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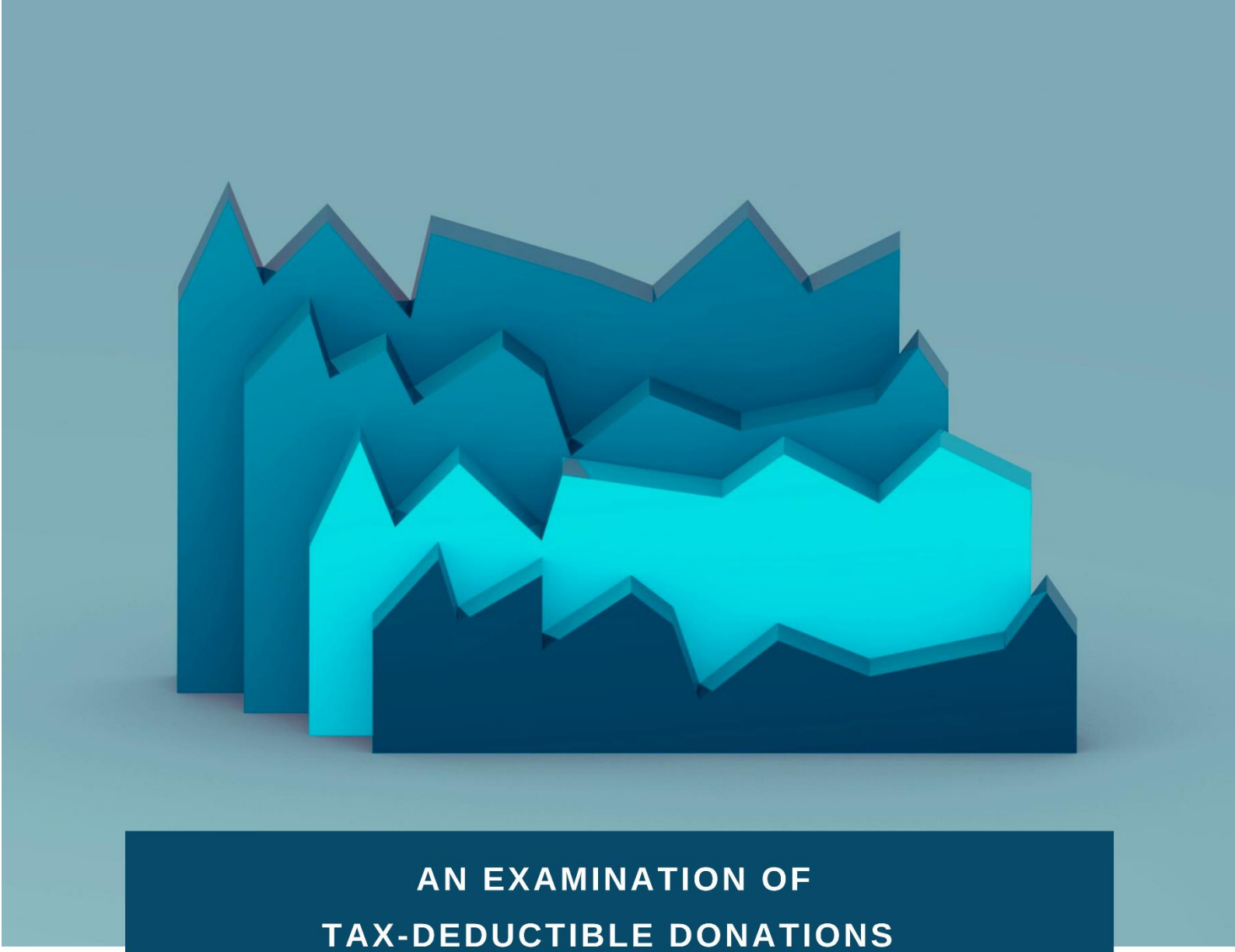

AN EXAMINATION OF TAX-DEDUCTIBLE DONATIONS MADE BY INDIVIDUAL AUSTRALIAN TAXPAYERS IN 2018-19

Working Paper No. ACPNS 74 | August 2021

Emeritus Professor Myles McGregor-Lowndes, Marie Balczun and Dr Alexandra Williamson

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1.0 EXECUTIVE SUMMARY

1.1 Overview of the Research

This study uses information from published Australian Taxation Office (ATO) data and represents the extent and characterisitcs 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 2018–19 income year.

Analysis of the ATO data showed that the total amount donated and claimed as tax-deductible donations in 2018–19 was $3.93 billion (compared to $3.75 billion for the previous income year). This constitutes an increase of 4.85 per cent or $182 million from the previous income year. The average tax-deductible donation made to DGRs and claimed by Australian taxpayers in 2018–19 was $933.20 (compared to $845.73 in the previous income year). This is an increase of 10.34 per cent.

Not all charitable organisations qualify for DGR status e.g. many religious or educational institutions, and donations to these organisations are not deductible gifts. The data does not include corporate and trust taxpayers. Expenses such as raffles, sponsorships, fundraising purchases (e.g., sweets, tickets to special events) or volunteering are generally not deductible as 'gifts'.

1.2 The Research in Context

The financial year to 30 June 2019 saw Australian and US shares, as well as Australian listed property, provide good returns to investors. The global economy continued to grow, however there was a marked economic slowdown in Australia, with subdued wages growth, falling house prices and construction as well as low inflation prompting Australia's Reserve Bank of Australia (RBA) to reduce the cash interest rate by 0.25 per cent in June 2019 to 1.25 per cent. Australian shares returned 11.5 per cent in the financial year to 30 June 2019, a strong performance when compared with many overseas markets which either lost ground or recorded more modest returns.

After falling to 4.9 per cent during the year, Australia's unemployment rate ended the financial year at 5.2 per cent. The underemployment rate, which captures part-time workers who want to work longer hours, also remained high at 8.5 per cent. This spare capacity in the labour market limited wage growth, which at 2.3 per cent over the year, remained low in historical terms.

In 2018–19, Australian households had discretionary income of $508.00 billion, a very small increase of 0.3 per cent on the previous year. The household savings ratio was 3.51 per cent, a very small decrease of 0.4 per cent on the previous year. Essentially, household finances remained unchanged.

Queensland suffered the Townsville floods in January 2019, with 3,300 homes damaged by floodwaters, about 1,500 homes rendered uninhabitable, and 3 fatalities. The Townsville floods were declared a natural disaster by the ATO and therefore attracted tax-deductible donations during the 2018–19 year.

Internationally, U.S. individuals, bequests, foundations and corporations showed solid growth in charitable giving, increasing to $449.64 billion in the 2019 calendar year, one of the highest years on record. Total charitable giving rose 4.2 per cent over the updated total of $431.43 billion contributed in 2018. Adjusted for inflation, total giving reached the second highest level on record, only slightly below the all-time high dollar amount achieved in 2017. Giving by individuals was $309.66 billion, rising 4.7 per cent in 2019 to achieve the second-highest total dollar amount on record. However, giving by individuals was less than 70 per cent of total giving for the second time ever.

In the UK, a total amount of £10.1 billion was given in 2018, compared to a figure of £10.3 billion for 2017 and £9.7 billion in 2016. Similar to the Australian data in this report, fewer people are giving but those that do are giving more. Those aged 65 and over had both the highest median and mean amount (£21 and £58 respectively), as was the case in 2016 and 2017.

1.3 Summary of Key Findings

The following is a summary of the ATO Taxation data from 2018–19 that are further analysed in this paper.

1.3.1 General Information

- The total amount donated and claimed by individuals as tax-deductible donations in 2018–19 was $3.93 billion (compared to $3.75 billion for the previous income year). This constitutes an increase of $181 million (or 4.85 per cent) from the previous income year.
- In 2018–19, individual taxpayers claimed $36.67 billion in total personal tax deductions. Of this amount, 10.71 per cent of deductions claimed were tax-deductible gifts, compared to 6.39 per cent for the cost of managing tax affairs and 56.50 per cent for work-related expenses.

- The average tax-deductible donation made to DGRs and claimed by Australian taxpayers in 2018–19 was $933.20 (compared to $845.73 in the previous income year). This is an increase of 10.34 per cent. The median tax-deductible donation has increased slightly to $120 from $115 in 2017–18.[1]
- In 2018–19, 4.21 million Australian taxpayers (or 28.69 per cent of the Australian taxpaying population) made and claimed tax-deductible donations. This has decreased from the previous year when 31.01 per cent of taxpayers made and claimed a gift. This percentage is at its lowest since 1978–79 and is the first time since then that it has fallen below 30 per cent.
- On average, those individual taxpayers who made tax-deductible donations to DGRs donated approximately 0.43 per cent of their taxable income in 2018–19. This is the same as the previous year and is the highest recorded since data has been available.

1.3.2 Gender

- In 2018–19, 2.05 million male taxpayers (or 27.37 per cent of male taxpayers) made and claimed tax-deductible donations to DGRs totalling $2.15 billion. The amount donated has remained steady from the previous year while the percentage donating has decreased from 29.79 per cent.
- In contrast, 2.16 million female taxpayers (or 30.06 per cent of female taxpayers) made and claimed tax-deductible donations to DGRs totalling $1.78 billion in 2018–19. The amount donated has increased 11 per cent from the previous year, although the percentage claiming a deduction has decreased.
- The average tax-deductible donation made to DGRs and claimed by male taxpayers in 2018–19 was $1,047.45 (compared with $982.39 in 2017–18) and $824.32 for female taxpayers ($712.64 in 2017–18).
- On average, male taxpayers who made tax-deductible donations to DGRs donated approximately 0.39 per cent of their taxable income (0.41 per cent in 2017–18), compared to 0.48 per cent of their taxable income for female taxpayers (0.46 per cent in 2017–18).

1.3.3 State of Residence

- A total of 1.35 million taxpayers in **New South Wales** claimed tax-deductible donations to DGRs totalling $1.36 billion. This represented 34.56 per cent of the total amount donated

[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.

nationally. The next largest donor state was **Victoria** whose taxpayers claimed tax-deductible donations to DGRs totalling $918 million, representing 23.37 per cent of the national total. **Western Australian** taxpayers claimed tax-deductible donations totalling $912 million.

- **Western Australian** taxpayers claimed the largest average tax-deductible donation of $2,209.11 compared to the national average of $933.20. Taxpayers in **New South Wales** made an average gift of $1,004.02, followed by taxpayers in **Victoria** with an average gift of $773.82.
- Those in the **Australian Capital Territory** had the largest median donation of $202, while those in **New South Wales** had a median donation of $150. The median for taxpayers in **Western Australia** was $120, with $109 for **South Australia** and $105 for the **Northern Territory**. In all other states and territories, the median donation was $100.
- Taxpayers in **Western Australia** donated an average of 0.89 per cent of their taxable income, an increase from 0.65 per cent in 2017–18. This was followed by taxpayers in **New South Wales** (0.45 per cent) and **Victoria** (0.39 per cent).

1.3.4 Income Bands

- In 2018–19**,** the average tax-deductible gift for all taxpayers was $933.20, compared to $845.73 in the previous year.
- The average tax-deductible donation made and claimed by taxpayers in the $45,001–50,000 income band was $352.93, being 0.24 per cent of their taxable income with 32.12 per cent of taxpayers in this band claiming a tax-deductible gift. This is the band that includes the median taxable income in 2018–19 of $47,492.
- The average tax-deductible donation claimed by the 7,913 individual taxpayers earning over $1 million in the 2018–19 year was $138,611.55. This has increased from $93,645.00 in 2017–18. Over the past ten years, this figure has generally hovered around $50,000 with some years being much greater due to the effect of a few very large gifts from philanthropists.
- In 2018–19, taxpayers earning over $1 million donated approximately 3.19 per cent of their taxable income to DGRs, compared to the national average of 0.43 per cent. Their combined gifts represented 27.92 per cent of the total amount donated and claimed in 2018–19.

1.3.5 Tax-Deductible Gifts by Donor's Residential Postcode

- Total amount donated
  - The postcode with the highest total of tax-deductible gifts for 2018–19 was **WA 6011 (Cottesloe, Peppermint Grove)** with $661,564,730 claimed in total, accounting for

72.56 per cent of the total donations in Western Australia. This is an increase of 61.57 per cent from 2017–18 when the postcode claimed $409,464,592 in total gifts.

- In **New South Wales**, the postcode **NSW 2008 (Chippendale, Darlington)** claimed donations totalling $145,040,364.

- Average donation
  - Not surprisingly, the highest average gift claimed in 2018–19 was also in the Western Australian postcode **WA 6011 (Cottesloe, Peppermint Grove)** where gifting taxpayers claimed on average $348,375.32.
  - The second highest average gift came from taxpayers in the New South Wales postcode **NSW 2008 (Darlington, Chippendale)** who claimed $104,345.59 on average (an increase of 113.97 per cent from $48,767.16 in 2017–18).
- Percentage of taxpayers claiming a donation
  - For the third year in a row, the postcode with the highest percentage of taxpayers claiming a gift deduction was **Joondalup DC (WA 6919)**, with 65.36 per cent of taxpayers claiming a gift (up from 62.41 per cent in 2017–18).
  - In New South Wales, 57.75 per cent taxpayers in **NSW 2703 (Yanco)** claimed a gift. In Victoria, 50.38 per cent of taxpayers in **VIC 3433 (Monegeetta)** claimed a deduction.

A database of all deductible gifts claimed by individuals between 2005 and 2019, fully searchable by postcode, can be found on the ACPNS website at https://research.qut.edu.au/australian-centre-for-philanthropy-and-nonprofit-studies/resources/giving-statistics/

1.3.6 Tax-Deductible Gifts by Occupation

Since 2006–07, we have able to match occupations[2] declared by taxpayers on their income tax returns with their deductible gifts.

- Consistent with previous years, in 2018–19, the highest average gift deductions ($8,071.21) were claimed by **Chief Executives and Managing Directors**. This has decreased by 13.76 per cent from the previous year, where the average gift claimed was $9,358.98. Other Medical Practitioners were the next highest occupational group ($3,958.85 in 2018–19 compared to $3,991.62 in 2017–18).

[2] This should not be confused with sole trader occupations which have 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 occupation with the highest total amount claimed as gift deductions was **Chief Executives and Managing Directors** ($399,823,586). This is consistent with previous years but has decreased from $470,354,085 in 2017–18.
- The occupation with the highest total deductible gifts as a percentage of taxable income was **Religious Leader** (1.94 per cent), followed by **Machine Operators** (1.88 per cent) and **Chief Executives and Managing Directors** (1.27 per cent).
- The occupation category with the highest percentage of donating taxpayers was, for the ninth year in a row, **Police** with 72.05 per cent of individuals in this occupation claiming a tax--deductible donation. This was followed by **Machine Operators** (69.19 per cent) and **School Principals** (57.54 per cent).

A database of all deductible gifts claimed by individuals between 2006 and 2019, fully searchable by occupation, can be found on the ACPNS website at https://research.qut.edu.au/australian-centre-for-philanthropy-and-nonprofit-studies/resources/giving-statistics/**.**

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?' 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 bona fide 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 dinner
- payments to school building funds when offered 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 for successful bidding at a charity auction that is conducted by a DGR.

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 an organisation is not endorsed by the Commissioner, donors will be unable to claim income tax deductions for gifts made.

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 were added from 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. This is categorised as ‘legislated’.

The listed DGR categories above are only general categories, not the full list of DGR organisations. Donors can check the status of a DGR by searching the Australian Business Register.[3] As of 9 February 2021, there were 58,581 charities registered with the Australian Charities and Not-for-Profits Commission. Only 30,728 organisations had active DGR status as at 1 November 2020.[4] Table 1 breaks down the number of DGRs by their category as at 1 November 2020.

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 during the 12 months before the gift was made
- property valued by the Commissioner of Taxation 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 to substantiate the claim made.

[3] Australian Business Register. (2021). *ABN look up*. http://www.abr.business.gov.au/

[4] Source: Table 3: Charities. Deductible Gift Recipients, by type, as at 1 November 2020, Australian Taxation Office (2021) Taxation Statistics 2018–19.

Table 1: Number of DGRs by category of recipient, as at 1 November 2020[5]	
Type of DGR	**Number of DGRs**
Public benevolent institutions	10,797
School or college building fund	4,908
Health Promotion Charity	1,981
Private Ancillary Funds	1,845
Public fund on the register of cultural organisations	1,788
Public library	1,709
Public Ancillary Funds	1,422
Scholarship fund	666
Public fund on the register of environmental organisations	665
Public museum	630
Public fund for persons in necessitous circumstances	611
Animal welfare charity	552
A public fund for providing volunteer-based emergency services	372
Public fund for religious instruction in government schools	305
Public hospital	299
Overseas aid fund	260
Government Special School	238
Public art gallery	196
Specifically Listed in the ITAA (Legislated)	194
Approved research institute	171
Institution consisting of a public library, public museum and public art gallery or of any two of these bodies	122
Public fund on the register of harm prevention charities	99
TAFE	84
A public fund established and maintained for the purpose of providing money for the provision of public ambulance services	84
Public institution for research	75
Public fund for public benevolent institutions	73
Charitable services institution	67
Non-profit hospital	64
Residential educational institution	58
Public university	53
Other organisations[26]	340
Total	**30,728**

[5] Organisations with active DGR status as at 1 November 2020. Organisations can have more than 1 role and may be listed more than once in the data.

[6] 'Other' organisations include DGR types other than those listed

2.2 Philanthropic and Giving Taxation Initiatives since 1999

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.[7]

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

A PAF 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, known as a Tax Concession Charity, or TCC.

[7] The Prime Minister's Community Business Partnership. (n.d.). *Taxation initiatives to encourage philanthropy*. Retrieved August 19, 2020, from https://www.dss.gov.au/sites/default/files/documents/05_2012/pmcbp_fs5.pdf

PAFs cannot accept gifts from the public and a PAF can be controlled by an individual, family or corporate group. This is a removal of a major barrier to philanthropy, as it was previously difficult to satisfy the test of "public donations" before a fund would be endorsed as a DGR.

On 1 October 2009, existing PPFs became Private Ancillary Funds (PAFs), and they were taken to be endorsed as DGRs. The Minister (Treasurer) 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 the *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 ATO.

The PAF Guidelines are a legislative instrument and so have legal effect, in contrast to the previous 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 per cent 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 in the way 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 meeting the requirements of the PAF Guidelines and subject to some exceptions may not borrow or maintain an existing borrowing. Additional 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.

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.

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 were introduced from 1 July 2002) are designed to give employees the opportunity to make 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, are 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 purchasing 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 per cent 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 per cent 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 was 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

From 22 June 2006, under Subdivision 30–DA ITAA 1997:

- the tax-deductible threshold for political contributions is up to $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 up 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 the 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:
    - preschool 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** the following requirements must be met:

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

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 the Tax Laws

Amendment (2011 Measures No 7) Bill 2011. Guidelines were made by a legislative instrument on 9 December 2011, setting out rules for establishing, operating and winding up a PubAF, and transitional provisions. Most changes took effect on 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. Philanthropic trust funds can be 'public ancillary funds' or 'private ancillary funds' under the 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 the 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 as at end of previous financial year
- 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.

Model trust deeds are available from the ATO website and cater for different state laws.

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.

2.2.15 Reforming the Administration of Tax Deductible Gift Recipients

On 5 December 2017, the Government announced that it intended to reform the administration and oversight of DGRs, with the ATO Commissioner to have a power of exemption in certain circumstances. Separate government DGR registers such as overseas aid, environment and culture will be transferred to the ACNC. Public fund requirements will be abolished.

In late 2020 Treasury released an Exposure Draft Bill, Explanatory Materials and FAQs relating to the Treasury Laws Amendment (Measures for a later sitting) Bill 2020: Requiring all DGRs to be registered charities, see https://treasury.gov.au/consultation/c2020-113633

This Bill does not address all the initial issues, but it amends the taxation legislation to insert a precondition for DGR endorsement being:

- a registered charity; or
- an Australian government agency; or
- operated by a registered charity or an Australian government agency.

Treasury Laws Amendment (2021 Measures No. 2) Bill 2021 was introduced into Federal Parliament on 17 March 2021 and at the time of writing was currently before the Senate for consideration.

2.3 Private Ancillary Funds[8] (PAFs) – 2001–2019

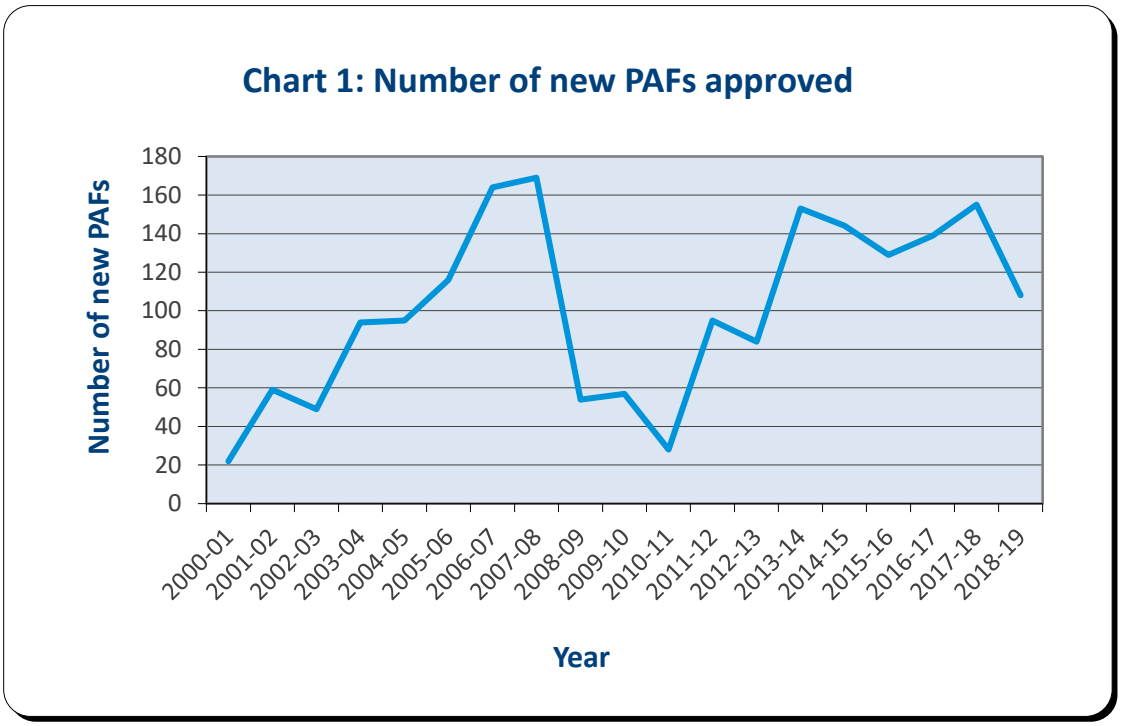
PAFs are trusts to which taxpayers can make tax-deductible donations[9] (see Section 2.2.1 above). The term *private ancillary fund* is defined in the taxation legislation and has some similarities with the US private family foundation. The **sole** purpose of a PAF must be to provide money, property or benefits to funds, authorities or institutions, which are DGRs. Table 2 displays the number of PAFs, donations received, distributions made and closing values since 2000–01.

Table 2:
Numbers of PAFs, donations received, distributions made and closing values

Year	Number of PAFs approved in the year	Cumulative (net) number of PAFs	Donations received	Distributions made	Closing value
			($m)	($m)	($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
2015–16	129	1,426	810.73	456.81	8,307.39
2016–17	139	1,495	837.05	451.36	9,391.51
2017–18	155	1,650	1,009.00	394.43	7,183.14
2018–19	108	1,731	546.39	564.58	7,304.02

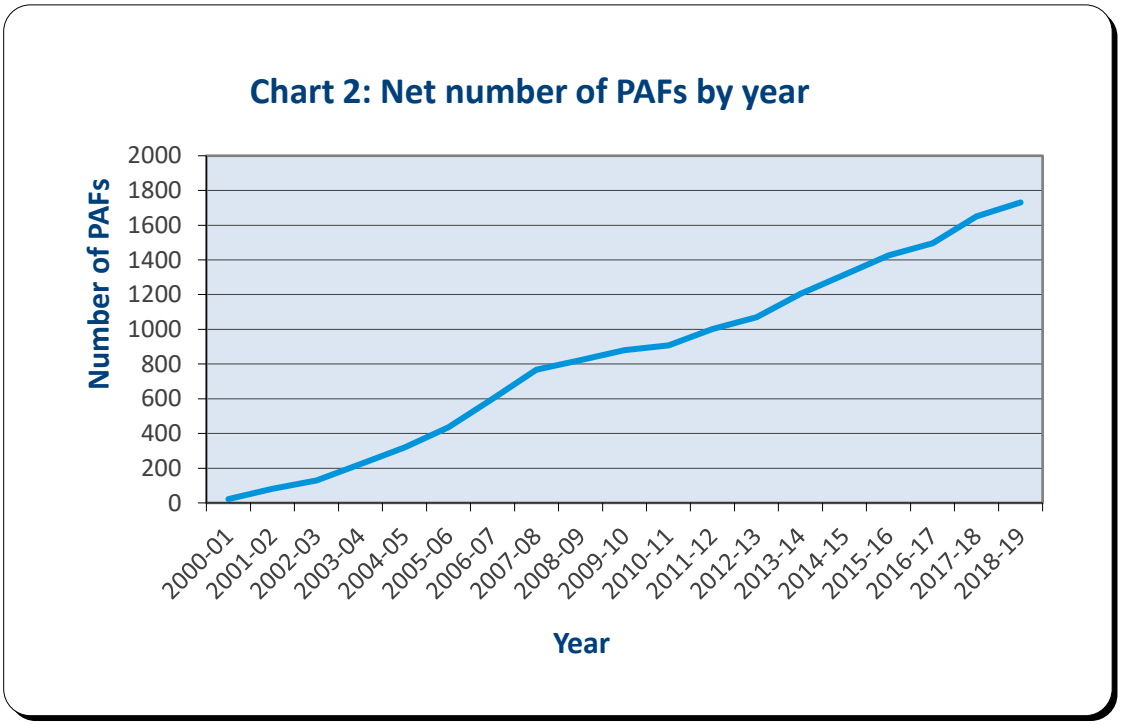
[8] On 1 October 2009, all existing Prescribed Private Funds (PPFs) became Private Ancillary Funds (PAFs).
[9] PPFs were part of the Howard Government's response to the report on philanthropy in Australia by the Business and Community Partnerships Working Group on Taxation Reform dated 26 March 1999. See section 2.2.1.

There were 108 new PAFs approved in the 2018–19 financial year, representing a 4.91 per cent increase in the total number of PAFs from the previous financial year and brings the total number of PAFs existing to 1,731 PAFs (see Charts 1 and 2).[10]



[10] 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 2 displays the total number of PAFs approved by year, taking into account the closure of some. There has been an increase in the cumulative number of PAFs each year.



As can be seen in Chart 3 (overleaf), for the year ending 30 June 2019, a total of $546.39 million was donated to PAFs. This represents a 45.85 per cent decrease from the previous 2017–18 financial year, during which $1,009 million was donated to PAFs.

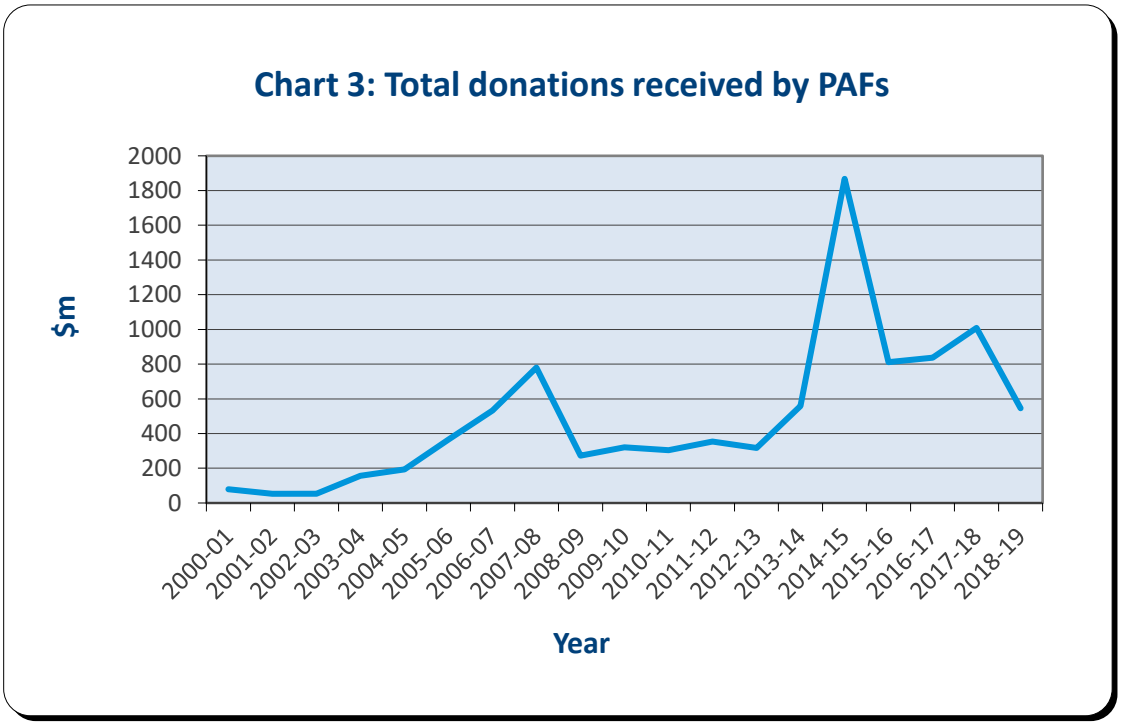
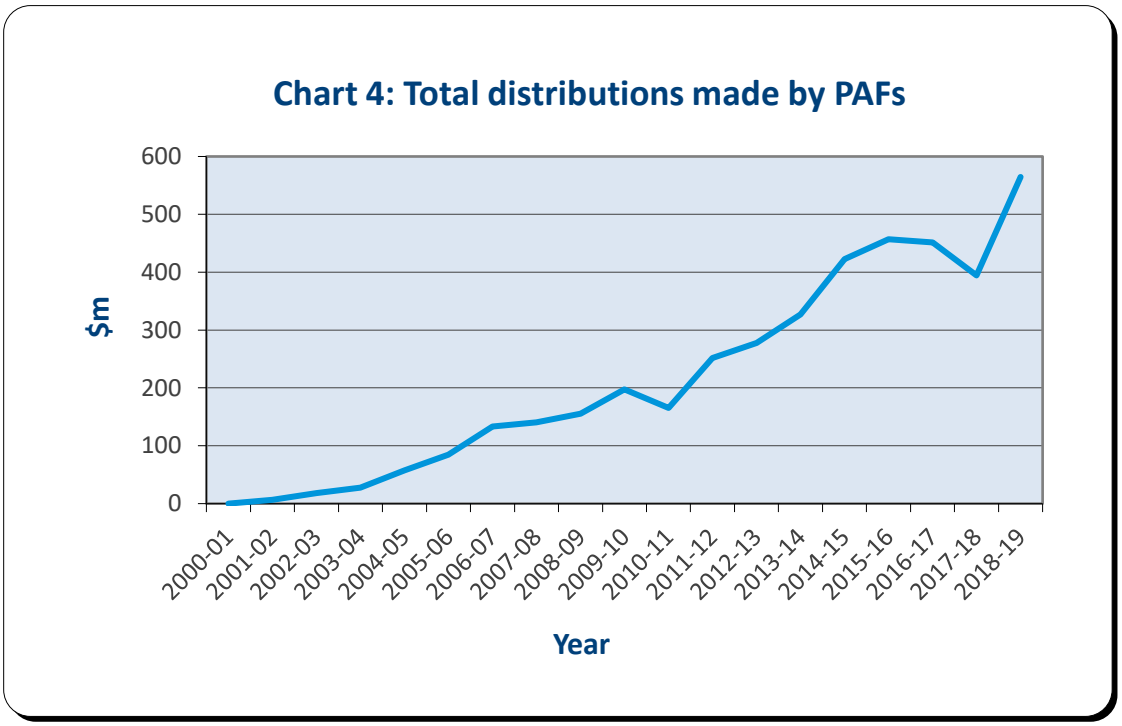


Chart 4 displays the value (in millions) of distributions (grants) made across the years by PAFs. In 2018–19, $565 million was distributed by PAFs. This represents an increase of 43.14 per cent from the previous year where $394 million was distributed.



Once again, the ATO has released data of PAF distributions in 2018–19 to specific DGR categories (see Table 3). Donations decreased to ancillary funds, defence, international affairs, multi, non-DGRs, the family, and 'other' organisations. Donations increased to cultural organisations, education, environment, fire and emergency services, health, legislated, PAFs, research, sports and recreation, and welfare and rights. See section 2.1 for more information.

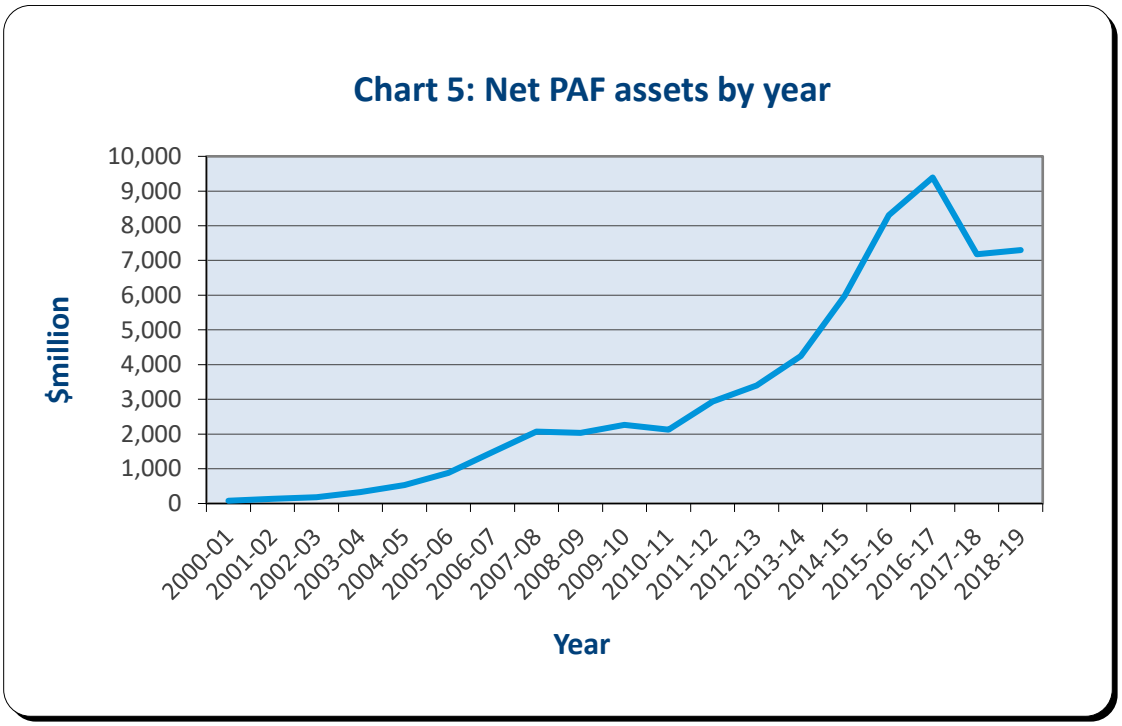
Table 3: PAF distributions ($) made to deductible gift recipients by category of recipients, 2008–09 to 2018–19[11]											
DGR General categories	**2008-09**	**2009-10**	**2010-11**	**2011-12**	**2012-13**	**2013-14**	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018–19**
Ancillary Fund DGRs	7,153,762	4,631,412	11,611,933	6,382,749	4,442,391	n/a	n/a	n/a	5,572,296	9,941,940	9,899,689
Cultural Organisations	18,546,509	26,368,480	28,341,761	22,760,139	40,937,178	n/a	n/a	n/a	44,193,448	36,333,155	40,466,275
Defence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	65,500	59,600	27,000
Education	14,540,161	20,261,363	9,977,762	24,771,616	36,360,901	n/a	n/a	n/a	12,106,888	6,641,587	13,804,231
Environment	13,006,208	12,645,892	13,311,684	8,153,522	9,049,031	n/a	n/a	n/a	13,417,426	9,683,089	11,566,861
Family	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	30,000	100,000	31,700
Fire and emergency services	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	15,000	10,000	15,000
Health	14,410,340	18,435,455	14,160,319	33,001,353	27,926,685	n/a	n/a	n/a	48,968,584	40,678,204	43,133,784
International Affairs	10,243,277	16,179,924	17,584,209	18,019,217	19,568,947	n/a	n/a	n/a	14,494,518	10,421,142	7,181,472
Legislated	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	30,034,735	30,817,283	172,740,438
Multi	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	119,152,183	124,943,021	123,721,941
Not a DGR[12]	1,252,612	949,900	32,100	1,991,891	562,130	n/a	n/a	n/a	6,246,643	6,744,721	4,517,544
Not a DGR but a TCC	1,256,764	0	362,640	1,059,832	1,804,772	n/a	n/a	n/a	n/a	n/a	n/a
Research	2,874,685	25,081,891	4,931,365	32,605,299	8,999,479	n/a	n/a	n/a	49,933,203	13,852,278	15,240,713
Sports & Recreation	17,369	53,535	87,697	65,743	41,900	n/a	n/a	n/a	188,417	69,500	135,300
Welfare & Rights	49,651,302	48,878,297	42,091,825	69,836,571	72,427,783	n/a	n/a	n/a	106,281,883	103,964,241	121,479,830
Private Ancillary Funds	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,140,585	48,500	606,610
Other[13]	22,290,872	23,983,222	22,916,849	33,015,696	21,427,641	n/a	n/a	n/a	427,000	121,000	12,500
Insufficient details provided	n/a	n/a	n/a	n/a	937,633	n/a	n/a	n/a	n/a	n/a	n/a
Total distributions made	**155,243,860**	**197,469,370**	**165,410,144**	**251,663,628**	**244,486,471**	**326,946,377**	**422,916,380**	**456,806,890**	**452,268,309**	**394,429,261**	**564,580,888**

[11]The statistics for the 2016–17 and 2017–18 income years are as at 31 October 2019. The statistics for the 2018–19 income year are as at 31 October 2020.

[12] 'Not a DGR' includes distributions made to recipients where ABN details are not provided, incomplete or not to a valid recipient. 'TCC' stands for Tax Concession Charity.

[13] In the years prior to 2016-17, 'Other' includes donations to ‘family’, ‘defence’, ‘industry, trade and design’, ‘philanthropic trusts’, 'fire & emergency organisations' and specifically listed DGRs in legislation (Legislated).

Chart 5, below, displays the closing value of PAFs by year. The net assets of PAFs as at October 31, 2019, were $7,304.02 million, compared to $7,183.14 million as at 31 October 2018.



A separate information sheet on Ancillary Fund giving is released by ACPNS each year and is available at https://research.qut.edu.au/australian-centre-for-philanthropy-and-nonprofit-studies/resources/giving-statistics/.

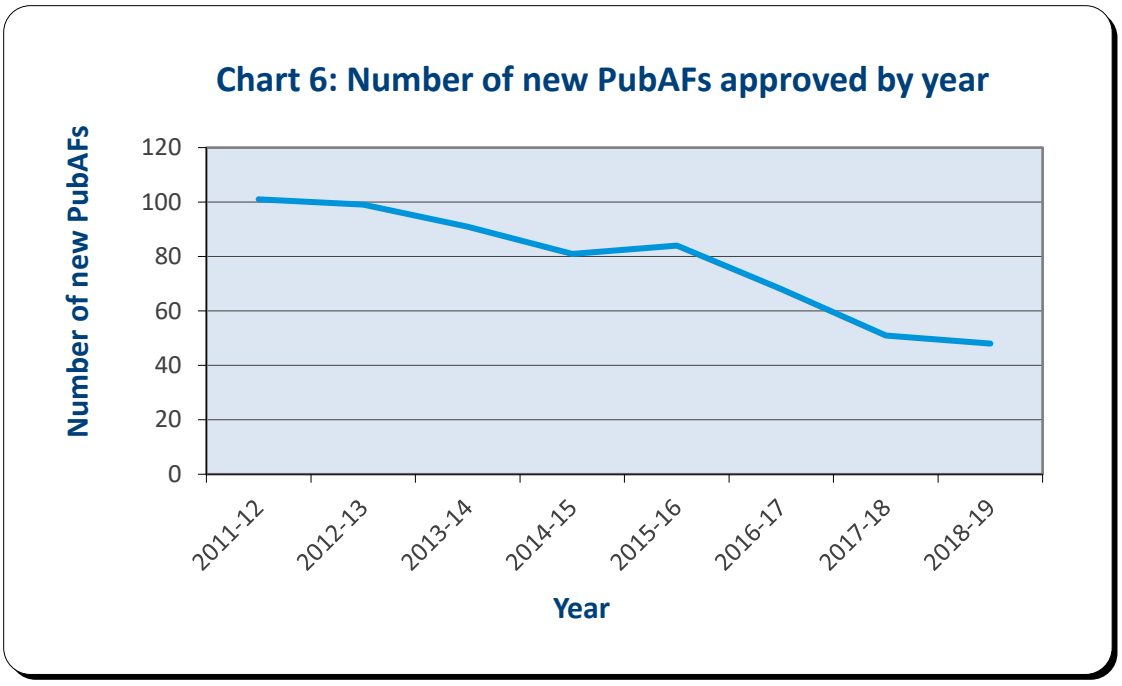
2.4 Public Ancillary Funds (PubAFs) – 2011–2019

Table 4 displays the statistics for PubAFs from 2011–12 through to 2018–19. There were 48 new PubAFs approved in the 2018–19 financial year bringing the total number to 1,359. Donations received by PubAFs in 2018–19 were up 23.87 per cent from 2017–18 ($846.79 million in 2018–19 compared to $683.60 million the previous year). A total of $402.33 million was distributed in 2018–19, leaving $3,025 million in net assets.

Table 4:
Numbers of PubAFs, donations received, distributions made and closing asset values

Financial Year	Number of PubAFs approved in the year	Cumulative number of PubAFs	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
2015–16	84	1,449	768.31	394.14	3,822.37
2016–17	68	1,304	691.67	468.54	2,586.93
2017–18	51	1,355	683.60	394.95	3,483.32
2018–19	48	1,359	846.79	402.33	3,025.10

Chart 6 shows that the number of new PubAFs has decreased with 48 new PubAFs being approved in 2018–19, compared to 51 approved in the previous year. This number has fallen every year except 2015–16.



There was a very slight increase in the net number of PubAFs in 2018–19 to 1,359 (allowing for the closure of some PubAFs) (see Chart 7).

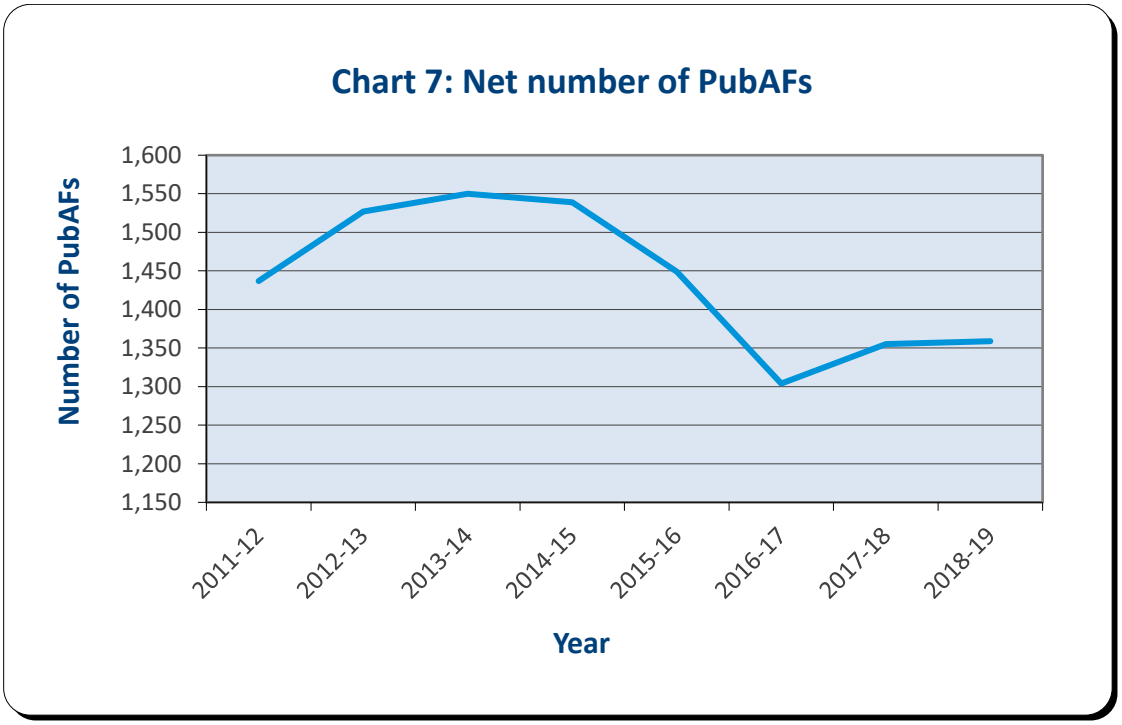
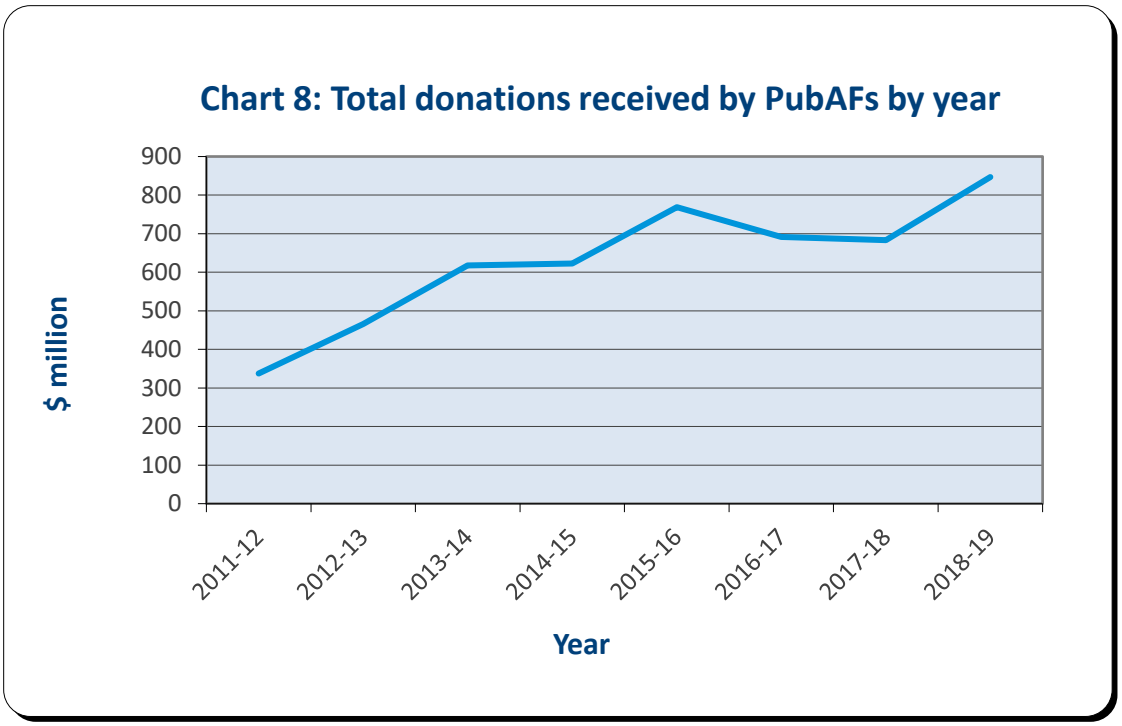


Chart 8 displays the total amount received by PubAFs in donations each year. In 2018–19, PubAFs received $846.79 million (an increase of 23.87 per cent from the previous year).



In 2018–19, PubAFs made distributions (grants) totalling $402.33 million. This is a slight increase of 1.87 per cent from the previous year where distributions totalled $394.95 million (see Chart 9).

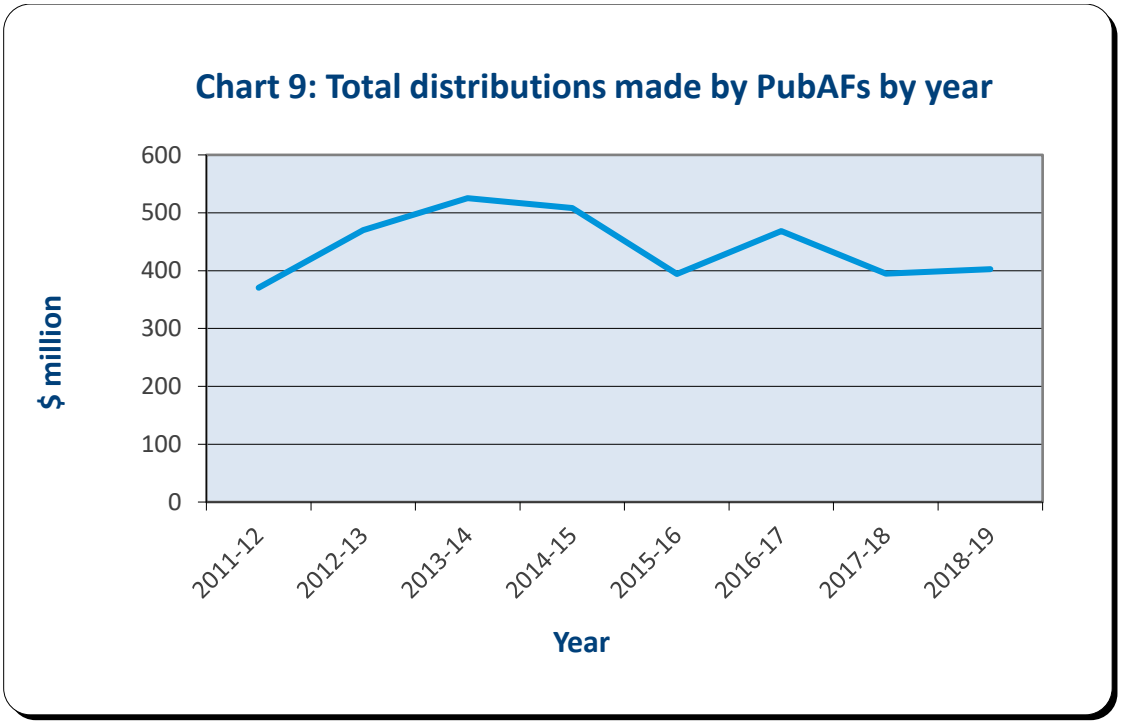


Chart 10 shows that net PubAF assets decreased by 13.15 per cent in 2018–19 to $3,025 million.

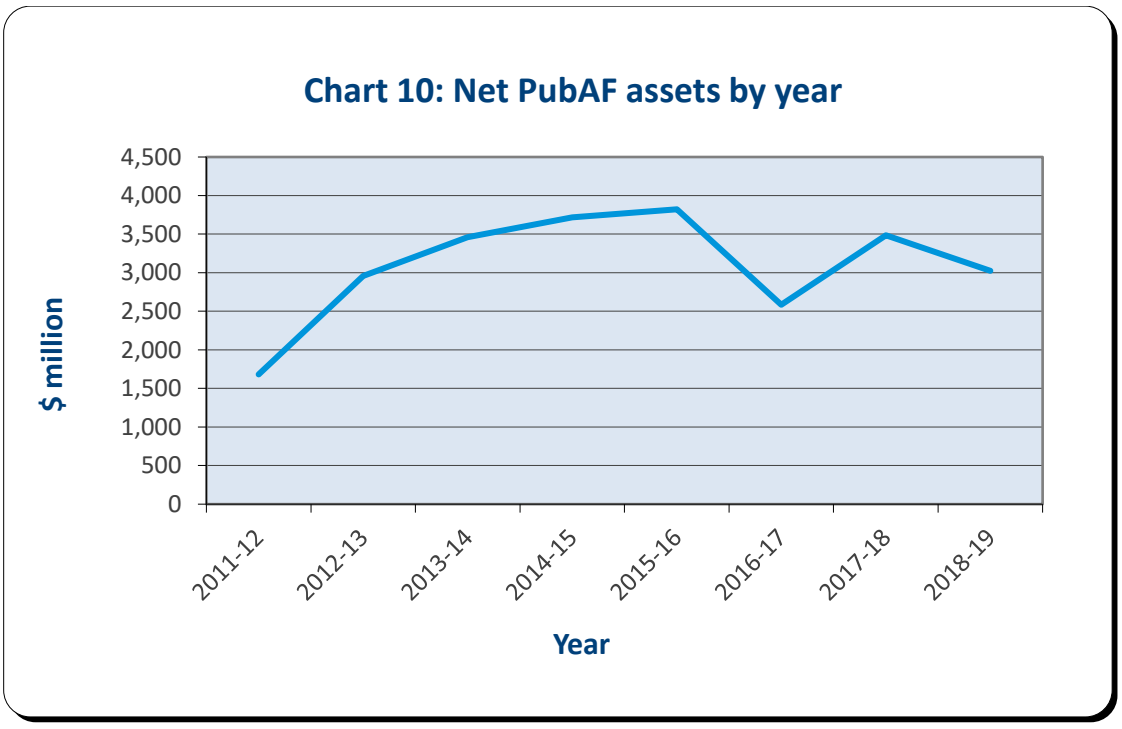


Table 5 displays the distributions made by PubAFs to various DGRs by the category of recipients. Donations increased to ancillary funds, cultural organisations, health international affairs, legislated, non-DGRs, sports and recreation, the family, and PAFs. Donations decreased to defence, education, environment, fire and emergency services, multi, research, welfare and rights, and 'other' organisations.

Table 5: PubAF distributions made ($) to deductible gift recipients by category of recipient, 2011–12 to 2018–19[14]								
DGR General categories	**2011-12**	**2012-13**	**2013–14**	**2014–15**	**2015–16**	**2016–17**	**2017-18**	**2018–19**
Ancillary Fund DGRs	3,456,273	5,836,347	n/a	n/a	n/a	2,067,643	950,221	1,846,580
Cultural Organisations	11,030,854	13,929,865	n/a	n/a	n/a	14,518,489	11,007,280	12,504,751
Defence	n/a	n/a	n/a	n/a	n/a	20,435	7,070	0
Education	65,139,978	104,753,951	n/a	n/a	n/a	50,921,181	22,579,856	21,934,704
Environment	918,933	1,072,759	n/a	n/a	n/a	963,758	1,194,596	1,012,144
Family	n/a	n/a	n/a	n/a	n/a	3,000	5,000	5,609
Fire and emergency services	n/a	n/a	n/a	n/a	n/a	6,121	7,325	2,786
Health	54,550,247	48,184,549	n/a	n/a	n/a	84,821,516	62,222,918	91,706,256
International Affairs	4,355,701	7,972,587	n/a	n/a	n/a	2,650,673	1,527,741	1,620,643
Legislated	n/a	n/a	n/a	n/a	n/a	8,516,300	4,901,203	6,226,867
Multi	n/a	n/a	n/a	n/a	n/a	142,065,179	131,642,436	113,798,777
Not a DGR[15]	6,652,301	1,292,749	n/a	n/a	n/a	n/a		11,989,569
Not a DGR but a TCC	3,270,894	6,995,191	n/a	n/a	n/a	24,991,293	10,600,170	n/a
Private Ancillary Funds	n/a	n/a	n/a	n/a	n/a	0	1,000	39,550
Research	26,527,038	11,571,858	n/a	n/a	n/a	10,610,064	9,748,151	4,597,891
Sports & Recreation	633,227	698,365	n/a	n/a	n/a	446,819	573,088	670,368
Welfare & Rights	192,109,915	100,694,479	n/a	n/a	n/a	n/a	n/a	134,373,288
Other[16]	1,801,370	1,527,638	n/a	n/a	n/a	105,749	5,100	1,000
Insufficient details provided	n/a	1,815,097	n/a	n/a	n/a	n/a	n/a	n/a
Total distributions made	**370,466,731**	**306,345,435**	**525,233,837**	**507,979,232**	**394,141,696**	**469,779,301**	**394,946,995**	**402,330,783**

[14] The statistics for most income years are as at 31 October of the following year, for example 2012–13 income year includes data from 2012–13 returns processed by 31 October 2014. However, the 2015–16 figures were sourced from 2016 returns processed by 4 April 2018, the 2013–14 figures were sourced from 2014 returns processed by 12 February 2016 and the statistics for the 2011–12 income year were sourced from 2012 returns processed by 18 June 2014.

[15] 'Not a DGR' includes distributions made to recipients where ABN details are not provided, incomplete or not to a valid recipient. 'TCC' stands for Tax Concession Charity.

[16] In the years prior to 2016-17, 'Other' includes donations to ‘family’, ‘defence’, ‘industry, trade and design’, ‘philanthropic trusts’, 'fire & emergency organisations' and specifically listed DGRs (Legislated).

3.0 TAX-DEDUCTIBLE DONATIONS BY INDIVIDUAL TAXPAYERS 2018–19

This section of the Working Paper analyses the nature and extent of tax-deductible donations to DGRs claimed by Australian individual taxpayers in their 2018–19 income tax returns.

As mentioned in the Executive Summary (see page 4), 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 2018 to 30 June 2019. This information has been extracted mainly from the ATO's publication *Taxation Statistics 2018–19.*[17] The 2018–19 data is the latest that has been made publicly available by the ATO. Previous year's reports are available at https://research.qut.edu.au/australian-centre-for-philanthropy-and-nonprofit-studies/resources/giving-statistics/.

[17] The data represent information in tax returns for the 2018-19 year processed by the ATO as at 31 October 2020. It also includes some additional data supplied directly by the ATO to ACPNS researchers.

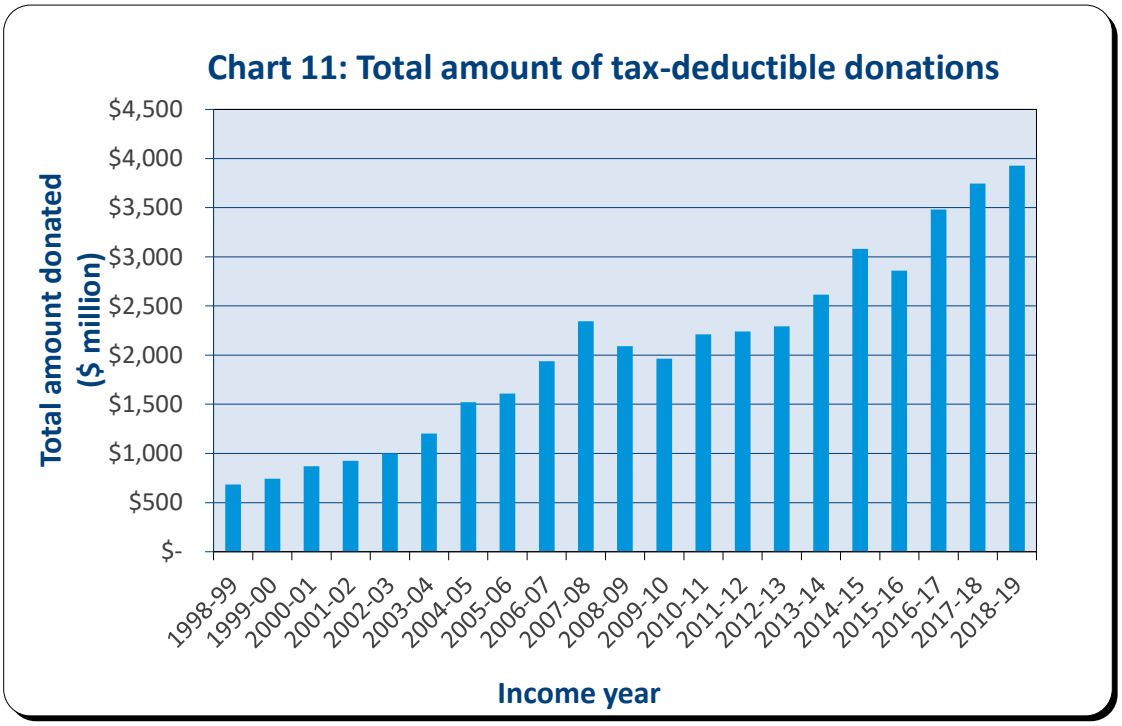
3.1 Individual Taxpayer Donations

Table 1 in the Appendix to this paper (which forms the basis of Charts 11 to 16) contains data relating to the number of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2018–19 income tax return, as well as revised data for previous income years.[18]

According to ATO statistics, in 2018–19 a total of 4.21 million individual taxpayers made and claimed tax-deductible donations to DGRs totalling $3.92 billion. This represented an increase of 4.85 per cent from the previous year's total of $3.75 billion.

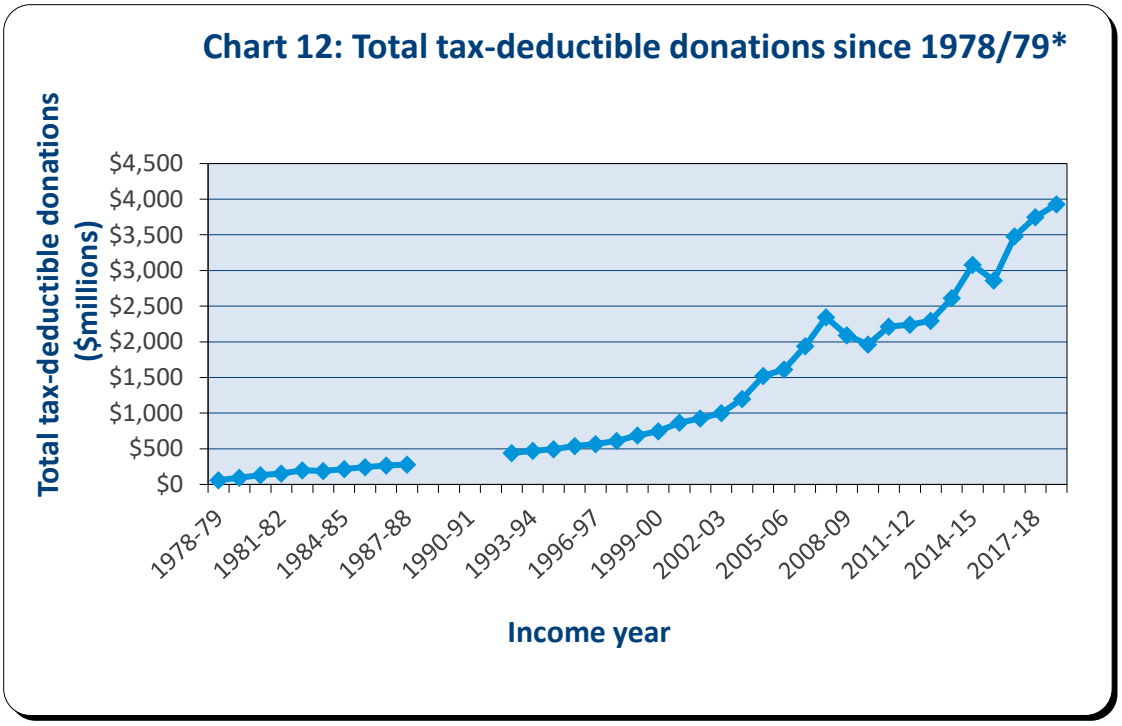
Gift deductions represented 10.7 per cent of all personal taxpayer deductions. This compares to deductions for the cost of managing tax affairs claimed by taxpayers in 2018–19 which represented 6.4 per cent of all personal taxpayer deductions or $2.34 billion.

Chart 11: 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 1998–99 and 2018–19 income years.



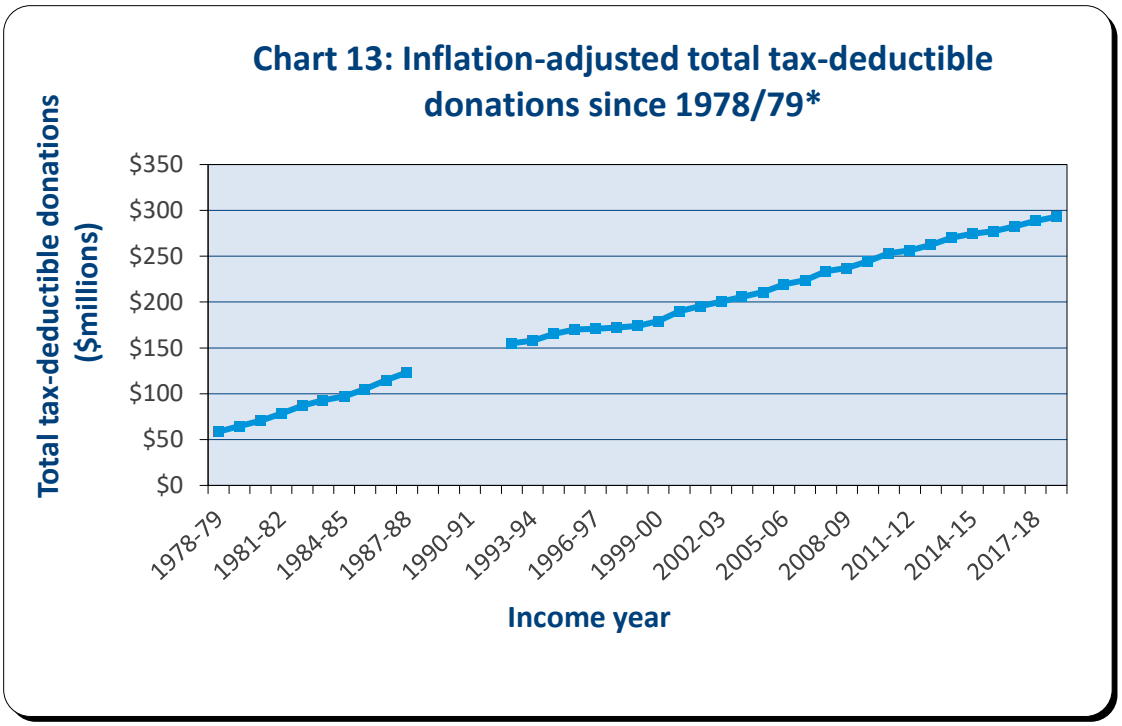
[18] The ATO revises its figures to take account of newly processed returns and adjustments for three years after initial release and Appendix 1 reflects all revisions to October 2019. The figures used in the text compare the state of the data as at October of the year to which the data relates, so that proper comparisons can be made with the previous year.

As Charts 12 and 13 depict, using the base year of 2011–12, [19] the actual total tax-deductible donations made by Australian taxpayers far exceeds inflation as measured by the Consumer Price Index (CPI). While there have been some decreases (most notably after the Global Financial Crisis (GFC) in 2007–08), the overall trend is for the total amount donated to rise each year.



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

[19] 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.



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

Chart 14: Percentage of donating taxpayers to total taxpayers shows that, in 2018–19, 4.21 million taxpayers (or 28.69 per cent of the Australian taxpaying population of 14.68 million) made and claimed tax-deductible donations. This decreased slightly from 2017–18 when 31.01 per cent of taxpayers claimed a deduction and continues the decreasing trend which started in 2011–12. This is the first time since 1978–79 that the percentage claiming a deduction has dropped below 30 per cent.

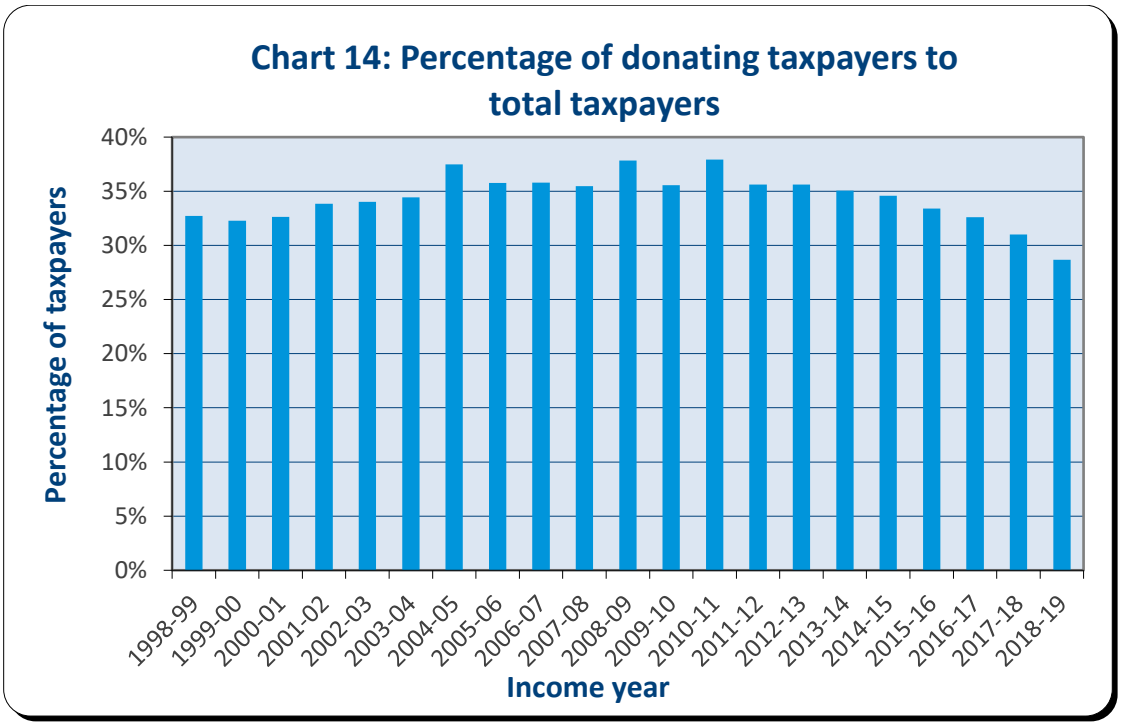


Chart 15: Donating taxpayers to total taxpayers shows the number of taxpayers who claimed tax-deductible donations to DGRs against the total number of taxpayers for each financial year from 1998–99 to 2018–19. While the number of taxpayers has steadily risen in the past ten years, the number of donating taxpayers has dropped.

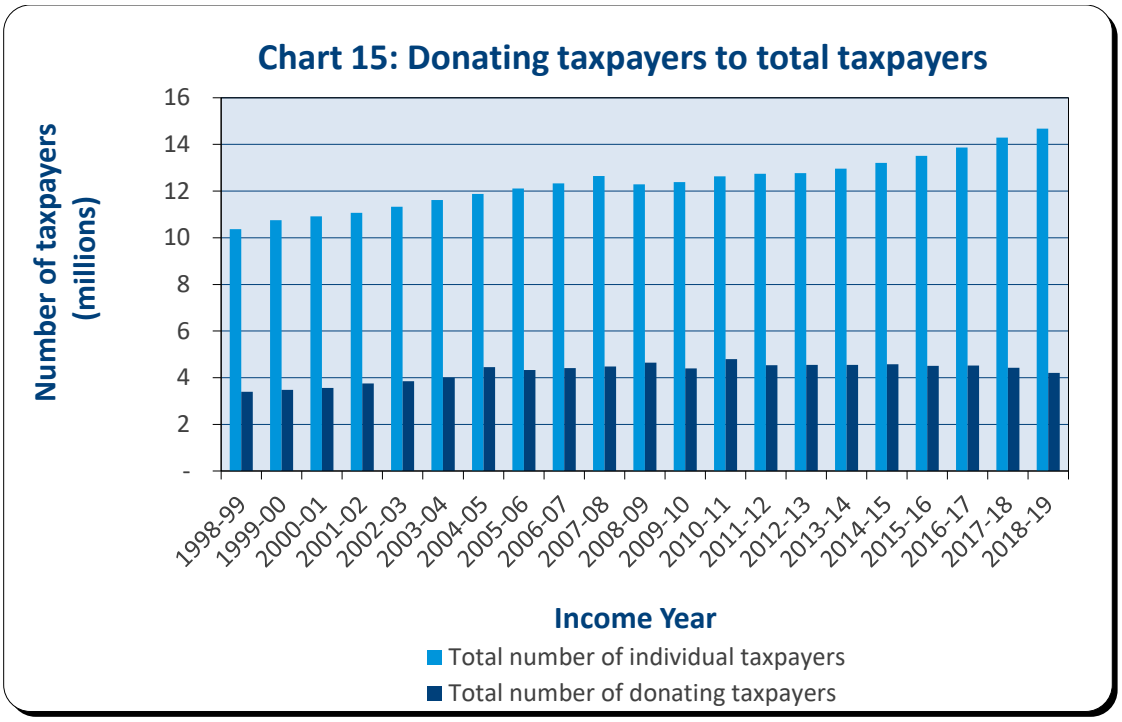


Chart 16: Average and median tax-deductible donation by year shows a comparison of the average tax-deductible donation made to DGRs and claimed by individual Australian taxpayers from 1998–99 to 2018–19. The average tax-deductible donation made to DGRs and claimed by taxpayers for 2018–19 was $933.20. This represents an increase of 10.34 per cent from the previous income year, when the average donation was $845.73. The average donation has steadily increased for the past three years. The median amount claimed by taxpayers in 2018–19 was $120.[20] This is a slight increase from the previous year where the median amount claimed was $115.

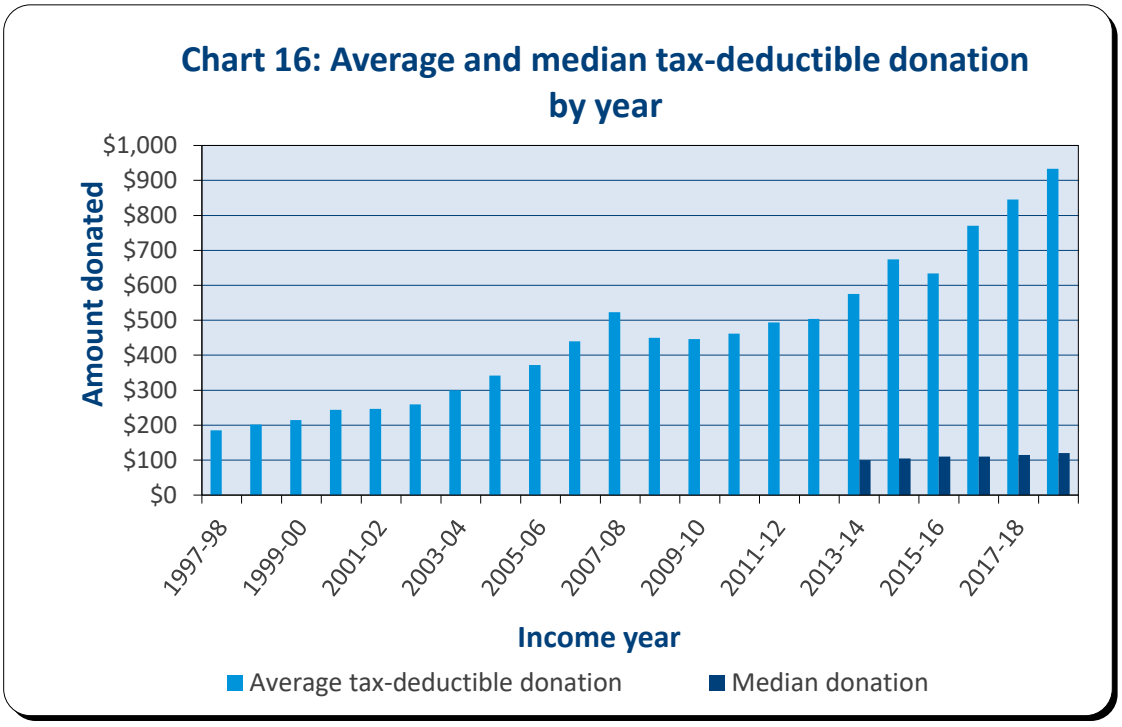
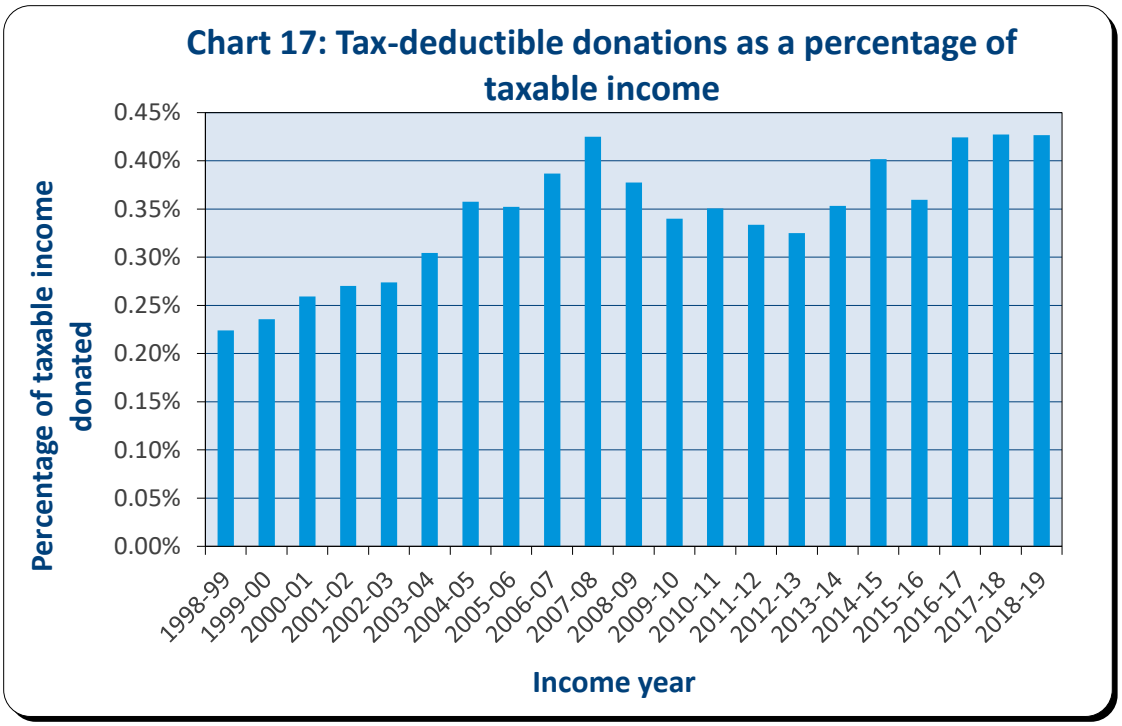


Chart 17: Tax-deductible donations as a percentage of taxable income graphs the percentage of taxable income that Australians donate to DGRs and claim as tax deductions. Chart 11 reveals that in 2018–19, on average, those individual taxpayers who made tax-deductible donations to DGRs donated 0.43 per cent of their taxable income. This has not changed from the previous year.

This amount has oscillated over the past 20 years, from a low of 0.21 per cent in 1997–98 to be at its highest in 2018–19 (equalling the 0.43 per cent recorded in 2017–18 and previously in 2007–08).

[20] Median donation has only been made available since 2013–14.



The ATO also provides information on workplace giving (see Table 6). The number of people employed by organisations which have workplace giving programs has increased by 10.59 per cent to 4,230,951 in 2018–19. Similarly, the number of employees using workplace giving has increased by 10.90 per cent from 2017–18. However, the percentage of employees using workplace giving has remained fairly steady at 4.76 per cent, increasing by only 0.28 per cent in 2018–19. This figure has fluctuated from a low of 4.65 per cent in 2011–12 to a high of 4.92 per cent in 2013–14.

The total amount given using workplace giving was $43 million in 2018–19, an increase of 13.16 per cent from the previous year. In 2018–19, the average donation through workplace giving was $215, while the median donation was $75.

Table 6: Workplace giving programs 2011–12 to 2018–19 income years[21]						
	Total number of employees employed by workplace giving employers	Number of employees using workplace giving	Percentage using workplace giving	Total donations given using workplace giving ($m)	Average donation ($)	Median donation ($)
2011–12	2,813,915	130,754	4.65%	27	N/A	N/A
2012–13	2,928,725	141,910	4.85%	28	197	N/A
2013–14	3,173,802	156,289	4.92%	31	201	N/A
2014–15	3,319,105	162,573	4.90%	43	261	76
2015–16	3,601,066	169,714	4.71%	35	206	75
2016–17	3,553,057	173,466	4.88%	36	208	78
2017–18	3,825,871	181,456	4.74%	38	210	75
2018–19	4,230,951	201,237	4.76%	43	215	75

3.1.1 Summary and Discussion

Based on the data extracted from Table 1 in the Appendix (comprising Charts 11 to 17), our analysis reveals that Australia's giving is a mixed bag. The overall amount donated has increased to $3.93 billion. However, the percentage of taxpayers donating has continued a downward trend since 2010–11, falling to 28.69 per cent, the lowest since 1978–79. The percentage of income donated has remained steady at 0.43 per cent. In 2018–19, the average donation was $933.20, and the median amount claimed by individuals was $120.

Through workplace giving programs, the median donation was $75, and the average donation was $215.

[21] Source: Table 9: Individuals – workplace giving programs, 2018–19 income year, Australian Taxation Office (2020) Taxation Statistics 2018–19.

3.2 Individual Taxpayer Donations by GENDER and AGE

Table 2 in the Appendix to this paper (which forms the basis of Charts 18 to 28) contains data relating to the number of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2018–19 income tax return broken down by gender and age.

Chart 18: Total tax-deductible donations by gender[22] reveals that in 2018–19, 2.05 million male taxpayers made and claimed tax-deductible donations to DGRs totalling $2.15 billion. This represented 54.77 per cent of all tax-deductible donations made and claimed in the year. A total of 2.16 million female taxpayers made and claimed tax-deductible donations to DGRs totalling $1.78 billion in 2018–19. This represented 45.23 per cent of all tax-deductible donations made and claimed in 2018–19.

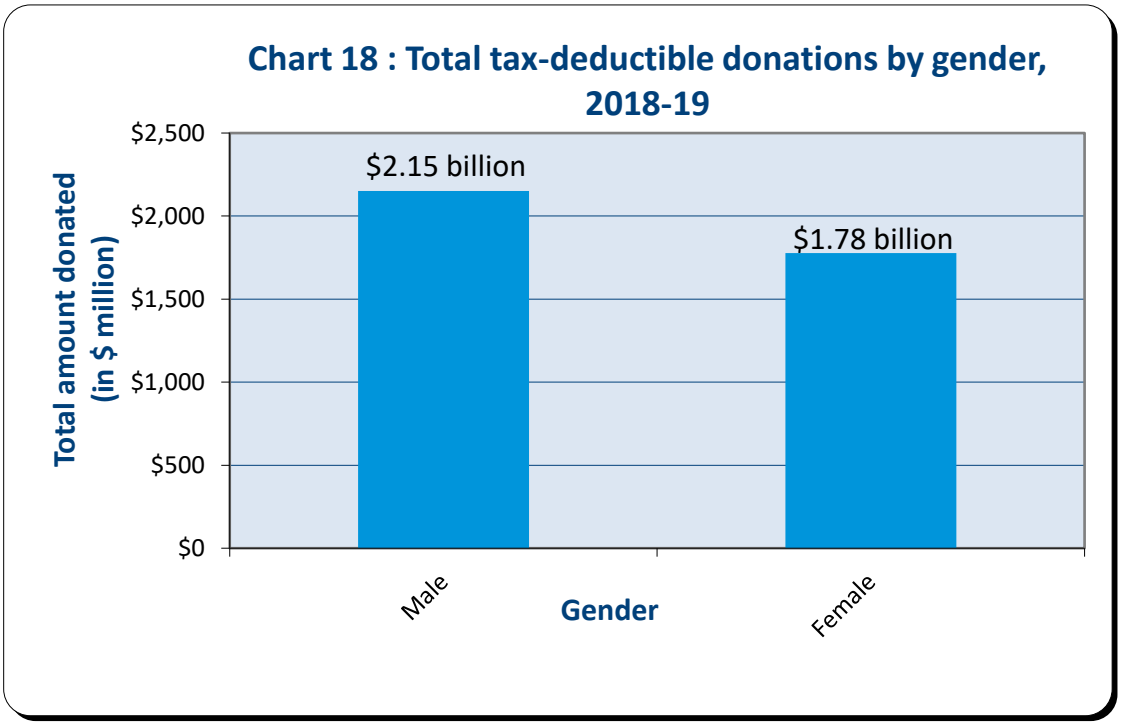
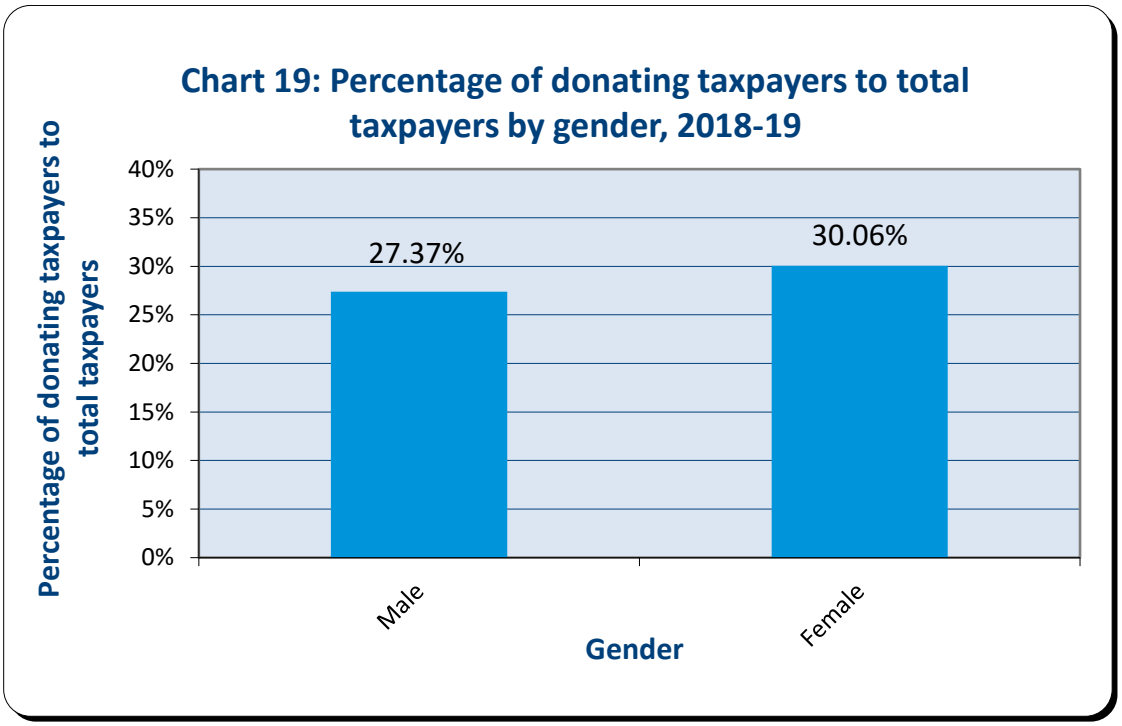


Chart 19 (overleaf): Percentage of donating taxpayers to total taxpayers by gender reveals that 30.06 per cent of female taxpayers and 27.37 per cent of male taxpayers claimed tax-deductible donations to DGRs in 2018–19. The combined average was 28.69 per cent. These

[22] 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.

figures have both dropped from the previous year when 32.29 per cent of female taxpayers and 29.79 per cent of male taxpayers claimed donations.



The percentage of both males and females claiming tax-deductible donations has steadily declined from 2010–11 when 39.02 per cent of females and 36.91 per cent of males made and claimed donations (see Chart 20).

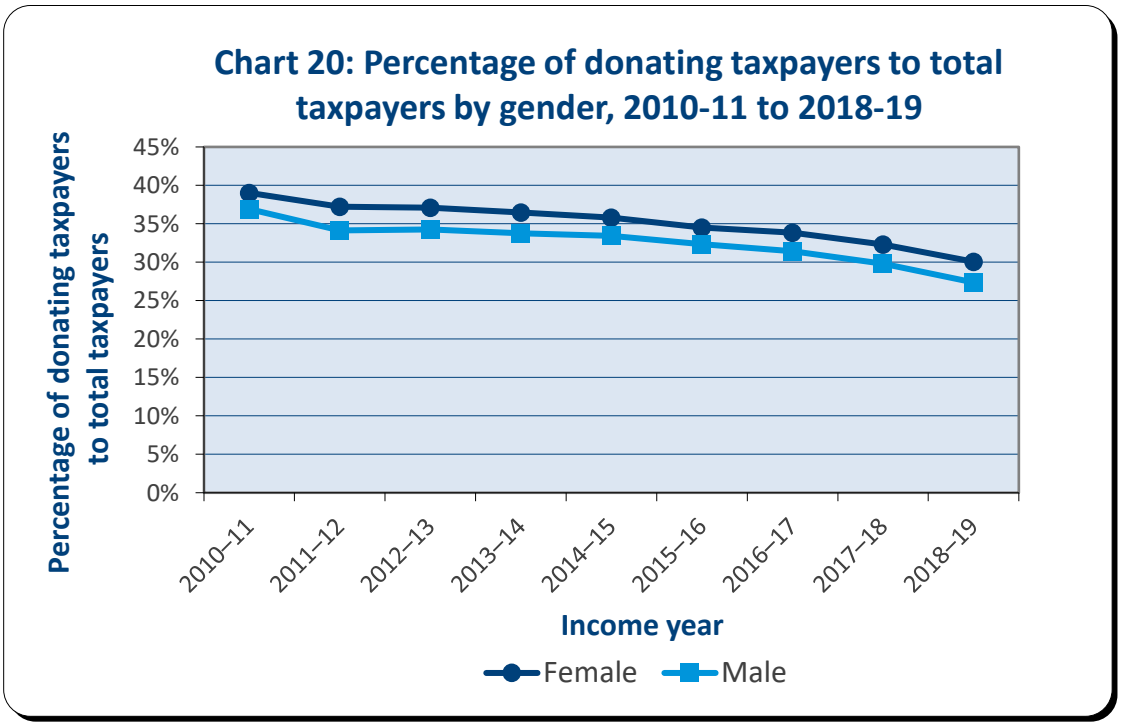
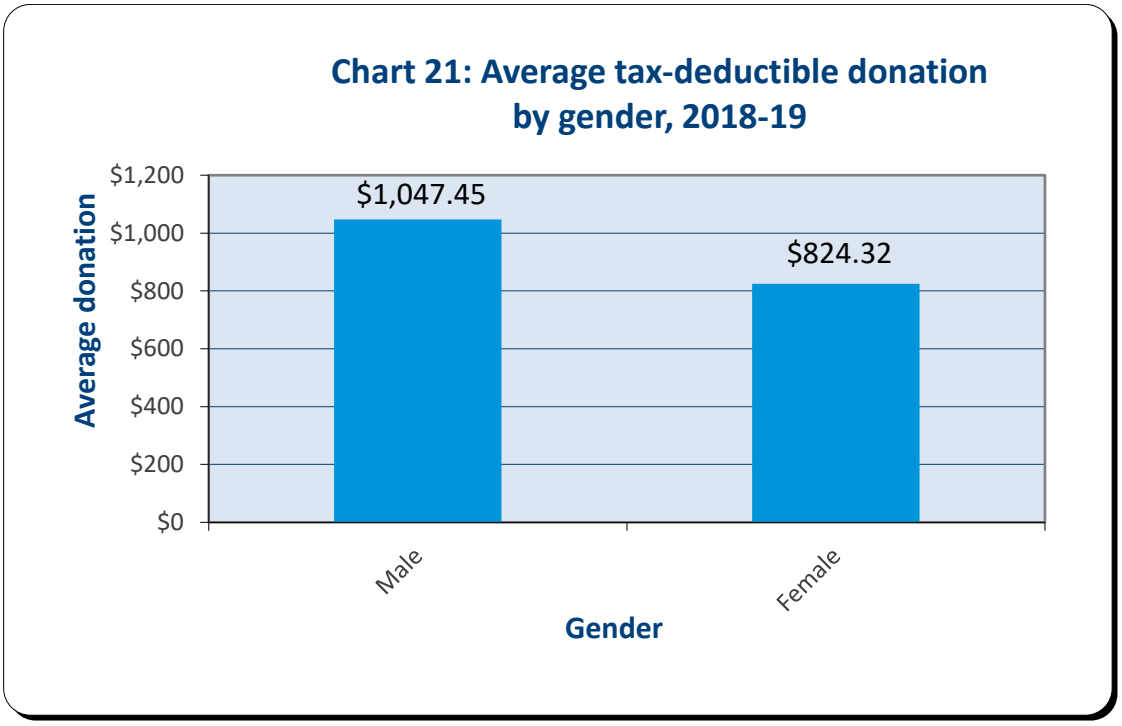


Chart 21: Average tax-deductible donation by gender reveals that the average tax-deductible donation made to DGRs and claimed in 2018–19 by male taxpayers was $1,047.45 (an increase of 6.62 per cent from $982.39 in 2017–18). The average tax-deductible donation for female taxpayers was $824.32 (an increase of 15.67 per cent from $712.64 in 2017–18). The average tax-deductible donation has steadily increased for both males and females since 2010–11 (see Chart 22).



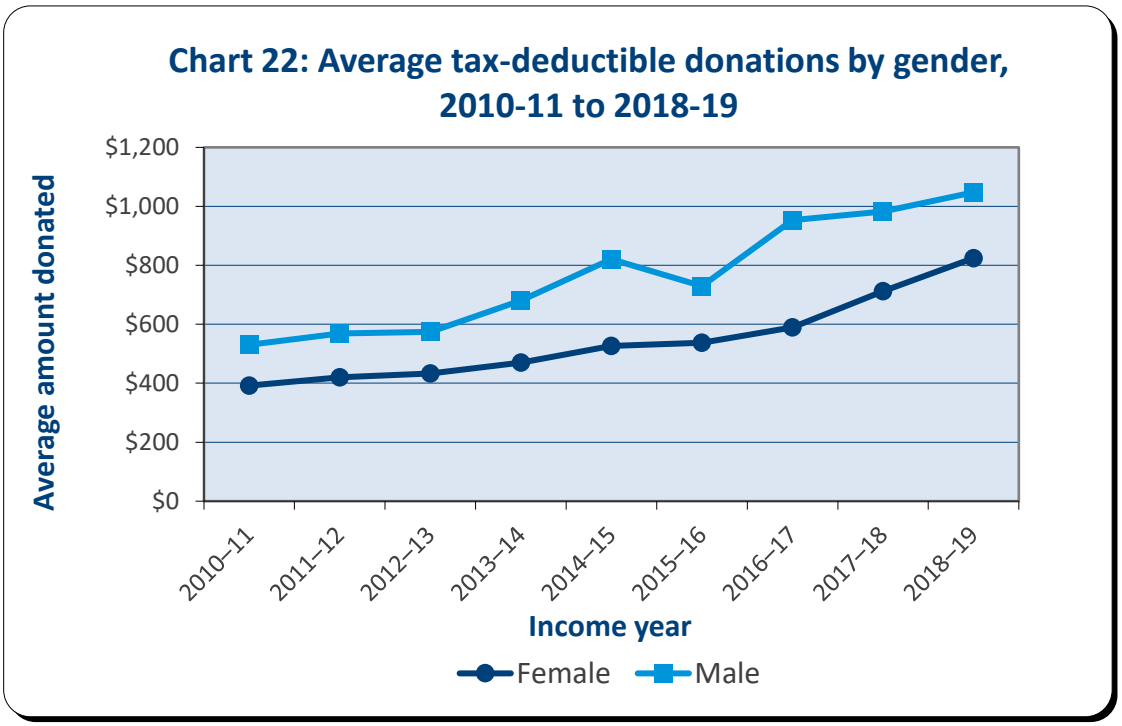
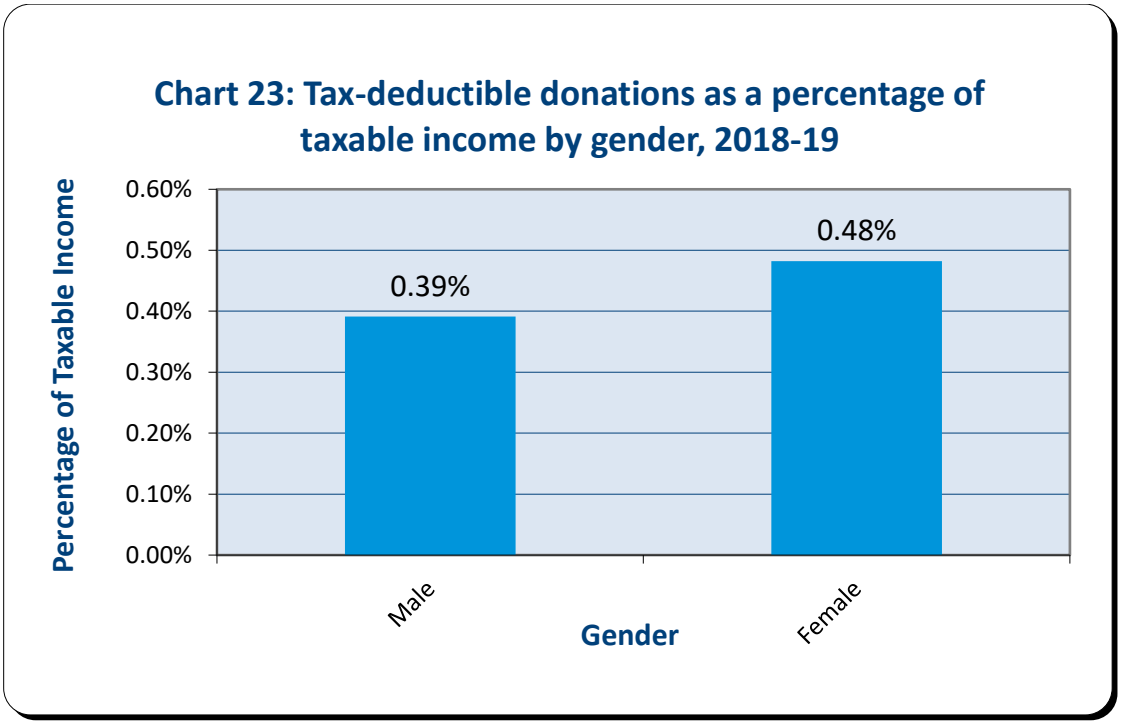


Chart 23: Tax-deductible donations as a percentage of taxable income by gender graphs the amount donated relative to the taxpayers' taxable income. The chart reveals that in 2018–19, on average, female taxpayers who made donations to DGRs claimed 0.48 per cent of their taxable income, an increase from 0.46 per cent in 2017–18. In comparison, male taxpayers claimed 0.39 per cent of their taxable income in tax-deductible donations (a decrease from 0.41 per cent in 2017–18). Chart 24 tracks this pattern since 2010–11 and shows that in general, female taxpayers donate more of their income than male taxpayers.



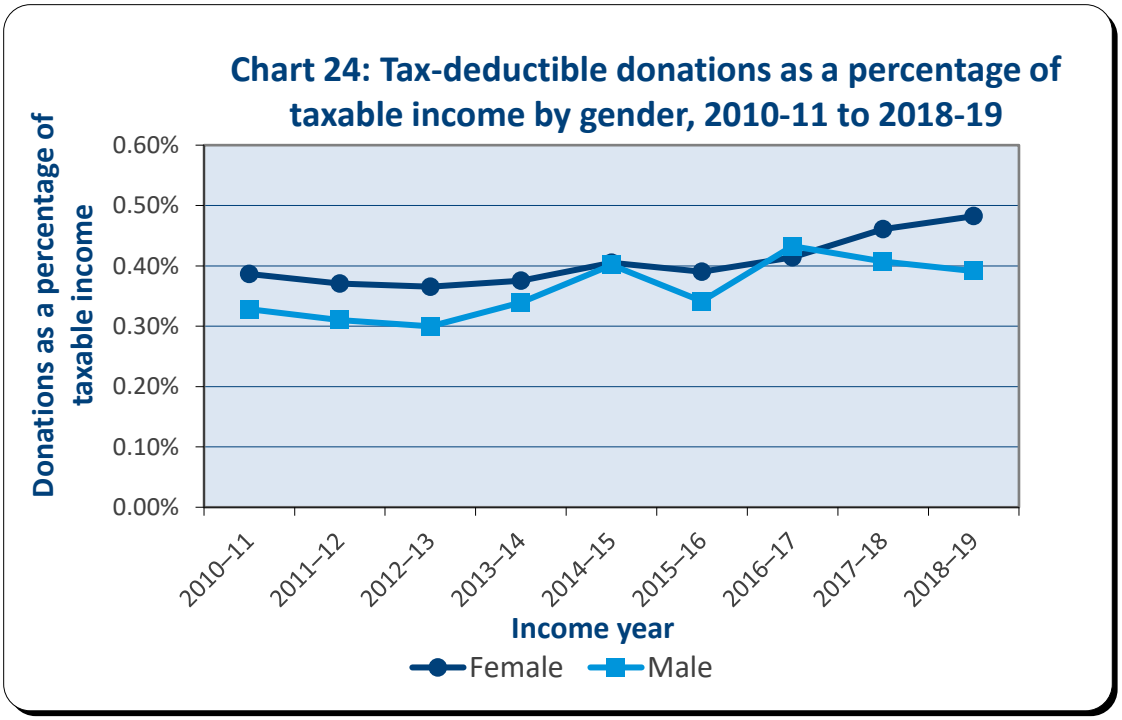


Table 3 in the Appendix provides the breakdown of gift deductions by age and gender. For the second time, claimants aged 55–59 years donated the largest percentage of the national total (24.44 per cent). They also had the largest percentage of donating taxpayers to total taxpayers (35.80 per cent), although this has fallen from 38.37 per cent in 2017–18. Claimants in this age group donated an average of $2,165.08 in 2018–19, compared to the national average of $933.20. This is an increase of 29.79 per cent from $1,669.09 the previous year.

Those claimants aged 75 years and over donated the second largest percentage of the national total (15.10 per cent). Their average gift ($4,117.74) is well above the average for all age groups ($933.20). The total value of gifts from this age group was $593.38 million.

Chart 25: Average tax-deductible donations by age and gender in 2018–19 reveals that the average tax-deductible donation claimed in 2018–19 by both male and female taxpayers generally increases with age. This chart indicates that in 2018–19, females aged 70-74 years had the highest average tax-deductible donation ($4,715.87) of all age brackets, followed by males aged 75 years and over ($4,545.73).

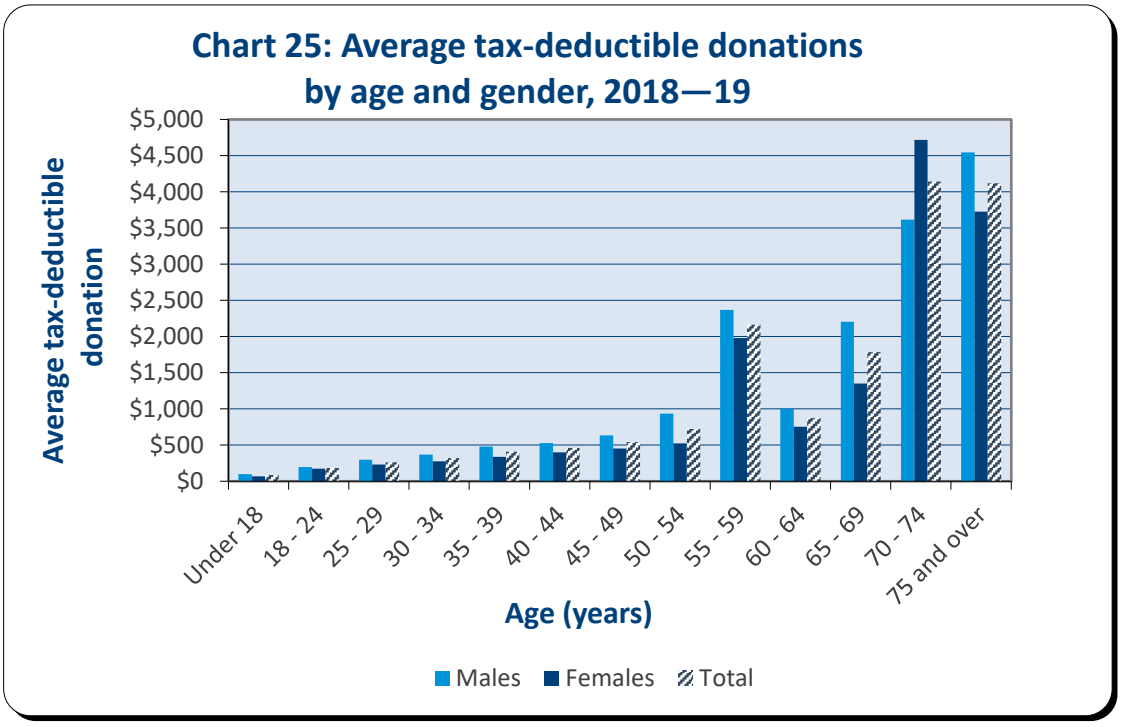


Chart 26 (overleaf) displays the average difference between males and females in each age group in 2018–19. Males have a higher average donation than females for every age group except in the 70-74 year age group. The average difference across all age groups was $223.13 (down 17.28 per cent from $269.76 the previous year).

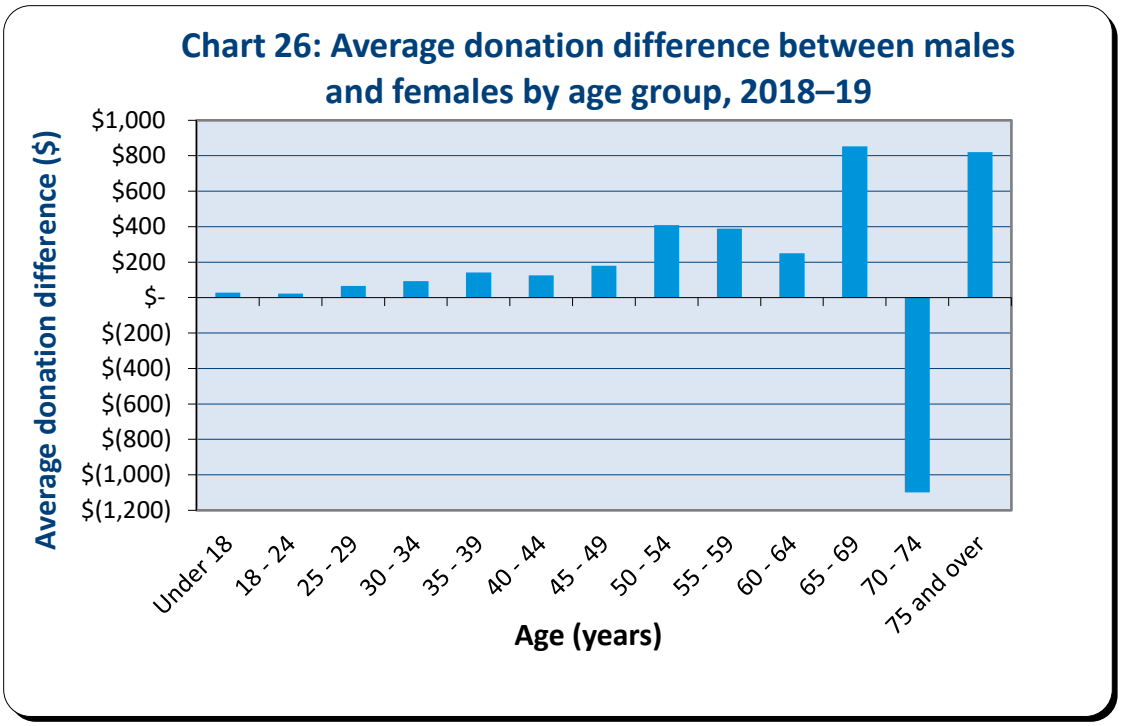


Chart 27: *Total tax-deductible donations by age and gender* reveals that the total amount claimed in 2018–19 by male and female taxpayers generally increases with age but sharply decreases at 60–64 years (commonly retirement age) then steadily rises again with another increase in the 75 years and over age bracket. This trend is consistent with previous years.

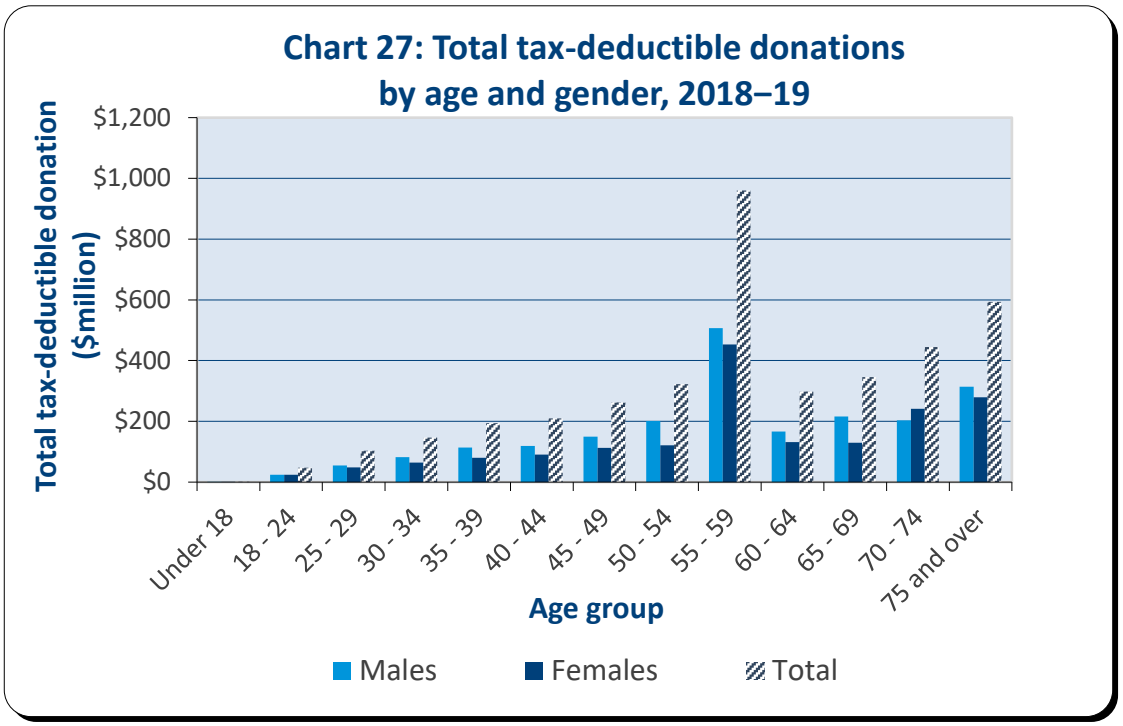
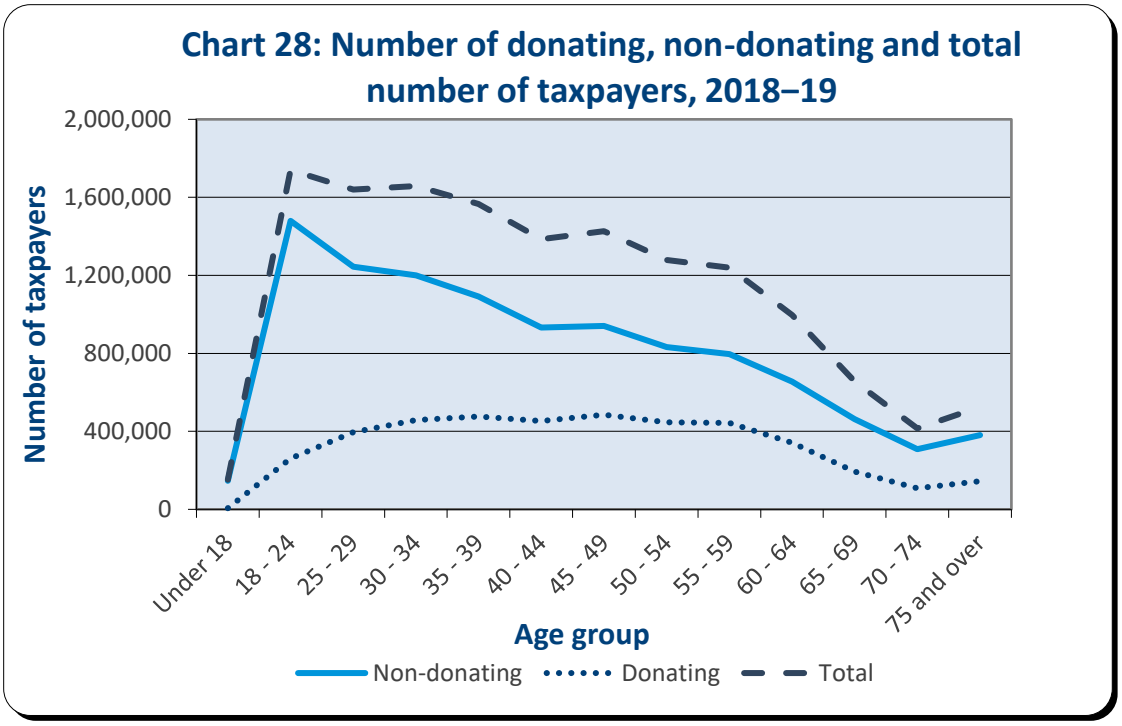


Chart 28: Number of taxpayers reveals that the number of total taxpayers is highest in the 18–24 years age bracket. Apart from those under 18, this age bracket has the highest number of non-donating taxpayers with only 14.99 per cent donating compared to the national average of 28.69 per cent. Those aged 55–59 years had the highest percentage of donors (35.80 per cent, although this has dropped from 38.37 per cent in the previous income year).



3.2.1 Summary and Discussion

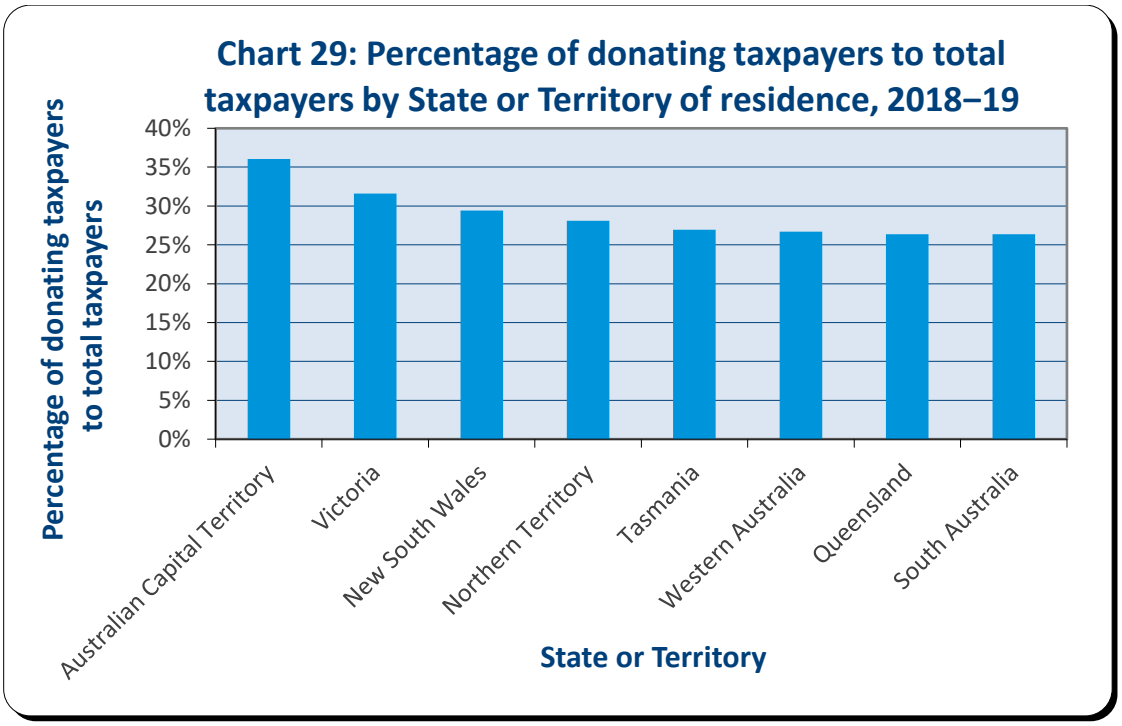
Based on the data extracted from Table 2 in the Appendix (forming the basis of Charts 18 to 28 and Tables 7 to 15), our analysis reveals that there are some differences in tax-deductible giving by gender. Male taxpayers in 2018–19 donated more in monetary terms than female taxpayers (both in terms of total and average tax-deductible donations). When expressed as a percentage of their respective taxable incomes, females donated 0.48 per cent of their income, and males donated 0.39 per cent of their income. In terms of donating taxpayers as a percentage of total taxpayers expressed by gender, more females claimed a tax-deductible donation (30.06 per cent) compared to males (27.37 per cent). The combined average was 28.69 per cent. This pattern is consistent with previous years.

In terms of age, generally the amount donated increases with age apart from a drop at the point of retirement. The age bracket 55–59 years had the greatest percentage of donors while only 27.45 per cent of people aged 75 years and over claimed deductions for donations.

3.3 Individual Taxpayer Donations by STATE or TERRITORY OF RESIDENCE

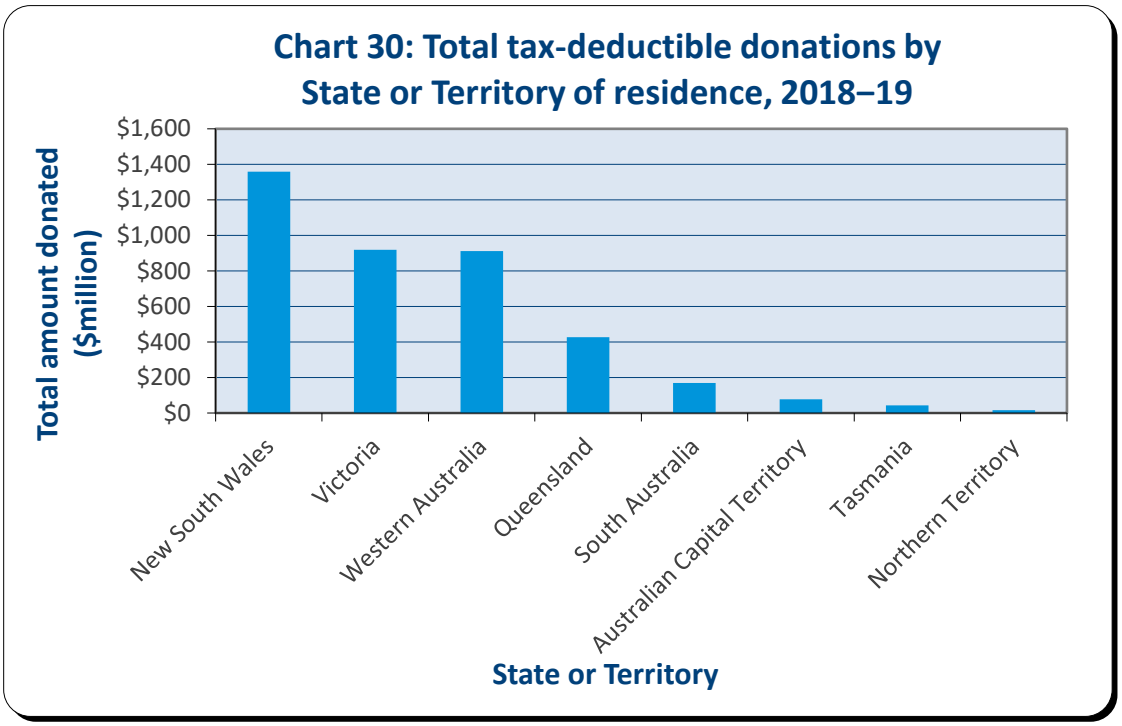
Table 4 in the Appendix to this paper (which forms the basis of Charts 29 to 34) contains data relating to the amount donated to DGRs and claimed by individual taxpayers in their 2018–19 income tax returns according to their State or Territory of residence.[23]

Chart 29: Percentage of donating taxpayers to total taxpayers by State or Territory of residence reveals that 36.05 per cent of total taxpayers in the **Australian Capital Territory** claimed tax-deductible donations in 2018–19, once again the highest of all states and territories (although it has dropped from 38.09 per cent in 2017–18). In **Victoria**, 31.61 per cent of taxpayers claimed tax-deductible donations, followed by the **New South Wales** with 29.40 per cent. The national average was 28.69 per cent (a decrease from 2017–18 where 31.01 per cent of taxpayers claimed a tax-deductible gift).



[23] Taxpayers who are living overseas and those who did not state their residential postcode on their tax return are not included in these figures.

Chart 30: Total tax-deductible donations by State or Territory of residence reveals that in 2018–19, **New South Wales** taxpayers claimed the highest total value of tax-deductible donations to DGRs. This is consistent with previous years.

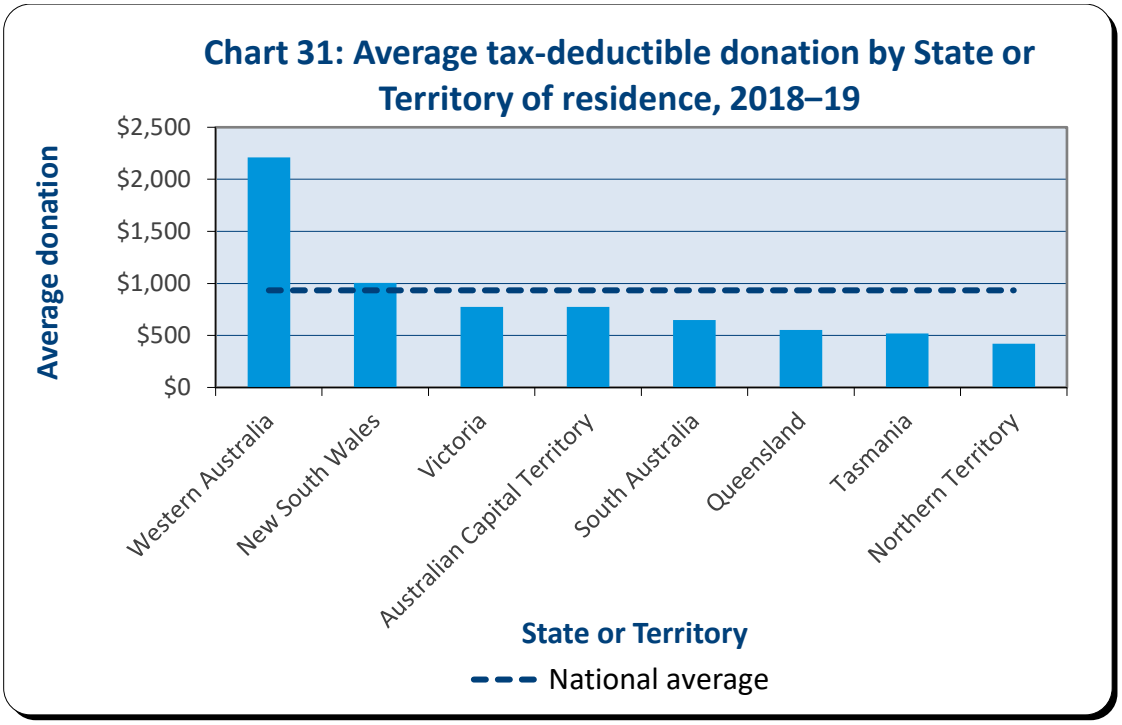


In 2018–19, a total of $1.36 billion was donated and claimed by 1,352,581 taxpayers in **New South Wales**. This amount represented 34.56 per cent of the national total claimed and has increased from $1.34 billion in 2017–18.

The next largest donor state was **Victoria** with 1,186,369 taxpayers claiming tax-deductible donations totalling $918 million, representing 23.37 per cent of the national total.

Overall, 412,714 **Western Australian** taxpayers donated a total of $911.73 million (representing 23.21 per cent of the national total). This is an increase of 43.72 per cent from $634.40 million in 2017–18. Together, these three states (**NSW, VIC and WA**) accounted for more than 80 per cent of total tax-deductible donations made to DGRs in 2018–19.

In terms of average tax-deductible donations per state, *Chart 31: Average tax-deductible donation by State or Territory of residence* reveals that, once again, residents in **Western Australia** made and claimed the largest average tax-deductible donation of $2,209.11. This represents an increase of 50.32 per cent from 2017–18 where the average tax-deductible donation in **Western Australia** was $1,469.61.



This was then followed by the taxpayers living in **New South Wales** with an average tax-deductible donation of $1,004.02. Taxpayers in **Victoria** had an average tax-deductible donation of $773.82, followed by taxpayers in the **Australian Capital Territory** ($773.02). This pattern is consistent with the previous year.

Taxpayers from **Tasmania** and the **Northern Territory** had the lowest average tax-deductible donations at $517.18 and $421.70, respectively.

The national average for tax-deductible donations made to DGRs was $933.20 (an increase of 10.34 per cent from $845.73 for the previous financial year).

For the fifth time, the ATO has released the median donation claimed by taxpayers in each state and territory (see Chart 32). Those in the **Australian Capital Territory** had the greatest median donation of $202, while those in **New South Wales** had a median donation of $150. The median for taxpayers in **Western Australia** was $120 and $109 for those in **South Australia**. Taxpayers in the **Northern Territory** had a median donation of $105, while those in **Victoria**, **Queensland** and **Tasmania** had median donations of $100.

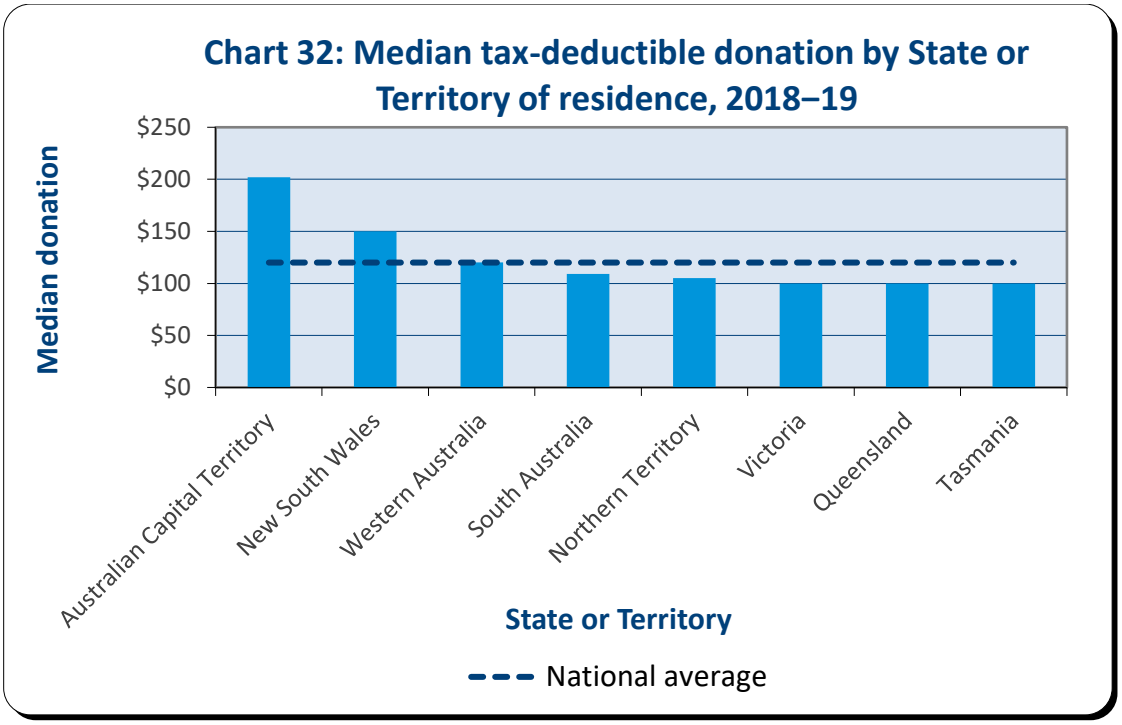


Chart 33: *Tax-deductible donations as a percentage of taxable income by State or Territory of residence* graphs the amount donated relative to the taxable income of taxpayers across each state for the 2018–19 financial year.

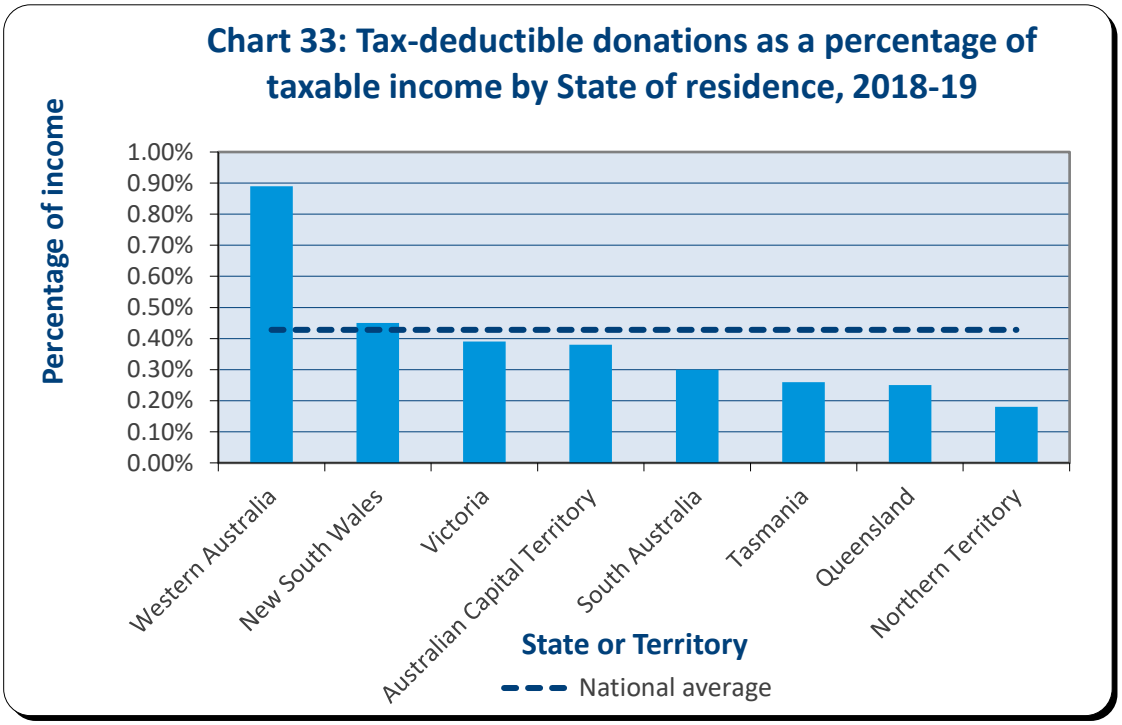
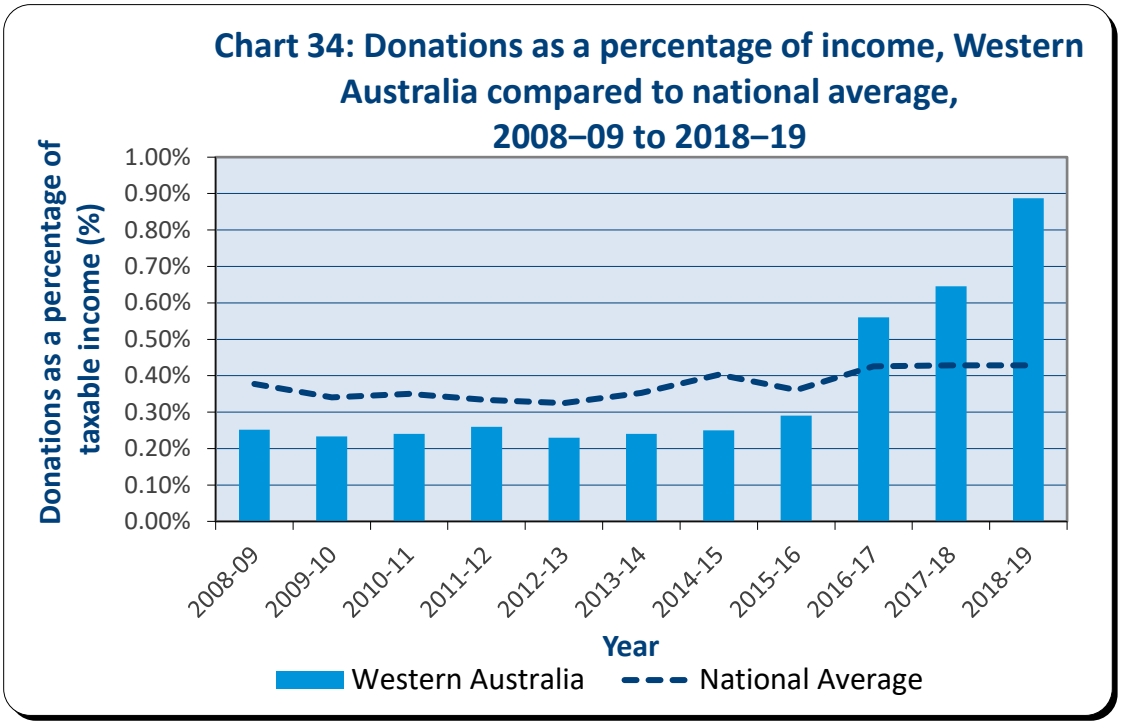


Chart 33 reveals that in 2018–19, taxpayers from **Western Australia** collectively donated approximately 0.89 per cent of their combined taxable income (an increase from 0.65 per cent in 2017–18). This was followed by taxpayers in **New South Wales** (0.45 per cent) and **Victoria** (0.39 per cent). The national average for the second year in a row was 0.43 per cent.

Chart 34 examines in closer detail the Western Australian donations as a percentage of taxable income over the past ten years. It highlights that prior to 2016–17, Western Australia was donating below the national average, but this has jumped significantly over the past three years to be well above the national average.



Much of this increase has occurred in the postal code **WA 6011 (Cottesloe, Peppermint Grove)**. Table 7 highlights this postal code, which provided 64.54 per cent of the total donations in Western Australia in 2018–19. When data for this postcode are removed from the Western Australian figures, the average donation and donations as a percentage of taxable income come down significantly and are lower than the national average.

Table 7: Donations from postcode WA 6011 compared to WA total, 2018–19					
Postcode & State(s)	**No. of gifting taxpayers**	**Total value of gifts ($ million)**	**Percentage donating**	**Donations as a Percentage of Taxable Income**	**Average Tax-deductible Donation**
WA 6011	1,899	$ 661.56	31.10%	37.78%	$ 348,375.32
WA Total	412,714	$ 911.73	26.69%	0.89%	$ 2,209.11
WA Total (without WA 6011)	410,815	$ 250.17	26.68%	0.25%	$ 608.95
Australia Total	4,210,270	$ 3,929.01	28.69%	0.43%	$ 933.20
Australia Total (without WA 6011)	4,208,371	$ 3,267.44	28.68%	0.36%	$ 776.42

3.3.1 Size of Gifts Claimed by State and Territory

For the ninth time, the ATO has provided information on the number of gifts by size 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 2018–19.

For example, Table 8 shows that in **New South Wales** there were 190,758 taxpayers who claimed deductible gifts up to $25 which accounted for $2,718,249 of donations to DGRs. At the other end of the scale in **New South Wales**, there were 3,205 taxpayers who claimed gifts of more than $25,000 amounting in total to $682,177,728 in donations claimed.

The tables also examine the proportion of donors for each value of gift. In NSW, 26.05 per cent of all claimed gifts were between $251 and $1,000. This made up 13.35 per cent of the total amount donated in the state. By contrast, gifts of more than $25,000 made up just 0.24 per cent of all donations in the state but accounted for 50.23 per cent of the total value donated.

Data on the number and value of gifts for all States and Territories is shown in Tables 8–15.

Table 8: Number and value of gifts claimed by taxpayers in NEW SOUTH WALES 2018–19				
Value of deductible gifts	**No. of donating taxpayers**	**Percentage of total donating taxpayers**	**Total value of gifts ($)**	**Percentage of total value of gifts**
$1 to $25	190,758	14.10%	2,718,249	0.20%
$26 to $50	173,275	12.81%	7,545,252	0.56%
$51 to $100	206,758	15.29%	16,751,733	1.23%
$101 to $250	287,737	21.27%	49,248,521	3.63%
$251 to $1,000	352,339	26.05%	181,319,109	13.35%
$1,001 to $5,000	119,368	8.83%	235,341,007	17.33%
$5,001 to $10,000	12,757	0.94%	87,729,794	6.46%
$10,001 to $25,000	6,384	0.47%	95,192,625	7.01%
More than $25,000	3,205	0.24%	682,177,728	50.23%
Total	**1,352,581**	**100%**	**1,358,024,018**	**100%**

Table 9: Number and value of gifts claimed by taxpayers in VICTORIA 2018–19				
Value of deductible gifts	**No. of donating taxpayers**	**Percentage of total donating taxpayers**	**Total value of gifts ($)**	**Percentage of total value of gifts**
$1 to $25	199,824	16.84%	2,940,511	0.32%
$26 to $50	193,858	16.34%	8,527,871	0.93%
$51 to $100	200,703	16.92%	16,629,686	1.81%
$101 to $250	238,098	20.07%	40,751,684	4.44%
$251 to $1,000	257,810	21.73%	131,119,587	14.28%
$1,001 to $5,000	80,774	6.81%	159,296,322	17.35%
$5,001 to $10,000	8,612	0.73%	59,295,018	6.46%
$10,001 to $25,000	4,283	0.36%	64,156,792	6.99%
More than $25,000	2,407	0.20%	435,324,181	47.42%
Total	**1,186,369**	**100%**	**918,041,652**	**100%**

Table 10: Number and value of gifts claimed by taxpayers in QUEENSLAND 2018–19				
Value of deductible gifts	**No. of donating taxpayers**	**Percentage of total donating taxpayers**	**Total value of gifts ($)**	**Percentage of total value of gifts**
$1 to $25	159,976	20.77%	2,244,935	0.53%
$26 to $50	115,771	15.03%	4,990,457	1.17%
$51 to $100	114,863	14.92%	9,239,446	2.17%
$101 to $250	144,846	18.81%	24,659,345	5.79%
$251 to $1,000	175,440	22.78%	88,512,931	20.78%
$1,001 to $5,000	50,772	6.59%	99,589,141	23.38%
$5,001 to $10,000	5,262	0.68%	36,127,737	8.48%
$10,001 to $25,000	2,310	0.30%	33,788,709	7.93%
More than $25,000	853	0.11%	126,771,574	29.76%
Total	**770,093**	**100%**	**425,924,275**	**100%**

Table 11: Number and value of gifts claimed by taxpayers in SOUTH AUSTRALIA 2018–19				
Value of deductible gifts	**No. of donating taxpayers**	**Percentage of total donating taxpayers**	**Total value of gifts ($)**	**Percentage of total value of gifts**
$1 to $25	46,937	18.00%	699,256	0.41%
$26 to $50	40,189	15.41%	1,714,377	1.01%
$51 to $100	39,965	15.32%	3,178,198	1.88%
$101 to $250	49,443	18.96%	8,359,875	4.94%
$251 to $1,000	61,864	23.72%	31,677,445	18.73%
$1,001 to $5,000	19,355	7.42%	37,501,815	22.18%
$5,001 to $10,000	1,852	0.71%	12,665,358	7.49%
$10,001 to $25,000	840	0.32%	12,460,043	7.37%
More than $25,000	387	0.15%	60,857,018	35.99%
Total	**260,832**	**100%**	**169,113,385**	**100%**

In Western Australia, more than 80 per cent of the total amount donated came from just 516 taxpayers who claimed more than $25,000 each in donations. This represented just 0.13 per cent of all donations in the state (see Table 12).

Table 12: Number and value of gifts claimed by taxpayers in WESTERN AUSTRALIA 2018–19				
Value of deductible gifts	**No. of donating taxpayers**	**Percentage of total donating taxpayers**	**Total value of gifts ($)**	**Percentage of total value of gifts**
$1 to $25	78,641	19.05%	1,075,378	0.12%
$26 to $50	57,065	13.83%	2,470,706	0.27%
$51 to $100	61,236	14.84%	5,099,746	0.56%
$101 to $250	77,852	18.86%	13,415,742	1.47%
$251 to $1,000	101,957	24.70%	52,248,303	5.73%
$1,001 to $5,000	31,080	7.53%	59,859,705	6.57%
$5,001 to $10,000	3,013	0.73%	20,918,932	2.29%
$10,001 to $25,000	1,354	0.33%	19,859,212	2.18%
More than $25,000	516	0.13%	736,783,125	80.81%
Total	**412,714**	**100%**	**911,730,849**	**100%**

Table 13: Number and value of gifts claimed by taxpayers in TASMANIA 2018–19				
Value of deductible gifts	**No. of donating taxpayers**	**Percentage of total donating taxpayers**	**Total value of gifts ($)**	**Percentage of total value of gifts**
$1 to $25	18,907	23.15%	269,278	0.64%
$26 to $50	12,203	14.94%	526,408	1.25%
$51 to $100	11,398	13.96%	912,200	2.16%
$101 to $250	13,567	16.61%	2,317,968	5.49%
$251 to $1,000	18,840	23.07%	9,673,463	22.90%
$1,001 to $5,000	5,848	7.16%	11,199,195	26.52%
$5,001 to $10,000	554	0.68%	3,782,937	8.96%
$10,001 to $25,000	232	0.28%	3,491,187	8.27%
More than $25,000	118	0.14%	10,064,282	23.83%
Total	**81,667**	**100%**	**42,236,918**	**100%**

Table 14: Number and value of gifts claimed by taxpayers in AUSTRALIA CAPITAL TERRITORY 2018–19				
Value of deductible gifts	**No. of donating taxpayers**	**Percentage of total donating taxpayers**	**Total value of gifts ($)**	**Percentage of total value of gifts**
$1 to $25	12,398	12.33%	179,234	0.23%
$26 to $50	10,570	10.52%	453,503	0.58%
$51 to $100	12,425	12.36%	997,285	1.28%
$101 to $250	19,329	19.23%	3,294,994	4.24%
$251 to $1,000	31,578	31.42%	16,896,495	21.75%
$1,001 to $5,000	12,437	12.37%	24,120,617	31.04%
$5,001 to $10,000	1,127	1.12%	7,636,228	9.83%
$10,001 to $25,000	483	0.48%	7,162,589	9.22%
More than $25,000	171	0.17%	16,961,675	21.83%
Total	**100,518**	**100%**	**77,702,620**	**100%**

Table 15: Number and value of gifts claimed by taxpayers in NORTHERN TERRITORY 2018–19				
Value of deductible gifts	**No. of donating taxpayers**	**Percentage of total donating taxpayers**	**Total value of gifts ($)**	**Percentage of total value of gifts**
$1 to $25	7,282	19.93%	94,466	0.61%
$26 to $50	5,486	15.01%	243,202	1.58%
$51 to $100	5,326	14.57%	445,067	2.89%
$101 to $250	6,627	18.13%	1,158,619	7.52%
$251 to $1,000	9,051	24.77%	4,624,615	30.01%
$1,001 to $5,000	2,440	6.68%	4,503,729	29.22%
$5,001 to $10,000	213	0.58%	1,487,124	9.65%
$10,001 to $25,000	100	0.27%	1,499,477	9.73%
More than $25,000	21	0.06%	1,355,007	8.79%
Total	**36,546**	**100%**	**15,411,306**	**100%**

3.3.2 Summary and Discussion

Based on the data extracted from Table 3 in the Appendix (comprising Charts 29 to 34 and Tables 7 to 15), our analysis reveals that **New South Wales** taxpayers made and claimed the largest amount of tax-deductible donations to DGRs in 2018–19 ($1.36 billion). Taxpayers from **Western Australia** made the highest average tax-deductible donation to DGRs and donated the highest amount as a percentage of their income, but this was primarily due to the influence of taxpayers in one postal code **(WA 6011, Cottesloe, Peppermint Grove)**. Taxpayers residing in the **Australian Capital Territory** had the highest percentage of taxpayers claiming a tax-deductible gift. The largest median donation was made by those in the **Australian Capital Territory** ($202), followed by those in **New South Wales** ($150). The median amount claimed nationally was $120.

3.4 Individual Taxpayer Donations by STATE AND POSTCODE OF RESIDENCE

For more than 10 years, the ATO has provided information that allows us to drill down beyond the state of residence to examine the postcode of residence for taxpayers who claimed a tax-deductible gift. A search tool for all Australian postcodes which will retrieve all the relevant deductible gift data for the years 2005–06 to 2018–19 is available from the ACPNS website:

https://research.qut.edu.au/australian-centre-for-philanthropy-and-nonprofit-studies/resources/giving-statistics/

3.4.1 Highest Total Gifts Claimed

Table 6 in the Appendix (which form the basis for Tables 16 to 19 in this working paper) lists the top five postcodes in each state by highest total claimed gifts.[24] 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.

Table 16: Postcode with the highest TOTAL gifts claimed by taxpayers for each State and Territory, 2018–19

State & Postcode		Places within Postcode	Total Gifts Claimed
WA	6011	Cottesloe, Peppermint Grove	$661,564,730
NSW	2008	Chippendale, Darlington	$145,040,364
VIC	3142	Hawksburn, Toorak	$45,733,428
SA	5067	Beulah Park, Kent Town, Norwood, Norwood South, Rose Park	$27,178,828
QLD	4007	Ascot, Hamilton, Hamilton Central	$26,972,548
TAS	7250	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Trevallyn, Travellers Rest, Waverley, West Launceston,	$4,941,792
NT	810	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creek, Tiwi, Wagaman, Wanguri	$2,885,061
ACT	2603	Forrest, Griffith, Manuka, Red Hill	$7,997,244

[24] Groups which include miscellaneous data including unknown/invalid postcodes were excluded as they do not refer to a specific postcode or region.

The postcode with the highest total gifts claimed in 2018–19 was **WA 6011 (Cottesloe, Peppermint Grove)** which recorded $661,564,730. This is an increase of 61.57 per cent from the $409,464,592 claimed in 2017–18 and accounted for 72.56 per cent of total donations in Western Australia.

New South Wales and **South Australia** saw shifts from the previous year in the postcode that claimed the highest total of tax-deductible donations. Table 17, below, shows the changes that have occurred between 2016–17 and 2018–19 in each state and territory.

Table 17: Postcode with the highest TOTAL gifts claimed by taxpayers for each State and Territory, 2015–16, 2016–17 and 2018–19

	2016–17	2017–18	2018–19
NSW	**2041**	**2110**	**2008**
	Balmain East, Birchgrove, Balmain	Hunters Hill, Woolwich	Chippendale, Darlington
VIC	**3148**	**3142**	**3142**
	Chadstone, Holmesglen, Chadstone Centre, Jordanville	Hawksburn, Toorak	Hawksburn, Toorak
QLD	**4007**	**4007**	**4007**
	Ascot, Hamilton, Hamilton Central	Ascot, Hamilton, Hamilton Central	Ascot, Hamilton, Hamilton Central
SA	**5063**	**5065**	**5067**
	Eastwood, Fullarton, Frewville, Parkside, Highgate	Dulwich, Glenside, Linden Park, Toorak Gardens, Tusmore	Beulah Park, Kent Town, Norwood, Norwood South, Rose Park
WA	**6011**	**6011**	**6011**
	Cottesloe, Peppermint Grove	Cottesloe, Peppermint Grove	Cottesloe, Peppermint Grove
TAS	**7250**	**7250**	**7250**
	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Trevallyn, Travellers Rest, Waverley, West Launceston	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Trevallyn, Travellers Rest, Waverley, West Launceston	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Trevallyn, Travellers Rest, Waverley, West Launceston
NT	**0870**	**0810**	**0810**
	Araluen, Alice Springs, Braitling, Ciccone, Desert Springs, East Side, Gillen, Sadadeen, Stuart, The Gap, White Gums	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creek, Tiwi, Wagaman, Wanguri	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creek, Tiwi, Wagaman, Wanguri
ACT	**2602**	**2603**	**2603**
	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Conner, Watson	Forrest, Griffith, Manuka, Red Hill	Forrest, Griffith, Manuka, Red Hill

Table 18: Highest average gifts claimed by taxpayers 2018–19 by postcode for each State identifies the postcode in each state whose taxpayers had the largest average deductible gift. This year the postcode **WA 6011 (Cottesloe, Peppermint Grove)** recorded the highest average gift in the country at $348,375.32. This has increased by 71.61 per cent from 2017–18 when the average gift in the postcode was $203,006.74. The average taxable income in this postcode

was $179,403 while the median taxable income was $76,381 making this the wealthiest postcode in the state and the sixth wealthiest in the country.

The wealthiest postcode in Australia, **NSW 2028 (Double Bay),** claimed $8,761,899 in donations in total with an average gift of $7,140.91. This postcode had an average taxable income of $202,541 (the median income was $74,506).

In **Victoria**, the postcode **VIC 3142 (Hawksburn, Toorak)** recorded the highest average gift in the state with $13,590.91. This has dropped by 58.92 per cent from $33,086.55 in 2017-18. This postcode is the wealthiest in Victoria and the second wealthiest in the country.

Table 18: Postcode with the highest AVERAGE Gift Claimed by taxpayers for each State and Territory, 2018–19

State & Postcode		Places within Postcode	Average Gift per Gifting Taxpayer
WA	6011	Cottesloe, Peppermint Grove	$348,375.32
NSW	2008	Darlington, Chippendale	$104,345.59
QLD	9726	Gold Coast MC	$19,340.16
VIC	3142	Hawksburn, Toorak	$13,590.91
SA	5067	Beulah Park, Kent Town, Norwood, Norwood South, Rose Park	$13,238.59
TAS	7211	Cleveland, Conara, Epping Forest	$11,168.81
ACT	2603	Forrest, Griffith, Manuka, Red Hill	$3,192.51
NT	851	Katherine	$2,125.66

Table 19 (overleaf) 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. For the third year in a row, the postcode with the highest percentage rate was **Joondalup DC (WA 6919)** (65.36 per cent) which is a regional metropolitan city, with an average income of $62,985.19.

Table 19: Postcode with the highest PERCENTAGE of taxpayers claiming a gift for each State and Territory, 2018–19			
State & Postcode		**Places within Postcode**	**Percentage of Taxpayers claiming a gift**
WA	6919	Joondalup DC	65.36%
SA	5710	Stirling North	47.53%
ACT	2901	Tuggeranong DC	44.44%
VIC	3358	Winter Valley	44.11%
NSW	2661	Kapooka	43.70%
TAS	7053	Bonnet Hill, Taroona	37.78%
QLD	4813	Townsville Milpo	37.04%
NT	0832	Bakewell, Bellamack, Gunn, Johnston, Mitchell, Roseberry, Zuccoli	36.56%

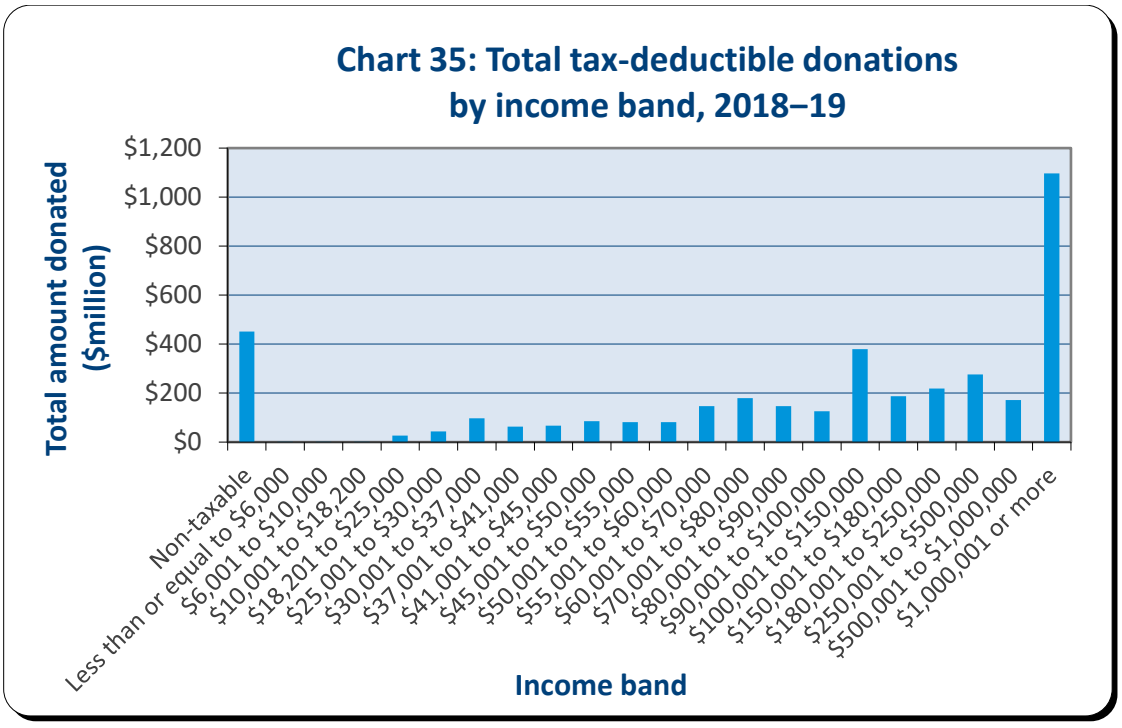
3.4 Summary and Discussion

Based on the data extracted from Table 6 in the Appendix (comprising Tables 16 to 19), the largest amount of tax-deductible donations to DGRs in 2018–19 both in total and on average came from the postcode **WA 6011 (Cottesloe, Peppermint Grove)**, while those in **WA 6919 (Joondalup)** had the highest percentage of taxpayers claiming a tax-deductible gift. This is consistent with the previous year.

3.5 Individual Taxpayer Donations by INCOME BAND

Table 5 in the Appendix to this paper (which forms the basis of Charts 35 to 41) contains data relating to the tax-deductible donations claimed by individual Australian taxpayers in their 2018–19 income tax returns, according to income bands.

Chart 35: Total tax-deductible donations by income band reveals that in 2018–19 individual Australian taxpayers with a taxable income over $1 million claimed $1,096.83 million in tax-deductible gifts, representing 27.92 per cent of the total amount claimed in 2018–19. This is an increase of 53.31 per cent from 2017–18 when taxpayers in this band claimed $715.45 million in deductible donations (or 19.09 per cent of the national total).



Those with a non-taxable income claimed $451 million in tax-deductible gifts. This represented 11.49 per cent of the total amount claimed by individual Australian taxpayers in 2018–19 and is an increase of 58.01 per cent from the $285.74 million claimed in 2017–18.

Chart 36: 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 4.32 per cent of taxpayers in the income band less than or equal to $6,000 claiming a gift, compared to 54.72 per cent for those with over $1 million in taxable income.

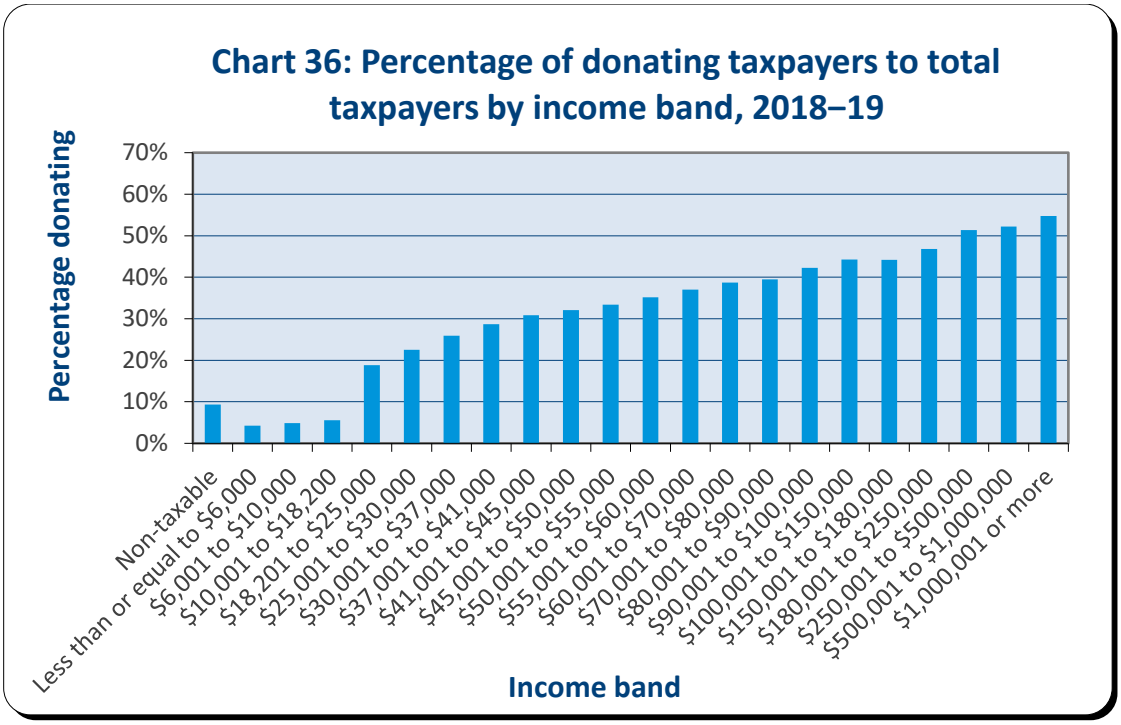


Chart 37 (overleaf) shows the percentage change over the decade from 2008–09 to 2018–19 in the ratio of donating taxpayers to total taxpayers. In every income bracket, the percentage claiming a tax-deductible donation has decreased significantly over the past ten years, with the gap narrowing as income increases. In 2008–09, on average 37.83 per cent of taxpayers claimed a donation and this rose to more than half of taxpayers earning over $55,000. However, by 2018–19 on average only 28.69 per cent of taxpayers claimed a donation and this figure only rose above 50 per cent for those in income bands greater than $250,000.

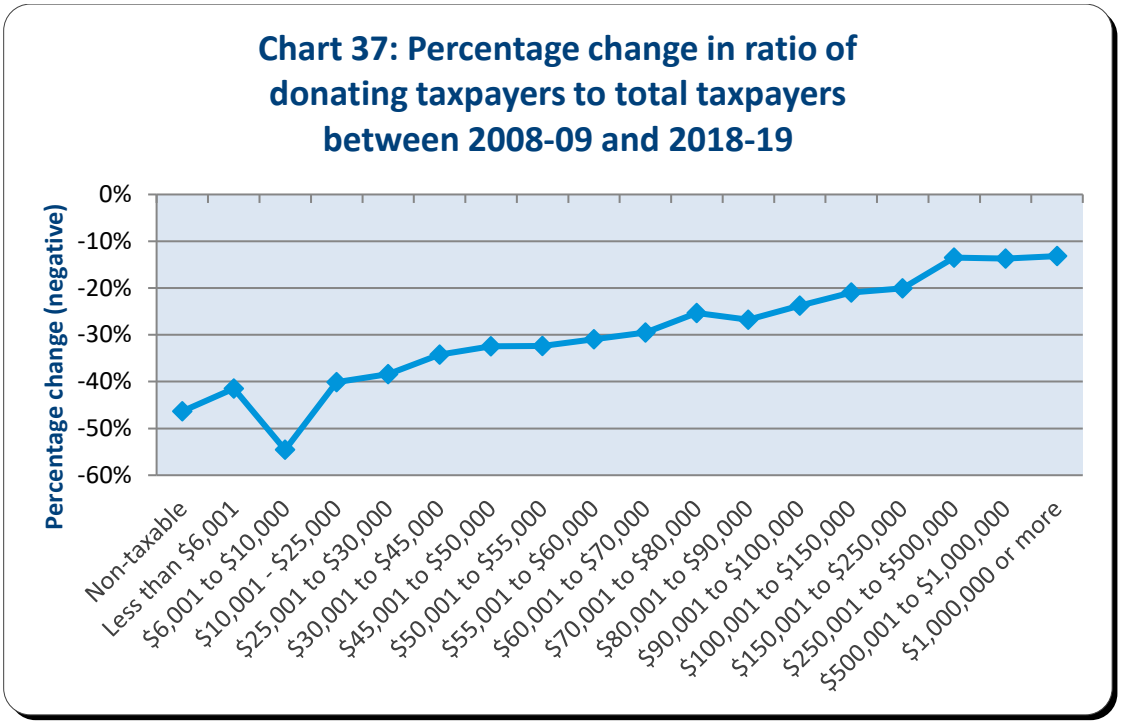


Chart 38 breaks down the percentage of donating taxpayers for those with a taxable income of $1 million or more since 2008–09. Following the same trend as the other income bands, the percentage claiming a tax-deductible donation has fallen from 63.02 per cent in 2008–09 to 54.72 per cent in 2018–19, a decrease of 13.18 per cent.

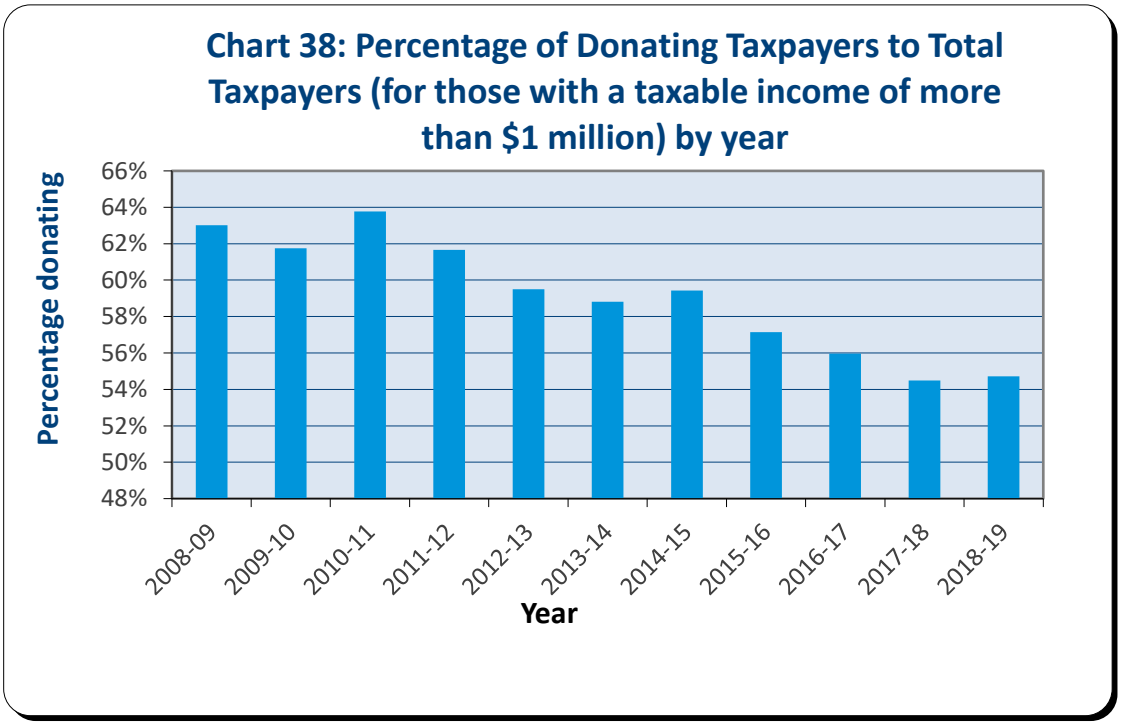
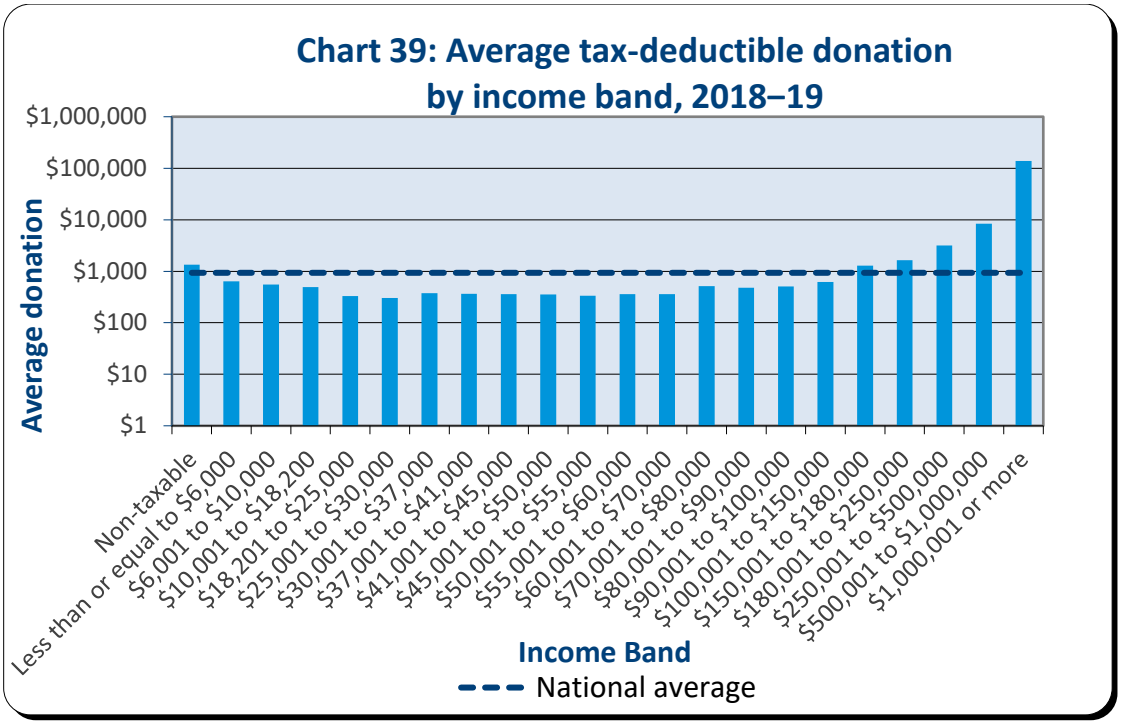


Chart 39: *Average tax-deductible donation by income band* shows that in general terms, the more one earns, the more one claims as a tax-deductible donation. For those earning over $150,000 in 2018–19, the average donation claimed was greater than the national average of $933.20 while those earning up to $150,000 donated, on average, less than the national average.



While the average tax-deductible donation was $933.20 in 2018–19, donating taxpayers with a taxable income over $1 million claimed an average of $138,611.55 in tax-deductible donations. This amount has increased by 48.02 per cent from 2017–18 where the average donation for this income band was $93,645.00. Chart 40 (overleaf) shows how this amount has changed over the last decade.

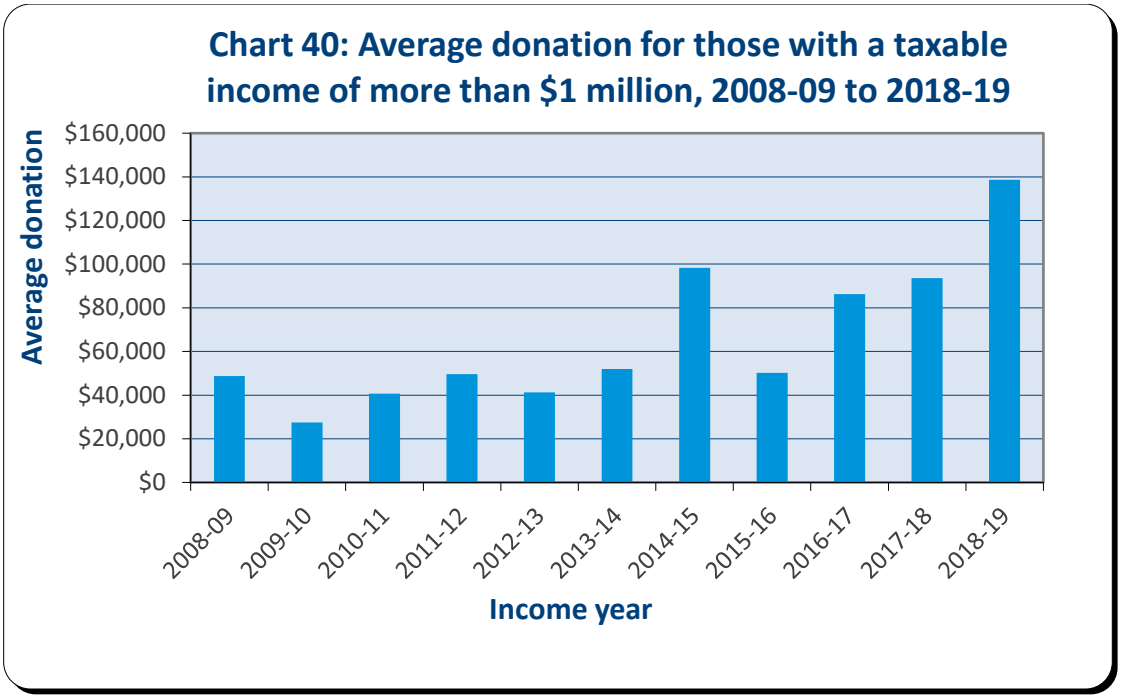
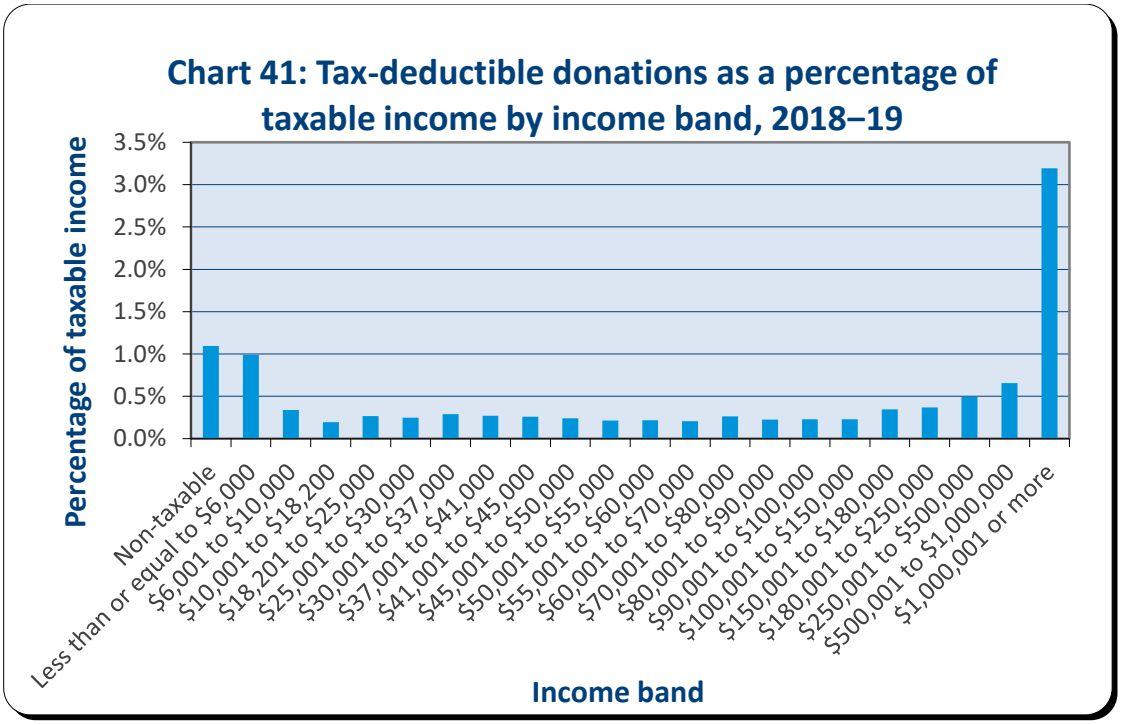


Chart 41 (overleaf): *Tax-deductible donations as a percentage of taxable income by income band* graphs the percentage donated of the taxable incomes of donating taxpayers across each income band. In 2018–19, those with the lowest and highest taxable incomes donated the highest percentage of their income. The percentage of income donated by those in the income band less than or equal to $6,000 remained at 1.09 per cent in 2018–19. Taxpayers earning more than $1 million donated 3.19 per cent of their income (compared to 2.06 per cent in 2017–18).



3.5.1 Summary and Discussion

Based on the data extracted from Table 5 in the Appendix (forming the basis of Charts 35 to 41), our analysis supports the general contention that the greater the taxable income, the greater the amount donated to DGRs and claimed by Australian taxpayers.

A total of 7,913 taxpayers with taxable incomes over $1 million claimed tax-deductible donations totalling $1,096.83 million in 2018–19. This represented 27.92 per cent of all tax-deductible donations in 2018–19. This income band also had the highest percentage of taxpayers claiming a donation (54.72 per cent) and donated 3.19 per cent of their income.

For taxpayers with a taxable income less than $6,001, the average gift claimed was $1,334.85, with 9.35 per cent of taxpayers in this income band claiming a gift. Taxpayers in this income band donated 1.09 per cent of their taxable income.

3.6 Individual Taxpayer Donations by OCCUPATION

Since 2006–07, 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 2018–19 are based upon the 'Australian and New Zealand Standard Classification of Occupations, Version 1.2' produced by the Australian Bureau of Statistics 2013.[25] 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 several sub-groups. Table 8 in the Appendix contains the data relating to these eight major groups of occupations.

On the ACPNS website is a search tool for all occupations which will retrieve all the relevant deductible gift data for the year 2018–19 by occupation and years dating back to 2006–07. This is available from https://research.qut.edu.au/australian-centre-for-philanthropy-and-nonprofit-studies/resources/giving-statistics/.

Tables 20-23 below show the occupations with the highest average claimed gifts, the highest total claimed gifts, the highest percentage of claimed gifts against total income, and the 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 those occupation codes containing fewer than 100 people.

[25] See https://www.abs.gov.au/AUSSTATS/abs@.nsf/Lookup/1220.0Main+Features1First%20Edition,%20Revision%201?OpenDocument

Table 20 identifies the top ten occupations by the total amount claimed. Once again, **Chief Executives and Managing Directors** (occupation code 1111) collectively donated the highest amount, $399,823,586 in 2018–19. This is a decrease of 15.00 per cent from 2017–18, where the total amount donated from this occupation code was $470,354,085. Chief Executives and Managing Directors have consistently donated the highest amount in total since data was first collected in the 2006–07 year.

Table 20: Highest TOTAL Gifts Claimed by Individual Taxpayers 2018–19 by OCCUPATION[26]

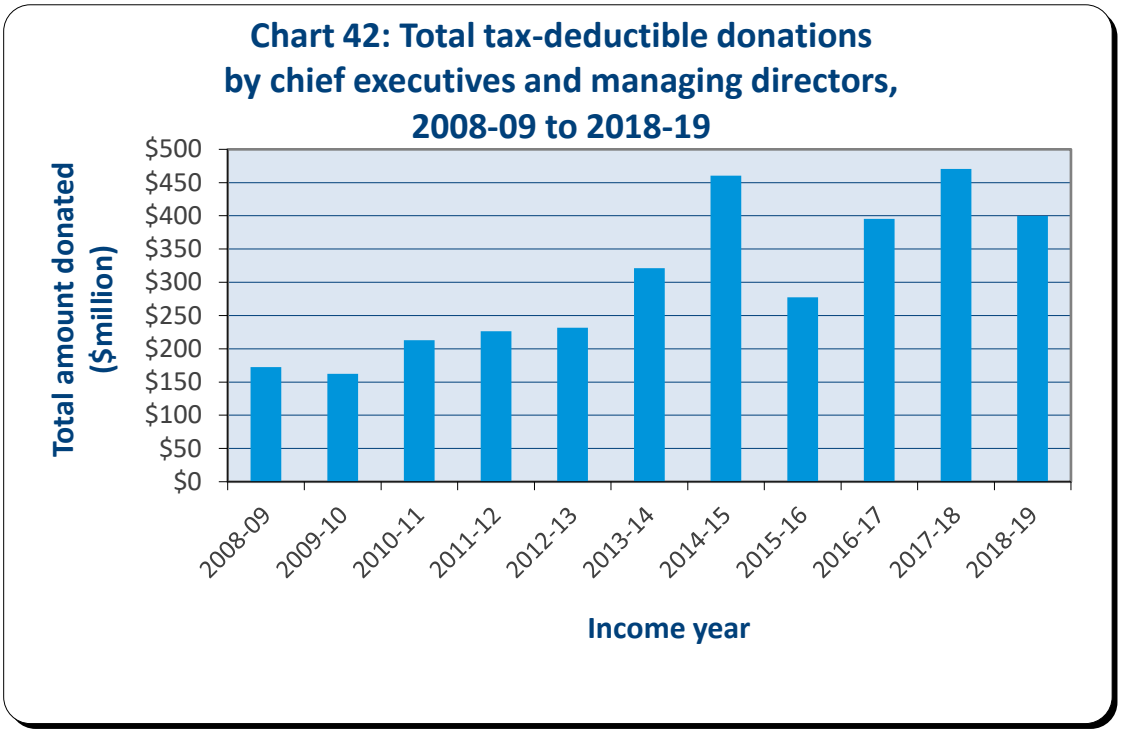
Rank	Occupation Code	Occupation Code	Total value of gifts/donations
1	1111	Chief executive officer or managing director	$399,823,586
2	1112	General manager	$86,821,692
3	2211	Accountant	$55,015,712
4	2544	Registered nurse	$49,495,490
5	2539	Other medical practitioners	$49,305,150
6	5121	Office administrator or manager	$37,922,721
7	2414	Secondary school teacher	$34,921,661
8	1311	Advertising and sales manager	$34,345,405
9	5311	Administration assistant or office worker	$30,855,672
10	2421	University lecturer or tutor	$30,492,940

Table 21 (overleaf) displays the top ten occupation groups by average gift. As with the previous year, **Chief Executives and Managing Directors** claimed the highest average tax-deductible donation ($8,071.21). This has decreased by 13.76 per cent since 2017–18 when the average gift was $9,358.98 for this occupation code.

[26] Occupations with less than 100 individuals and the miscellaneous 'other' category were excluded from analysis.

Table 21: Highest AVERAGE Gifts Claimed by Individual Taxpayers 2018–19 by OCCUPATION[27]			
Rank	**Occupation Code**	**Occupation Code**	**Average gift (per gifting taxpayer)**
1	1111	Chief executive officer or managing director	$8,071.21
2	2539	Other medical practitioners	$4,008.22
3	9222	Consultant - financial investment	$3,958.85
4	2533	Internal medicine specialist	$3,498.75
5	2535	Surgeon	$3,429.85
6	2532	Anaesthetist	$3,175.26
7	2711	Barrister	$3,124.68
8	2610	Programmer - type not specified	$3,027.33
9	2712	Judicial or other legal professionals	$2,652.32
10	2534	Psychiatrist	$2,321.76

Chart 42 shows the total amount donated by **Chief Executives and Managing Directors** since 2008–09. It shows that this amount has steadily increased each year with the exceptions of 2015–16 and the latest 2018–19 year. [28]



[27] Occupations with less than 100 individuals and the miscellaneous 'other' category were excluded from analysis.
[28] 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.

Chart 43 displays the average donation by Chief Executives and Managing Directors from 2008–09 to 2018–19. It follows the same pattern as the total gifts with a sharp increase in 2014–15, followed by an even sharper decrease in 2015–16.

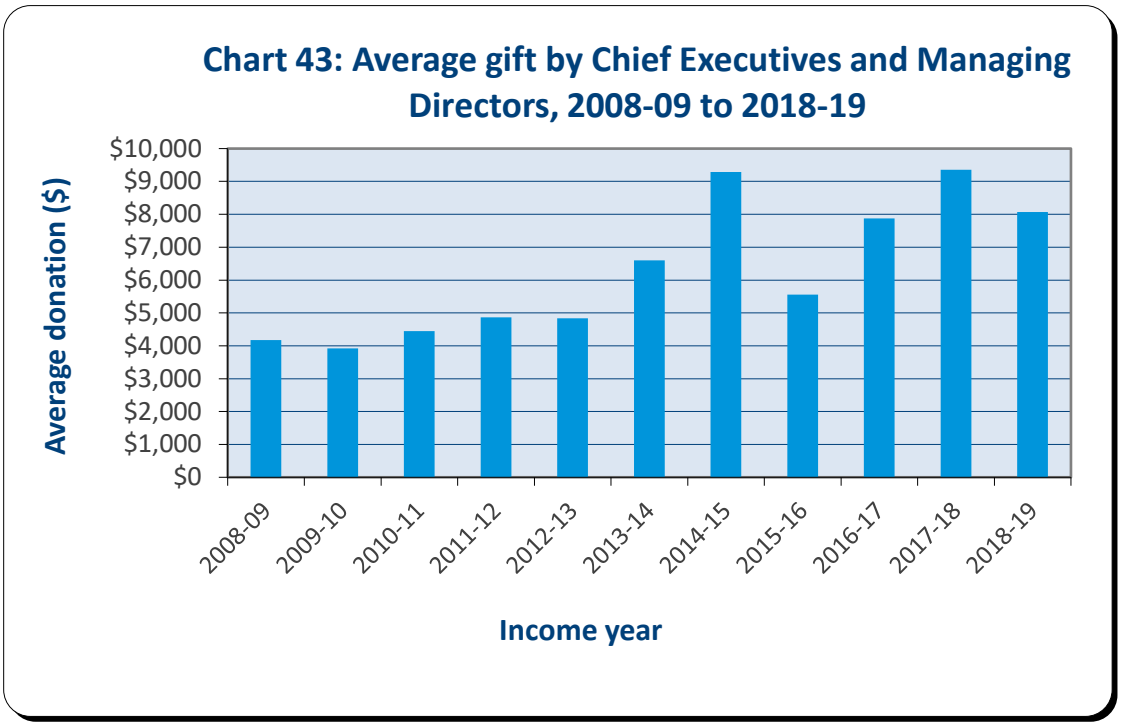


Table 22 identifies deductible gifts as a percentage of income, ranked for the top ten occupations. Once again, **Religious Leaders** ranked highest. **Religious Leaders** have ranked first in all but four recorded years (when they ranked second).[29] Overall, this list features a mix of occupation codes with low and high taxable incomes.

[29] Ministers of religion ranked second in 2007–08, 2008–09, 2013–14 and 2016–17.

Table 22: Highest PERCENTAGE of Income Claimed as Gifts by Individual Taxpayers 2018–19 by OCCUPATION[30]			
Rank	**Occupation Code**	**Occupation Code**	**Total gifts as a per cent of total taxable income**
1	2722	Religious leader	1.94%
2	7100	Machine operator - type not specified	1.88%
3	1111	Chief executive officer or managing director	1.27%
4	9222	Consultant - financial investment	1.25%
5	1113	Legislator	0.88%
6	8300	Factory or process worker - type not specified	0.81%
7	2539	Other medical practitioners	0.78%
8	2114	Visual arts and crafts professional	0.78%
9	2712	Judicial or other legal professionals	0.72%
10	2711	Barrister	0.71%

Table 23 (overleaf) depicts the percentage of donating taxpayers to total taxpayers within each occupation code in 2018–19.[31] For the ninth year in a row, the occupation with the highest percentage of donating taxpayers was **Police** (occupation code 4413) in which 72.05 per cent of taxpayers made a tax-deductible donation. The occupation with the next highest percentage of donating taxpayers was **Machine Operator** (occupation code 7100) with 69.19 per cent donating, followed by **School Principals** (57.54 per cent). This is consistent with the past two years.

[30] Occupations with less than 100 individuals and the miscellaneous 'other' category were excluded from analysis.

Table 23: Highest PERCENTAGE of Donating Taxpayers to Total Taxpayers 2018–19 by OCCUPATION[32]			
Rank	**Occupation Code**	**Occupation Code**	**Per cent of Total Taxpayers Claiming a Gift**
1	4413	Police	72.05%
2	7100	Machine operator - type not specified	69.19%
3	1343	School principal	57.54%
4	1324	Policy and planning manager	55.47%
5	1323	Human resource manager	52.28%
6	2540	Nurse - type not specified	52.15%
7	2223	Financial investment advisor or manager	51.79%
8	2712	Judicial or other legal professionals	51.53%
9	2222	Financial dealer	51.17%
10	4412	Fire or emergency service worker	50.99%

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, and often with payroll deductions to 'benevolent funds' for members of their profession/industry. There has been little shift in this list with Police, School Principals and Policy and Planning Managers being in the top four for eleven 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 both in total and average gifts in 2018-19. This occupation has consistently been in the top two for both total and average donation since 2008–09.

[32] Occupations with less than 100 individuals and the miscellaneous 'other' category were excluded from analysis.

4.0 LIMITATIONS OF THE STUDY

The ATO Taxation Statistics are one of the few ways in which donation information is collected on a rigorous basis in Australia. They provide useful trend data as the information is collected annually on much the same basis. Other giving surveys are usually snapshots with different questions, methodology and definitions of what is a gift or donation, and small numbers of participants.

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 are 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.

It is considered that the results of this analysis will prove useful to fundraisers in DGR-endorsed organisations, and in the development of fundraising strategies. Knowing where donors live, and how much taxpayers within certain industries and specific occupations give, can assist DGRs to target fundraising strategies towards these donor groups.

The limitations of this analysis include:

a. This study uses information from 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 2018–19 income year. This study does not measure the total amounts gifted by Australian taxpayers, because it is not known what percentage of taxpayers make tax-deductible donations but forget to claim them on their income tax returns. Many smaller donations may not be claimed, for example, a $2 donation receipt may have been lost or forgotten by tax time. 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* supports this with 74 per cent of those donating $10,000 or more claiming a tax deduction, compared with 21.2 per cent 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.) are 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 only capture philanthropic gifts and contributions by individuals to DGRs and does not capture donations to charities that are not DGRs.

e. Some taxpayers do not lodge their tax returns by the due date. The ATO adds new information to its aggregate dataset 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' 2019 tax returns processed by the ATO as at 31 October 2020.

f. Any information contained in 2018–19 income tax returns lodged by Australian taxpayers after October 31, 2020, will not be reflected in this 2021 Taxation Statistics publication. Instead, information relating to 2019 tax returns of individuals lodged after 31 October 2020 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 the 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 about sole traders should not be understood as representing 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 many taxpayers who do not declare their occupation or are classified as miscellaneous. In 2018–19, 3,298,485 (22.47 per cent) individual taxpayers had their occupation listed as 'other'.

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6.0 APPENDIX: ATO DATA TABLES

Taxation Statistics 2018–19 Table 1: Total and Average Donations (Revised ATO Data)[33,34] Income Years Ending 30 June 2009 to 30 June 2019											
	2008–09	**2009–10**	**2010–11**	**2011–12**	**2012–13**	**2013–14**	**2014–15**	**2015–16**	**2016–17**	**2017–18**	**2018–19**
Number of taxable taxpayers	9,582,260	9,537,600	9,815,520	10,203,645	9,867,053	10,094,991	10,357,365	10,584,639	10,774,892	10,863,970	11,061,397
Number of non-taxable taxpayers	3,325,920	3,511,860	3,459,530	3,163,135	3,538,884	3,556,057	3,610,001	3,752,762	3,715,422	3,424,322	3,616,148
Total taxpayers	12,908,185	13,049,460	13,275,050	13,366,780	13,405,941	13,651,048	13,967,366	14,337,401	14,490,314	14,288,292	14,677,545
Taxable income ($ million)	581,278	610,179	658,167	699,637	740,422	775,670	803,029	834,117	850,354	877,123	921,024
Donating taxpayers	4,780,600	4,545,765	4,928,310	4,663,785	4,682,081	4,675,588	4,708,194	4,649,607	4,621,170	4,430,597	4,210,270
Total tax-deductible donations ($ million)	2,141	2,033	2,305	2,298	2,355	2,685	3,153	2,931	3,582	3,747	3,929
Percentage change	-10.28%	-5.04%	13.38%	-0.31%	2.49%	14.03%	17.40%	-7.04%	22.21%	4.62%	2.72%
Percentage of donors to total taxpayers	37.04%	34.83%	37.12%	34.89%	34.93%	34.25%	33.71%	32.43%	31.89%	31.01%	28.69%
Donation as a percentage of taxable income	0.37%	0.33%	0.35%	0.33%	0.32%	0.35%	0.39%	0.35%	0.42%	0.43%	0.43%
Average tax-deductible donation	447.81	447.23	467.71	492.69	502.98	574.35	669.60	630.32	775.06	845.73	933.20
Increase of average donation ($)	-78.15	-0.58	20.48	24.98	10.29	71.37	95.25	-39.29	144.74	70.67	70.67
Increase of average donation (%)	-14.86%	-0.13%	4.58%	5.34%	2.09%	14.19%	16.58%	-5.87%	22.96%	9.12%	9.12%
Median donation ($)	N/A	N/A	N/A	N/A	N/A	$ 100	$ 105	$110	$110	$115	$115

[33] Source: Table 1: Individuals Tax. Selected Items, for income years 1978–79 to 2018–19, Australian Taxation Office (2021) Taxation Statistics 2018–19

[34] Statistics for the 2016–17 and 2017–18 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 2018–19 Table 2: Donations by Gender[35] Income Year Ending 30 June 2019								
Gender	Total number of individuals	Taxable income	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
		$ million	no.	$ million	%	%	$	%
Male	7,506,357	549,601	2,054,360	2,152	27.37%	0.39%	1,047.45	54.77%
Female	7,171,188	368,467	2,155,910	1,777	30.06%	0.48%	824.32	45.23%
Total[36]	**14,677,545**	**918,069**	**4,210,270**	**3,929.01**	**28.69%**	**0.43%**	**933.20**	**100.00%**

[35] Source: Table 3: Individual Tax. Selected items, by sex, taxable status, age range and taxable income range, 2018–19 income year Australian Taxation Office (2021) Taxation Statistics 2018–19.
[36] Numbers may not add up due to nondisclosure.

Taxation Statistics 2018–19 Table 3: Donations by Gender and Age Income Year Ending 30 June 2019								
Gender	Total number of individuals	Taxable income	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
	Taxpayers	$ million	no.	$ million	%	%	$	%
Male								
Under 18	76,877	817	2,979	0.29	3.88%	0.04%	96.46	0.01%
18 – 24	886,863	30,799	122,756	23.95	13.84%	0.08%	195.13	0.61%
25 – 29	833,477	46,375	185,629	54.97	22.27%	0.12%	296.15	1.40%
30 – 34	844,960	60,566	222,857	82.06	26.37%	0.14%	368.22	2.09%
35 – 39	808,972	68,760	238,439	114.31	29.47%	0.17%	479.41	2.91%
40 – 44	709,243	66,686	225,428	118.57	31.78%	0.18%	525.96	3.02%
45 – 49	718,490	71,212	237,029	149.82	32.99%	0.21%	632.07	3.81%
50 – 54	644,188	62,937	215,438	200.85	33.44%	0.32%	932.28	5.11%
55 – 59	629,476	57,749	214,284	507.02	34.04%	0.88%	2,366.11	12.90%
60 – 64	515,607	38,733	166,260	166.65	32.25%	0.43%	1,002.34	4.24%
65 – 69	351,258	21,077	98,011	216.24	27.90%	1.03%	2,206.30	5.50%
70 – 74	224,669	11,087	56,251	203.47	25.04%	1.84%	3,617.12	5.18%
75 and over	262,277	12,803	68,999	313.65	26.31%	2.45%	4,545.73	7.98%
Total male	**7,506,357**	**549,601**	**2,054,360**	**2,151.85**	**27.37%**	**0.39%**	**1,047.45**	**54.77%**
Female								
Under 18	74,965	648	2,661	0.18	3.55%	0.03%	68.96	0.00%
18 – 24	853,222	26,160	137,997	23.74	16.17%	0.09%	172.03	0.60%
25 – 29	806,231	37,008	210,352	48.57	26.09%	0.13%	230.89	1.24%
30 – 34	813,194	41,684	234,920	64.75	28.89%	0.16%	275.63	1.65%
35 – 39	757,432	42,429	237,093	79.88	31.30%	0.19%	336.93	2.03%
40 – 44	675,823	41,810	227,224	90.95	33.62%	0.22%	400.27	2.31%
45 – 49	707,832	45,747	248,011	112.42	35.04%	0.25%	453.29	2.86%
50 – 54	634,121	39,821	231,427	121.20	36.50%	0.30%	523.71	3.08%
55 – 59	609,171	36,180	229,168	453.09	37.62%	1.25%	1977.09	11.53%
60 – 64	479,995	23,973	174,838	131.63	36.42%	0.55%	752.85	3.35%
65 – 69	305,470	13,107	95,960	129.78	31.41%	0.99%	1352.42	3.30%
70 – 74	190,980	7,476	51,156	241.25	26.79%	3.23%	4715.87	6.14%
75 and over	262,752	12,425	75,103	279.72	28.58%	2.25%	3724.55	7.12%
Total female	**7,171,188**	**368,467**	**2,155,910**	**1,777.16**	**30.06%**	**0.48%**	**824.32**	**45.23%**

Taxation Statistics 2018–19 Table 4: State of Residence[37] Income Year Ending 30 June 2019									
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
		$ million	no.	$ million	%	%	$	$	%
New South Wales	4,600,861	304,105	1,352,581	1,358.02	29.40%	0.45%	1004.02	150	34.56%
Victoria	3,753,102	233,581	1,186,369	918.04	31.61%	0.39%	773.82	100	23.37%
Queensland	2,920,162	172,694	770,093	425.92	26.37%	0.25%	553.08	100	10.84%
South Australia	989,405	55,613	260,832	169.11	26.36%	0.30%	648.36	109	4.30%
Western Australia	1,546,324	102,752	412,714	911.73	26.69%	0.89%	2209.11	120	23.21%
Tasmania	303,080	16,066	81,667	42.24	26.95%	0.26%	517.18	100	1.08%
Northern Territory	130,110	8,579	36,546	15.41	28.09%	0.18%	421.70	105	0.39%
Australian Capital Territory	278,826	20,582	100,518	77.70	36.05%	0.38%	773.02	202	1.98%
Other Taxpayers	155,675	4,098	8,950	10.82	5.75%	0.26%	1209.31	200	0.28%
Total[38]	**14,677,545**	**918,069**	**4,210,270**	**3,929.01**	**28.69%**	**0.43%**	**933.20**	**120**	**100.00%**

[37] Source: Table 4: Selected items, by gender, taxable status, state/territory and taxable income range, 2018–19 income year. Australian Taxation Office (2021) Taxation Statistics 2018–19

[38] Numbers may not add up due to nondisclosure.

Taxation Statistics 2018–19 Table 5: Income Band[39] Income Year Ending 30 June 2019									
Taxable Income Bands	**Total number of individual taxpayers**	**Taxable income**	**Percentage of taxpayers in income band to total**	**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**
		$m	**Taxpayers**	**no.**	**$m**	**%**	**%**	**$**	**%**
Non-taxable	3,616,148	41,241	24.64%	338,229	451	9.35%	1.09%	1,334.85	11.49%
Less than or equal to $6,000	35,469	97	0.24%	1,511	1	4.26%	0.99%	636.43	0.02%
$6,001 to $10,000	20,890	166	0.14%	1,021	1	4.89%	0.34%	552.69	0.01%
$10,001 to $18,200	34,863	486	0.24%	1,942	1	5.57%	0.20%	490.48	0.02%
$18,201 to $25,000	424,719	9,909	2.89%	80,033	26	18.84%	0.27%	330.42	0.67%
$25,001 to $30,000	639,976	17,597	4.36%	144,294	44	22.55%	0.25%	304.46	1.12%
$30,001 to $37,000	1,001,528	33,707	6.82%	259,662	98	25.93%	0.29%	375.85	2.48%
$37,001 to $40,000	605,579	23,602	4.13%	173,653	64	28.68%	0.27%	367.38	1.62%
$40,001 to $45,000	595,925	25,628	4.06%	183,853	67	30.85%	0.26%	362.13	1.69%
$45,001 to $50,000	752,953	35,773	5.13%	241,823	85	32.12%	0.24%	352.93	2.17%
$50,001 to $55,000	721,851	37,860	4.92%	241,265	81	33.42%	0.21%	336.13	2.06%
$55,001 to $60,000	644,442	37,031	4.39%	226,824	81	35.20%	0.22%	358.13	2.07%
$60,001 to $70,000	1,104,658	71,631	7.53%	408,863	147	37.01%	0.21%	359.67	3.74%
$70,001 to $80,000	908,674	68,012	6.19%	352,130	180	38.75%	0.26%	511.37	4.58%
$80,001 to $90,000	769,612	65,420	5.24%	304,012	147	39.50%	0.22%	482.00	3.73%
$90,001 to $100,000	585,920	55,536	3.99%	247,596	126	42.26%	0.23%	510.06	3.21%
$100,001 to $150,000	1,378,697	164,948	9.39%	610,068	380	44.25%	0.23%	622.65	9.67%
$150,001 to $180,000	327,174	53,786	2.23%	144,528	187	44.17%	0.35%	1,292.16	4.75%
$180,001 to $250,000	286,244	59,218	1.95%	133,962	219	46.80%	0.37%	1,633.03	5.57%
$250,001 to $500,000	168,588	55,938	1.15%	86,641	276	51.39%	0.49%	3,182.66	7.02%
$500,001 to $1,000,000	39,173	26,112	0.27%	20,447	171	52.20%	0.66%	8,368.97	4.36%
$1,000,001 or more	14,462	34,370	0.10%	7,913	1,097	54.72%	3.19%	138,611.55	27.92%
Total[40]	14,677,545	918,069	100%	4,210,270	3929	28.69%	0.43%	933.20	100%

[39] Source: Table 4: Selected items, by gender, taxable status, state/territory and taxable income range, 2018–19 income year. Australian Taxation Office (2021) Taxation Statistics 2018–19.
[40] Numbers may not add up due to nondisclosure and/or rounding.

Taxation Statistics 2018–19 Table 6: Highest Total Deductible Gifts by State and Postcode[41] Income Year Ending 30 June 2019						
Postcode	**Locations**	**No. of Gifting taxpayers**	**Amount of Gift $**	**Average Gift $**	**% Making Gift**	**% of Taxable Income**
NSW						
2008	Chippendale, Darlington	1,390	$145,040,364	$104,345.59	21.77%	38.10%
2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	2,114	$55,976,277	$26,478.84	34.94%	4.63%
2060	HMAS Platypus, HMAS Waterhen, Lavender Bay, McMahons Point, North Sydney, North Sydney Shoppingworld, Waverton	3,719	$39,026,232	$10,493.74	33.18%	2.74%
2023	Bellevue Hill	2,514	$32,950,016	$13,106.61	33.95%	2.57%
2088	Mosman, Spit Junction	7,167	$29,902,221	$4,172.21	35.30%	0.86%
VIC						
3142	Hawksburn, Toorak	3,365	$45,733,428	$13,590.91	33.47%	2.25%
3141	South Yarra	5,916	$42,463,855	$7,177.80	31.09%	2.14%
3068	Clifton Hill, Fitzroy North	4,890	$36,530,745	$7,470.50	36.98%	3.11%
3122	Auburn South, Glenferrie South, Hawthorn, Hawthorn North, Hawthorn West	5,509	$29,745,590	$5,399.45	32.87%	1.63%
3124	Camberwell, Camberwell North, Camberwell South, Camberwell West, Hartwell, Middle Camberwell	5,118	$28,382,349	$5,545.59	33.17%	1.90%
QLD						
4007	Ascot, Hamilton, Hamilton Central	2,769	$26,972,548	$9,740.90	26.93%	2.40%
4069	Brookfield, Chapel Hill, Fig Tree Pocket, Kenmore, Kenmore DC, Kenmore East, Kenmore Hills, Pinjarra Hills, Pullenvale, Upper Brookfield	6,528	$9,607,501	$1,471.74	28.98%	0.47%
4350	Athol, Blue Mountain Heights, Centenary Heights, Charlton, Clifford Gardens, Cotswold Hills, Cranley, Darling Heights, Drayton, Drayton North, East Toowoomba, Finnie, Glenvale, Gowrie Mountain, Harlaxton, Harristown, Kearneys Spring, Middle Ridge, Mount Kynoch, Mount Lofty, Mount Rascal, Newtown, North Toowoomba, Northlands, Northpoint, Prince Henry Heights, Rangeville, Redwood, Rockville, South Toowoomba, Toowoomba, Toowoomba City, Toowoomba DC, Toowoomba East, Toowoomba South, Toowoomba Village Fair, Toowoomba West, Top Camp, Torrington, Wellcamp, Westbrook, Wilsonton, Wilsonton Heights, Wyalla Plaza	18,202	$8,569,383	$470.79	28.87%	0.24%
4218	Broadbeach, Broadbeach Waters, Mermaid Beach, Mermaid Waters, Nobby Beach, Pacific Fair, Q Supercentre	4,803	$7,913,406	$1,647.60	21.08%	0.55%

[41] Postcodes with less than 100 individuals were excluded from analysis

Taxation Statistics 2018–19 Table 6: Highest Total Deductible Gifts by State and Postcode[41] Income Year Ending 30 June 2019						
Postcode	**Locations**	**No. of Gifting taxpayers**	**Amount of Gift $**	**Average Gift $**	**% Making Gift**	**% of Taxable Income**
4655	Booral, Bunya Creek, Craignish, Dundowran, Dundowran Beach, Eli Waters, Great Sandy Strait, Hervey Bay, Hervey Bay DC, Kawunfan, Kingfisher Bay Resort, Nikenbah, Pialba, Point Vernon, River Heads, Scarness, Sunshine Acres, Susan River Takura, Toogoom, Torquay, Urangan, Urraween, Walliebum, Walligan, Wondunna	7,113	$7,155,207	$1,005.93	23.21%	0.48%
SA						
5067	Beulah Park, Kent Town, Norwood, Norwood South, Rose Park	2,053	$27,178,828	$13,238.59	29.25%	5.07%
5066	Beaumont, Burnside, Erindale, Hazelwood Park, Stonyfell, Waterfall Gully, Wattle Park	2,489	$6,443,607	$2,588.83	30.35%	0.89%
5000	University of Adelaide, Adelaide, Adelaide BC, City West Campus, Halifax Street, Hutt Street, Rundle Mall, Station Arcade	2,003	$5,228,904	$2,610.54	22.45%	0.96%
5065	Dulwich, Glenside, Linden Park, Toorak Gardens, Tusmore	2,045	$4,330,830	$2,117.77	30.46%	0.76%
5081	Collinswood, Gilberton, Medindie, Medindie Gardens, Vale Park, Walkerville	1,894	$3,670,653	$1,938.04	30.68%	0.60%
WA						
6011	Cottesloe, Peppermint Grove	1,899	$661,564,730	$348,375.32	29.29%	56.87%
6012	Mosman Park	1,482	$38,322,150	$25,858.40	26.51%	5.00%
6153	Applecross, Applecross North, Ardross, Brentwood, Canning Bridge Applecross, Mount Pleasant	3,960	$8,427,708	$2,128.21	28.24%	0.62%
6009	Crawley, Broadway Nedlands, Dalkeith, Nedlands, Nedlands DC	3,270	$6,521,683	$1,994.40	29.01%	0.41%
6010	Claremont, Claremont North, Karrakatta, Mount Claremont, Swanbourne	3,487	$6,011,206	$1,723.89	29.89%	0.44%
TAS						
7250	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Trevallyn, Travellers Rest, Waverley, West Launceston,	7,761	$4,941,792	$636.75	26.47%	0.30%
7005	Dynnyrne, Lower Sandy Bay, Sandy Bay	2,551	$3,381,526	$1,325.57	27.81%	0.52%
7004	Battery Point, South Hobart	1,702	$3,282,277	$1,928.48	33.59%	1.01%
7000	Glebe, Hobart, Mount Stuart, North Hobart, Queens Domain, West Hobart	3,142	$2,273,154	$723.47	31.56%	0.38%
7018	Bellerive, Howrah, Montagu Bay, Mornington, Rosny, Rosny Park, Tranmere, Warrane	4,858	$2,138,824	$440.27	36.19%	0.28%
NT						

Taxation Statistics 2018–19 Table 6: Highest Total Deductible Gifts by State and Postcode[41] Income Year Ending 30 June 2019						
Postcode	**Locations**	**No. of Gifting taxpayers**	**Amount of Gift $**	**Average Gift $**	**% Making Gift**	**% of Taxable Income**
0810	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creek, Tiwi, Wagaman, Wanguri	6,333	$2,885,061	$455.56	29.55%	0.20%
0870	Araluen, Alice Springs, Braitling, Ciccone, Desert Springs, East Side, Gillen, Sadadeen, Stuart, The Gap, White Gums	3,920	$2,389,480	$609.56	27.10%	0.26%
0820	Bayview, Coonawarra, Charles Darwin, Darwin DC, Eaton, East Point, Fannie Bay, Larrakeyah, Ludmilla, Parap, Stuart Park, The Gardens, The Narrows, Winnellie, Woolner	3,898	$2,068,976	$530.78	29.59%	0.19%
0812	Anula, Buffalo Creek, Holmes, Karama, Leanyer, Marrara, Malak, Wulagi	3,586	$1,216,008	$339.10	32.25%	0.17%
0830	Archer, Durack, Driver, Farrar, Fray, Marlow Lagoon, Moulden, Palmerston, Shoal Bay, Woodroffe, Yarrawonga	3,898	$1,176,781	$301.89	34.85%	0.16%
ACT						
2603	Forrest, Griffith, Manuka, Red Hill	2,505	$7,997,244	$3,192.51	35.90%	0.96%
2602	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Conner, Watson	7,781	$7,878,364	$1,012.51	36.59%	0.49%
2615	Charnwood, Dunlop, Flynn, Florey, Fraser, Higgins, Holt, Kippax, Latham, Macgregor, Macnamara, Melba, Stranthnairn, Spence	10,444	$5,716,420	$547.34	36.46%	0.31%
2611	Bimberi, Brindabella, Chapman, Cooleman, Coombs, Coree, Denman Prospect, Duffy, Fisher, Holder, Rivett, Stirling, Stromlo, Uriarra, Uriarra Village, Waramanga, Weston, Weston Creek, Wright	8,106	$5,664,892	$698.85	39.11%	0.36%
2617	Belconnen, Belconnen DC, Bruce, Evatt, Giralang, Kaleen, Lawson, McKellar, University of Canberra	7,842	$5,133,142	$654.57	33.16%	0.33%

Taxation Statistics 2018–19[42] Table 7: Highest Average Deductible Gift by State and Postcode Income Year Ending 30 June 2019						
Postcode	**Locations**	**No. of Gifting taxpayers**	**Amount of Gift $**	**Average gift $**	**% Making Gift**	**% of Taxable Income**
NSW						
2008	Darlington, Chippendale	1,390	145,040,364	$104,345.59	21.77%	38.10%
2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	2,114	55,976,277	$26,478.84	34.94%	4.63%
2059	North Sydney	51	930,936	$18,253.65	27.42%	4.28%
2023	Bellevue Hill	2,514	32,950,016	$13,106.61	33.95%	2.57%
2060	HMAS Platypus, HMAS Waterhen, Lavender Bay, McMahons Point, North Sydney, North Sydney Shoppingworld, Waverton	3,719	39,026,232	$10,493.74	33.18%	2.74%
VIC						
3142	Hawksburn, Toorak	3,365	45,733,428	$13,590.91	33.47%	2.25%
3944	Portsea	153	1,821,945	$11,908.14	33.55%	2.28%
3441	Mount Macedon	309	2,991,677	$9,681.80	35.11%	3.49%
3206	Albert Park, Middle Park	2,533	20,297,417	$8,013.19	35.73%	2.01%
3068	Clifton Hill, Fitzroy North	4,890	36,530,745	$7,470.50	36.98%	3.11%
QLD						
9726	Gold Coast MC	43	831,627	$19,340.16	7.79%	4.40%
4007	Ascot, Hamilton, Hamilton Central	2,769	26,972,548	$9,740.90	26.93%	2.40%
4067	St Lucia, St Lucia South	1,249	4,925,246	$3,943.35	22.42%	1.11%
4660	Abington, Apple Tree Creek, Buxton, Cherwell, Childers, Cordalba, Doolbi, Eureka, Farsfield, Goodwood, Gregory River, Horton, Isis Central, Isis River, Kullogum, North Gregory, North Isis, Promisedland, Redridge, South Isis, Woodgate	631	1,697,612	$2,690.35	17.41%	0.84%
4424	Drillham, Drillham South, Glenaubyn	10	22,776	$2,277.60	8.70%	0.69%

[42] Postcodes with less than 100 individuals were excluded from analysis

Taxation Statistics 2018–19[42] Table 7: Highest Average Deductible Gift by State and Postcode Income Year Ending 30 June 2019						
Postcode	**Locations**	**No. of Gifting taxpayers**	**Amount of Gift $**	**Average gift $**	**% Making Gift**	**% of Taxable Income**
SA						
5067	Beulah Park, Kent Town, Norwood, Norwood South, Rose Park	2,053	27,178,828	$13,238.59	29.25%	5.07%
5279	Koorine, Mount Burr, Mount McIntyre, Short, Wattle Range East	31	157,515	$5,081.13	13.42%	1.47%
5006	North Adelaide, North Adelaide Melbourne St	1,229	3,270,811	$2,661.36	29.26%	0.76%
5000	University of Adelaide, Adelaide, Adelaide BC, City West Campus, Halifax Street, Hutt Street, Rundle Mall, Station Arcade	2,003	5,228,904	$2,610.54	22.45%	0.96%
5066	Beaumont, Burnside, Erindale, Hazelwood Park, Stonyfell, Waterfall Gully, Wattle Park	2,489	6,443,607	$2,588.83	30.35%	0.89%
WA						
6011	Cottesloe, Peppermint Grove	1,899	661,564,730	$348,375.32	29.29%	56.87%
6012	Mosman Park	1,482	38,322,150	$25,858.40	26.51%	5.00%
6106	Welshpool	9	52,813	$5,868.11	6.67%	0.49%
6043	Breton Bay, Ledge Point	17	39,210	$2,306.47	14.17%	0.49%
6237	Boyanup, Elgin, Gwindinup, North Boyanup, Stratham, The Plains	402	893,099	$2,221.64	25.13%	0.89%
TAS						
7211	Cleveland, Conara, Epping Forest	16	178,701	$11,168.81	13.91%	3.45%
7162	Birchs Bay, Woodbridge	110	509,933	$4,635.75	26.13%	2.14%
7001	Hobart	62	177,523	$2,863.27	12.38%	0.77%
7210	Campbell Town, Lake Leake	113	310,153	$2,744.72	20.62%	1.11%
7004	Battery Point, South Hobart	1,702	3,282,277	$1,928.48	33.59%	1.01%
NT						
851	Katherine	164	348,609	$2,125.66	17.90%	0.59%
874	Irlpme, Mount Johns, Undoolya	50	51,634	$1,032.68	33.78%	0.49%
880	Gapuwiyak, Nhulunbuy, Gunyangara, Yirrkala	250	252,058	$1,008.23	23.52%	0.37%
847	Pine Creek	19	17,653	$929.11	11.80%	0.29%
875	Flynn, Larapinta	133	113,676	$854.71	22.74%	0.35%

Taxation Statistics 2018–19[42] Table 7: Highest Average Deductible Gift by State and Postcode Income Year Ending 30 June 2019						
Postcode	**Locations**	**No. of Gifting taxpayers**	**Amount of Gift $**	**Average gift $**	**% Making Gift**	**% of Taxable Income**
ACT						
2603	Forrest, Griffith, Manuka, Red Hill	2,505	7,997,244	$3,192.51	35.90%	0.96%
2600	Barton, Canberra, Capital Hill, Deakin, Deakin West, Harman, HMAS Harman, Parkes, Russell, Yarralumla	2,335	4,403,954	$1,886.06	39.22%	0.66%
2605	Curtin, Garran, Hughes	3,226	4,433,973	$1,374.45	41.20%	0.62%
2604	Causeway, Kingston, Narrabundah	3,114	3,529,038	$1,133.28	36.73%	0.45%
2612	Braddon, Campbell, Reid, Turner	3,859	4,004,282	$1,037.65	33.69%	0.42%

Taxation Statistics 2018–19[43] Table 8: Occupation Code Income Year Ending 30 June 2019							
Occupation	**Total number of individual taxpayers**	**Taxable income**	**Total tax-deductible donations**		**Average gift**	**Percentage of donating taxpayers to total taxpayers**	**Donations as a percentage of taxable income**
		$ m	**no.**	**$ m**	**$**	**%**	**%**
Managers	1,554,117	163,471	587,414	695	1,183.15	37.80%	0.43%
Professionals	2,595,924	231,467	1,035,288	688	664.55	39.88%	0.30%
Technicians and Trades Workers	1,322,018	90,623	379,831	107	281.70	28.73%	0.12%
Community and Personal Service Workers	1,392,428	60,704	392,060	110	280.57	28.16%	0.18%
Clerical and Administrative Workers	1,586,587	94,763	570,361	210	368.19	35.95%	0.22%
Sales Workers	991,651	41,328	233,324	55	235.72	23.53%	0.13%
Machinery Operators and Drivers	698,919	45,536	219,880	65	295.62	31.46%	0.14%
Labourers	1,237,416	51,877	265,786	70	263.37	21.48%	0.13%
Other	3,298,485	138,299	526,326	1,929	3,665.03	15.96%	1.39%

[43] Source: Table 14: Taxation statistics 2018–19 Individuals: Selected items, by occupation, sex and taxable income range, 2018–19 income year. Australian Taxation Office (2021) Taxation Statistics 2018–19.

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