2014–15, 4.57 million Australian taxpayers (or 34.58% of the Australian taxpaying population) made and claimed tax-deductible donations. This has decreased slightly from the previous year where 35.05% or 4.54 million taxpayers made and claimed a gift.
- On average, those individual taxpayers who make tax-deductible donations to DGRs donated approximately 0.40% of their taxable income. This has increased from 0.35% in 2013–14 but is still lower than the 0.42% recorded in 2007–08.

² https://www.cafonline.org/docs/default-source/personal-giving/caf_ukgiving2015_1891a_web_230516.pdf?sfvrsn=2

1.3.2 Gender:

- In 2014–15, 2.29 million male taxpayers (or 33.43% of male taxpayers) made and claimed tax-deductible donations to DGRs totalling \$1.88 billion. In contrast, 2.28 million female taxpayers (or 35.81% of female Australian taxpayers) made and claimed tax-deductible donations to DGRs totalling \$1.2 billion in 2014–15. The average tax-deductible donation made to DGRs and claimed by Australian male taxpayers in 2014–15 was \$821.02 (\$681.04 in 2013–14) and \$526.19 for Australian female taxpayers (\$469.53 in 2013–14).
- On average, male Australian taxpayers who made tax-deductible donations to DGRs donated approximately 0.40% of their taxable income (0.34% in 2013–14), compared to 0.41% for female taxpayers (0.38% in 2013–14).

1.3.3 State of Residence

- A total of 1,464,399 taxpayers in **New South Wales** claimed tax-deductible donations to DGRs totalling \$1.23 billion. This amount represented 39.78% of the national total. The next largest donor state was **Victoria** whose taxpayers made and claimed tax-deductible donations to DGRs totalling \$942.85 million, representing 30.61% of the national total. **Queensland** taxpayers claimed tax-deductible donations totalling \$382.42 million, followed by **Western Australia** with \$250.56 million.
- **New South Wales** taxpayers made and claimed the largest average tax-deductible donation to DGRs of \$836.65 compared to the national average of \$674.14. Victorian taxpayers had an average gift of \$752.29, followed by taxpayers in the **Australian Capital Territory** with an average gift of \$686.16).
- Those in the **Australian Capital Territory** had the greatest median donation of \$195, while those in **New South Wales** had a median donation of \$135. The median for taxpayers in **Victoria, Queensland, South Australia, Tasmania** and the **Northern Territory** was \$100, while in **Western Australia** the median donation was \$120.
- Taxpayers in **Victoria** donated an average of 0.51% of their taxable incomes, an increase from 0.40% in 2013–14. This was followed by taxpayers in **New South Wales** (0.49%) and the **Australian Capital Territory** (0.44%).

1.3.4 Income Bands:

- In 2014–15, the average taxable gift for all taxpayers was \$674.14. The average tax-deductible donation made and claimed by taxpayers in the \$55,001–\$60,000 income band was \$339.44, being 0.25% of their taxable income with 44.22% of taxpayers in this band claiming a tax-deductible gift.
- The average tax-deductible donation made and claimed by taxpayers in the less than \$6,001 income band was \$651.84 (an increase from \$548.87 in 2013–14), with 5.67% of taxpayers in this band claiming a tax-deductible gift.
- The average tax-deductible donation made to DGRs and claimed by individual taxpayers earning over one million per year was \$98,324.68. This has increased from \$51,978.72 in 2013–14 to be the highest amount recorded for this income band.
- Taxpayers earning over \$1 million donated approximately 2.57% of their taxable income to DGRs, compared to the national average of 0.35%. This has increased from 1.31% in 2013–14. This group represented 21.1% of all tax-deductible donations.
- For taxpayers earning more than \$180,000, females donated more than males both in terms of average donation and median donation. The median donation for females in the \$180,000 or more income band was \$550, while the median for males was \$421. These are both well below the averages for these groups (\$6,240.57 for females and \$5,304.65 for males).
- In terms of age groups in this income bracket (more than \$180,000), the median amount donated rose by age for both males and females. Males have a greater median donation at the upper and lower ends of the age spectrum, while females have a greater median donation than males in all age brackets from 35 to 74 years.

1.3.5 Tax-Deductible Gifts by Postcode

- The postcode with the highest total of tax-deductible gifts for 2014–15 was **VIC 3142 (Hawksburn, Toorak)** with \$100,591,431 claimed in total. This is an increase from the previous year where this postcode claimed tax-deductible gifts totalling \$44,012,469. The highest average gift claimed was also in Victoria with **Park Orchards (VIC 3114)** donating on average \$58,460.07 per gifting taxpayer (23.17% of their taxable income). In New South Wales **NSW 2030 (Dover Heights, HMAS Watson, Rose Bay North, Vaucluse)** claimed on average \$21,566.27 per gifting taxpayer, while in Queensland, the highest average donation was \$21,130.29 in **QLD 4009 (Eagle Farm)**.

- This year, the postcode with the highest percentage of taxpayers claiming a gift deduction was **Port Franklin (VIC 3964)**. It had 52.69% of taxpayers claiming a gift. In South Australia, 52.58% of taxpayers in **SA 5461 (Bowillia, Balaklava, Dalkey, Mount Templeton, Erith, Everard Central, Goyder, Halbury, Hoskin Corner, Stow, Saints, Whitwarta, Watchman)** claimed a gift. In New South Wales, 51.12% of taxpayers in **NSW 2705 (Brobenah, Corbie hill, Gogeldrie, Leeton, Merungle Hill, Murrami, Stanbridge, Whitton)** claimed a deduction.

A database of all deductible gifts claimed between 2005 and 2015, fully searchable by postcode, can be found on the ACPNS website at

<http://www.qut.edu.au/business/acpns/publications>

1.3.6 Tax-Deductible Gifts by Occupation

This year, for the eighth time, we were able to match occupations declared by taxpayers on their income tax returns with their deductible gifts. This should not be confused with sole trader occupations which has been available for some time, but only captures taxpayers who trade in a business under their own name (i.e. no corporate body or trust involved).

- The highest average gift deductions were claimed by **Chief Executives and Managing Directors** (\$9,288.72), followed by **Other Medical Practitioners** (\$3,277.64) and **Judicial and Other Legal Professionals** (\$3,175.81).
- In terms of median gift deduction, **Judge – law** claimed the most with a median donation of \$1,592 followed by **Members of Parliament** (\$1,276). **Medical professionals** ranked 3 to 9 with **Magistrates** rounding out the top ten with a median tax-deductible donation of \$786.
- The occupation with the highest amount claimed as gift deductions in total was **Chief Executives and Managing Directors** (\$460,163,308) followed by **General Managers** (\$132,029,100). This is consistent with previous years.
- The occupation with the highest deductible gift to taxable income ratio was **Ministers of Religion** (2.20%) and **Chief Executives and Managing Directors** (1.83%). **Judicial and other Legal Professionals** donated 1.02% of their taxable income.
- The occupation category with the highest percentage of donating taxpayers was, for the fifth year in a row, **Police** with 73.05% of individuals in this occupation claiming a tax-

deductible donation. This was followed by **School Principals** (66.07%) and **Policy and Planning Managers** (63.99%).

A database of all deductible gifts claimed between 2006 and 2015, fully searchable by occupation, can be found on the ACPNS website at

<http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources/giving-by-postcode>

1.3.7 Private Ancillary Funds (PAF)

The total number of PAFs increased by 9.22% to 1,315 at the end of the 2014–15 income year. They received \$1,867 million in donations and distributed \$422.92 million.

1.3.8 Public Ancillary Funds (PubAFs)

For the fourth year, the ATO has released data on PubAFs. Some 81 new PubAFs were approved in 2014–15 to bring the total number of PubAFs approved to 1,539. They received \$622.63 million in donations and distributed \$507.98 million.

2.0 WHAT IS A TAX-DEDUCTIBLE GIFT?

According to Division 30 of the *Income Tax Assessment Act 1997* (Cth) (ITAA 1997), taxpayers are entitled to claim a tax deduction for gifts (i.e. donations) made during the income year to endorsed DGRs. There are two elements which must be present in order to claim a tax deduction:

- a) it must be a gift, and
- b) it must be made to a DGR.

The term "*gift*" is not defined in either the ITAA 1936 or 1997. As a consequence, it takes on its ordinary meaning.

On 20 July 2005, the ATO released *Taxation Ruling* TR 2005/13 'Tax-Deductible Gifts – What is a gift?' This taxation ruling supersedes several other taxation rulings and determinations and represents the most comprehensive taxation ruling issued by the ATO on the subject of tax-deductible gifts. TR 2005/13 contains 230 paragraphs, 81 worked examples and spans 47 pages.

For a gift to be a tax-deductible donation and claimed as an income tax deduction in personal income tax returns, the gift must usually have the following characteristics:

- there is a transfer of the beneficial interest in property
- the transfer is made voluntarily
- the transfer arises by way of benefaction, and
- no material benefit or advantage is received by the giver by way of return.

Generally, for a payment to be considered a gift it must be unfettered, that is, there must be no obligation to do anything in recognition of the gift and no expectation on the part of the donor to receive anything in return for the donation (i.e. no strings attached).

Where a payment constitutes a bonafide gift, then the donor is entitled to claim the amount given as an income tax deduction under Division 30. In contrast, the following are *not* usually considered gifts:

- purchase of raffle or art union tickets
- purchase of an item such as a mug, key ring or pen which is not merely a token that promotes the DGR or its activities
- the cost of attending a fundraising dinner, even if the cost exceeds the value of the dinner³
- payments to school building funds as an alternative to an increase in school fees
- membership fees (except to political parties), and
- payments where the person has an understanding with the recipient that the payment will be used to provide a benefit to the donor.

However, since 1 July 2004, the government has allowed certain contributions, which do not fall under the strict definition of a gift, to be deductible. A deduction is now allowed where the donor receives a benefit in connection with the contribution, provided that certain conditions are met and the benefit does not exceed a specified limit. Broadly, this allows deductions for two separate types of contributions at a DGR fundraising event in Australia, namely:

- contributions made in return for a right to participate in a fundraising event (e.g. the purchase of a ticket to attend a charity ball, fête, dinner, performance or similar charitable fundraising event), and
- contributions made by way of consideration for the supply of goods and services for successful bidding at a charity auction that is conducted by a DGR.

³ However, there are new contribution rules that apply since 1 July 2004 for minor benefits made to DGRs.

2.1 Categories of Deductible Gift Recipients

Since 1 July 2000, pursuant to Sub-division 30-BA of the ITAA 1997, the Commissioner of Taxation must endorse both Income Tax Exempt Charities (ITECs) and DGRs.

If a DGR is not endorsed by the Commissioner, donors will be unable to claim income tax deductions for gifts made since 1 July 2000 under Division 30 of the ITAA 1997.

Sub-Division 30B of the ITAA 1997 outlines the 12 general categories of entities and funds that have been endorsed by the Commissioner of Taxation as DGRs. The general categories are:

- health (Section 30-20)
- education (Section 30-25)
- research (Section 30-40)
- welfare and rights (Section 30-45)
- defence (Section 30-50)
- environment (Section 30-55)
- the family (Section 30-70)
- international affairs (Section 30-80)
- sports and recreation (Section 30-90)
- philanthropic trusts (Section 30-95)
- cultural organisations (Section 30-100), and
- other recipients consisting of ancillary funds (Section 30-105).

Five new general categories of deductible gift recipient have been allowed since 1 July 2006:

- disaster relief
- war memorials
- animal welfare
- charitable services, and
- educational scholarships.

In addition to the above general categories of funds, authorities, institutions and organisations, gifts of \$2 or more made to recipients specified in Sections 30-15 to 30-100 of the ITAA 1997 are also deductible to the donor.

However, these are only the general categories. This is not the full list of DGRs. Donors can check the status of a DGR by searching the Australian Business Register.⁴ As at 12 May 2017, there were 54,547 charities registered with the Australian Charities and Not-for-Profits Commission but only 10,834 organisations with active DGR status searchable on the Australian Business Register.

Only certain types of gifts are specifically made tax-deductible under Division 30. These include:

- gifts of \$2 or more (money)
- property which has been purchased by the donor less than 12 months before the gift was made
- property valued by the Commissioner as over \$5,000
- trading stock disposed of outside the ordinary course of business
- cultural gifts, being property made under the Cultural Gifts Program
- cultural bequests, being property made under the Cultural Bequests Program, and
- heritage gifts.

In order to claim the amount of their tax-deductible donation to a DGR, donors are required to keep records of their gifts. DGRs are not required by income tax law to issue receipts for deductible gifts, but most do, as the donor will need a receipt in order to substantiate the claim made.

⁴ Australian Business Register. (2017). *ABN look up*. Retrieved April 28, 2017 from <http://www.abr.business.gov.au/>

2.2 Recent Philanthropic and Giving Taxation Initiatives

On 26 March 1999, the Prime Minister issued a press release announcing various income tax measures to encourage greater corporate and personal philanthropy in Australia. These new measures included:

- establishment of Prescribed Private Funds (PPFs) – now known as Private Ancillary Funds (PAFs)
- tax deductibility for gifts of property over \$5,000
- 5-year averaging of donations
- deductions for workplace giving
- conservation covenants
- capital gains tax exemption under the Cultural Gifts Program
- deductions for fundraising dinners and similar events, and
- new DGR category of Health Promotion Charities.

Each of these taxation incentives is discussed below in more detail.

Further incentives have been suggested and developed by the Prime Minister’s Community Business Partnership since 1999. These incentives which involve the taxation regime have been rolled out gradually since 1999.⁵

2.2.1 Private Ancillary Funds (PAFs) (Formerly Prescribed Private Funds (PPFs))

A PPF is a fund established by Will or Trust instrument with:

- DGR status (i.e., gifts to it are deductible to the donor)
- normally, income tax exempt status (i.e., its income is exempt from income tax), and
- the ability to attract a variety of other Commonwealth, State and Territory tax and duty concessions.

There is no need for gifts to a PPF to be sought and received from the public and a PPF can be controlled by an individual, family or corporate group. This is a removal of a major barrier to philanthropy, as it was often difficult to satisfy the previous test of “public donations” before a fund would be endorsed as a DGR.

⁵ The Prime Minister’s Community Business Partnership. (n.d.). *Taxation initiatives to encourage philanthropy*. Retrieved April 28, 2017, from https://www.dss.gov.au/sites/default/files/documents/05_2012/pmcbp_fs5.pdf

On 1 October 2009, a new regime began for PPFs. Existing PPFs became Private Ancillary Funds (PAFs) and they were taken to be endorsed as DGRs. The Minister was given the power to make guidelines about the establishment and maintenance of PAFs. Each trustee of an existing PPF was taken to have agreed to comply with PAF Guidelines. Only a constitutional corporation can be a trustee of a PAF.

The administration of PAFs was vested fully in the Commissioner of Taxation, subject to some transitional provisions. The Commissioner has the power to:

- endorse PAFs as DGRs and tax concession charities or income tax exempt funds
- revoke endorsement
- impose administrative penalties on trustees, and their directors, and
- suspend, remove and replace trustees.

The legislative changes are contained in *Tax Laws Amendment (2009 Measures No. 4) Act 2009* (Cth) which received Royal Assent on 18 September 2009. The PAF Guidelines were signed on 28 September 2009 and a model trust deed was released soon after by the Australian Taxation Office.

The PAF Guidelines are a legislative instrument and so have legal effect, in contrast to the guidelines that applied to PPFs. PAFs must agree to comply with the Guidelines.

In each financial year, a PAF must distribute to DGRs an amount equal to at least 5% of the market value of its net assets as at the end of the previous financial year. The market value of the assets must be estimated as specified in the Guidelines.

A PAF must not acquire a collectable, may not carry on a business, and may not solicit donations from the public. A PAF is also effectively limited in the donations it can accept from 'outsiders'.

A PAF must have and maintain a current investment strategy and subject to some exceptions may not borrow or maintain an existing borrowing. The trustee must prepare and maintain a current investment strategy meeting the requirements of the PAF Guidelines. Special obligations are also imposed on the independent responsible person on the board of directors of the trustee.

The Guidelines contain some exceptions/qualifications in respect of the above rules, and the Guidelines and Act contain transitional provisions in respect of certain PAFs that existed before 1 October 2009.

A dynamic graph of PPF growth is available on the Centre's website at <http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources/giving-statistics>

2.2.2 Gifts of Property over \$5,000

From 1 July 2001 changes to the legislation enabled donors to claim a tax deduction for gifts of property held by the donor and valued at more than \$5,000 by the Commissioner of Taxation. This deduction was backdated to apply from 1 July 1999 and extends to property donated to approved environmental and heritage organisations. Previously, the deduction was only available where the property was purchased within 12 months of being donated.

Tax Laws Amendment (2007 Measures No. 2) Act 2007 made several amendments to the *Income Tax Assessment Act 1997* to promote philanthropy. To promote philanthropic giving, the Government announced in the 2006-07 Budget that it would allow a tax deduction for the donation of certain publicly listed shares to DGRs, extending the current gift provisions.

The amendments allow a tax deduction for donations of shares in listed public companies, which were acquired at least 12 months before the donation, and have a market value of \$5,000 or less. Donors can claim a deduction for the market value of the shares as at the day they made the gift.

2.2.3 5 Year Averaging of Donations

Donors now have the ability to spread the following types of gifts over a period of up to five income years:

- cash donations in excess of \$5,000 (which took effect from 1 July 2003)
- property valued by the Commissioner in excess of \$5,000 (which took effect from 1 July 1999), and
- cultural gifts made through the Cultural Gifts Program (which took effect from 1 July 1999).

2.2.4 Deductions for Workplace Giving

Workplace giving programs (which took effect from 1 July 2002) are designed to give employees the opportunity to make regular donations to a DGR through regular payroll deductions. Employees receive immediate tax benefits, as employers are able to reduce the amount of PAYG withholding tax from that employee's pay.

2.2.5 Conservation Covenants

Certain types of conservation covenants over land, entered into on or after 1 July 2002, will be eligible for an income tax deduction and concessional capital gains tax treatment.

2.2.6 The Cultural Gifts Program – Capital Gains Tax Exemption

Since 1 July 1999, bequests of property and gifts of cultural property made through the Cultural Gifts Program are exempt from capital gains tax, thus maximising the appreciated value of these gifts for tax deduction purposes.

2.2.7 Deductions for Fundraising Dinners and Similar Events

Since 1 July 2004, individual taxpayers are, in certain circumstances, able to receive a tax deduction for ‘contributions’ in the form of a ticket to a charity fundraising dinner. The deduction initially applied to contributions above \$250, where the value of the benefit received (for example, a meal or entertainment) was no more than 10% of the total contribution or \$100, whichever was less. The provision also relates to goods purchased at fundraising auctions.

Further changes were made from 1 January 2007 to reduce the minimum contribution threshold to \$150 (previously \$250), to allow a greater number of charities to use the measure for fundraising. The value of the minor benefit allowed was increased to 20 per cent of the gift – or ticket price – but not exceeding a value of \$150 (previously 10% not exceeding \$100).

2.2.8 Health Promotion Charities

A new DGR category known as Health Promotion Charities is entitled to the same benefits as Public Benevolent Institutions. This category commenced in 2002 but is backdated to the 1997–98 year. It allows a tax deduction for gifts to charitable institutions whose principal activity is to promote the prevention or the control of behaviour that is harmful or abusive to human beings.

2.2.9 Donations to Political Parties and Other Candidates

Before 22 June 2006, former item 3 in the table contained in section 30-15(2) ITAA 1997 provided that a deduction to a political party registered under Commonwealth Electoral Act 1918 Pt XI may be allowable but was limited to \$100 and could not be claimed by a company. From 22 June 2006, under Subdiv 30-DA ITAA 1997:

- the tax-deductible threshold for political contributions is \$1,500 for an income year
- deductions are allowed for contributions made to political parties registered under state and territory, as well as federal, electoral legislation
- gifts to independent candidates and independent members may be deductible, and
- companies may be entitled to deductions.

Tax Laws Amendment (2008 Measures No. 1) Bill 2008 was passed by the House of Representatives on 21 February 2008 and introduced to the Senate on 11 March 2008. Schedule 1 of the Bill amends the income tax law to remove tax deductibility for contributions or gifts to political parties, independent members and candidates. The measure applies in relation to contributions and gifts made on or after 1 July 2008. The Senate referred the provisions of Schedule 1 to the Joint Standing Committee on Electoral Matters for inquiry and report by June 2009. Further, the *Tax Laws Amendment (Political Contributions and Gifts) Bill 2008* was passed by the Senate on Tuesday, 3 February 2009 with amendments. Individual taxpayers will still be able to claim a tax deduction for such gifts to \$1,500 due to amendments.

2.2.10 Five New General Categories of Deductible Gift Recipient from 1 July 2006:

- **Australian disaster relief funds** – public funds for relief of people in distress as a result of a declared disaster which occurred in Australia
- **animal welfare charities** – charitable institutions that provide short-term direct care and/or rehabilitate certain animals
- **charitable services institutions** – charitable institutions that would be Public Benevolent Institutions but for their health promotion and/or harm prevention activities
- **war memorial repair funds** – public funds established and maintained for the reconstruction or critical repair of a qualifying war memorial, and
- **developed country disaster relief funds** – public funds established by a public benevolent institution for the relief of people in distress as a result of a declared disaster in a developed country.

2.2.11 Educational Scholarships

From 1 July 2006, a public fund established for charitable purposes is eligible for endorsement as a DGR by the Commissioner if its sole purpose is to provide money for scholarships, bursaries or prizes to which section 30-37 of the ITAA 1997 applies.

A scholarship, bursary or prize to which the section applies is one which:

- may only be awarded to Australian citizens, or permanent residents of Australia, within the meaning of the *Australian Citizenship Act 1948*
- is open to individuals or groups of individuals throughout a region of at least 200,000 people, or throughout at least an entire state or territory
- promotes recipients' education in either or both of:
 - pre-school courses, primary courses, secondary courses or tertiary courses, or
 - educational institutions overseas, by way of study of a component of one of the above courses, and
- is awarded on merit or for reasons of equity (e.g. for students who are experiencing financial disadvantage or hardship).

Scholarships and bursaries are ongoing or one-off benefit payments for school fees, textbooks and related educational expenses such as uniforms or travel. A prize is an award of money or property that is usually conferred for reasons of merit such as academic achievement but may also be for reasons of equity.

2.2.12 Share Gifts

From 1 July 2007, if you make a gift of listed shares valued at \$5,000 or less that you acquired at least 12 months earlier, you could be eligible to claim a deduction. For the gift to be tax-deductible, **all** of the following requirements must be met:

- The shares were acquired in a listed public company
- When the shares were gifted, they were listed for quotation on the official list of an Australian stock exchange
- The shares were gifted to a DGR
- The shares were acquired at least 12 months before they were gifted, and
- The market value of the shares was \$5,000 or less on the day they were gifted.

2.2.13 Public Ancillary Fund Amendments

In the May 2010 Budget, the federal government announced that it would improve the integrity of Public Ancillary Funds (PubAFs) by introducing a new regulatory framework similar to that introduced for PAFs. Amending legislation was introduced as part of Tax Laws Amendment (2011 Measures No 7) Bill 2011. Guidelines were made by legislative instrument on 9 December 2011, setting out rules for establishing, operating and winding up a PubAF, and transitional provisions. Most changes took effect from 1 January 2012.

The reformed regulatory framework takes much of its shape from that of PAFs. A new section 426-102 inserted into Schedule 1 of Taxation Administration Act 1953 sets out the elements of a trust that is a PubAF, including that trustees are constitutional corporations or a Public Trustee. The main amendments introduced have the effect that:

- An ancillary fund is defined as a ‘public ancillary fund’ or ‘private ancillary fund’ in Income Tax Assessment Act 1997, section 995-1. And philanthropic trust funds can be ‘public ancillary funds’ or ‘private ancillary funds’ under Taxation Administration Act 1953, (Schedule 1 section 426-1)
- PubAFs are identified as such on the Australian Business Register (Taxation Administration Act 1953, Schedule 1 section 426-104)
- The Minister (Treasurer) must make binding guidelines through legislative instruments (Taxation Administration Act 1953, Schedule 1 section 426-103)
- The Commissioner of Taxation will have power (under Taxation Administration Act 1953, Schedule 1 section 426-120) to:
 - impose administrative penalties on trustees and directors of trustees who breach the guidelines, or
 - suspend or remove trustees for breaches of guidelines.

The Public Ancillary Fund Guidelines 2011 set out requirements for operation, winding up and portability, including:

- the PubAF's nonprofit nature
- minimum annual distribution of 4 per cent of the market value of net assets
- annual valuation of assets
- accounts; annual financial statements; and audit of financial accounts
- annual income tax return
- investment strategy and limitations on investing
- trustees' fees and remuneration
- inviting the public to donate, and
- transferring assets to another PubAF.

There are transitional rules about distribution, where a fund's governing rules are inconsistent with the Guidelines, or where a fund holds prohibited investments or has existing borrowings, and where a trustee is not a constitutional corporation.

From 1 January 2014 new model deeds for funds were released by the ATO. The changes to the deeds result from the enactment of the Charities Act 2013 and Charities (Consequential Amendments and Transitional Provisions) Act 2013, which take effect from 1 January 2014.

2.2.14 New DGR Class Announced

Parliament passed Tax Laws Amendment (2013 Measures No. 1) Bill 2013, which received royal assent on 29 June 2013. The legislation enabled eligible providers of ethics education in government schools to receive tax-deductible donations. The start date for the DGR category was 29 June 2013.

2.3 Private Ancillary Funds⁶ (PAF) – 2007-2013

PAFs are trusts to which taxpayers can make tax-deductible donations.⁷ The term *private ancillary fund* is defined in the taxation legislation and has some similarities with the US private family foundation. The **sole** purpose of a PAF must be to provide money, property or benefits to funds, authorities or institutions, which are DGRs.

Date	Number of PAFs approved in the year	Total number of PAFs approved	Donations received (\$m)	Distributions made (\$m)	Closing value (\$m)
2000-01	22	22	78.66	-	78.62
2001-02	59	81	53.04	6.69	133.71
2002-03	49	130	53.18	18.42	179.33
2003-04	94	224	155.66	27.46	332.02
2004-05	95	319	192.69	57.43	523.25
2005-06	116	435	364.94	84.47	885.42
2006-07	164	599	533.26	133.42	1,484.47
2007-08	169	768	779.33	140.57	2,069.35
2008-09	54	822	272.71	155.34	2,038.19
2009-10	57	879	321.04	197.47	2,266.83
2010-11	28	907	304.39	165.41	2,124.46
2011-12	95	1,002	354.49	251.66	2,933.60
2012-13	84	1,069	316.89	277.97	3,402.97
2013-14	153	1,204	558.83	326.95	4,246.68
2014-15	144	1,315	1,867.44	422.92	5,979.52

There were 144 new PAFs approved in the 2014–15 financial year, representing a 9.22% increase from the previous financial year and bringing the total number of PAFs existing to 1,315 PAFs (see Charts 1 and 2 overleaf).⁸

⁶ On 1 October 2009, existing Prescribed Private Funds (PPFs) became Private Ancillary Funds (PAFs).

⁷ PPFs were part of the Howard Government’s response to the report on philanthropy in Australia by the Business and Community Partnerships Working Group on Taxation Reform dated 26 March 1999.

⁸ The statistics for the 2011–12 income year were sourced from 2012 returns processed by 18 June 2014 and the statistics for the 2013–14 year was sourced from 2014 returns processed by 12 February 2016. The statistics for the earlier and later income years are as at 31 October of the following year.

Chart 1: Number of PAFs Approved By Year

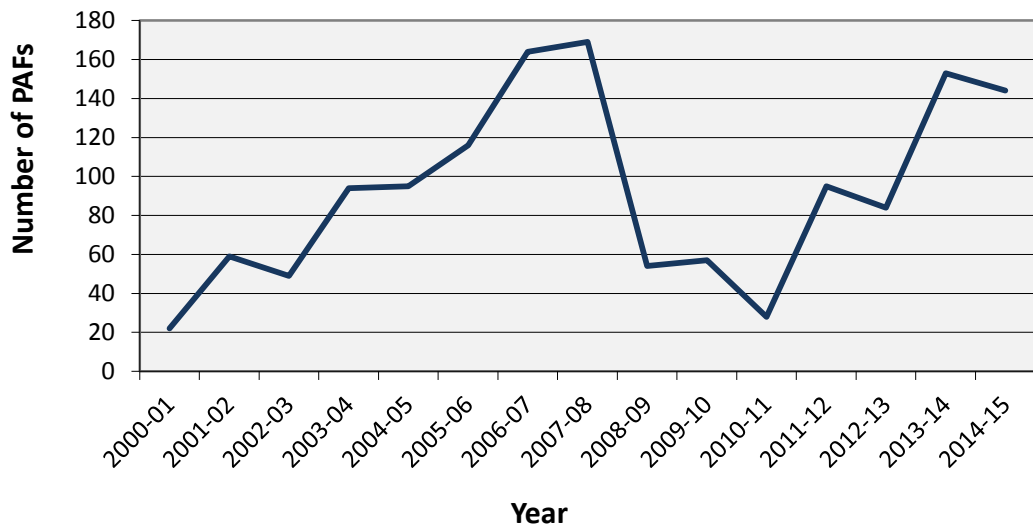
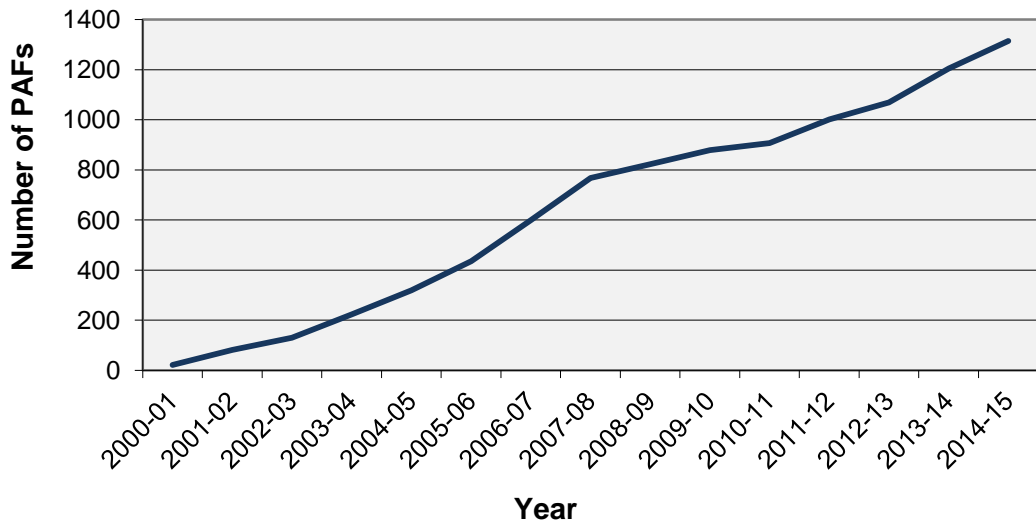


Chart 2 displays the total number of PAFs approved by year. It can be seen that there has been an increase in the total number of approved PAFs each year.

Chart 2: Total Number of PAFs Approved By Year



As can be seen in Chart 3, for the year ending 30 June 2015, a total of \$1,847.55 million was donated to PAFs. This represents a 257% increase in donations from the previous 2013–14 financial year, during which \$517.30 million was donated.

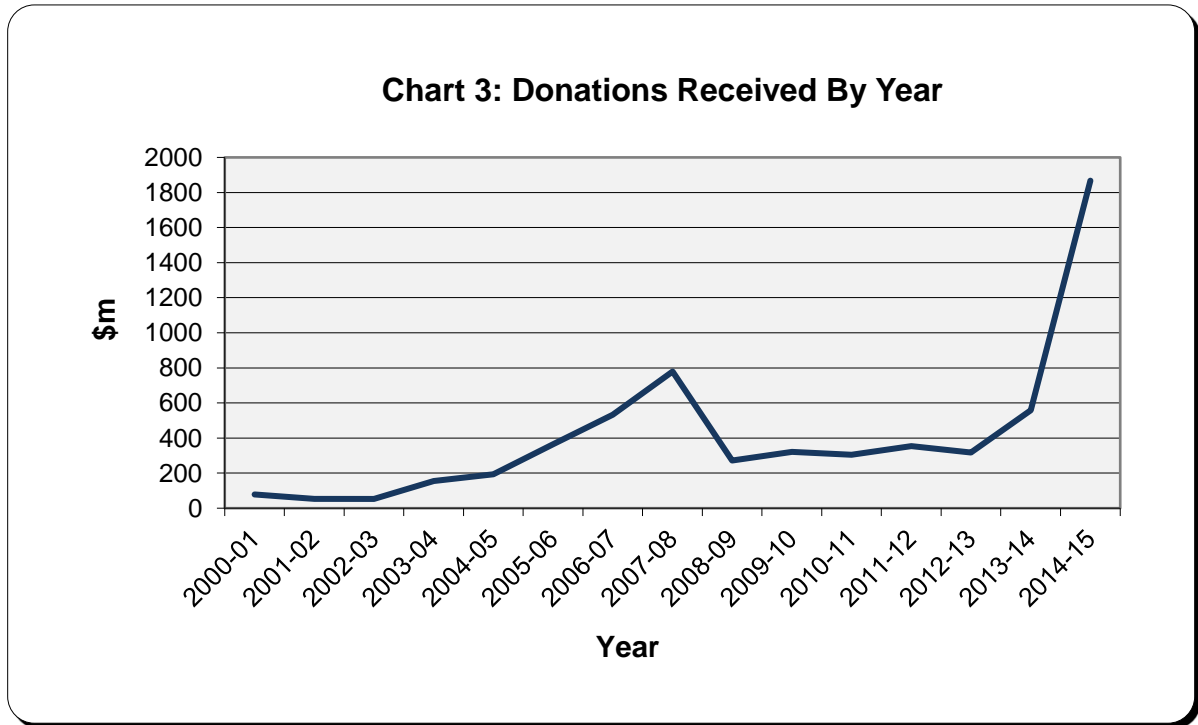


Chart 4 displays the value (in millions) of distributions made across the years by PAFs.

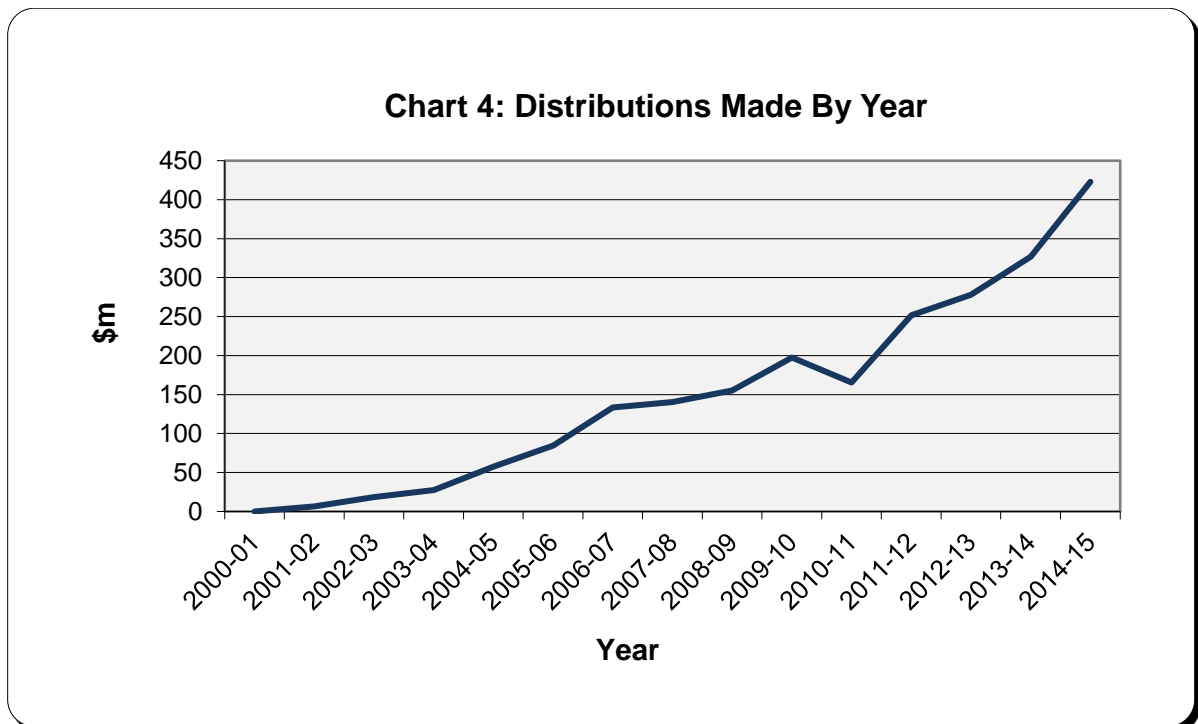


Chart 5 displays the closing value of PAFs by year. The net asset of PAFs as at October 31, 2016, was \$6,210.23 million, compared to \$3,966.07 million in 2013–14.

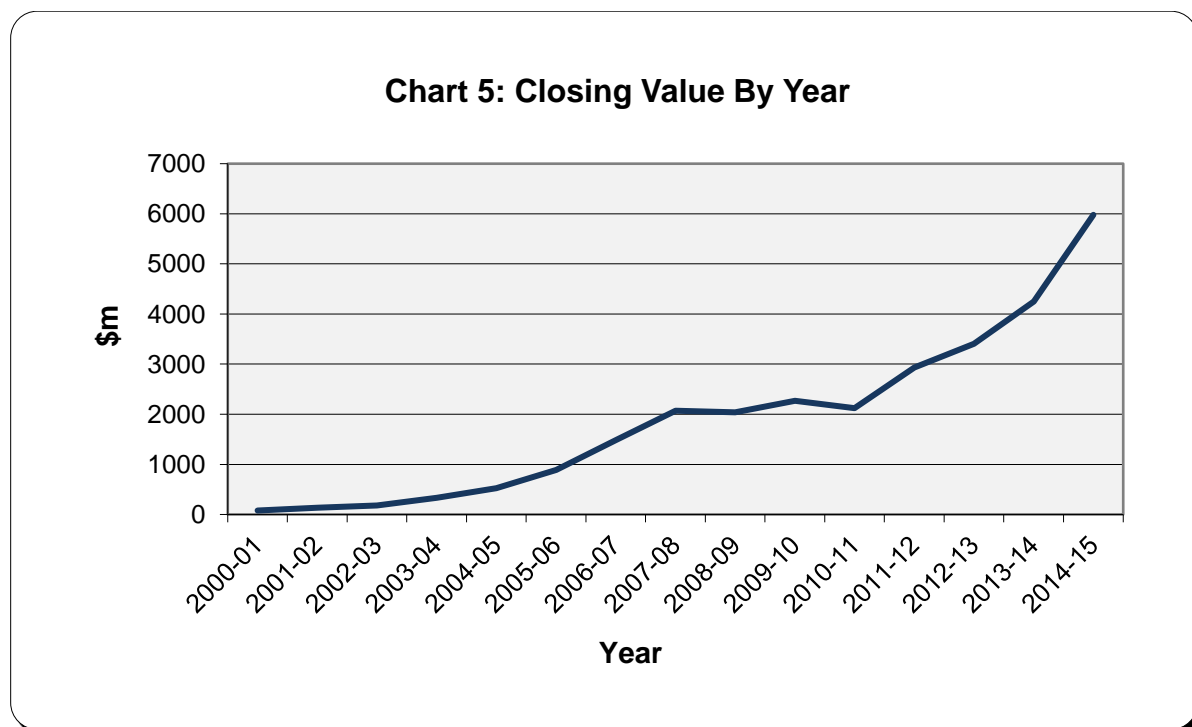


Table 2 displays the PAF distributions made to DGR categories from 2002–03 through to 2013–14.⁹ In total nearly \$36 million was distributed to health organisations in 2013–14 and \$82 million was distributed to welfare organisations. Following the \$40 million distributed to cultural organisations in 2012–13, only \$15 million was distributed in 2013–14 to these organisations.

⁹ Data for the 2014–15 income year had not been released at the time of this report.

Table 2: PAF Distributions made to DGRs by category of recipient (\$) ¹⁰

DGR General categories	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Health	390,113	1,382,296	2,442,957	5,775,830	7,832,183	9,803,167	14,410,340	18,435,455	14,160,319	33,001,353	27,926,685	35,985,331
Education	3,451,638	4,234,797	12,605,664	12,242,161	9,873,819	16,206,527	14,540,161	20,261,363	9,977,762	24,771,616	36,360,901	26,935,157
Research	577,732	1,322,925	598,928	2,001,817	2,353,085	11,597,567	2,874,685	25,081,891	4,931,365	32,605,299	8,999,479	7,090,489
Welfare	8,315,269	9,593,833	23,518,609	23,047,455	36,946,138	44,355,002	49,651,302	48,878,297	42,091,825	69,836,571	72,427,783	82,831,231
Environment	541,253	1,057,177	1,917,820	5,797,762	7,636,862	14,107,795	13,006,208	12,645,892	13,311,684	8,153,522	9,049,031	30,000
International affairs	417,707	4,008,264	4,872,084	4,852,781	5,885,893	11,159,253	10,243,277	16,179,924	17,584,209	18,019,217	19,568,947	8,589,174
Sports & recreation	0	0	0	84,500	41,380	463,500	17,369	53,535	87,697	65,743	41,900	132,316
Cultural organisations	2,549,380	2,893,616	2,310,460	5,239,626	39,929,082	10,943,058	18,546,509	26,368,480	28,341,761	22,760,139	40,937,178	15,435,434
Fire and emergency services	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	87,993
Other	1,196,252	1,902,155	5,849,139	18,043,012	16,737,040	14,406,530	22,290,872	23,983,222	22,916,849	33,015,696	21,427,641	133,125,283
Ancillary Fund DGRs	955,770	939,054	2,426,941	5,271,341	5,762,247	6,958,664	7,153,762	4,631,412	11,611,933	6,382,749	4,442,391	N/A
Not a DGR	25,048	124,100	888,662	2,117,903	418,048	298,267	1,252,612	949,900	32,100	1,991,891	562,130	N/A
Not a DGR but a TCC	N/A	N/A	N/A	N/A	6,080	270,872	1,256,764	0	362,640	1,059,832	1,804,772	N/A
Insufficient details provided	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	937,633	N/A
Total distributions made	18,420,162	27,458,217	57,431,265	84,474,188	133,421,856	140,570,201	155,243,860	197,469,370	165,410,144	251,663,628	244,486,471	310,242,408

¹⁰ Data for the 2014-15 income year had not been released at the time of this report.

2.4 Public Ancillary Funds (PubAFs)

For the second time, the ATO has released information on PubAFs. As at 31 October 2016, there were 1,539 PubAFs approved with 81 new PubAFs approved in the 2014–15 financial year. Donations received in 2014–15 were up from 2013–14 (\$622.63 million in 2014–15 compared to \$617.45 million the previous year). A total of \$507.98 million was distributed in 2014–15, leaving \$3,717.09 million in net assets.

Table 3: Numbers of PubAFs, donations received, distributions made and closing values					
Financial Year	Number of PubAFs approved in the year	Cumulative number of PubAFs approved	Donations received (\$m)	Distributions made (\$m)	Net PubAF assets (\$m)
2011–12	101	1,437	337.48	370.47	1,682.07
2012–13	99	1,527	465.70	420.06	2,957.39
2013–14	91	1,550	617.45	525.23	3,461.26
2014–15	81	1,539	622.63	507.98	3,717.09

Table 4 (overleaf) displays the distributions made to DGRs by PubAFs for 2011–12, 2012–13 and 2013–14.¹¹ Welfare received the greatest amount (\$108 million), followed by education (\$88 million) and health (\$58 million).

¹¹ Data for the 2014–15 income year had not been released at the time of this report.

Table 4: Distributions made to DGRs by category of recipient (\$) ¹²			
DGR General categories	2011–12	2012–13	2013–14
Health	54,550,247	48,184,549	58,526,284
Education	65,139,978	104,753,951	88,622,023
Research	26,527,038	11,571,858	7,623,380
Welfare	192,109,915	100,694,479	107,829,241
Environment	918,933	1,072,759	N/A
International affairs	4,355,701	7,972,587	4,815,440
Sports & recreation	633,227	698,365	22,283
Cultural organisations	11,030,854	13,929,865	13,023,527
The Family	N/A	N/A	1,250
Fire and emergency services	N/A	N/A	55,455
Other	1,801,370	1,527,638	104,329,253
Ancillary Fund DGRs	3,456,273	5,836,347	N/A
Not a DGR	6,652,301	1,292,749	N/A
Not a DGR but a TCC	3,270,894	6,995,191	N/A
Insufficient details provided	N/A	1,815,097	N/A
Total distributions made	370,466,731	306,345,435	384,848,136

Table 5 (overleaf) breaks down the number of DGRs by their category.

¹² Data for the 2014–15 income year had not been released at the time of this report.

Table 5: Number of DGRs by category of recipient¹³

Type of DGR	Number of DGRs
Public benevolent institutions	9,907
School or college building fund	4,850
Public library	1,656
Ancillary funds	1,634
Public fund on the register of cultural organisations	1,601
Health Promotion Charity	1,542
Private Ancillary Funds	1,449
Public fund for persons in necessitous circumstances	639
Public fund on the register of environmental organisations	619
Public museum	612
Scholarship fund	563
Animal welfare charity	411
Public fund for religious instruction in government schools	325
Public hospital	297
Overseas aid fund	247
Government Special School	231
A public fund for providing volunteer based emergency services	215
Public art gallery	193
Specifically Listed in the ITAA	186
Approved research institute	159
Institution consisting of a public library, public museum and public art gallery or of any two of these bodies	118
TAFE	104
Public institution for research	89
A public fund established and maintained for the purpose of providing money for the provision of public ambulance services	84
Public fund on the register of harm prevention charities	84
Charitable services institution	83
Non-profit hospital	71
Public fund for public benevolent institutions	71
Residential educational institution	61
Public university	56
Other organisations ²	345
Total	28,502

¹³ Organisations with active DGR status as at 1 November 2016.

3.0 TAX-DEDUCTIBLE DONATIONS BY INDIVIDUAL TAXPAYERS 2014–15

This section of the paper analyses the nature and extent of tax-deductible donations to DGRs claimed by Australian individual taxpayers in their 2014–15 income tax returns.

As mentioned in the Executive Summary, the information presented is based on the amount and type of tax-deductible donations made to DGRs and claimed by Australian individual taxpayers for the period 1 July 2014 to 30 June 2015. This information has been extracted mainly from the ATO's publication *Taxation Statistics 2014–15*.¹⁴ The 2014–15 report is the latest report that has been made publicly available.

This study uses information based on published ATO material and represents only the extent of tax-deductible donations made to DGRs and claimed by Australian taxpayers at Item *D9 Gifts or Donations* in their individual income tax returns for the 2015 income year, and that have been processed by 31 October 2016. The data do not include corporate taxpayers as there is no provision for corporate taxpayers' tax returns to disclose gifts made to DGRs. Expenses such as raffles, sponsorships, fundraising purchases (e.g., sweets, tea towels, special events) or volunteering are generally not deductible as 'gifts'.

The *Giving Australia 2016* report used a more liberal definition of gift to arrive at an estimated total giving in 2015–16 of \$11.2 billion from adult Australians, \$1.3 billion from charity gambling or special events and \$17.5 billion from business sources.¹⁵

¹⁴ The data represent information in tax returns for the 2012–13 year processed by the ATO as at 31 October 2015. It also includes some additional data supplied directly by the ATO to ACPNS researchers.

¹⁵ Scaife, Wendy, Myles McGregor-Lowndes, Marie Crittall, Jo Barraket, Christopher Baker and Wayne Burns. 2017. *Giving Australia 2016: Summary report*. *Giving Australia 2016* report series commissioned by the Australian Government Department of Social Services. Brisbane, Queensland: The Australian Centre for Philanthropy and Nonprofit Studies, Queensland University of Technology, Centre for Social Impact Swinburne, Swinburne University of Technology and the Centre for Corporate Public Affairs. <http://www.communitybusinesspartnership.gov.au/about/research-projects/giving-australia-2016/>

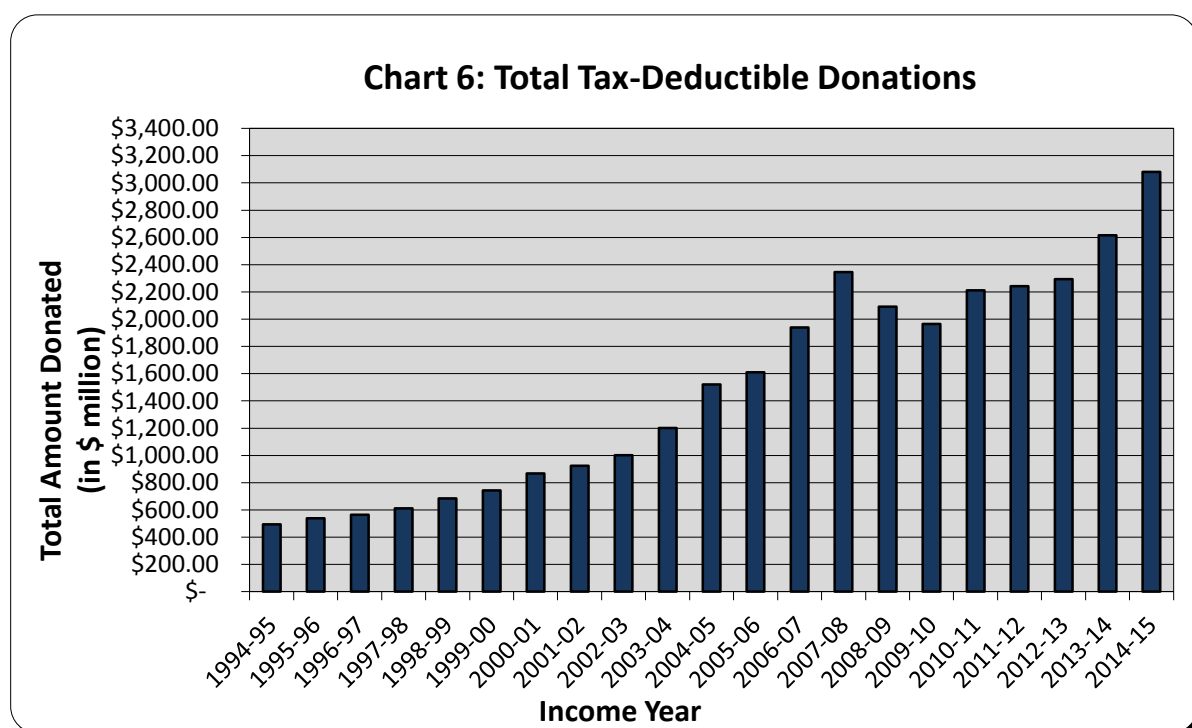
3.1 Individual Taxpayer Donations

Table 1 in the Appendix to this paper (which forms the basis of Charts 6 to 11) contains data relating to a number of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2014–15 income tax return and revised data for previous income years.¹⁶

According to ATO statistics, in 2014–15 a total of 4.57 million individual taxpayers made and claimed tax-deductible donations to DGRs totalling \$3.08 billion. This represented an increase of 15% from the previous income year's total of \$2.62 billion.

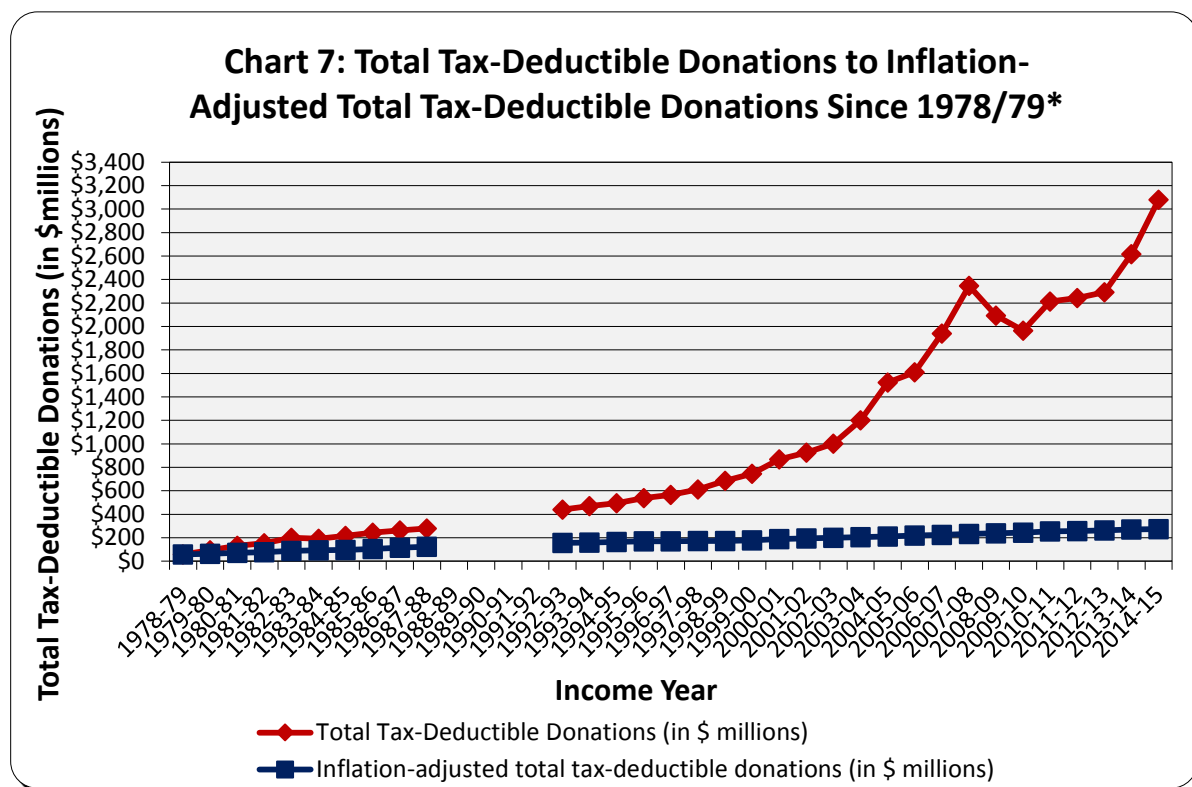
Gift deductions represented 8.65% of all personal taxpayer deductions. This compares to deductions for the cost of managing tax affairs claimed by Australian taxpayers in 2014–15 which totalled \$2.3 billion, or 6.59% of all personal taxpayer deductions.

Chart 6: Total Tax-Deductible Donations shows a twenty-year comparison of the total amount of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers between the 1994–95 and 2014–15 income years.



¹⁶ The ATO revises its figures to take account of newly processed returns and adjustments for three years after initial release and Appendix 1 reflects all revisions to October 2016. The figures used in the text compare the state of the data as at October of the year to which the data relates so that proper comparisons can be made with the previous year.

As Chart 7, depicts, using the base year of 2011–12, the actual total tax-deductible donations made by Australian taxpayers far exceeds inflation as measured by the Consumer Price Index (CPI).¹⁷ As can be seen, total tax deductions dropped in 2008–2009 and 2009–10 but have risen since. The total amount donated is at its highest point ever.



*Disclosure of tax-deductible donations was not required in income tax returns from 1988-1992.

Chart 8 (overleaf): *Percentage of Donating Taxpayers to Total Taxpayers* reveals that in 2014–15, 34.58% of the Australian taxpaying population (or 4.57 million Australian taxpayers) made and claimed tax-deductible donations. Put another way, a little over one-third of Australian taxpayers donated money to DGRs and claimed tax deductions for these amounts during the 2014–15 income year.

¹⁷ The Australian Bureau of Statistics (ABS) changed the index reference base in September 2012 from 1989-90 to 2011–12. As a result, all CPI rates have been reset. See <https://www.ato.gov.au/Rates/Consumer-price-index/> for more information on the CPI rate.

Chart 8: Percentage of Donating Taxpayers to Total Taxpayers

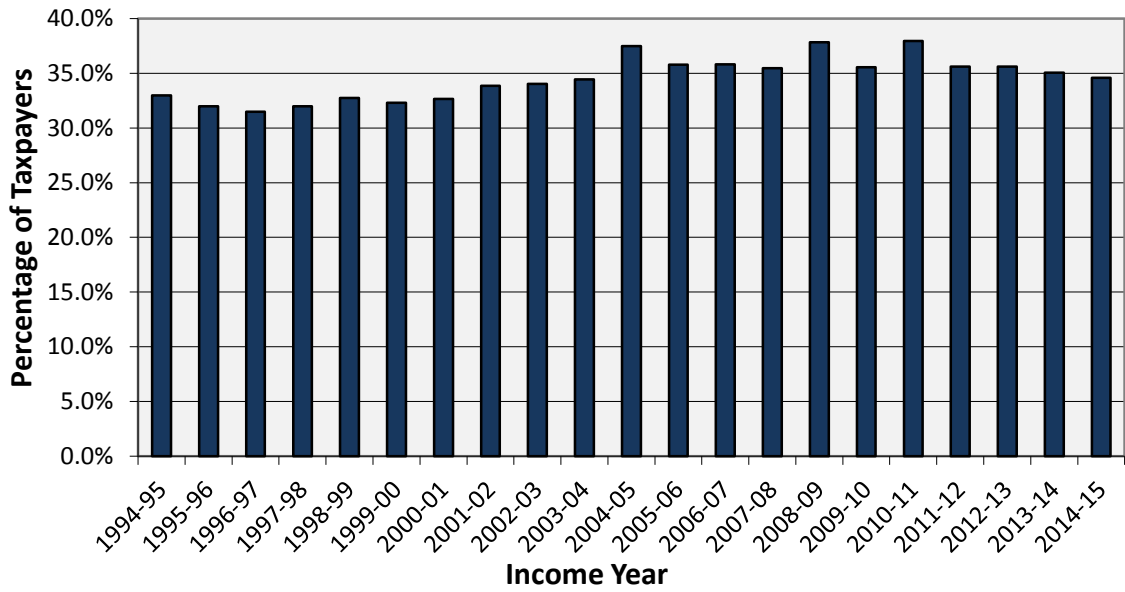


Chart 9: Total Donating Taxpayers to Total Taxpayers shows the number of taxpayers who claimed tax-deductible donations to DGRs against the total number of taxpayers in from the 1994–95 financial year to the 2014–15 financial year.

Chart 9: Total Donating Taxpayers to Total Taxpayers

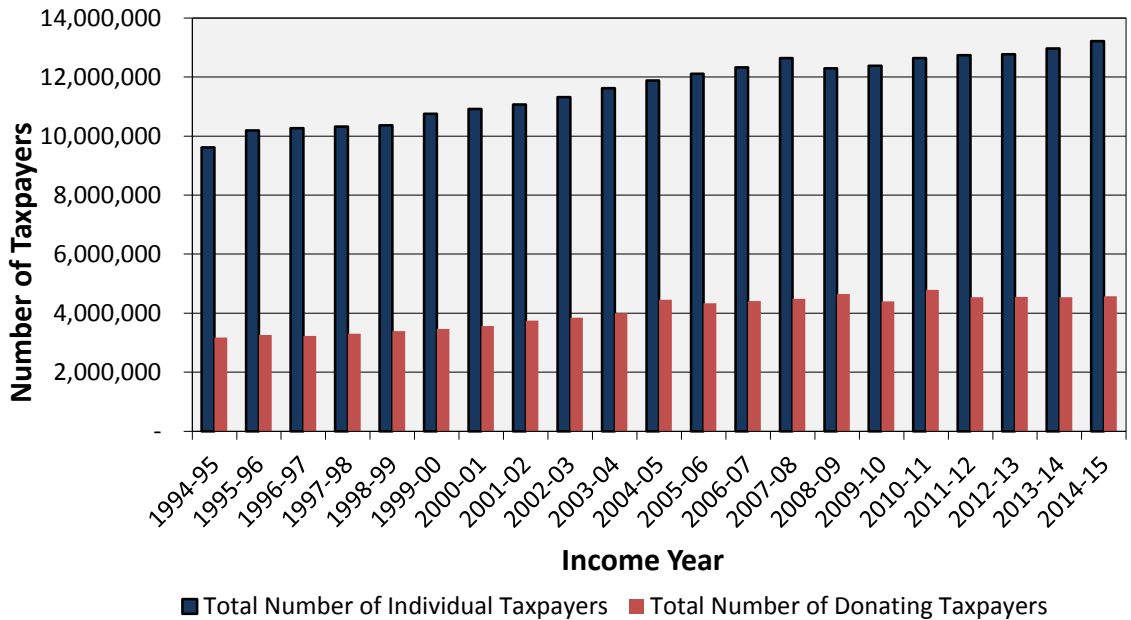


Chart 9 reveals that since 1994–95, the number of donating Australian taxpayers has increased from 3,170,370 to 4,569,010, while, in comparison, the total number of taxpayers (both taxable and non-taxable) has increased from 9,619,010 to 13,213,8145 for the same period.

This leads to the conclusion that the percentage of donating taxpayers (32.96% in 1994–95 to 34.58% in 2014–15) is remaining fairly steady, and keeping pace with the numerical growth of Australian individual taxpayers. The percentage of taxpayers claiming a deductible gift in 2014–15 decreased from 35.05% in 2013–14 to 34.58% in 2014–15, however, the total amount donated increased by \$465 million (or 15.27%) in the same period.

Chart 10: Average Tax-Deductible Donation shows a comparison of the average tax-deductible donations made to DGRs and claimed by individual Australian taxpayers from 1994–95 to 2014–15. The average tax-deductible donation made to DGRs and claimed by Australian taxpayers for 2014–15 was \$674.14. This represented an increase of 17.11% since the previous income year, where the average donation was \$575.54. The median amount claimed by Australian taxpayers in 2014–15 was \$105. In 2013–14 the median gift claimed was \$100.

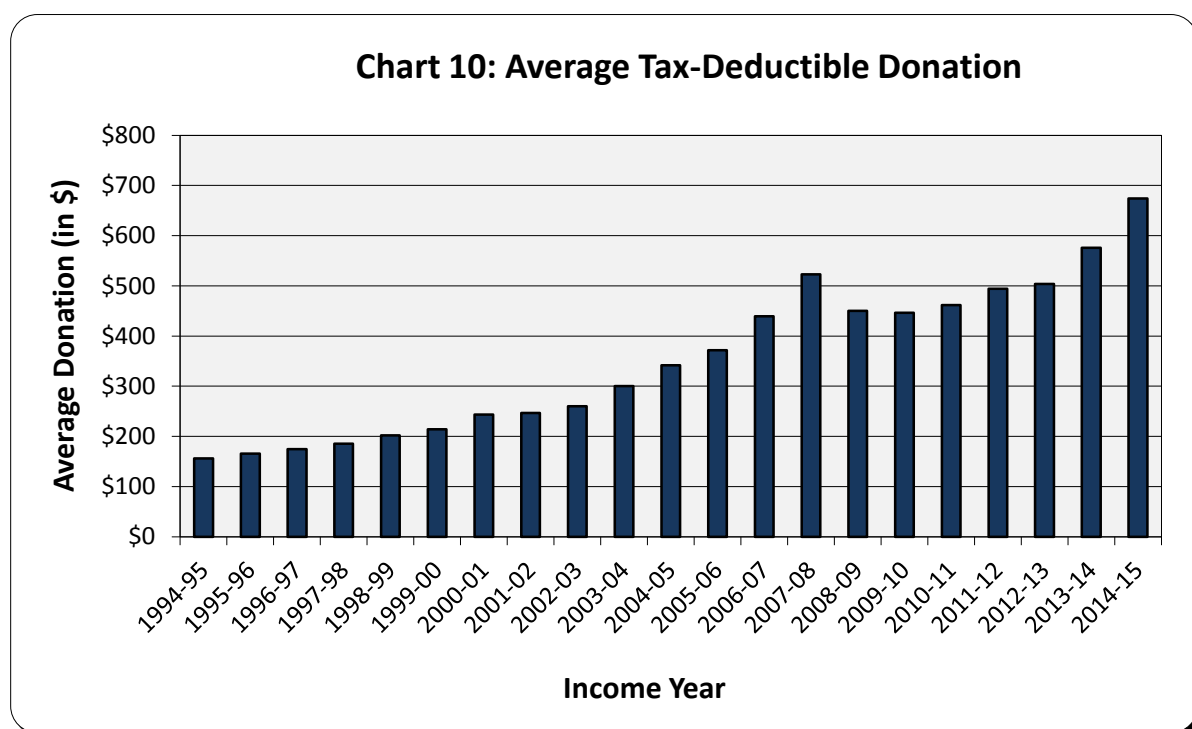


Chart 11: Tax-Deductible Donations as a Percentage of Taxable Income graphs the percentage of taxable income that Australians donate to DGRs and claim as tax deductions.

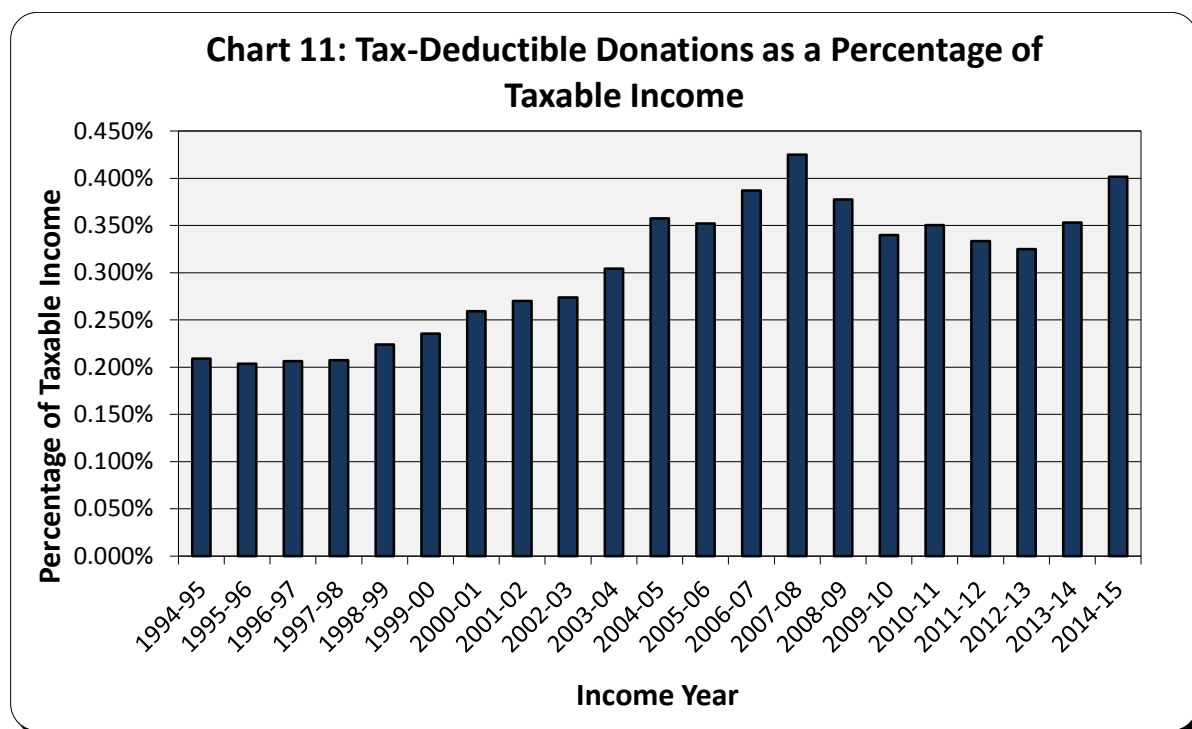


Chart 11 reveals that in 2014–15, on average, those individual taxpayers who make tax-deductible donations to DGRs donated 0.40% of their taxable income. This represented an increase from the previous income year, in which the average percentage of taxable income donated was 0.35%. This is, however, still lower than the high of 2007–08 where on average those who made a tax-deductible donation donated 0.42% of their income.

The ATO also provides information on workplace giving (see Table 6). The number of employees employed by workplace giving programs has increased from 3,173,802 in 2013–14 to 3,319,105 in 2014–15. The number of employees using workplace giving has also increased by 4% from 2013–14, as has the total amount donated using workplace giving. Only 4.9% of employees employed by workplace giving employers donate using workplace giving. For the first time, the ATO has released data on the average and median donations given using workplace giving. In 2014–15, the average donation was \$261, while the median was \$76.

Table 6: Workplace Giving Programs 2011–12 to 2014–15 Income Years				
	2011–12	2012–13	2013–14	2014–15
Total number of employees employed by workplace giving employers (no.)	2,813,915	2,928,725	3,173,802	3,319,105
Number of employees using workplace giving (no.)	130,754	141,910	156,289	162,573
Percentage using workplace giving (%)	4.65%	4.85%	4.92%	4.90%
Total donations given using workplace giving (\$m)	27	28	31	43
Average donation (\$)	N/A	197	201	261
Median donation	N/A	N/A	N/A	76

Source: Table 7: Individuals – workplace giving programs, 2012–13 to 2014–15 income years, Australian Taxation Office (2017) Taxation Statistics 2014–15

3.1.1 Summary and Discussion

Based on the data extracted from Table 1 in the Appendix (comprising Charts 6 to 11), our analysis reveals that Australia’s giving has increased from the previous year. The overall amount donated has reached an all-time high of \$3.08 billion as has the average tax-deductible donation (\$674.14). The percentage of taxpayers donating has slightly decreased, but the percentage of income donated has increased by 13.74% to 0.40%. For just the second time, the ATO released information on the median amount claimed by individuals (\$105 in 2014–15, compared to \$100 for the previous year). The median donation in workplace giving programs was \$76 (while the average donation was \$261).

3.2 Individual Taxpayer Donations by GENDER

Table 2 in the Appendix to this paper (which forms the basis of Charts 12 to 18) contains data relating to a number of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2014–15 income tax return according to gender.

Chart 12 shows the Total Tax-Deductible Donations by Gender.¹⁸ In 2014–15, 2,292,765 male taxpayers made and claimed tax-deductible donations to DGRs totalling \$1.88 billion. This represented 61.11% of the total tax-deductible donations made and claimed in 2014–15. A total of 2,276,245 female taxpayers made and claimed tax-deductible donations to DGRs totalling \$1.2 billion in 2014–15. This represented 38.89% of the total tax-deductible donations made and claimed in 2014–15.

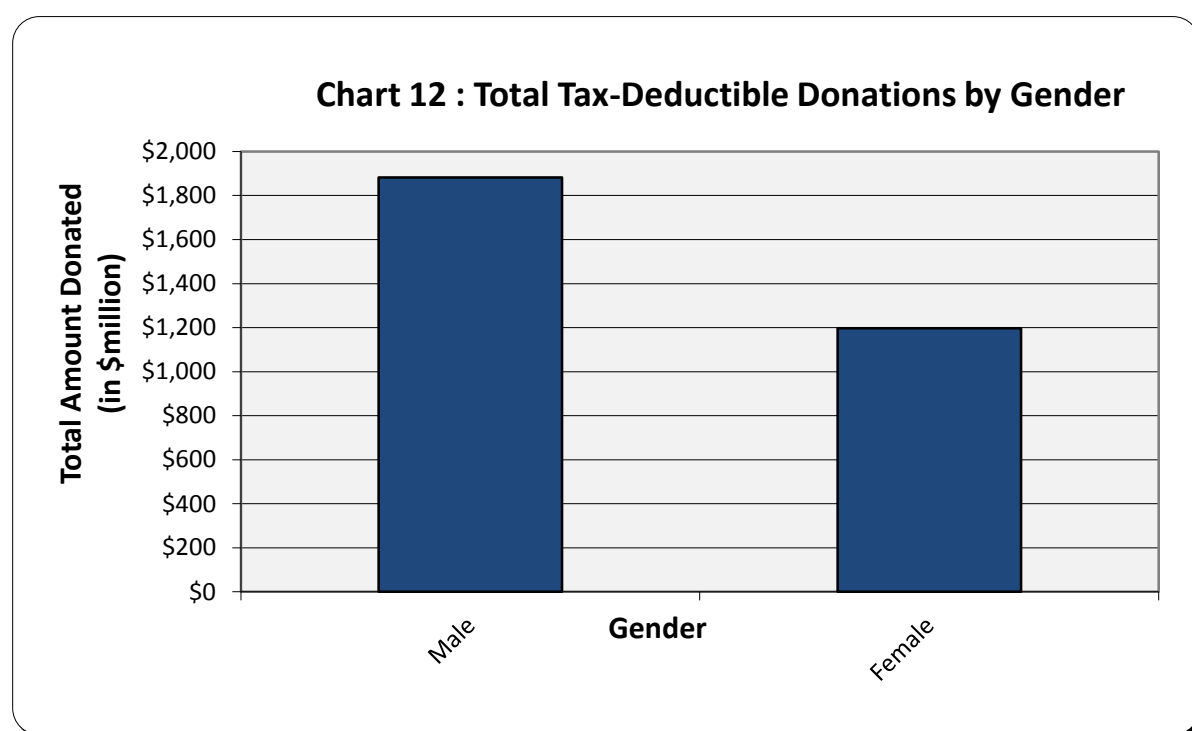


Chart 13 (overleaf): Percentage of Donating Taxpayers to Total Taxpayers by Gender reveals that in 2014–15, 33.43% of Australian male taxpayers and 35.81% of Australian female taxpayers made and claimed tax-deductible donations to DGRs. The combined average was 34.58%.

¹⁸ Please note, the data displayed is for people nominating their gender as either male or female. Data for people identifying their gender as 'other' is not displayed.

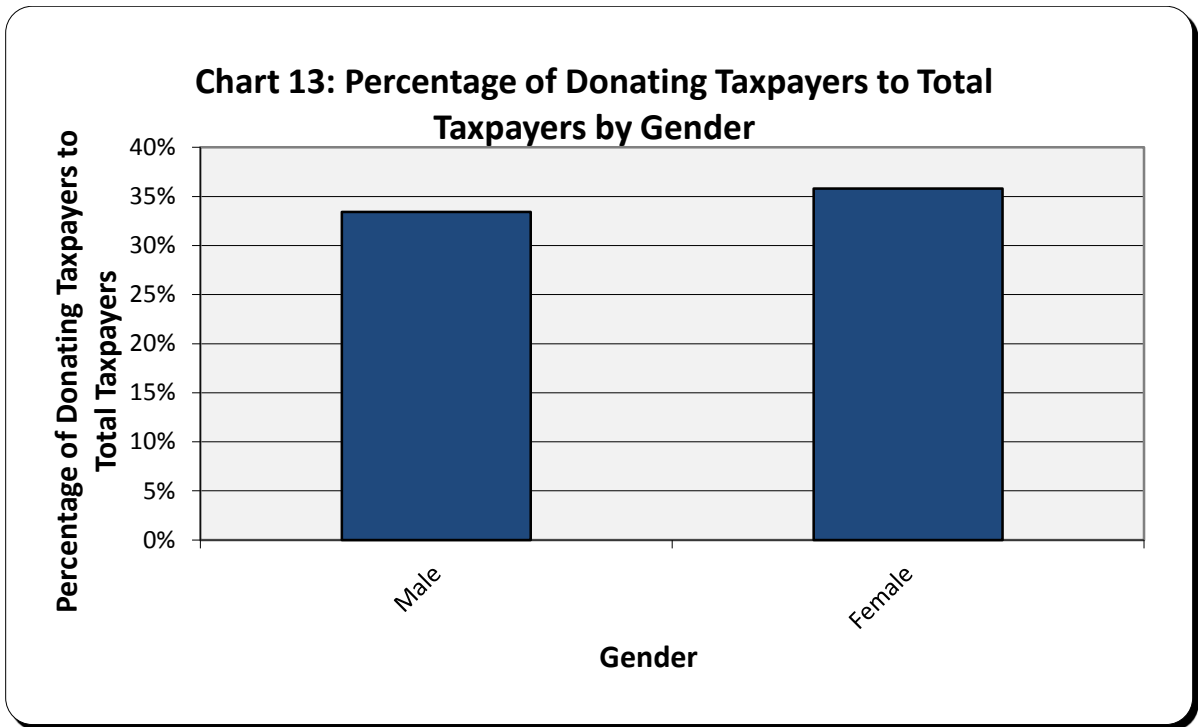


Chart 14: Average Tax-Deductible Donation by Gender reveals that the average tax-deductible donation made to DGRs and claimed in 2014–15 by Australian male taxpayers was \$821.02, while the average tax-deductible donation for Australian female taxpayers was \$526.19. These figures have increased from 2013–14 with the average donation claimed by males increasing by \$139.98 (20.55%) and females increasing by \$56.66 (12.07%).

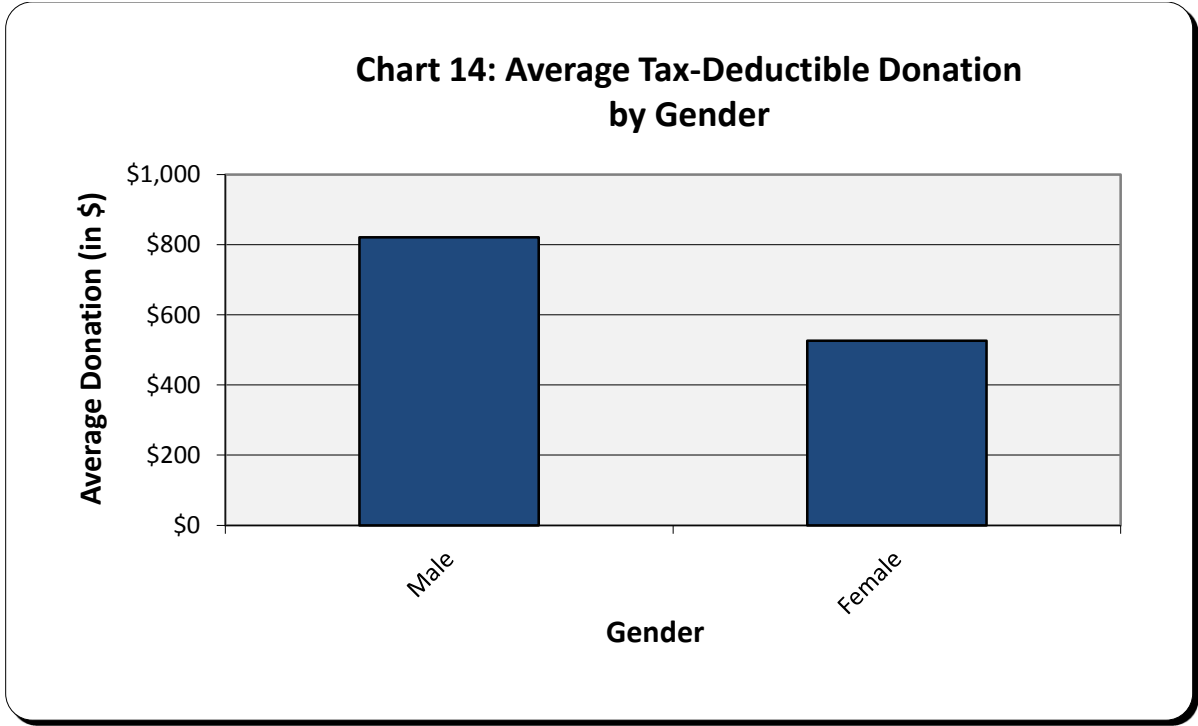
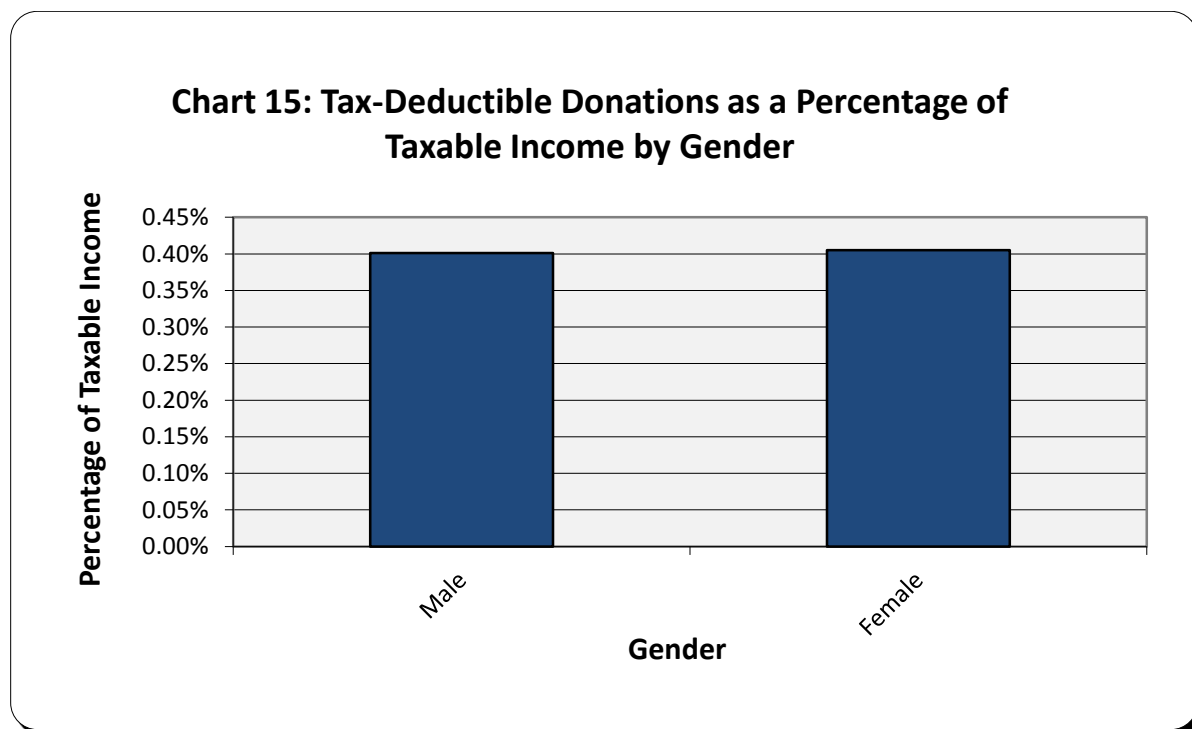


Chart 15: Tax-Deductible Donations as a Percentage of Taxable Income by Gender graphs the amount donated relative to the taxpayers' taxable income. The chart reveals that in 2014–15, on average, male Australian taxpayers who donated to DGRs claimed 0.40% of their taxable income in tax-deductible donations (an increase from 0.34% in 2013–14), while female taxpayers who made donations to DGRs claimed 0.41% of their taxable income, compared to 0.38% in 2013–14.



For the fifth time, the ATO has provided gift deduction data by age range and gender. The claimants aged 75 years and over continue to donate the largest percentage (15.82%) and their average gift (\$3,096.98) is well above the mean for all age groups (\$674.14). The total value of gifts from this age group reached \$487.30 million (an increase of 27.05% or \$103.75 million from 2013–14).

At the other end of the scale, the under 18 years group had 4,438 deductible gift claimants with an average gift of \$68.25.

Chart 16: Average Tax-Deductible Donation by Age and Gender reveals that the average tax-deductible donation made to DGRs and claimed in 2014–15 by Australian male taxpayers and female taxpayers increases with age. This figure indicates that males aged 65 to 69 years had the highest average tax-deductible donation (\$3,597.54) compared to all age brackets, followed by males aged 75 years and over (\$3,499.74) and females aged 75 years and over (\$2,737.17). Interestingly, males have a higher average donation than females for every age group with the greatest difference being \$2,381.39 between males and females aged 65–69 years.

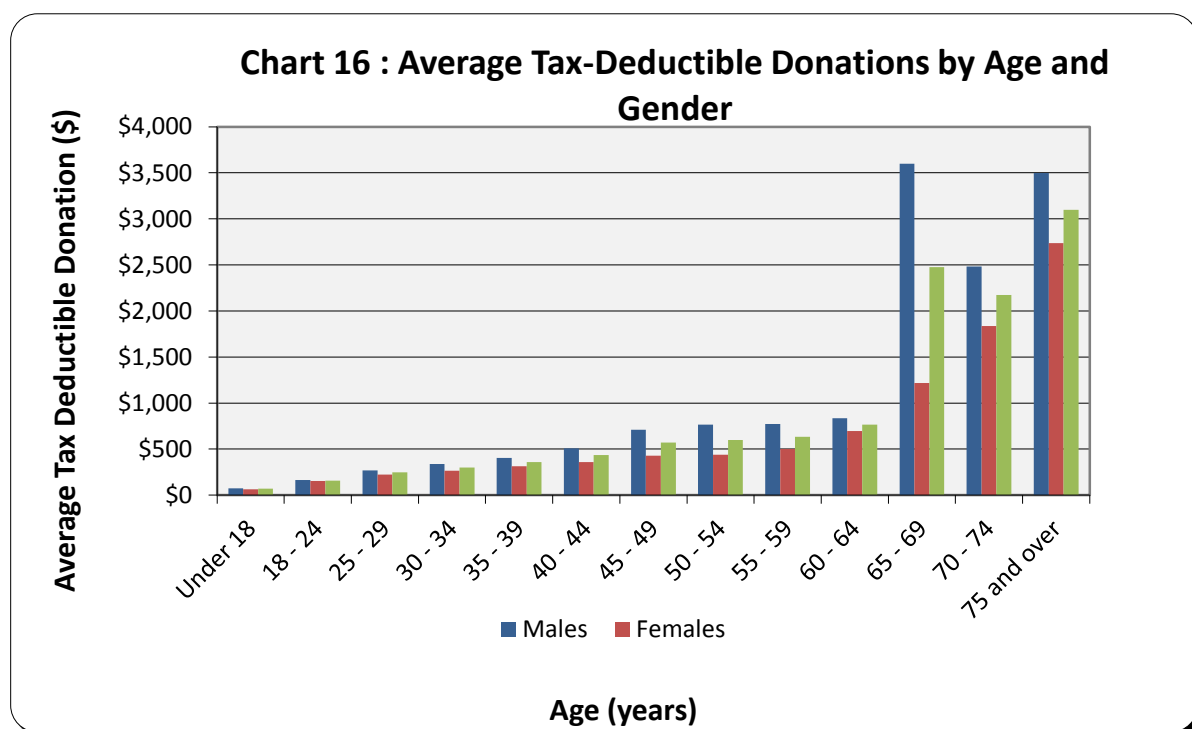


Chart 17 (overleaf): Total Tax-Deductible Donations by Age and Gender reveals that the total amount donated to DGRs and claimed in 2014–15 by Australian male and female taxpayers generally increases with age but decreases at 60–64 years and again at 70–74 years. In previous years, the pattern has been for an increase until the 50–54 years age bracket, with a decrease until 75 years and over where it increases considerably.

Chart 17 : Total Tax-Deductible Donations by Age and Gender

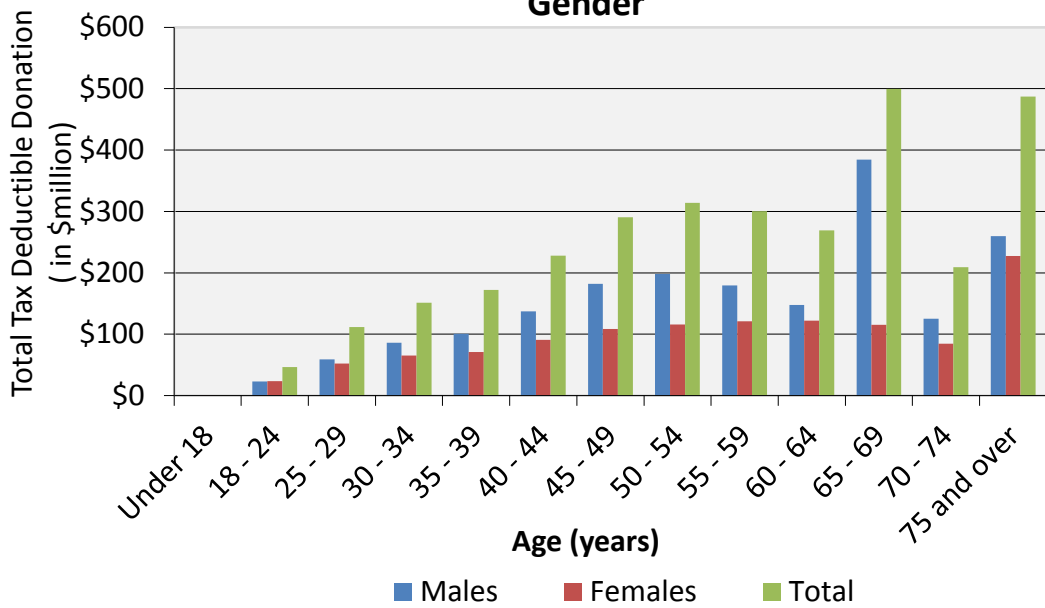
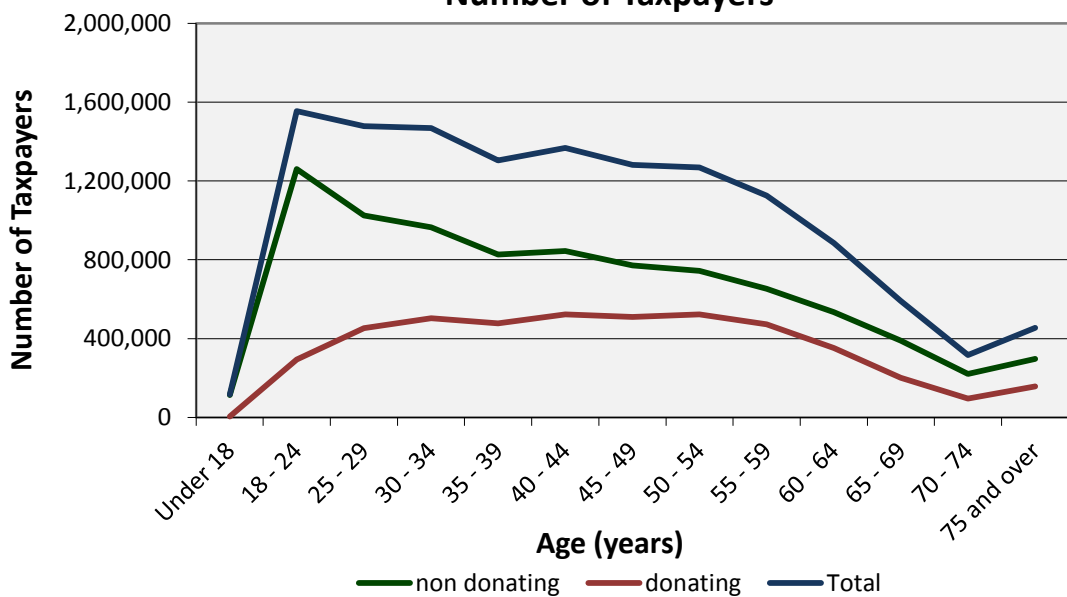


Chart 18: Number of Taxpayers reveals that the number of taxpayers is highest in the 18-24 years age bracket. This age bracket also has the highest number of non-donating taxpayers with only 3.78% donating compared to the national average of 34.58%. The number of taxpayers gradually decreases with increasing age, although there are some fluctuations (small increases) in some age brackets.

Chart 18 : Number of Donating, Non Donating and Total Number of Taxpayers



3.2.1 Summary and Discussion

Based on the data extracted from Table 2 in the Appendix (forming the basis of Charts 12 to 18), our analysis reveals that there is little difference in the amount of tax-deductible giving between male and female Australian taxpayers.

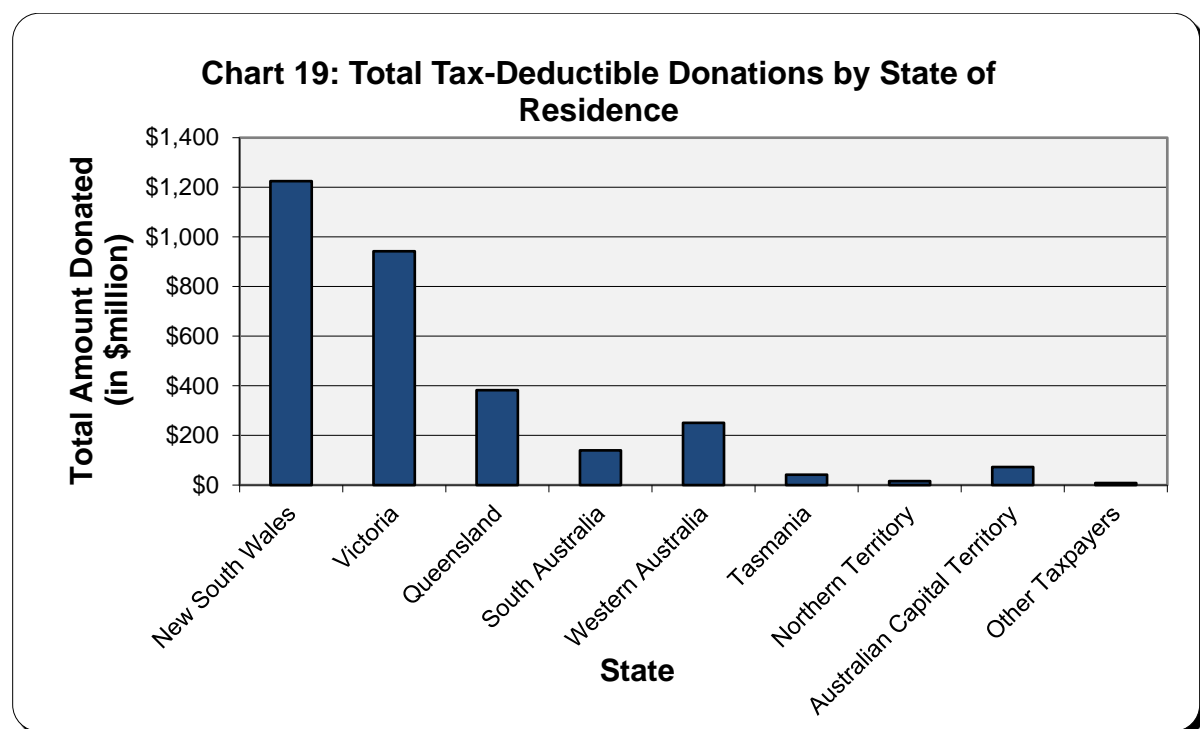
Male taxpayers in 2014–15 donated more in monetary terms than female taxpayers (both in terms of total and average tax-deductible donations). When expressed as a percentage of their respective taxable incomes, the gap has narrowed with females donating 0.41% of their income, and males donating 0.40% of their income.

In terms of donating taxpayers as a percentage of total taxpayers expressed by gender, more females claimed a tax-deductible donation (35.81%) compared to males (33.43%). The combined average was 34.58%.

3.3 Individual Taxpayer Donations by STATE OF RESIDENCE

Table 3 in the Appendix to this paper (which forms the basis of Charts 19 to 22) contains data relating to the amount donated and claimed by individual Australian taxpayers to DGRs in their 2014–15 income tax returns according to their state of residence.¹⁹

Chart 19: Total Tax-Deductible Donations by State of Residence reveals that in 2014–15, **New South Wales** taxpayers claimed the highest total value of tax-deductible donations to DGRs. This is consistent with previous years.



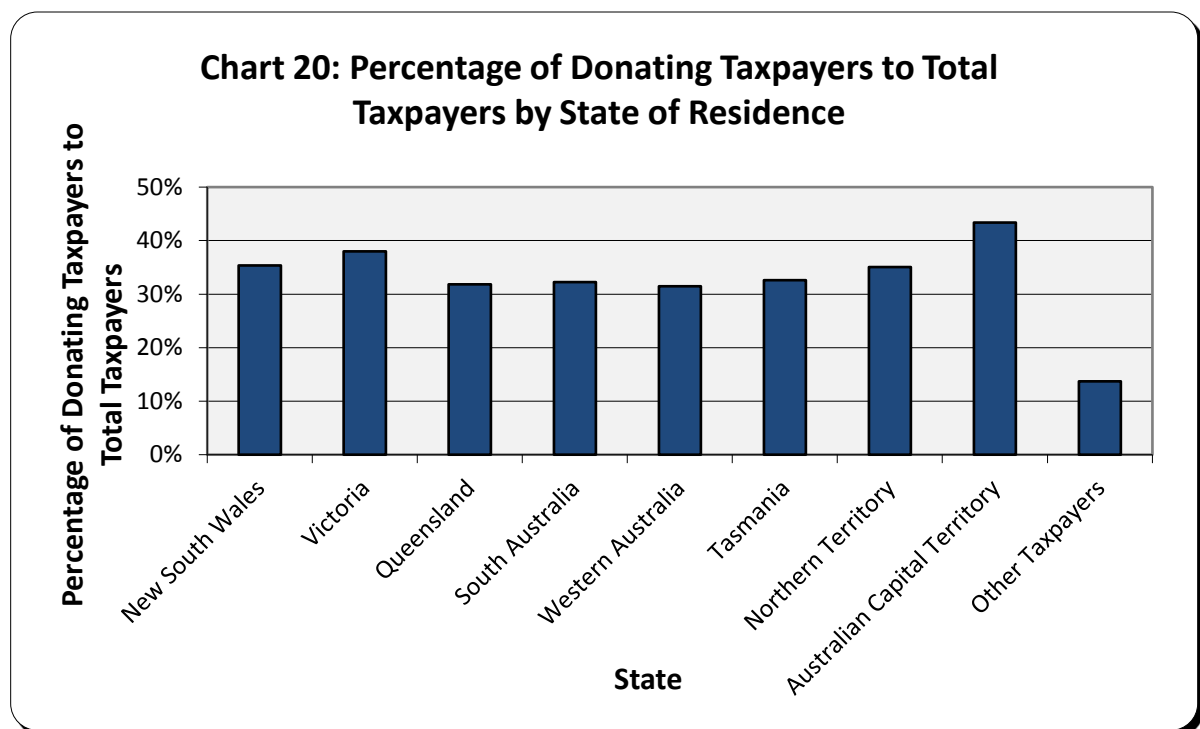
In 2014–15, a total of 1,464,399 taxpayers in **New South Wales** claimed tax-deductible donations to DGRs totalling \$1.23 billion. This amount represented 39.78% of the national total and has increased from \$1.03 billion in 2013–14. This is the highest amount ever donated in New South Wales.

The next largest donor state was **Victoria** with 1,253,312 taxpayers claiming tax-deductible donations to DGRs totalling \$942.85 million, representing 30.61% of the national total. This is an increase of 32.91% (\$233.45 million) from the previous year.

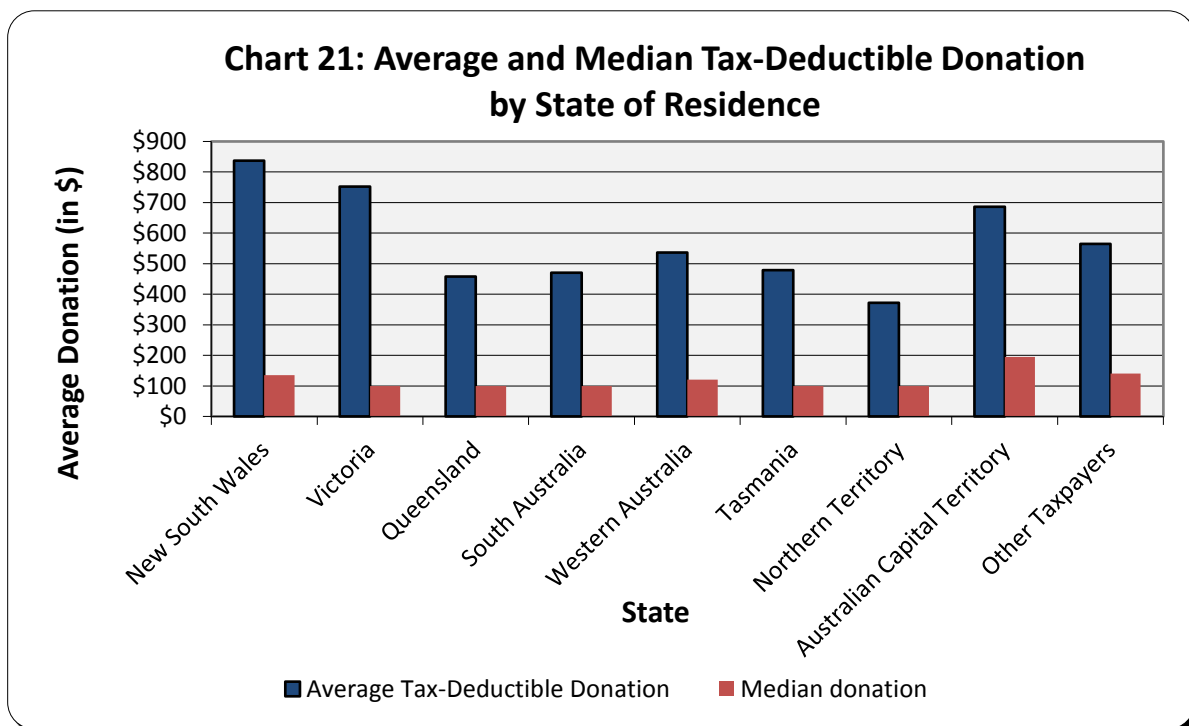
¹⁹ “Other taxpayers” includes taxpayers who are living overseas, taxpayers who did not state their residential postcode on their return and taxpayers living in other grouped postcodes.

Overall, 834,848 **Queensland** taxpayers donated a total of \$382.42 million (representing 12.42% of the national total). Together, these three states accounted for 82.81% of total tax-deductible donations made to DGRs in 2014–15.

Chart 20: Percentage of Donating Taxpayers to Total Taxpayers by State of Residence reveals that 43.35% of total taxpayers in the **Australian Capital Territory** made and claimed tax-deductible donations to DGRs in 2014–15, once again, the highest of all states and territories. In **Victoria**, 38.01% of taxpayers made and claimed tax-deductible donations to DGRs, followed by **New South Wales** with 35.33%. The national average was 34.58% (a decrease from 2013–14 where 35.05% of taxpayers claimed a tax-deductible gift).



In terms of average tax-deductible donations per state, *Chart 21 (overleaf): Average Tax-Deductible Donation by State of Residence* reveals that in 2014–15, residents in **New South Wales** made and claimed the largest average tax-deductible donation to DGRs of \$836.65. This represents an increase of 17.85% (or \$126.70) from 2013–14 where the average tax-deductible donation in **New South Wales** was \$709.95.



This was then followed by the taxpayers living in **Victoria** with an average tax-deductible donation of \$752.29. Taxpayers in the **Australian Capital Territory** had an average tax-deductible donation of \$686.16, followed by **Western Australian** taxpayers (\$536.44). The national average for tax-deductible donations made to DGRs was \$674.14 (an increase from \$575.54 for the previous financial year). Taxpayers from the **Northern Territory** and **Queensland** had the lowest average tax-deductible donations at \$372.21 and \$458.07, respectively. These have, however, increased from 2013–14 (where the average donations from the NT and QLD were \$358.23 and \$436.28, respectively).

For the first time, the ATO has released the median donation claimed by taxpayers in each state and territory. Those in the **Australian Capital Territory** had the greatest median donation of \$195, while those in **New South Wales** had a median donation of \$135. The median for taxpayers in **Victoria, Queensland, South Australia, Tasmania** and the **Northern Territory** was \$100, while in **Western Australia** the median donation was \$120.

Chart 22 (overleaf): Tax-Deductible Donations as a Percentage of Taxable Income by State of Residence graphs the amount donated relative to the taxable income of taxpayers across each state.



Chart 22 reveals that in 2014–15, taxpayers from **Victoria** donated approximately 0.51% of their taxable income (an increase from 0.40% in 2013–14). This was followed by taxpayers in **New South Wales** (0.49%) and **Australian Capital Territory** who donated approximately 0.44% of their taxable income to DGRs. The national average was 0.40%. Taxpayers in **South Australia** donated 0.29% while those in **Queensland** donated 0.26% of their income to DGRs.

3.3.1 Size of Gifts Claimed by State and Territory

For the sixth time, the ATO has provided information on the number and value of gifts claimed by taxpayers in each state and territory. This provides an indication of the level of giving by dollar value across states and territories in 2014–15.

For example, Table 7 shows that in **New South Wales** there were 211,173 taxpayers who claimed deductible gifts up to \$25 which accounted for \$3,129,136 of donations to DGRs. At the other end of the scale in **New South Wales**, there were 2,635 taxpayers who claimed gifts of more than \$25,000 amounting in total to \$557,342,319 in donations claimed.

Data on the number and value of gifts for states other than New South Wales is available via Tables 8–14.

**Table 7: Number and value of gifts claimed by taxpayers in NEW SOUTH WALES
2014–15**

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	211,173	3,129,136
\$26 to \$50	211,620	9,224,285
\$51 to \$100	228,637	18,618,489
\$101 to \$250	298,893	51,290,444
\$251 to \$1,000	374,402	193,968,734
\$1,001 to \$5,000	120,323	233,353,276
\$5,001 to \$10,000	11,279	77,180,473
\$10,001 to \$25,000	5,437	81,086,765
More than \$25,000	2,635	557,342,319
Total	1,464,399	1,225,193,921

Table 8: Number and value of gifts claimed by taxpayers in VICTORIA 2014–15

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	216,383	3,220,592
\$26 to \$50	222,980	9,764,949
\$51 to \$100	218,777	18,102,841
\$101 to \$250	240,494	41,019,739
\$251 to \$1,000	262,373	134,617,897
\$1,001 to \$5,000	79,542	152,558,889
\$5,001 to \$10,000	7,362	50,124,235
\$10,001 to \$25,000	3,496	52,120,859
More than \$25,000	1,905	481,321,513
Total	1,253,312	942,851,514

**Table 9: Number and value of gifts claimed by taxpayers in QUEENSLAND
2014–15**

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	186,131	2,674,370
\$26 to \$50	135,789	5,824,883
\$51 to \$100	121,243	9,783,133
\$101 to \$250	148,072	25,198,479
\$251 to \$1,000	185,362	94,215,577
\$1,001 to \$5,000	51,597	98,663,072
\$5,001 to \$10,000	4,407	29,940,986
\$10,001 to \$25,000	1,663	24,395,227
More than \$25,000	584	91,719,995
Total	834,848	382,415,722

**Table 10: Number and value of gifts claimed by taxpayers in SOUTH AUSTRALIA
2014–15**

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	58,140	870,971
\$26 to \$50	50,172	2,128,594
\$51 to \$100	44,225	3,510,300
\$101 to \$250	52,523	8,899,523
\$251 to \$1,000	68,586	35,285,554
\$1,001 to \$5,000	20,021	37,819,953
\$5,001 to \$10,000	1,727	11,702,141
\$10,001 to \$25,000	755	11,095,952
More than \$25,000	273	28,064,932
Total	296,422	139,377,920

**Table 11: Number and value of gifts claimed by taxpayers in
WESTERN AUSTRALIA 2014–15**

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	81,873	1,198,113
\$26 to \$50	69,111	2,998,730
\$51 to \$100	68,277	5,676,981
\$101 to \$250	87,126	14,994,446
\$251 to \$1,000	120,912	62,343,588
\$1,001 to \$5,000	35,083	66,030,067
\$5,001 to \$10,000	2,939	20,064,915
\$10,001 to \$25,000	1,299	18,858,190
More than \$25,000	461	58,397,899
Total	467,081	250,562,929

Table 12: Number and value of gifts claimed by taxpayers in TASMANIA 2014–15

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	19,715	293,532
\$26 to \$50	14,553	624,413
\$51 to \$100	13,663	1,102,656
\$101 to \$250	14,805	2,534,468
\$251 to \$1,000	19,043	9,798,116
\$1,001 to \$5,000	5,743	10,859,638
\$5,001 to \$10,000	474	3,248,667
\$10,001 to \$25,000	205	3,079,668
More than \$25,000	74	10,768,481
Total	88,275	42,309,639

**Table 13: Number and value of gifts claimed by taxpayers in
AUSTRALIA CAPITAL TERRITORY 2014–15**

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	15,932	225,190
\$26 to \$50	12,337	531,916
\$51 to \$100	13,334	1,080,936
\$101 to \$250	18,543	3,200,424
\$251 to \$1,000	32,226	17,178,049
\$1,001 to \$5,000	12,492	23,782,543
\$5,001 to \$10,000	913	6,174,843
\$10,001 to \$25,000	383	5,584,373
More than \$25,000	147	15,184,866
Total	106,307	72,943,140

**Table 14: Number and value of gifts claimed by taxpayers in
NORTHERN TERRITORY 2014–15**

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
\$1 to \$25	8,846	130,656
\$26 to \$50	7,210	317,244
\$51 to \$100	5,936	498,357
\$101 to \$250	8,262	1,465,234
\$251 to \$1,000	10,784	5,485,163
\$1,001 to \$5,000	2,634	4,775,419
\$5,001 to \$10,000	205	1,419,678
\$10,001 to \$25,000	69	1,027,268
More than \$25,000	18	1,244,781
Total	43,964	16,363,800

3.3.2 Summary and Discussion

Based on the data extracted from Table 3 in the Appendix (comprising Charts 19 to 22), our analysis reveals that **New South Wales** taxpayers made and claimed the largest amount of tax-deductible donations to DGRs in 2014–15. Taxpayers from this state also made the highest average tax-deductible donation to DGRs while taxpayers in **Victoria** donated the highest amount as a percentage of their income. Taxpayers residing in the **Australian Capital Territory** had the highest percentage of taxpayers claiming a tax-deductible gift. The greatest median donation was made by those in the **Australian Capital Territory** (\$195), followed by those in **New South Wales** (\$135). The median amount claimed for all states and territories was \$105.

3.4 Individual Taxpayer Donations by STATE AND POSTCODE OF RESIDENCE

For ten years now, the ATO has provided information that allows us to drill down beyond state of residence to examine the postcode of residence for taxpayers who claimed a tax-deductible gift in 2014–15. A search tool for all Australian postcodes which will retrieve all the relevant deductible gift data for the years 2005-06 to 2014–15 is available from the ACPNS website:

<http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources/giving-by-postcode>

3.4.1 Highest Total Gifts Claimed

Tables 5 and 6 in the Appendix (which form the basis for Tables 15 to 19 in this working paper) list the top five postcodes in each state by highest total claimed gifts and highest average gift.²⁰ There appears to be a relationship between the wealth of the taxpayers in each postcode and the total of the postcode's total tax-deductible gifts claimed.

State & Postcode		Places within Postcode	Total Gifts Claimed (\$)
NSW	2030	Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, Watsons Bay	77,207,243
VIC	3142	Hawksburn, Toorak	100,591,431
QLD	4007	Ascot, Hamilton Central, Hamilton	19,182,595
SA	5006	North Adelaide, North Adelaide Melbourne ST	5,861,161
WA	6153	Canning Bridge Applecross, Brentwood, Applecross, Applecross North, Ardross, Mount Pleasant	19,148,149
TAS	7250	East Launceston, Blackstone Heights, Prospect, Prospect Vale, Norwood, Newstead, Launceston, Travellers Rest, Trevallyn, Waverley, West Launceston, Riverside, Ravenswood, Summerhill, St Leonards	5,237,765
NT	0810	Alawa, Coconut Grove, Casuarina, Brinkin, Muirhead, Moil, Millner, Lyons, Lee Point, Jingili, Wanguri, Tiwi, Wagaman, Rapid Creek, Nakara, Nightcliff	3,112,370
ACT	2602	Ainslie, Downer, Dickson, Hackett, Lyneham, O'Conner, Watson	7,809,175

²⁰ Groups which include miscellaneous data including unknown/invalid postcodes and postcodes with less than 50 taxpayers were excluded as they do not refer to a specific postcode or region.

The postcode with the highest total gifts claimed in 2014–15 was **VIC 3142** which includes the postal delivery locations of **Hawksburn and Toorak**. This postcode recorded \$100,591,431 in total gifts claimed. This is a significant increase for this postcode which recorded \$44,012,469 in 2013–14 where it was also the highest in the country. This postcode has consistently recorded the highest amount of donations for Victoria in all years except 2010–11. The NSW postcode **2030 (Dover Heights, HMAS Watson, Watsons Bay, Vaucluse, Rose Bay North)** claimed the second highest amount in total at \$77,207,243. This postcode has consistently been in the top five for the state since data was recorded.

The states of **New South Wales** and **South Australia** saw shifts in the postcode that claimed the highest total of tax-deductible donations to DGRs from the previous year. *Table 16* shows the changes that have occurred between 2012–13 and 2014–15 and shows that the postcodes in **Victoria, Tasmania, the Northern Territory, and the Australian Capital Territory** have remained constant across the three financial years in terms of highest total gifts claimed, while postcodes in **South Australia** have changed every year. **New South Wales** and **Western Australia** have shifted back to the postcode which was highest in 2012–13.

Table 16: Highest TOTAL Gifts Claimed by Taxpayers by POSTCODE for each State 2012–13, 2013–14 and 2014–15

	2012–13	2013–14	2014–15
NSW	2030	2027	2030
	Dover Heights, HMAS Watson, Watsons Bay, Vacluse, Rose Bay North	HMAS Rushcutters, Point Piper, Darling Point, Edgecliff	Dover Heights, HMAS Watson, Rose Bay North, Vacluse, Watsons Bay
VIC	3142	3142	3142
	Hawksburn, Toorak	Hawksburn, Toorak	Hawksburn, Toorak
QLD	4067	4007	4007
	St Lucia, St Lucia South	Hamilton, Hamilton Central, Ascot	Hamilton, Hamilton Central, Ascot
SA	5067	5068	5006
	Beulah Park, Kent Town, Norwood, Norwood South, Rose Park	Heathpool, Kensington Park, Leabrook, Kensington, Kensington Gardens, Trinity Gardens, St Morris, Marryatville	North Adelaide, North Adelaide Melbourne ST
WA	6153	6011	6153
	Brentwood, Ardross, Applecross North, Applecross, Mount Pleasant, Canning Bridge Applecross	Cottesloe, Peppermint Grove	Brentwood, Ardross, Applecross North, Applecross, Mount Pleasant, Canning Bridge Applecross
TAS	7250	7250	7250
	Prospect, Norwood, Newstead, Launceston, St Leonards, Riverside, Ravenswood, Prospect Vale, Waverley, Trevallyn, Travellers Rest, Summerhill, West Launceston, Blackstone Heights, East Launceston	Prospect, Norwood, Newstead, Launceston, St Leonards, Riverside, Ravenswood, Prospect Vale, Waverley, Trevallyn, Travellers Rest, Summerhill, West Launceston, Blackstone Heights, East Launceston	Prospect, Norwood, Newstead, Launceston, St Leonards, Riverside, Ravenswood, Prospect Vale, Waverley, Trevallyn, Travellers Rest, Summerhill, West Launceston, Blackstone Heights, East Launceston
NT	810	810	0810
	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nightcliff, Nakara, Tiwi, Rapid Creek, Wanguri, Wagaman	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nightcliff, Nakara, Tiwi, Rapid Creek, Wanguri, Wagaman	Alawa, Coconut Grove, Casuarina, Brinkin, Muirhead, Moil, Millner, Lyons, Lee Point, Jingili, Wanguri, Tiwi, Wagaman, Rapid Creek, Nakara, Nightcliff
ACT	2602	2602	2602
	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Connor, Watson	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Connor, Watson	Ainslie, Downer, Dickson, Hackett, Lyneham, O'Conner, Watson

Table 17 (overleaf): Highest Average Gifts Claimed by Taxpayers 2014–15 by Postcode for each State identifies the postcode in each state whose taxpayers had the largest average claimed deductible gift. This year the suburb **Park Orchards** in Melbourne, Victoria (**3114**) recorded the highest average gift in the country at \$58,460.07. The average taxable income in this postcode was \$87,483 while the median taxable income was \$47,158. This was followed by **VIC 3944 (Portsea)** recording an average gift of \$48,253.80. This has increased by \$29,066.48 or 151% from 2013–14 where the average gift in this postcode was \$19,187.32.

The wealthiest postcode in the country, **NSW 2027 (Darling Point, Edgecliff, HMAS Rushcutters, Point Piper)** recorded an average gift of \$12,659.16 (a decrease from \$14,179.59 in 2013–14). The mean taxable income for this postcode was \$189,293 (and the median was \$69,261).

In **New South Wales**, the postcode **NSW 2030 (Dover Heights, HMAS Watson, Rose Bay North, Vaucluse)** recorded the highest average gift in the state with \$21,566.27. This is the second wealthiest postcode in the country with an average taxable income of \$185,684 and a median taxable income of \$62,261. Gifting taxpayers in this postcode gave 4.25% of their taxable income on average.

In **Queensland**, the small industrial Brisbane postcode comprising **Eagle Farm (QLD 4009)** claimed the highest average gift in the state with an average tax-deductible donation of \$21,130.29 per gifting taxpayer.²¹

In **Western Australia**, the postcode **WA 6153 (Canning Bridge Applecross, Brentwood, Applecross, Applecross North, Ardross, Mount Pleasant)** claimed the largest average donation in the state with taxpayers donating on average \$4,044.81. The postcode **WA 6011 (Cottesloe, Peppermint Grove)** which is the wealthiest in the state had an average gift of \$3,129.59, a decrease from the average gift in the previous year of \$7,658.75. For the third year in a row, the **Tasmanian** postcode **TAS 7162** comprising **Birchs Bay and Woodbridge** had the largest average gift in the state of \$8,534.21.

²¹ It should be noted that there are only 107 taxpayers in this postcode and the next highest postcode for Queensland was 4007 (Ascot, Hamilton, Hamilton Central) which claimed \$6,915.14 per gifting taxpayer.

Table 17: Highest AVERAGE Gifts Claimed by Taxpayers 2014–15 by POSTCODE for each State

State & Postcode		Places within Postcode	Average Gift per Gifting Taxpayer (\$)	Median Gift per Gifting Taxpayer
NSW	2030	Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, Watsons Bay	21,566.27	350
VIC	3114	Park Orchards	58,460.07	166
QLD	4009	Eagle Farm BC, Eagle Farm	21,130.29	200
SA ²²	5006	North Adelaide, North Adelaide Melbourne ST	3,954.90	250
WA	6153	Canning Bridge Applecross, Brentwood, Applecross, Applecross North, Ardross, Mount Pleasant	4,044.81	210
TAS	7162	Birch's Bay, Woodbridge	8,534.21	136
NT	0880	Gunyangara, Gapuwiyak, Yirrkala, Nhulunbuy	1,113.27	1,016
ACT	2603	Forrest, Griffith, Manuka, Red Hill	2,492.52	260

The median donation for these postcodes has also been recorded. Apart from the Northern Territory postcode of **NT 0880 (Gunyangara, Gapuwiyak, Yirrkala, Nhulunbuy)**, the median gift per gifting taxpayer was well below the average donation for these postcodes.

Table 18 indicates the postcode in each state with the greatest participation rate by all taxpayers in that postcode. This does not appear to be obviously related to the wealth of taxpayers. The postcode with the highest percentage rate, **Port Franklin (VIC 3964)** at 52.69% is a small fishing village located 182km south-east of Melbourne with only 93 people. The postcodes with the highest participation rates in each state have changed since 2013–14 in **Victoria, South Australia, and the Northern Territory.**

²² The miscellaneous SA other category claimed the highest average gift for the state at \$9,451.25. This has been excluded from table 15 as it does not refer to a specific region or postcode.

Table 18: Highest PERCENTAGE of Taxpayers Claiming a Gift 2014–15 by POSTCODE for each State

State & Postcode		Places within Postcode	% of Taxpayers claiming a gift
NSW	2705	Brobenah, Corbie hill, Gogeldrie, Leeton, Merungle Hill, Murrami, Stanbridge, Whitton	51.12%
VIC	3964	Port Franklin	52.69%
QLD	4743	Glenden, Suttor	42.42%
SA	5461	Bowillia, Balaklava, Dalkey, Mount Templeton, Erith, Everard Central, Goyder, Halbury, Hoskin Corner, Stow, Saints, Whitwarta, Watchman	52.58%
WA	6716	Fortescue, Pannawonica, Millstream, Hamersley Range	42.39%
TAS	7055	Huntingfield	47.62%
NT	0832	Bellamack, Bakewell, Mitchell, Johnston, Gunn, Zuccoli, Rosebery, Rosebery Heights	42.25%
ACT	2605	Curtin, Garran, Hughes	48.89%

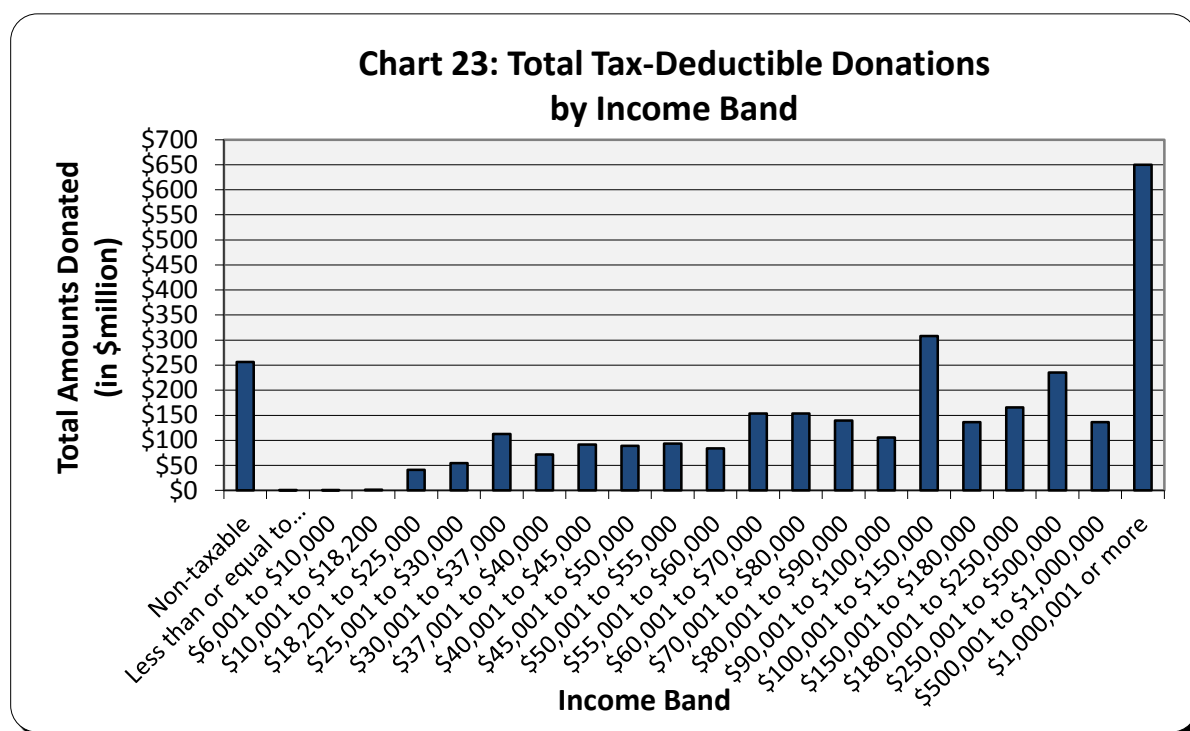
3.4 Summary and Discussion

Based on the data extracted from Tables 5 and 6 in the Appendix (comprising Tables 15 to 18), Victoria came out on top in 2014–15. The largest amount of tax-deductible donations to DGRs in 2014–15 came from the postcode **VIC 3142 (Hawksburn, Toorak)**. Taxpayers from the **VIC 3114 (Park Orchards)** made the highest average tax-deductible donation to DGRs, while taxpayers residing in **VIC 3964 (Port Franklin)** had the highest percentage of taxpayers claiming a tax-deductible gift.

3.5 Individual Taxpayer Donations by INCOME BAND

Table 4 in the Appendix to this paper (which forms the basis of Charts 23 to 28) contains data relating to a number of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2014–15 income tax returns, according to income bands.

Chart 23: Total Tax-Deductible Donations by Income Band reveals that in 2014–15 individual Australian taxpayers with a taxable income over \$1 million claimed in total \$649.93 million in tax-deductible gifts, representing the highest percentage (21.10%) of the overall amount claimed in 2014–15. This is an increase from 2013–14 where taxpayers in this bracket claimed \$338.54 million in deductible donations (or 12.94% of the national total). The second highest percentage came from individual taxpayers earning between \$100,001 and \$150,000 donating \$307.93 million in total, representing 10.00% of all donations. This was also an increase from 2013–14 where taxpayers in this band claimed \$284.72 million in total.



Taxpayers with a non-taxable income claimed \$256.14 million in tax-deductible gifts. This represented 8.32% of the total amount claimed by individual Australian taxpayers in 2014–15.

Chart 24: Percentage of Donating Taxpayers to Total Taxpayers by Income Band reveals that there is a fairly smooth increasing trend from lower to higher income bands; with 5.67% of taxpayers claiming a gift in the less than \$6,001 income band compared to 59.43% for those with over \$1 million in taxable income.

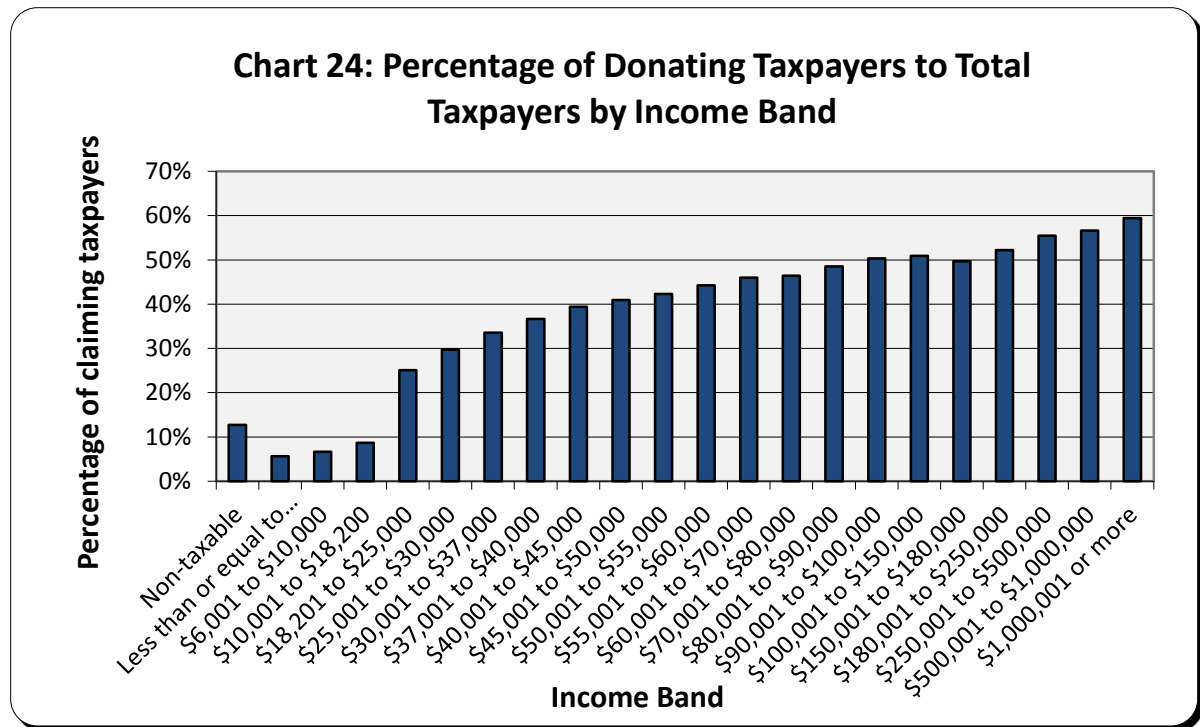
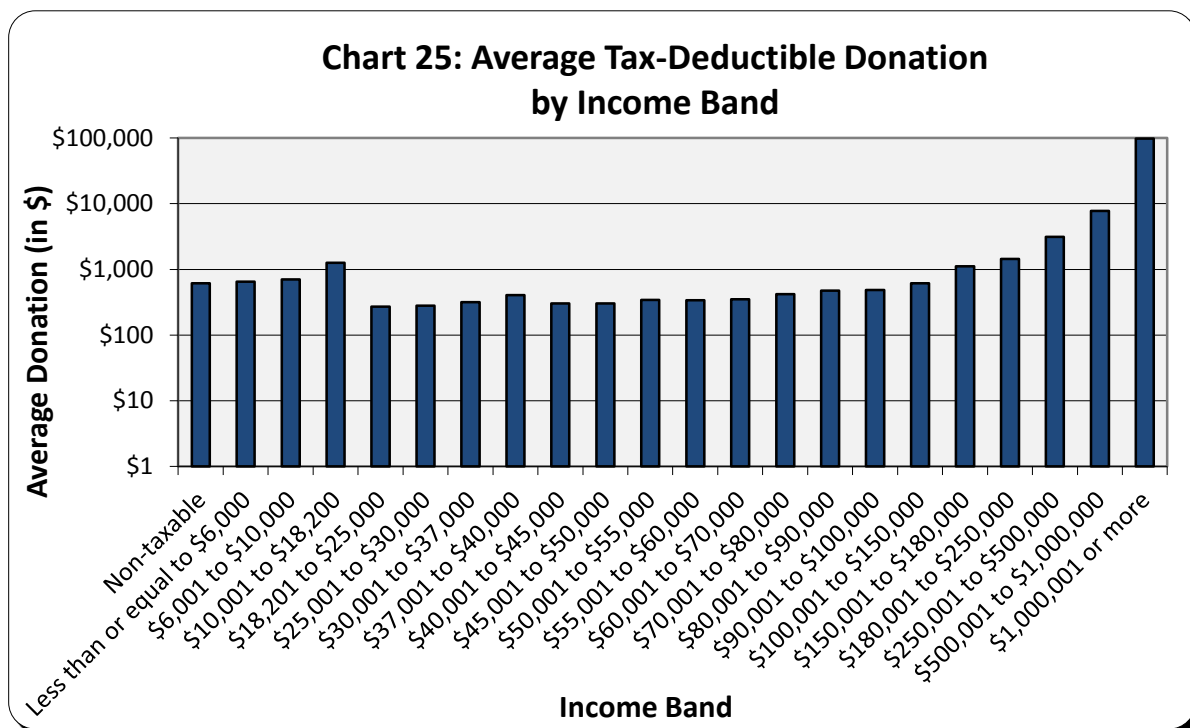


Chart 25 (overleaf): Average Tax-Deductible Donation by Income Band shows, in general terms, the more one earns, the more one claims as a tax-deductible donation. While the average tax-deductible donation was \$674.14 in 2014–15, donating taxpayers with a taxable income over \$1 million per year claimed an average of \$98,324.68 in tax-deductible donations. This figure has increased by 89% from 2013–14 where the average donation for this income band was \$51,978.72.

While taxpayers earning less than \$6,001 donated on average, \$651.84, those in the next two brackets, (\$6,001-\$10,000, and \$10,001-\$18,200) had average tax-deductible donations well above the national average (\$700.89, and \$1,253.96, respectively).



For the 2014–15 income year, the ATO released data on the median amount claimed by males and females in each income bracket. *Chart 26* (overleaf) displays this information. In both the \$80,001 to \$180,000 and \$180,001 or more brackets, females donated more than men (both in terms of average and median donation). The median donation for females in the \$180,001 or more income band was \$550, while the median for males was \$421. These are both well below the averages for these groups (\$6,240.57 for females and \$5,304.65 for males).

Chart 26: Median gifts by gender and income, 2014-15

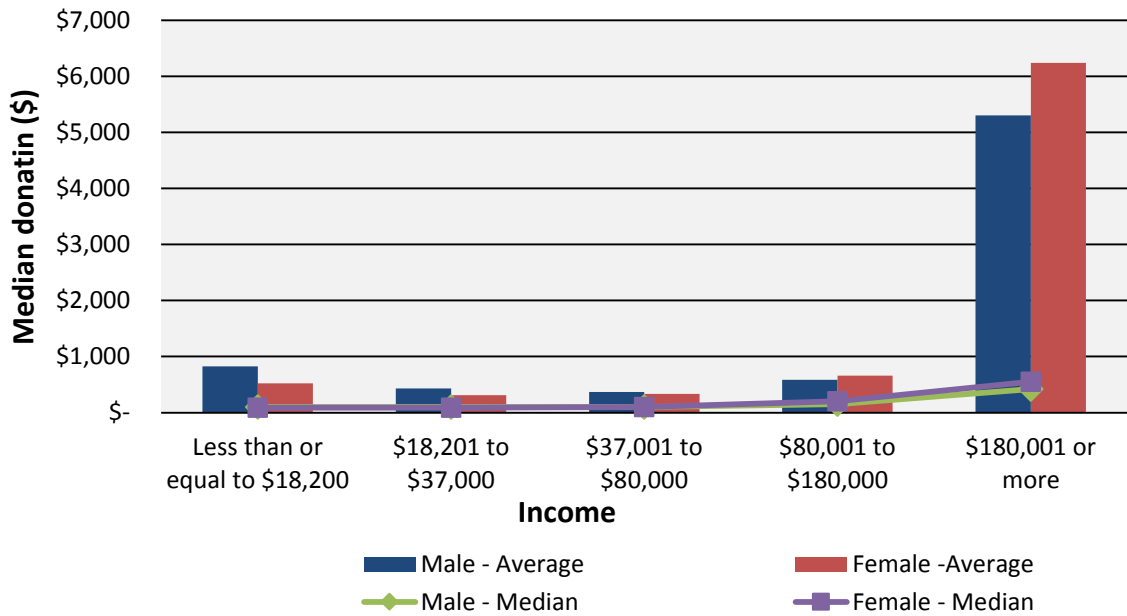


Chart 27: Median donations by age and gender for those earning \$180,001 or more shows that the median amount donated rises by age for both males and females in this income bracket. Males have a greater median donation at the upper and lower ends of the age spectrum, while females have a greater median donation than males in all age brackets from 35 to 74 years.

Chart 27: Median donations by age and gender for those earning \$180,000 or more

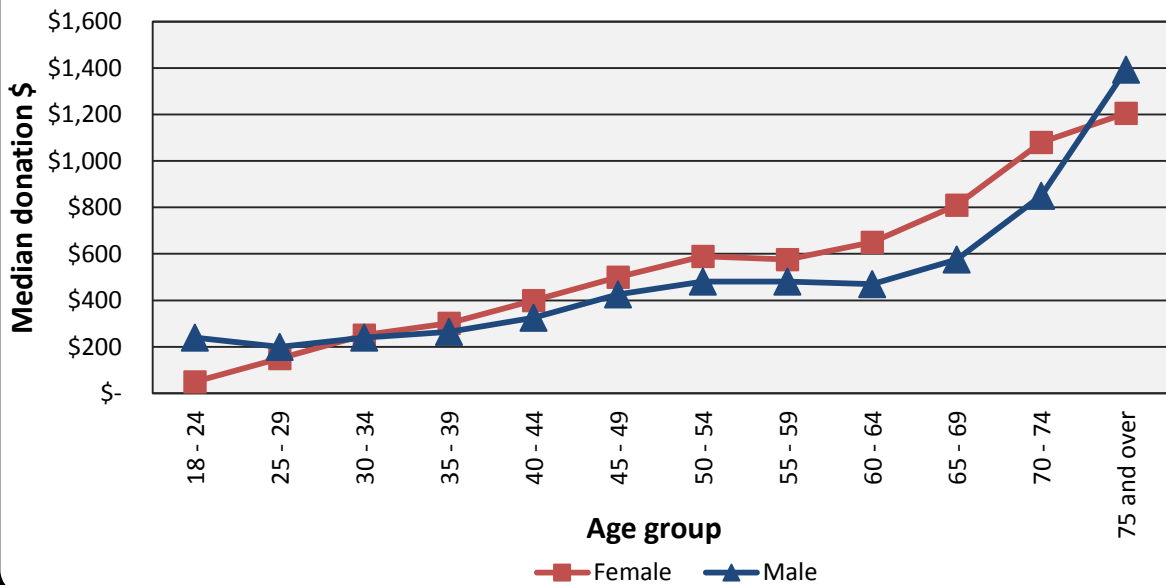
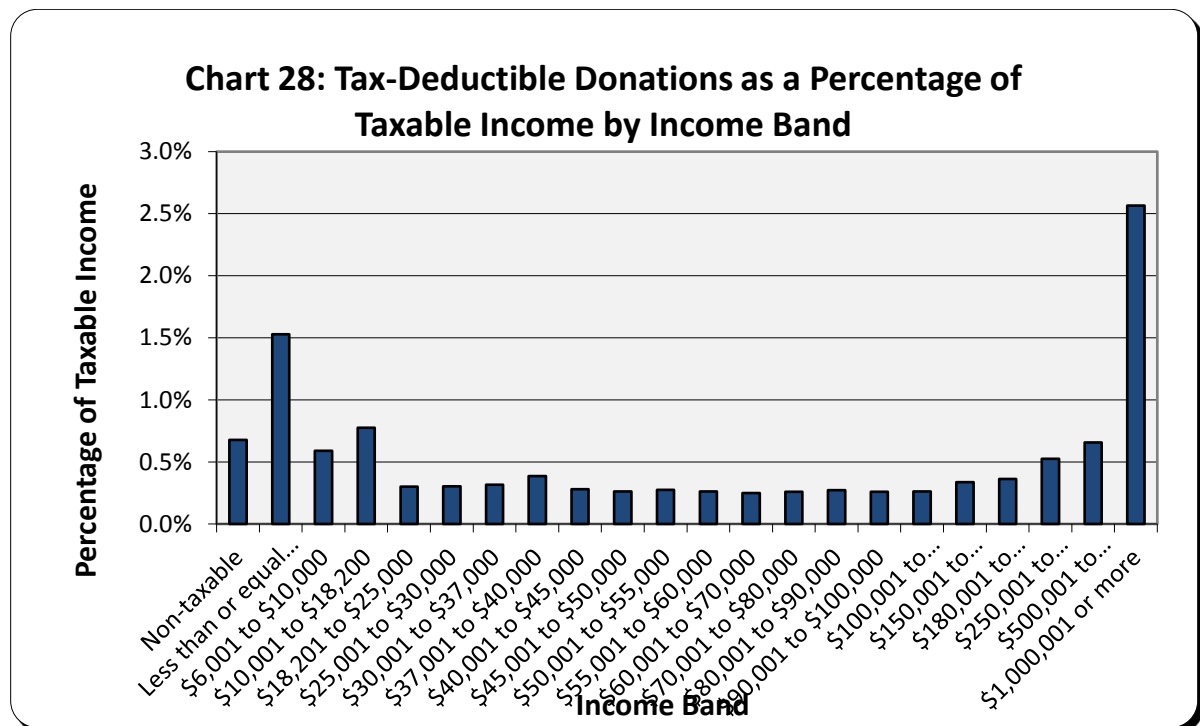


Chart 28: Tax-Deductible Donations as a Percentage of Taxable Income by Income Band graphs the amount donated relative to the taxable incomes of donating taxpayers across each income band. The chart shows that those with the lowest and highest taxable incomes donated the highest percentage of their income in 2014–15. Taxpayers earning more than \$1 million donated the highest percentage of their income (2.57%, compared to 1.31% in 2013–14). The percentage of income donated by those in the less than or equal to \$6,000 income band has increased somewhat from 2013–14 to 1.53% (compared to 1.26% in 2013–14). However the percentage of income donated for the next income bracket (\$6,001 - \$10,000) has decreased to 0.59% (from 0.79% in 2013–14).



3.5.1 Summary and Discussion

Based on the data extracted from Table 4 in the Appendix (forming the basis of Charts 23 to 28), our analysis supports the general contention that the greater the taxable income, the greater the amount donated and claimed to DGRs by Australian taxpayers.

A total of 6,610 taxpayers with taxable incomes of more than \$1 million made and claimed tax-deductible donations to DGRs in 2014–15 totalling \$649.93 million. This represented 21.10% of all tax-deductible donations in 2014–15. This income band also had the highest percentage of taxpayers claiming a donation (59.43%) and donated the greatest percentage of their income (2.57%).

For taxpayers with a taxable income less than \$6,001, the average gift claimed was \$651.84, with 5.67% of taxpayers in this income band claiming a gift. Taxpayers in this income band donated 1.53% of their taxable income.

3.6 Taxpayer Donations by OCCUPATION

For the eighth time, the ATO has made available data for wages and salary classified by occupation code of the taxpayer.

Occupation is taken from the personal tax return item 1. The occupation codes for 2014–15 are based upon the ‘Australian and New Zealand Standard Classification of Occupations, First Edition’ produced by the Australian Bureau of Statistics 2006. There are eight major groups:

- managers;
- professionals;
- technicians and trades workers;
- community and personal service workers;
- clerical and administrative workers;
- sales workers;
- machinery operators and drivers workers; and
- labourers.

Each major group has a number of sub-groups. Table 7 in the appendix contains the data relating to these eight major groups of occupations.

On the Centre’s website is a search tool for all occupations which will retrieve all the relevant deductible gift data for the year 2014–15 by occupation and years dating back to 2006-07. This is available from <http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources/giving-by-postcode>

Tables 19-23 below show the occupations with the highest average claimed gifts, highest total claimed gifts, highest percentage of claimed gifts against total income and highest percentage of participating taxpayers per occupation code. The miscellaneous ‘no occupation’ and ‘other’ categories have been omitted from the data analysis as well as occupation codes containing fewer than 50 people.

Table 19 identifies the top ten occupations by total amount claimed. **Chief Executives and Managing Directors** (occupation code 1111) donated the highest amount in total, \$460,163,308 in 2014–15. This is an increase of 43.3% from 2013–14, where the total amount donated from this occupation code was \$321,159,941. This occupation has consistently donated the highest amount in total since data was first collected in the 2006-07 year and the amount donated by this group has grown each year for this group.²³

Table 19: Highest TOTAL Gifts Claimed by Individual Taxpayers 2014–15 by OCCUPATION			
Rank	Occupation Code	Occupation Code	Total value of gifts/donations (\$)
1	1111	Chief Executives and Managing Directors	\$ 460,163,308
2	1112	General Managers	\$ 132,029,100
3	9990	Occupation not matched	\$ 58,640,814
4	2544	Registered Nurses	\$ 46,604,586
5	2211	Accountants	\$ 45,895,989
6	2539	Other Medical Practitioners	\$ 42,612,544
7	5311	General Clerks	\$ 37,155,558
8	2414	Secondary School Teachers	\$ 35,385,477
9	1311	Advertising and Sales Managers	\$ 35,334,334
10	2421	University Lecturers and Tutors	\$ 29,749,611

Table 20 (overleaf) displays the top ten occupation groups by average gift. This year, **Chief Executives and Managing Directors** claimed the highest average tax-deductible donation (\$9,288.72). This is an increase of \$2,689.18 from 2013–14 (or 40.75%).

²³ In 2006-07 and 2007-8, this occupation code was 1000 and incorporated, company directors, executive – type of executive unspecified, manager – type of manager unspecified so comparisons with these years are not possible.

Table 20: Highest AVERAGE Gifts Claimed by Individual Taxpayers 2014–15 by OCCUPATION

Rank	Occupation Code	Occupation Code	Average gift (per gifting taxpayer) (\$)
1	1111	Chief Executives and Managing Directors	\$ 9,288.72
2	2539	Other Medical Practitioners	\$ 3,277.64
3	2712	Judicial and Other Legal Professionals	\$ 3,175.81
4	2535	Surgeons	\$ 3,066.39
5	2533	Internal Medicine Specialists	\$ 3,055.64
6	2711	Barristers	\$ 2,891.32
7	2532	Anaesthetists	\$ 2,875.27
8	9224	Consultant - management	\$ 2,100.91
9	2243	Economists	\$ 2,072.17
10	2534	Psychiatrists	\$ 1,917.96

There have been three changes to the top ten list (apart from the order) from 2013–14. **Barristers** in 2014–15 donated on average \$2,891.32 (an increase of 56.85% or \$1,047.91 from the previous year). **Economists** also had an increase of \$870.75 (or 72.48%) from 2013–14 as did **Psychiatrists**, where the average gift increased by \$118.23 (6.57%).

Table 21 displays the highest median gift claimed by occupation for the 2014-15 income year.²⁴ **Judge – law** claimed the most with a median donation of \$1,592 followed by **Members of Parliament** (\$1,276). **Medical professionals** ranked 3 to 9 with **Magistrates** rounding out the top ten with a median tax-deductible donation of \$786.

²⁴ The 2014–15 data had not been released at the time of this report.

Table 21: Highest MEDIAN Gifts Claimed by Individual Taxpayers 2014-15 by OCCUPATION

Rank	Occupation	Median gift (\$)
1	Judge - law	1,592
2	Member of parliament	1,276
3	Cardiologist	912
4	Ophthalmologist	874
5	Thoracic medicine specialist	870
6	Medical specialist - type not specified	850
7	Anaesthetist	838
8	Gastroenterologist	800
9	Specialist physician - general medicine	789
10	Magistrate	786

Table 22 identifies deductible gifts as a percentage of income by occupation. In 2014–15, Ministers of Religion claimed 2.20% of their taxable income as gifts to DGRs to rank highest. Ministers of Religion have ranked first in all recorded years except 2007–08, 2008–09 and 2013–14 year where they ranked second. Overall, this list features a mix of occupation codes with low and high mean taxable incomes.

Table 22: Highest PERCENTAGE of income claimed as gifts by individual taxpayers 2014–15 by OCCUPATION

Rank	Occupation Code	Occupation Code	Total gifts as a percent of total taxable income (%)
1	2722	Ministers of Religion	2.20%
2	1111	Chief Executives and Managing Directors	1.83%
3	2712	Judicial and Other Legal Professionals	1.02%
4	2711	Barristers	0.95%
5	2243	Economists	0.85%
6	2223	Financial Investment Advisers and Managers	0.83%
7	9224	Consultant - management	0.83%
8	1113	Legislators	0.82%
9	2539	Other Medical Practitioners	0.81%
10	2241	Actuaries, Mathematicians and Statisticians	0.75%

Table 23 depicts the percentage of donating taxpayers to total taxpayers within each occupation code in 2014–15.²⁵ For the fifth year in a row, the occupation with the highest percentage of donating taxpayers was Police (occupation code 4413) in which 73.05% of taxpayers made a tax-deductible donation). The occupation with the next highest percentage of donating taxpayers was School Principals (occupation code 1343) with 66.07% donating, followed by Policy and Planning Managers (63.99%), and Judicial and Other Legal Professionals (61.60%).

Table 23: Highest PERCENTAGE of donating taxpayers to total taxpayers 2014–15 by OCCUPATION			
Rank	Occupation Code	Occupation Code	Percent of total taxpayers claiming a gift (%)
1	4413	Police	73.05%
2	1343	School Principals	66.07%
3	1324	Policy and Planning Managers	63.99%
4	2712	Judicial and Other Legal Professionals	61.60%
5	1323	Human Resource Managers	59.01%
6	1392	Senior Non-commissioned Defence Force Members	58.68%
7	2223	Financial Investment Advisers and Managers	57.81%
8	4412	Fire and Emergency Workers	57.63%
9	1499	Other Hospitality, Retail and Service Managers	57.55%
10	2222	Financial Dealers	57.55%

Traditionally, this list is dominated by professions that involve senior management positions that require a high degree of demonstrated leadership, often of ‘close’ teams such as police, health, education, legal and banking and finance. There has been little shift in this list since 2010–11 with Police, School Principals and Policy and Planning Managers being in the top four for seven years now.

3.6.1 Summary and Discussion

There has been little change in the donations by occupation over the years with Chief Executives and Managing Directors claiming the highest amount in total and for average gift. This occupation has consistently been in the top two for both total amount donated and average donation since 2008–09.

²⁵ Only occupation codes with at least 50 people were included in data analysis.

4.0 LIMITATIONS OF THE STUDY

- a. This study only uses information based on published ATO material and represents only the extent of tax-deductible donations made to DGRs and claimed by Australian taxpayers at *Item D9 Gifts or Donations* in their individual income tax returns for the 2014–15 income year. This study does not measure the total amounts gifted by Australian taxpayers. It is not known exactly what percentage of taxpayers make tax-deductible donations and forget to claim them on their income tax returns. Many smaller donations may not be claimed. For example, a \$2 door knock receipt may have been lost or forgotten to be claimed at tax time by many taxpayers. However, it is assumed that the larger the donation, the more likely the donation will be claimed by the taxpayer on their tax return. Data from *Giving Australia 2016* supported this with 74% of those donating \$10,000 or more claiming a tax deduction, compared with 21.2% of those donating between \$1 and \$24 (McGregor-Lowndes et al. 2017).
- b. It is not known how many erroneous tax-deductible donations are claimed by taxpayers. For instance, in 2002–03, the ATO found 265,547 discrepancies in reviewing individual tax returns.
- c. This study is based only on the extent of charitable giving by individual taxpayers. It does not measure the extent of business or corporate giving. The statistics relating to the extent of tax-deductible donations made by non-individual taxpayers (such as companies, trusts, etc.) is not recorded in published ATO data. Unlike the individual income tax return, the partnership, trust and company income tax returns do not have an item equivalent to *Item D9 Gifts or Donations*.
- d. The amount recorded at *Item D9 Gifts or Donations* only represents those donations that can be claimed as an income tax deduction. Many individual taxpayers make donations to organisations that cannot be claimed as tax deductions (e.g. purchasing badges or tea towels, buying food and small items from charity-run fêtes, buying tickets to a fundraising event or dinner, and sponsorships). The ATO statistics capture pure philanthropic gifts and contributions by individuals to DGRs.
- e. Some taxpayers do not lodge their tax returns by the due date. The ATO adds new information to its aggregate data set when it is processed. This means that the total tax-deductible gifts in a previously reported year may increase in a subsequent annual report, which includes references to previous years. For instance, the data presented in this paper is based on information contained in individual taxpayers' 2015 tax returns processed by the ATO as at 31 October 2016.
- f. Any information contained in 2014–15 income tax returns lodged by Australian taxpayers after October 31, 2016, will not be reflected in the 2017 Taxation Statistics publication. Instead, information relating to 2015 tax returns of individuals lodged after 31 October 2016

will be incorporated into and reflected in, future Taxation Statistics publications. In this paper, we found certain figures have been revised and updated from previous Taxation Statistics publications. This is particularly so with the total number of donors, total tax-deductible donations made and donations according to state of residence. This paper indicates the situations where late taxpayer filings have not been included.

- g. The analysis of industry classifications and gift deductions should not be confused with taxpayers' occupations. The analysis is solely based on taxpayers who are sole traders. For example, lawyers may be included in:

salary and wage taxpayers (employed lawyers)

sole trader lawyers who operate their own businesses

lawyers who carry on business as partners in a partnership, or even a company or trust.

Thus, this data should not be applied as if it represents the gift deductions of all taxpayers who might provide legal services, **ONLY** those who are sole trader business taxpayers.

- h. The ATO has provided data by occupation code declared in an individual taxpayer's return. There are a large number of taxpayers who do not declare their occupation or are classified as miscellaneous.

Despite these limitations, the ATO statistics are one of the few places in which donation information is collected on a rigorous basis. All taxpayers are required to make a formal declaration at the end of their tax returns that the information contained therein is correct. Under the system of self-assessment, the ATO generally treats the tax return lodged by a taxpayer as being correct when lodged.

However, the ATO has a wide-ranging audit program to confirm whether the details disclosed in taxpayers' income tax returns is correct or not. If the taxpayer has made a false or misleading statement or claimed an amount that cannot be substantiated, then the taxpayer is faced with the prospect of fines, penalties and interest charges.

The ATO Taxation Statistics also provide useful trend data as the information collated and published is collected annually on much the same basis. Other surveys are usually snapshots with different questions, methodology and definitions of what is a gift or donation.

Despite these limitations, it is considered that the results of this analysis will prove useful to fundraisers and in the development of fundraising strategies. Knowing where donors come from, and how much taxpayers within certain industries and specific occupations give, can assist DGRs to target fundraising strategies towards these donor groups.

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6.0 APPENDIX

Taxation Statistics 2014–15

Table 1: Total and Average Donations (Revised ATO Data)^{26,27}

Income Years Ending 30 June 2005 to 30 June 2015

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Number of Taxable Taxpayers	9,723,380	9,920,200	9,850,200	10,083,420	9,582,260	9,537,600	9,815,520	10,203,645	9,867,053	9,993,609	9,950,077
Number of Non-Taxable Taxpayers	2,222,685	2,288,560	2,712,315	2,910,660	3,325,920	3,511,860	3,459,530	3,163,135	3,538,884	3,462,750	3,263,737
Total Taxpayers	11,946,065	12,208,760	12,562,515	12,994,080	12,908,185	13,049,460	13,275,050	13,366,780	13,405,941	13,456,360	13,213,814
Taxable Income (\$ Million)	449,106	483,219	532,311	568,595	581,278	610,179	658,167	699,637	740,422	766,981	766,918
Donating Taxpayers	4,462,255	4,346,220	4,448,860	4,536,475	4,780,600	4,545,765	4,928,310	4,663,785	4,682,081	4,641,996	4,569,010
Total Tax-deductible Donations (\$ Million)	1,524	1,615	1,951	2,386	2,141	2,033	2,305	2,298	2,355	2,672	3,080
Percentage Change	26.78%	5.96%	20.78%	22.31%	-10.28%	-5.04%	13.38%	-0.31%	2.49%	13.47%	15.27%
Percentage of Donors to Total Taxpayers	37.35%	35.60%	35.41%	34.91%	37.04%	34.83%	37.12%	34.89%	34.93%	34.50%	34.58%
Donation as a Percentage of Taxable Income	0.34%	0.33%	0.37%	0.42%	0.37%	0.33%	0.35%	0.33%	0.32%	0.35%	0.40%
Average Tax-deductible Donation	341.60	371.61	438.49	525.96	447.81	447.23	467.71	492.69	502.98	575.65	674.14
Increase of Average Donation (\$)	41.52	30.01	66.87	87.47	-78.15	-0.58	20.48	24.98	10.29	72.68	98.48
Increase of Average Donation (%)	13.84%	8.79%	17.99%	19.95%	-14.86%	-0.13%	4.58%	5.34%	2.09%	14.45%	17.11%
Median Donation (\$)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100	\$105

²⁶ Source: Table 1: Individuals Tax. Selected Items, for income years 1978–79 to 2014–15, Australian Taxation Office (2017) Taxation Statistics 2014–15

²⁷ The statistics for the 2012–13 to 2014–15 income years were sourced from individual income tax returns processed by 31 October 2016. The statistics are not necessarily complete. Statistics for the 2012–13 and 2013–14 income years reported in this table may not match the statistics reported in previous editions of Taxation statistics because they have been updated in this table. It differs from the figures used in the text as they compare the state of the data as at October of the year to which the data relates so that proper comparisons can be made with the previous year.

Taxation Statistics 2014–15
Table 2: Donations by Gender²⁸
Income Year Ending 30 June 2015

Gender	Total Number of Individual Taxpayers	Taxable Income \$m	Total Tax-deductible Donations		Percentage of Donating Taxpayers to Total Taxpayers %	Donations as a Percentage of Taxable Income %	Average Tax-deductible Donation \$	Percentage of National Total %
			no.	\$m				
Male	6,857,403	469,212	2,292,765	1,882	33.43%	0.40%	821.02	61.11%
Female	6,356,411	295,572	2,276,245	1,198	35.81%	0.41%	526.19	38.89%
Total ²⁹	13,213,814	766,918	4,569,010	\$3,080	34.58%	0.40%	\$674.14	100.00%

²⁸ Source: Table 3: Individual Tax. Selected items, by gender, taxable status, age range and taxable income range, 2010–11 to 2014–15 income years Australian Taxation Office (2017) Taxation Statistics 2014–15.

²⁹ Numbers may not add up due to nondisclosure.

Taxation Statistics 2014–15

Table 3: State of Residence³⁰

Income Year Ending 30 June 2015

State of Residence	Total Number of Individual Taxpayers	Taxable Income	Total Tax-deductible Donations		Percentage of Donating Taxpayers to Total Taxpayers	Donations as a Percentage of Taxable Income	Average Tax-deductible Donation	Median Tax-deductible Donation	Percentage of National Total
			no.	\$m					
		\$million	no.	\$m	%	%	\$	\$	%
New South Wales	4,144,753	248,238	1,464,399	1225.19	35.33%	0.49%	836.65	135	39.78%
Victoria	3,297,439	183,991	1,253,312	942.85	38.01%	0.51%	752.29	100	30.61%
Queensland	2,622,326	144,800	834,848	382.42	31.84%	0.26%	458.07	100	12.42%
South Australia	919,821	47,976	296,422	139.38	32.23%	0.29%	470.20	100	4.53%
Western Australia	1,483,037	99,014	467,081	250.56	31.49%	0.25%	536.44	120	8.13%
Tasmania	270,814	13,180	88,275	42.31	32.60%	0.32%	479.29	100	1.37%
Northern Territory	125,377	7,906	43,964	16.36	35.07%	0.21%	372.21	100	0.53%
Australian Capital Territory	245,245	16,525	106,307	72.94	43.35%	0.44%	686.16	195	2.37%
Other Taxpayers	105,002	3,155	14,402	8.13	13.72%	0.26%	564.48	140	0.26%
Total ³¹	13,213,814	\$ 766,918	4,569,010	\$3,080.15	34.58%	0.40%	\$674.14	105	100.00%

³⁰ Source: Table 4: Individual Tax. Selected items, by taxable income, state/territory, gender and taxable status, 2014–15 income year Australian Taxation Office (2017) Taxation Statistics 2014–15

³¹ Numbers may not add up due to nondisclosure.

Taxation Statistics 2014–15³²

Table 4: Income Band
Income Year Ending 30 June 2015

Taxable Income Bands	Total Number of Individual Taxpayers	Taxable Income	Percentage of Taxpayers in Income Band to Total Taxpayers	Total Tax-deductible Donations		Percentage of Donating Taxpayers to Total Taxpayers	Donations as a Percentage of Taxable Income	Average Tax-deductible Donation	Percentage of National Total
				no.	\$m				
Non-taxable	3,263,737	37,775	24.70%	415,077	256.14	12.72%	0.68%	\$617.08	8.32%
Less than or equal to \$6,000	23,401	57	0.18%	1,327	0.86	5.67%	1.53%	\$651.84	0.03%
\$6,001 to \$10,000	8,524	67	0.06%	565	0.40	6.63%	0.59%	\$700.89	0.01%
\$10,001 to \$18,200	12,054	168	0.09%	1,042	1.31	8.64%	0.78%	\$1,253.96	0.04%
\$18,201 to \$25,000	606,682	13,778	4.59%	152,012	41.39	25.06%	0.30%	\$272.31	1.34%
\$25,001 to \$30,000	656,865	18,075	4.97%	195,019	54.85	29.69%	0.30%	\$281.24	1.78%
\$30,001 to \$37,000	1,052,966	35,457	7.97%	353,248	112.40	33.55%	0.32%	\$318.20	3.65%
\$37,001 to \$40,000	486,790	18,733	3.68%	178,354	72.08	36.64%	0.38%	\$404.15	2.34%
\$40,001 to \$45,000	772,180	32,797	5.84%	304,058	91.66	39.38%	0.28%	\$301.45	2.98%
\$45,001 to \$50,000	712,516	33,820	5.39%	291,854	88.89	40.96%	0.26%	\$304.57	2.89%
\$50,001 to \$55,000	648,453	34,005	4.91%	274,338	93.75	42.31%	0.28%	\$341.73	3.04%
\$55,001 to \$60,000	561,232	32,249	4.25%	248,184	84.24	44.22%	0.26%	\$339.44	2.74%
\$60,001 to \$70,000	954,929	61,892	7.23%	439,411	153.46	46.02%	0.25%	\$349.24	4.98%
\$70,001 to \$80,000	791,423	59,346	5.99%	367,477	153.39	46.43%	0.26%	\$417.40	4.98%
\$80,001 to \$90,000	605,938	51,344	4.59%	293,969	139.22	48.51%	0.27%	\$473.57	4.52%
\$90,001 to \$100,000	431,055	40,832	3.26%	217,083	105.45	50.36%	0.26%	\$485.76	3.42%
\$100,001 to \$150,000	981,000	117,517	7.42%	499,380	307.93	50.91%	0.26%	\$616.63	10.00%
\$150,001 to \$180,000	245,828	40,480	1.86%	122,067	136.08	49.66%	0.34%	\$1,114.81	4.42%
\$180,001 to \$250,000	220,044	45,545	1.67%	114,947	165.43	52.24%	0.36%	\$1,439.19	5.37%
\$250,001 to \$500,000	135,960	44,776	1.03%	75,381	235.21	55.44%	0.53%	\$3,120.33	7.64%
\$500,001 to \$1,000,000	31,114	20,743	0.24%	17,607	136.08	56.59%	0.66%	\$7,728.78	4.42%
\$1,000,001 or more	11,123	25,327	0.08%	6,610	649.93	59.43%	2.57%	\$98,324.68	21.10%
Total ³³	13,213,814	\$764,784	100.00%	4,569,010	\$3,080.15	34.58%	0.40%	\$674.14	100.00%

³² Source: Table 4: Individual Tax. Selected items, by taxable income, state/territory, gender and taxable status, 2014–15 income year Australian Taxation Office (2017) Taxation Statistics 2014–15

³³ Numbers may not add up due to nondisclosure and/or rounding.

Taxation Statistics 2014–15

**Table 5: Highest Total Deductible Gifts by State and Postcode
Income Year Ending 30 June 2015**

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average Gift \$	% Making Gift	% of Taxable Income
NSW						
2030	Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, Watsons Bay	3,580	77,207,243	21,566.27	36.58%	4.25%
2026	Bondi Beach, Bondi, North Bondi, Tamarama	7,695	72,748,812	9,454.04	32.58%	3.58%
2060	HMAS Waterhen, HMAS Platypus, Lavender Bay, McMahons Points, North Sydney Shoppingworld, North Sydney, Waverton	3,842	50,541,589	13,155.02	36.89%	4.84%
2088	Mosman, Spit Junction	7,839	30,850,574	3,935.52	39.92%	1.01%
2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	2,412	30,533,903	12,659.16	39.48%	2.64%
VIC						
3142	Hawkesburn, Toorak	3,755	100,591,431	26,788.66	37%	5.68%
3141	South Yarra	5,856	71,994,835	12,294.20	35%	4.30%
3114	Park Orchards	870	50,860,259	58,460.07	35%	23.17%
3186	Brighton, Brighton North, Dendy, Were Street PO	5,928	26,162,346	4,413.35	37%	1.31%
3124	Camberwell, Camberwell South, Camberwell North, Camberwell West, Hartwell, Middle Camberwell	5,714	24,088,997	4,215.79	39%	1.84%
QLD						
4007	Ascot, Hamilton Central, Hamilton	2,774	19,182,595	6,915.14	32.96%	2.21%
4005	New Farm, Teneriffe	4,146	11,036,362	2,661.93	34.53%	1.00%
4350	Athol, Centenary Heights, Charlton, Clifford Gardens, Blue Mountain Heights, Gowrie Mountain, Glenvale, Finnie, Drayton North, Drayton, East Toowoomba, Cranley, Cotswold Hills, Darling Heights, Kearneys Spring, Harlaxton, Harristown, North Toowoomba, Northlands, Northpoint, Newtown, Mount Rascal, Mount Kynoch, Mount Lofty, Middle Ridge, South Toowoomba, Rockville, Redwood, Rangeville, Prince Henry Heights, Wyalla Plaza, Toowoomba City, Toowoomba, Torrington, Toowoomba DC, Toowoomba East, Toowoomba South, Toowoomba Village Fair, Toowoomba West, Top Camp, Westbrook, Wellcamp, Wilsonton Heights, Wilsonton	20,127	9,218,959	458.04	34.54%	0.30%
4218	Broadbeach, Broadbeach Waters, Nobby Beach, Mermaid Waters, Mermaid Beach, Q Supercentre, Pacific Fair	5,355	8,006,557	1,495.16	25.68%	0.68%
4212	Hope Island, Helensvale, Helensvale Town Centre, Sanctuary Cove	4,356	6,970,572	1,600.22	26.50%	0.66%

Taxation Statistics 2014–15

**Table 5: Highest Total Deductible Gifts by State and Postcode
Income Year Ending 30 June 2015**

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average Gift \$	% Making Gift	% of Taxable Income
SA						
5006	North Adelaide, North Adelaide Melbourne ST	1,482	5,861,161	3,954.90	34.69%	1.51%
5062	Clapham, Brown hill Creek, Mitcham, Mitcham Shopping Centre, Netherby, Hawthorn, Kingswood, Lower Mitcham, Lynton, Torrens Park, Springfield	3,661	5,665,425	1,547.51	37.53%	0.78%
5066	Beaumont, Burnside, Erindale, Hazelwood Park, Stonyfell, Waterfall Gully, Wattle Park	2,900	4,634,185	1,597.99	36.27%	0.71%
5067	Beulah Park, Norwood, Norwood South, Rose Park, Kent Town	2,347	3,501,413	1,491.87	35.42%	0.75%
5000	Adelaide, Adelaide BC, City West Campus, Halifax Street, Hutt Street, Sturt Street, Station Arcade, Rundle Mall	2,258	2,932,389	1,298.67	28.60%	0.62%
WA						
6153	Canning Bridge Applecross, Brentwood, Applecross, Applecross North, Ardross, Mount Pleasant	4,734	19,148,149	4,044.81	33.26%	1.20%
6009	Dalkeith, Crawley, Broadway Nedlands, Nedlands DC, Nedlands	3,854	7,919,034	2,054.76	33.08%	0.52%
6011	Cottesloe, Peppermint Grove	2,257	7,063,485	3,129.59	34.81%	0.76%
6210	Greenfields, Halls Head, Falcon, Erskine, Dudley Park, Coodanup, Wannanup, San Remo, Silver Sands, Mandurah, Mandurah North, Mandurah DC, Mandurah East, Madora Bay, Meadow Springs	10,864	7,055,377	649.43	28.51%	0.29%
6010	Claremont, Claremont North, Swanbourne, Mount Claremont, Karrakatta	3,885	6,324,245	1,627.86	35.41%	0.52%
TAS						
7250	East Launceston, Blackstone Heights, Prospect, Prospect Vale, Norwood, Newstead, Launceston, Travellers Rest, Trevallyn, Waverley, West Launceston, Riverside, Ravenswood, Summerhill, St Leonards	9,250	5,237,765	566.24	33.16%	0.36%
TAS other		395	3,027,575	7,664.75	25.58%	3.48%
7005	Dynnyrne, Lower Sandy Bay, Sandy Bay	2,902	2,978,235	1,026.27	35.12%	0.53%
7004	Battery Point, South Hobart	1,790	2,641,791	1,475.86	39.45%	0.94%
7000	Hobart, Glebe, Mount Stuart, North Hobart, West Hobart, Queens Domain	3,384	1,969,914	582.13	39.15%	0.38%
NT						
0810	Alawa, Coconut Grove, Casuarina, Brinkin, Muirhead, Moil, Millner, Lyons, Lee Point, Jingili, Wanguri, Tiwi, Wagaman, Rapid Creek, Nakara, Nightcliff	7,842	3,112,370	396.88	37.72%	0.23%
0870	Araluen, Alice Springs, Ciccone, Braitling, East Side, Desert Springs, Gillen, White Gums, The Gap, Sadadeen, Stuart	4,968	2,258,336	454.58	37.05%	0.29%

Taxation Statistics 2014–15

**Table 5: Highest Total Deductible Gifts by State and Postcode
Income Year Ending 30 June 2015**

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average Gift \$	% Making Gift	% of Taxable Income
0820	Bayview, Charles Darwin, East Point, Darwin DC, Coonawarra, Ludmilla, Larrakeyah, Fannie Bay, Eaton, Winnellie, Woolner, The Gardens, The Narrows, Stuart Park, Parap	4,888	2,072,276	423.95	36.51%	0.21%
0812	Anula, Buffalo Creek, Marrara, Malak, Leanyer, Holmes, Karama, Wulagi	4,729	1,484,285	313.87	40.63%	0.20%
0830	Archer, Durack, Driver, Marlow Lagoon, Moulden, Farrar, Fray, Woodroffe, Yarrawonga, Shoal Bay, Palmerston	4,584	1,313,036	286.44	40.94%	0.18%
ACT						
2602	Ainslie, Downer, Dickson, Hackett, Lyneham, O'Conner, Watson	8,482	7,809,175	920.68	44.42%	0.60%
2603	Forrest, Griffith, Manuka, Red Hill	2,712	6,759,709	2,492.52	43.01%	0.96%
2611	Chapman, Coombs, Coree, Duffy, Denman Prospect, Fisher, Holder, Stromlo, Stirling, Rivett, Uriarra Village, Waramanga, Weston Creek, Weston, Wright, Bimberi, Brindabella, Cooleman, Uriarra	7,730	6,085,566	787.27	47.34%	0.55%
2615	Charnwood, Dunlop, Flynn, Florey, Fraser, Higgins, Holt, Kippax, Macgregor, Macnamara, Latham, Melba, Stranthnairn, Spence	11,702	5,337,419	456.11	43.51%	0.34%
2600	Barton, Canberra, Capital Hill, Deakin, Deakin West, Harman, HMAS Harman, Parkes, Russell, Yarralumla	2,519	4,595,152	1,824.20	45.05%	0.81%

Taxation Statistics 2014–15

**Table 6: Highest Average Deductible Gift by State and Postcode
Income Year Ending 30 June 2015**

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% making gift	% of taxable Income
NSW						
2030	Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, Watsons Bay	3,580	\$77,207,243	\$21,566.27	36.58%	4.25%
2028	Double Bay	1,300	\$20,292,162	\$15,609.36	37.23%	4.18%
2060	HMAS Waterhen, HMAS Platypus, Lavender Bay, McMahons Points, North Sydney Shoppingworld, North Sydney, Waverton	3,842	\$50,541,589	\$13,155.02	36.89%	4.84%
2108	Coasters Retreat, Currawong Beach, Great Mackerel Beach, Palm Beach	431	\$5,487,284	\$12,731.52	32.75%	3.63%
2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	2,412	\$30,533,903	\$12,659.16	39.48%	2.64%
VIC						
3114	Park Orchards	870	\$50,860,259	\$58,460.07	35%	23.17%
3944	Portsea	148	\$7,141,563	\$48,253.80	34%	10.43%
3142	Hawsburn, Toorak	3,755	\$100,591,431	\$26,788.66	37%	5.68%
3141	South Yarra	5,856	\$71,994,835	\$12,294.20	35%	4.30%
3148	Chadstone Centre, Chadstone, Jordanville, Holmesglen	1,742	\$15,345,300	\$8,809.01	34%	5.81%
QLD						
4009	Eagle Farm BC, Eagle Farm	21	\$ 443,736	\$21,130.29	19.63%	3.94%
4007	Ascot, Hamilton Central, Hamilton	2,774	\$ 19,182,595	\$ 6,915.14	32.96%	2.21%
4067	St Lucia South, St Lucia	1,511	\$ 4,711,701	\$ 3,118.27	30.21%	1.21%
4005	New Farm, Teneriffe	4,146	\$ 11,036,362	\$ 2,661.93	34.53%	1.00%
4006	Bowen Hills, Fortitude Valley BC, Fortitude Valley, Herston, Newstead	2,817	\$ 6,733,028	\$ 2,390.14	29.01%	0.91%
SA						
5006	North Adelaide, North Adelaide Melbourne ST	1,482	\$ 5,861,161	\$ 3,954.90	34.69%	1.51%
5222	Antechamber Bay, American Beach, Baudin Beach, Brown Beach, Dudley East, Dudley West, Cuttlefish Bay, Penneshaw, Pelican Lagoon, Porky Flat, Ironstone, Island Beach, Kangaroo Head, Sapphoretown, Willson River, Willoughby	84	\$ 253,580	\$ 3,018.81	21.88%	1.65%
SA other		580	\$ 1,181,403	\$ 2,036.90	23.26%	0.74%
5581	Port Vincent, Sheaoak Flat	62	\$ 120,534	\$ 1,944.10	21.75%	0.92%

Taxation Statistics 2014–15

Table 6: Highest Average Deductible Gift by State and Postcode
Income Year Ending 30 June 2015

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% making gift	% of taxable Income
5733	Alton Downs Station, Clifton Hills Station, Clayton Station, Callanna, Dulkaninna, Cowarie, Mundowdna, Mungeranie, Mulka, Muloorina, Pandie Pandie, Etadunna, Farina, Farina Station, Kalamurina, Lake Eyre, Marree Station, Marree	10	\$ 17,246	\$ 1,724.60	17.24%	0.77%
WA						
6153	Canning Bridge Applecross, Brentwood, Applecross, Applecross North, Ardross, Mount Pleasant	4,734	\$ 19,148,149	\$ 4,044.81	33.26%	1.20%
6011	Cottesloe, Peppermint Grove	2,257	\$ 7,063,485	\$ 3,129.59	34.81%	0.76%
6012	Mosman Park	1,820	\$ 5,182,499	\$ 2,847.53	31.94%	0.79%
6517	Carnamah	69	\$ 192,801	\$ 2,794.22	25.00%	1.32%
6009	Dalkeith, Crawley, Broadway Nedlands, Nedlands DC, Nedlands	3,854	\$ 7,919,034	\$ 2,054.76	33.08%	0.52%
TAS						
7162	Birchs Bay, Woodbridge	107	\$ 913,161	\$ 8,534.21	28.84%	5.21%
TAS other		395	\$ 3,027,575	\$ 7,664.75	25.58%	3.48%
7190	Dolphin Sands, Cranbrook, Buckland, Pontypool, Orford, Little Swanport, Apslawn, Swansea, Triabunna, Rheban, Runnymede, Rocky Hills, Spring Beach	369	\$ 620,438	\$ 1,681.40	23.50%	1.02%
7004	Battery Point, South Hobart	1,790	\$ 2,641,791	\$ 1,475.86	39.45%	0.94%
7053	Bonnet Hill, Raroona	938	\$ 1,020,748	\$ 1,088.22	44.29%	0.78%
NT						
880	Gunyangara, Gapuwiyak, Yirrkala, Nhulunbuy	185	\$ 205,955	\$ 1,113.27	29.23%	0.58%
871	Alice Springs	884	\$ 859,889	\$ 972.73	36.99%	0.62%
862	Calvert, Elliott, Warrego, Tennant Creek, Renner Springs, Tablelands, Newcastle Waters, Nicholson, Pamayu	42	\$ 36,209	\$ 862.12	20.10%	0.40%
846	Adelaide River	44	\$ 33,646	\$ 764.68	21.57%	0.32%
885	Alyangula	165	\$ 120,756	\$ 731.85	27.50%	0.23%
ACT						
2603	Forrest, Griffith, Manuka, Red Hill	2,712	\$ 6,759,709	\$ 2,492.52	43.01%	0.96%
2600	Barton, Canberra, Capital Hill, Deakin, Deakin West, Harman, HMAS Harman, Parkes, Russell, Yarralumla	2,519	\$ 4,595,152	\$ 1,824.20	45.05%	0.81%

Taxation Statistics 2014–15

**Table 6: Highest Average Deductible Gift by State and Postcode
Income Year Ending 30 June 2015**

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% making gift	% of taxable Income
2601	Acton, Canberra, City	831	\$ 1,070,493	\$ 1,288.20	29.76%	0.59%
2605	Curtin, Garran, Hughes	3,610	\$ 3,811,196	\$ 1,055.73	48.89%	0.64%
2602	Ainslie, Downer, Dickson, Hackett, Lyneham, O'Conner, Watson	8,482	\$ 7,809,175	\$ 920.68	44.42%	0.60%

Taxation Statistics 2014–15
Table 7: Occupation Code
Income Year Ending 30 June 2014

Occupation	Total Number of Individual Taxpayers	Taxable Income \$ m	Total Tax-deductible Donations		Average Gift \$	Percentage of Donating Taxpayers to Total Taxpayers %	Donations as a Percentage of Taxable Income %
			no.	\$ m			
Managers	1,322,431	128,554	581,268	784	1,348.91	43.95%	0.61%
Professionals	2,227,546	180,668	1,050,994	653	620.84	47.18%	0.36%
Technicians and Trades Workers	1,211,955	77,953	431,583	110	254.99	35.61%	0.14%
Community and Personal Service Workers	1,101,340	43,867	380,252	92	241.35	34.53%	0.21%
Clerical and Administrative Workers	1,522,681	82,077	645,867	204	316.46	42.42%	0.25%
Sales Workers	893,586	33,523	253,614	55	215.73	28.38%	0.16%
Machinery Operators and Drivers	626,273	38,899	246,806	63	254.49	39.41%	0.16%
Labourers	1,062,243	42,881	288,522	64	223.27	27.16%	0.15%
Other	3,245,759	136,363	690,104	1,055	1,529.36	21.26%	0.77%