



Queensland University of Technology
Brisbane Australia

This may be the author's version of a work that was submitted/accepted for publication in the following source:

[Mcgregor-Lowndes, Myles, Balczun, Marie, & Williamson, Alexandra](#)
(2022)

An examination of tax-deductible donations made by Australian taxpayers in 2019-20 : ACPNS Working Paper no. 75.

The Australian Centre for Philanthropy and Nonprofit Studies (ACPNS), QUT.

This file was downloaded from: <https://eprints.qut.edu.au/235086/>

© 2022 The authors

This work is covered by copyright. Unless the document is being made available under a Creative Commons Licence, you must assume that re-use is limited to personal use and that permission from the copyright owner must be obtained for all other uses. If the document is available under a Creative Commons License (or other specified license) then refer to the Licence for details of permitted re-use. It is a condition of access that users recognise and abide by the legal requirements associated with these rights. If you believe that this work infringes copyright please provide details by email to qut.copyright@qut.edu.au

License: Creative Commons: Attribution 4.0

Notice: *Please note that this document may not be the Version of Record (i.e. published version) of the work. Author manuscript versions (as Submitted for peer review or as Accepted for publication after peer review) can be identified by an absence of publisher branding and/or typeset appearance. If there is any doubt, please refer to the published source.*

<https://doi.org/10.5204/rep.eprints.235086>

AN EXAMINATION OF TAX- DEDUCTIBLE DONATIONS MADE BY AUSTRALIAN TAXPAYERS IN 2019-20

Working Paper no. ACPNS 75

September 2022



2019-20



The Australian Centre
for Philanthropy and
Nonprofit Studies

Prepared by

Emeritus Professor Myles McGregor-Lowndes
Marie Balczun
Dr Alexandra Williamson

QUT's Australian Centre for Philanthropy and Nonprofit Studies (ACPNS) works to support nonprofits, philanthropy, social enterprise and government. We provide education to equip individuals and organisations to meet the needs of their community, and conduct research to enhance learning and social change.

The Centre's 20-year track record for robust and innovative research, academic leadership, and collaboration with the nonprofit sector and government make it unique in Australia. Since its inception ACPNS has undertaken research in many areas pertinent to the nonprofit, philanthropy and social enterprise sector, which is used regularly by organisations and policymakers. Our five main research streams include:

- Nonprofit Finance, Accountability and Accounting;
- Nonprofit Governance, Management, Leadership and Culture;
- Social Enterprise, Innovation and Business Ethics;
- Philanthropy, Fundraising and Nonprofit Marketing; and
- Emergent: Faith, Charity and Civil Society.

In addition to our research projects, we provide thousands of hours of free, practical, ongoing support to nonprofit organisations through online resources, seminars, workshops, webinar recordings and podcasts, as well as reports, articles and nearly 1,000 research items available through QUT ePrints. Our research downloads are in the top 5% of all QUT research with an average of 28,000 downloads every year. A list of all the Centre's publications and working papers is available on [QUT ePrints](#).

qut.edu.au/business/acpns

Preferred citation

McGregor-Lowndes, M., Balczun, M., & Williamson, A. (2022). *An Examination of Tax-Deductible Donations Made by Individual Australian Taxpayers in 2019-20: ACPNS Working Paper No. 75* Australian Centre for Philanthropy and Nonprofit Studies (ACPNS), QUT, Brisbane. doi: 10.5204/rep.eprints.235086
<https://eprints.qut.edu.au/235086/>

TABLE OF CONTENTS

1.0. EXECUTIVE SUMMARY	4
1.1. OVERVIEW OF THE RESEARCH	4
1.2. THE RESEARCH IN CONTEXT	4
1.3. SUMMARY OF KEY FINDINGS	6
2.0 WHAT IS A TAX-DEDUCTIBLE GIFT?	10
2.1. CATEGORIES OF DEDUCTIBLE GIFT RECIPIENTS.....	12
2.2. PHILANTHROPIC AND GIVING TAXATION INITIATIVES SINCE 1999	16
2.3. PRIVATE ANCILLARY FUNDS (PAFs) – 2000–2020	26
2.4. PUBLIC ANCILLARY FUNDS (PUBAFs) – 2011–2020	32
3.0 TAX-DEDUCTIBLE DONATIONS BY INDIVIDUAL TAXPAYERS 2019–20.....	37
3.1. INDIVIDUAL TAXPAYER DONATIONS	38
3.2. INDIVIDUAL TAXPAYER DONATIONS BY GENDER AND AGE.....	46
3.3. INDIVIDUAL TAXPAYER DONATIONS BY STATE OR TERRITORY OF RESIDENCE	55
3.4. INDIVIDUAL TAXPAYER DONATIONS BY POSTCODE OF RESIDENCE.....	66
3.5. INDIVIDUAL TAXPAYER DONATIONS BY INCOME BAND	71
3.6. INDIVIDUAL TAXPAYER DONATIONS BY OCCUPATION	77
3.7. INDIVIDUAL TAXPAYER DONATIONS BY (SOLE TRADER) INDUSTRY	83
4.0 LIMITATIONS OF THE STUDY	88
5.0 REFERENCES	91
6.0 APPENDIX: ATO DATA TABLES	94
7.0 INDEX OF CHARTS AND TABLES	107
7.1. TABLE OF CHARTS	107
7.2. LIST OF TABLES	109

1.0. EXECUTIVE SUMMARY

1.1. Overview of the Research

This study analyses published Australian Taxation Office (ATO) data and represents the extent and characteristics 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 2019–20 income year.

Analysis of the ATO data showed that the total amount donated and claimed as tax-deductible donations in 2019–20 was \$3.85 billion (compared to \$3.93 billion for the previous income year). This constitutes a decrease of 2.11 per cent or \$83 million from the previous income year. The average tax-deductible donation made to DGRs and claimed by Australian taxpayers in 2019–20 was \$886.75 (compared to \$933.20 in the previous income year). This is a decrease of 4.98 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 2020 saw two major disasters which affected many Australian individuals. Firstly, from November 2019 through January 2020, Australians witnessed catastrophic bushfires in New South Wales, South Australia, Victoria, and the Australian Capital Territory (ATO, 2022b). These disasters created widespread destruction but also generosity from individual Australians, foundations and others around the world donating an estimated total of over \$500 million (Cuthbertson & Irvine, 2020).

Then, in March 2020, the world was forever changed with the declaration of the Coronavirus pandemic. Globally, an estimated 3,000,000 people died during 2020 (WHO, 2022). In Australia, to stop the spread of the disease, international borders were closed, and widespread State-based lockdowns were ordered. While this contained the spread, the economic impacts were felt strongly. The ASX 200 fell from 6,618 points at the start of the financial year to 5,076 points at the end of March 2020, before recovering to 5,897 points by the end of the financial year (ASX, 2022). The Reserve Bank of Australia (RBA) lowered the official cash interest rate in July 2019, to support employment growth amid a slower than average growth in the Australian economy and a rise in the unemployment rate

(RBA, 2019a). Interest rates were further lowered to 0.75 per cent in October 2019 (RBA, 2019b). March 2020 saw two interest rate cuts, bringing the official cash interest rate to 0.25 per cent as the uncertainty around the pandemic caused financial market volatility. Meanwhile, unemployment rose from 5.2 per cent at the start of July 2019, to 7.5 per cent by the end of the financial year (ABS, 2022).

“Australia’s household income (measured as gross disposable income) rose 5.4 per cent in 2019-20” (ABS, 2020). However, 5.6 per cent of the population received unemployment benefits in 2019–20, compared to 2.7 per cent in 2018–19. Overall, household net saving more than doubled to \$121.8 billion from \$43.7 billion in 2018–19 (ABS, 2020).

Internationally, individuals, bequests, foundations, and corporations in the United States of America gave a record \$US471.44 billion to charity in the 2020 calendar year, an increase of 5.1 per cent from the revised total of \$448.66 billion in 2019. Giving by U.S. individuals was \$324.10 billion, rising 2.2 per cent in 2020 to achieve the highest total dollar amount on record. However, giving by individuals was less than 70 per cent of total giving for the second time ever (Lilly Family School of Philanthropy, 2021).

In the UK, a total amount of £11.3 billion was given in 2020, compared to a figure of £10.6 billion for 2019. Similar to the Australian trend, fewer people are giving but those that do are giving more. The average gift in any given month, giving increased from £46 in 2019 to £54 in 2020. This came as a surprise as 36 per cent of people had experienced a decrease in their household’s disposable income due to the pandemic (CAF, 2021).

In New Zealand, a total of 344,200 tax credit claims were made in 2020¹ totalling \$NZ286 million while the average donation tax credit was \$NZ831.00 (Inland Revenue, 2021a).²

¹ The reference period is the year to 31 March 2020 (Inland Revenue, 2021a).

² In New Zealand, individuals can claim tax credits of 33.33 cents for every dollar donated to approved charities and organisations for donations of \$5 or more up to a maximum of 33.33 per cent of their taxable income (Inland Revenue, 2021b).

1.3. Summary of Key Findings

The following is a summary of the ATO Taxation data from 2019–20 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 2019–20 was \$3.85 billion (compared to \$3.93 billion for the previous income year). This constitutes a decrease of \$83 million (or 2.11 per cent) from the previous income year.
- In 2019–20, individual taxpayers claimed \$38.12 billion in total personal tax deductions. Of this amount, 10.09 per cent of deductions claimed were tax-deductible gifts, compared to 56.76 per cent for work-related expenses and 6.04 per cent for the cost of managing tax affairs.
- The average tax-deductible donation made to DGRs and claimed by Australian taxpayers in 2019–20 was \$886.75 (compared to \$933.20 in the previous income year). This is a decrease of 4.98 per cent. The median tax-deductible donation has increased slightly from \$120 to \$130 in 2019–20.³
- In 2019–20, 4.34 million Australian taxpayers (or 29 per cent of the Australian taxpaying population) made and claimed tax-deductible donations. This has increased slightly from the previous year when 28.69 per cent of taxpayers made and claimed a gift. This is the first time this figure has increased since 2011–12.
- On average, those individual taxpayers who made tax-deductible donations to DGRs donated 0.40 per cent of their taxable income in 2019–20. This is a drop from 0.43 per cent recorded in both 2017–18 and 2018–19.

1.3.2. Gender

- In 2019–20, 2.08 million male taxpayers (or 27.33 per cent of male taxpayers) made and claimed tax-deductible donations to DGRs totalling \$2.18 billion. These figures are very similar to the previous year where 27.37 per cent of male taxpayers claimed \$2.15 billion in donations.
- 2.26 million female taxpayers (or 30.73 per cent of female taxpayers) made and claimed tax-deductible donations to DGRs totalling \$1.67 billion in 2019–20. The total amount donated

³ 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.

decreased 6.23 per cent from the previous year (from \$1.78 billion), while the percentage donating has risen from 30.06 per cent.

- The average tax-deductible donation made to DGRs and claimed by male taxpayers remained steady in 2019–20 at \$1,046.86 (compared with \$1,047.45 in 2018–19). Conversely, the average tax-deductible donation for female taxpayers dropped 10.36 per cent to \$738.93 (compared to \$824.32 in 2018–19).
- On average, male taxpayers who made tax-deductible donations to DGRs donated 0.38 per cent of their taxable income (0.39 per cent in 2018–19), compared to 0.43 per cent of their taxable income for female taxpayers (0.48 per cent in 2018–19).

1.3.3. State of Residence

- A total of 1.39 million taxpayers in **New South Wales** claimed tax-deductible donations to DGRs totalling \$1.30 billion. This represented 33.91 per cent of the total amount donated nationally. The next largest donor state was **Victoria** whose taxpayers claimed tax-deductible donations to DGRs totalling \$936 million, representing 24.34 per cent of the national total. **Western Australian** taxpayers claimed tax-deductible donations totalling \$772 million.
- **Western Australian** taxpayers claimed the largest average tax-deductible donation of \$1,814.50 compared to the national average of \$886.75. Taxpayers in **New South Wales** made an average gift of \$937.13, followed by taxpayers in the **Australian Capital Territory** with an average gift of \$865.67.
- Those in the **Australian Capital Territory** had the largest median donation of \$198, while those in **New South Wales** had a median donation of \$109. The median donation for all other states and territories was \$100, except for **Queensland** (\$80) and **Tasmania** (\$70).
- Taxpayers in **Western Australia** donated an average of 0.71 per cent of their taxable income, a decrease from 0.89 per cent in 2018–19. This was followed by taxpayers in **New South Wales** and the **Australian Capital Territory** (both donating 0.41 per cent of their taxable income).

1.3.4. Tax-Deductible Gifts by Donor's Residential Postcode

- Total amount donated
 - The residential postcode with the highest total of tax-deductible gifts for 2019–20 was **WA 6011 (Cottesloe, Peppermint Grove)** with \$529,668,459 claimed in total, accounting for 68.65 per cent of the total donations in **Western Australia**. This is a decrease of 19.94 per cent from 2018–19 when the postcode claimed \$661,564,730 in total gifts.

- The next highest postcode was in in **New South Wales**, where **NSW 2088 (Mosman, Spit Junction)** claimed donations totalling \$56,871,840.
- Average donation
 - Not surprisingly, the highest average gift claimed in 2019–20 was also in the **Western Australian** postcode **WA 6011 (Cottesloe, Peppermint Grove)** where gifting taxpayers claimed on average \$266,298.87, although this was down 23.56 per cent from \$348,375.32 in 2018–19.
 - The second highest average gift came from taxpayers in the Victorian suburb **Portsea (VIC 3944)** who claimed \$44,219.01 on average (an increase of 33.65 per cent from \$33,086.55 in 2018–19).
- Percentage of taxpayers claiming a donation
 - For the fourth year in a row, the postcode with the highest percentage of taxpayers claiming a gift deduction was **Joondalup DC (WA 6919)**, with 68.89 per cent of taxpayers claiming a gift (up from 65.36 per cent in 2018–19).
 - In the **Australian Capital Territory**, 49.15 per cent taxpayers in **ACT 2901 (Tuggeranong DC)** claimed a gift. In **South Australia**, 46.08 per cent of taxpayers in **SA 5710 (Stirling North)** claimed a deduction.

A database of all deductible gifts claimed by individuals between 2005 and 2020, 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/>.

1.3.5. Income Bands

- In 2019–20, the average tax-deductible gift for all taxpayers was \$886.75, compared to \$933.20 in the previous year.
- The average taxable income in 2019–20 was \$63,882. The average tax-deductible donation made and claimed by taxpayers in the \$60,000–\$70,000 income band was \$431.51, being 0.25 per cent of their taxable income with 36.87 per cent of taxpayers in this band claiming a tax-deductible gift.
- The median taxable income in 2019–20 was \$48,381. Some 31.48 per cent of taxpayers in the \$45,000–\$50,000 income band claimed on average \$375.45 in tax-deductible gifts, representing 0.25 per cent of their taxable income.
- The average tax-deductible donation claimed by the 7,943 individual taxpayers earning over \$1 million in the 2019–20 year was \$119,995.31. This has decreased from \$138,611.55 in

2018–19. Over the past ten years, this figure has fluctuated from a low of \$40,606 in 2010–11 to a high of \$138,611 in 2018–19.

- In 2019–20, taxpayers earning over \$1 million donated 2.69 per cent of their taxable income to DGRs, compared to the national average of 0.40 per cent. Their combined gifts represented 24.78 per cent of the total amount donated and claimed in 2019–20.

1.3.6. Tax-Deductible Gifts by Occupation

Since 2006–07, we have been able to match occupations⁴ declared by taxpayers on their income tax returns with their deductible gifts.

- Consistent with previous years, in 2019–20, the highest average gift deductions (\$6,430.85) were claimed by **Chief Executives and Managing Directors**. This has decreased by 20.32 per cent from the previous year, where the average gift claimed was \$8,071.21. Other Medical Practitioners were the next highest occupational group (\$3,993.37 in 2019–20 compared to \$3,958.85 in 2018–19).
- The occupation with the highest total amount claimed as gift deductions was **Chief Executives and Managing Directors** (\$339,407,260). This is consistent with previous years but has decreased by 15.11 per cent from \$399,823,586 in 2018–19.
- The occupation with the highest total deductible gifts as a percentage of taxable income was **Religious Leader** (1.95 per cent), followed by **Chief Executives and Managing Directors** (1.00 per cent).
- For the tenth year in a row, the occupation category with the highest percentage of donating taxpayers was, **Police** with 72.43 per cent of individuals in this occupation claiming a tax-deductible donation. This was followed by **School Principals** (57.96 per cent).

A database of all deductible gifts claimed by individuals between 2006 and 2020, 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/>.

⁴ 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).

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 to be deductible, which do not fall under the strict definition of a gift. 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 displayed in [Table 1](#) (ATO, 2021).

Table 1: General categories of DGR endorsed entities and funds

HEALTH	
<ul style="list-style-type: none"> ▪ Public hospital ▪ Hospital carried on by a society or association ▪ Public fund for hospitals ▪ Public authority for research ▪ Public institution for research 	<ul style="list-style-type: none"> ▪ Registered health promotion charity ▪ Public ambulance service ▪ Public fund for public ambulance services ▪ A community shed
EDUCATION	
<ul style="list-style-type: none"> ▪ Public university ▪ Public fund for the establishment of a public university ▪ Higher education institution ▪ Residential educational institution ▪ Commonwealth residential educational institution ▪ Affiliated residential educational institution ▪ TAFE ▪ Public fund for religious instruction in government schools 	<ul style="list-style-type: none"> ▪ Roman Catholic public fund for religious instruction in government schools ▪ Public fund for ethics education in government schools ▪ School building fund ▪ Public fund for rural school hostel building ▪ Government special school ▪ Scholarship fund ▪ Life education company
RESEARCH	
<ul style="list-style-type: none"> ▪ Approved research institute 	
WELFARE AND RIGHTS	
<ul style="list-style-type: none"> ▪ Registered public benevolent institution ▪ Public fund for public benevolent institutions ▪ Public fund for public benevolent institutions ▪ Public fund for persons in necessitous circumstances 	<ul style="list-style-type: none"> ▪ Public fund on the Register of Harm Prevention Charities ▪ Australian disaster relief fund ▪ Animal welfare charity ▪ Charitable services institution

DEFENCE	
<ul style="list-style-type: none"> ▪ The Commonwealth or a state ▪ Public institution or public fund for members of the armed forces 	<ul style="list-style-type: none"> ▪ War memorial repair fund
ENVIRONMENT	
<ul style="list-style-type: none"> ▪ Public fund on the Register of Environmental Organisations 	
THE FAMILY	
<ul style="list-style-type: none"> ▪ Public fund for an approved marriage guidance organisation 	<ul style="list-style-type: none"> ▪ Public fund for provision of family counselling or family dispute resolution
INTERNATIONAL AFFAIRS	
<ul style="list-style-type: none"> ▪ Overseas aid fund 	<ul style="list-style-type: none"> ▪ Developed country disaster relief fund
SPORTS AND RECREATION	
<ul style="list-style-type: none"> ▪ Guides branch 	<ul style="list-style-type: none"> ▪ Scout branch
CULTURAL ORGANISATIONS	
<ul style="list-style-type: none"> ▪ Public fund on the Register of Cultural Organisations ▪ Public library ▪ Public museum 	<ul style="list-style-type: none"> ▪ Public art gallery ▪ Institution consisting of a public library, public museum and public art gallery or of any two of them
ANCILLARY FUNDS	
<ul style="list-style-type: none"> ▪ Public Ancillary Fund 	<ul style="list-style-type: none"> ▪ Private Ancillary Fund
FIRE AND EMERGENCY SERVICES	
<ul style="list-style-type: none"> ▪ Fire and emergency services coordinating body ▪ Fire and emergency services coordinating body fund 	<ul style="list-style-type: none"> ▪ Fire and emergency services fund

In addition to the above general categories of funds, authorities, institutions and organisations, gifts of \$2 or more made to recipients named 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 (2022). As of 9 February 2022, there were 60,367 charities registered with the Australian Charities and Not-for-Profits Commission (ACNC, 2022). However, only 32,130 organisations and funds had active DGR status as at 8 March 2022.⁵ Table 2 breaks down the

⁵ Source: Table 3: Charities. Deductible Gift Recipients, by type, as at 1 November 2020, Australian Taxation Office (2022a) Taxation Statistics 2019–20.

number of DGRs by their category as at 8 March 2022 November 2020. This list includes both DGR endorsed entities and DGR funds, authorities and institutions.

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 requires a receipt to substantiate the claim made.

Table 2: Number of DGRs by category of recipient, as at 8 March 2022⁶

Type of DGR	Number of DGRs
Public benevolent institutions	11,349
School or college building fund	5,087
Health Promotion Charity	2,154
Private Ancillary Funds	1,990
Public fund on the register of cultural organisations	1,913
Public library	1,738
Public Ancillary Funds	1,410
Scholarship fund	697
Public fund on the register of environmental organisations	692
Public museum	639
Public fund for persons in necessitous circumstances	598
Animal welfare charity	582
A public fund for providing volunteer-based emergency services	383
Public fund for religious instruction in government schools	305
Public hospital	297
Overseas aid fund	259
Government Special School	239
Specifically Listed in the ITAA (Legislated)	200
Public art gallery	197
Approved research institute	178
Institution consisting of a public library, public museum, and public art gallery or of any two of these bodies	125
Public fund on the register of harm prevention charities	111
Technical and Further Education (TAFE)	82
A public fund established and maintained for the purpose of providing money for the provision of public ambulance services	79
Public institution for research	75
Charitable services institution	62
Non-profit hospital	59
Residential educational institution	58
Public fund for public benevolent institutions	55
Public university	54
Other organisations ⁷	463
Total	32,130

⁶ Organisations with active DGR status as at 8 March 2022. Organisations can have more than 1 role and may be listed more than once in the data.

⁷ "Other organisations" include DGR types other than those listed.

2.2. Philanthropic and Giving Taxation Initiatives since 1999

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

1. Private Ancillary Funds (PAFs) (formerly Prescribed Private Funds),
2. gifts of property over \$5,000,
3. five-year averaging of donations,
4. deductions for workplace giving,
5. conservation covenants,
6. the Cultural Gifts Program - capital gains tax exemption,
7. deductions for fundraising dinners and similar events, and
8. 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 (2009) since 1999. These incentives, which involve the taxation regime, have been rolled out gradually since 1999 and include:

9. donations to political parties and other candidates,
10. five new general categories of deductible gift recipients since 2006,
11. educational scholarships,
12. share gifts,
13. amendments to Public Ancillary Funds,
14. new DGR class announced, and
15. reforming the administration of tax-deductible gift recipients.

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.

PAFs cannot accept gifts from the public and a PAF can be controlled by an individual, family or corporate group. This was 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 corporate 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. Five Year Averaging of Donations

Donors now have the ability to spread deductions for 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 the 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,⁸
- 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

⁸ The disaster relief fund list is available at <https://www.ato.gov.au/Non-profit/Gifts-and-fundraising/In-detail/Disasters/List-of-disasters/>.

- 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 a taxpayer makes a gift of listed shares valued at \$5,000 or less that were acquired at least 12 months earlier, they 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. Amendments to Public Ancillary Funds

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 corporate 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 PubAFs 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 this 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 Australian Charities and Not-for-profits Commission (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>.

While the Bill did not address all the initial issues, it amended 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.

The reform bill was assented to on 13 September 2021.

2.2.16. Private Ancillary Fund Guidelines

The Taxation Administration (Private Ancillary Fund) Guidelines 2019) were re made before they were to “sunset” on 1 October 2019. The key changes from the 2009 Guidelines are:

- the adoption of current drafting practices such as referring to “sections” rather than “guidelines”,
- improvements to the structure to make the provisions easier to understand and navigate, and
- the centralisation of definitions of some key terms upfront to improve clarity.

The Guidelines apply from 21 September 2019.

2.2.17. COVID-19: Increased support incentives for charities

The government announced an incentive for philanthropic funds to provide more support to donation recipients during the COVID-19 pandemic period. Public and private ancillary funds that make total distributions in 2019–20 and 2020–21 that are above the minimum required distribution, will be provided a credit. The credit can be used to reduce minimum distribution in 2021–22 and future financial years (Seselja, 2020).

This was achieved through the Taxation Administration (Coronavirus Economic Response Package — Ancillary Funds) Amendment Guidelines 2020 (F2020L00684) to amend the Public Ancillary Fund Guidelines 2011 (PUAF Guidelines) and the Taxation Administration (Private Ancillary Fund) Guidelines 2019 (PAF Guidelines) (collectively, the Guidelines).

2.2.18. Community sheds

In the 2019/20 Budget the Government announced a new general category of DGR for community sheds. The new DGR category applies to public institutions that are registered charities and satisfy the definition of a community shed.

To be a community shed, a public institution must:

- have the dominant purposes of advancing mental health and preventing or relieving social isolation,
- principally advance these purposes by providing a physical location at which individuals are supported to work on projects or undertake other activities in the company of others, and
- have membership that is open to members of the public.

The measure applies to gifts made on or after 1 July 2020.

2.2.19. Pastoral Care DGR Fund

The Government announced in the 2021-22 Mid-Year Fiscal and Economic Outlook that it will establish a deductible gift recipient (DGR) category to enable funds to access DGR status where the fund supports pastoral care and analogous wellbeing services delivered to students in Australian primary and secondary schools.

A consultation has taken place, but no further steps have been taken with legislation at the date of writing.

2.2.20. Ancillary fund guidelines remade

The guidelines which set out the rules for a public ancillary fund to obtain and maintain deductible gift recipient status were remade and commenced on 25 February 2022

The main change was including a merits review of the Commissioner's decisions on applications for a lower minimum annual distribution rate.

The 2022 Guidelines also amend the Taxation Administration (Private Ancillary Fund) Guidelines 2019 to also allow merits review for private funds seeking a reduced annual distribution rate.

2.3. Private Ancillary Funds (PAFs) – 2000–2020

PAFs are trusts to which a small group of taxpayers can make tax-deductible donations^{9, 10} (see section 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 3 displays the number of PAFs, donations received, distributions made and closing values since 2000–01.

Table 3: Number of PAFs, donations received, distributions made and closing values by year

Year	Number of PAFs approved in the year	Cumulative (net) number of PAFs	Donations received (\$m)	Distributions made (\$m)	Closing value (\$m)
2000–01	22	22	78.66	–	78.62
2001–02	59	81	53.04	6.69	133.71
2002–03	49	130	53.18	18.42	179.33
2003–04	94	224	155.66	27.46	332.02
2004–05	95	319	192.69	57.43	523.25
2005–06	116	435	364.94	84.47	885.42
2006–07	164	599	533.26	133.42	1,484.47
2007–08	169	768	779.33	140.57	2,069.35
2008–09	54	822	272.71	155.34	2,038.19
2009–10	57	879	321.04	197.47	2,266.83
2010–11	28	907	304.39	165.41	2,124.46
2011–12	95	1,002	354.49	251.66	2,933.60
2012–13	84	1,069	316.89	277.97	3,402.97
2013–14	153	1,204	558.83	326.95	4,246.68
2014–15	144	1,315	1,867.44	422.92	5,979.52
2015–16	129	1,426	810.73	456.81	8,307.39
2016–17	139	1,495	837.05	452.27	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
2019–20	96	1,819	805.79	520.74	7,636.14

⁹ On 1 October 2009, all existing Prescribed Private Funds (PPFs) became Private Ancillary Funds (PAFs).

¹⁰ 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 96 new PAFs approved in the 2019–20 financial year, bringing the total number of PAFs existing to 1,819 (see [Chart 1](#) and [Chart 2](#)).¹¹ This was a 5.08 per cent increase in the total number of PAFs from the previous financial year. This is the lowest number of approvals since the 2012–13 financial year.

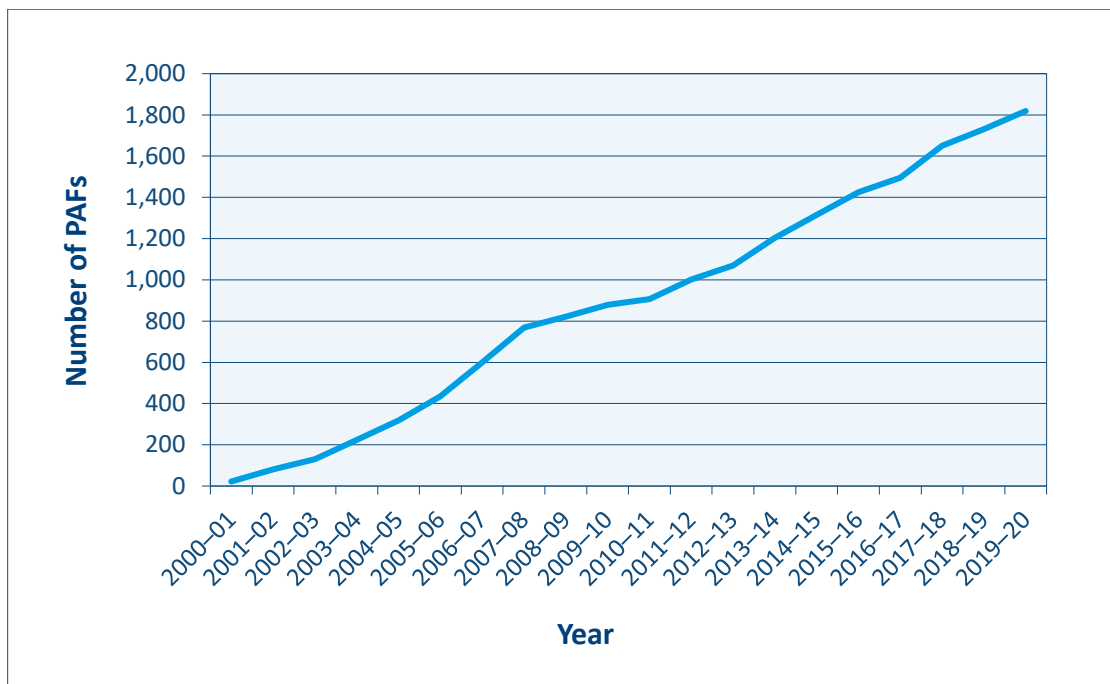
Chart 1: Number of new PAFs approved by year



Chart 2 displays the cumulative (net) number of PAFs by year, considering the closure of some. There has been an increase in the cumulative number of PAFs each year.

¹¹ The statistics for most income years are as at 31 October of the following year, for example 2019–20 income year includes data from 2019–20 returns processed by 31 October 2021. However, the statistics for the 2016–17 income year are as at 31 October 2019.

Chart 2: Net number of PAFs by year



As shown in Chart 3, for the year ending 30 June 2020, a total of \$805.79 million was donated to PAFs. This represents a 47.48 per cent increase from the previous 2018-19 financial year, during which \$546.39 million was donated to PAFs.

Chart 3: Total donations received by PAFs by year

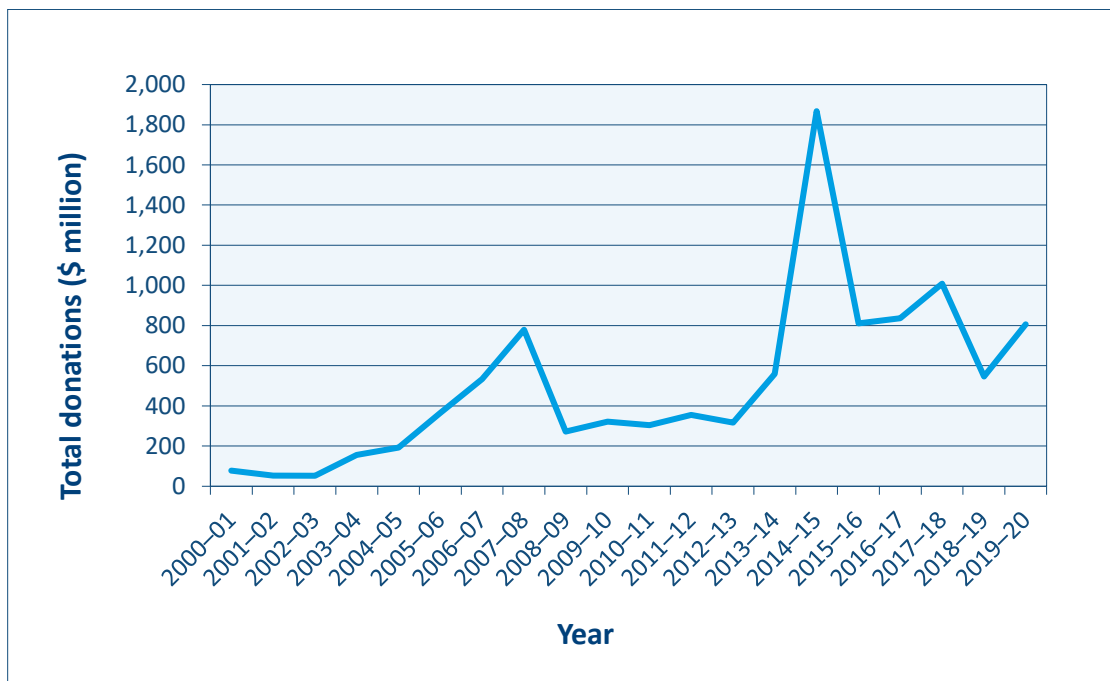


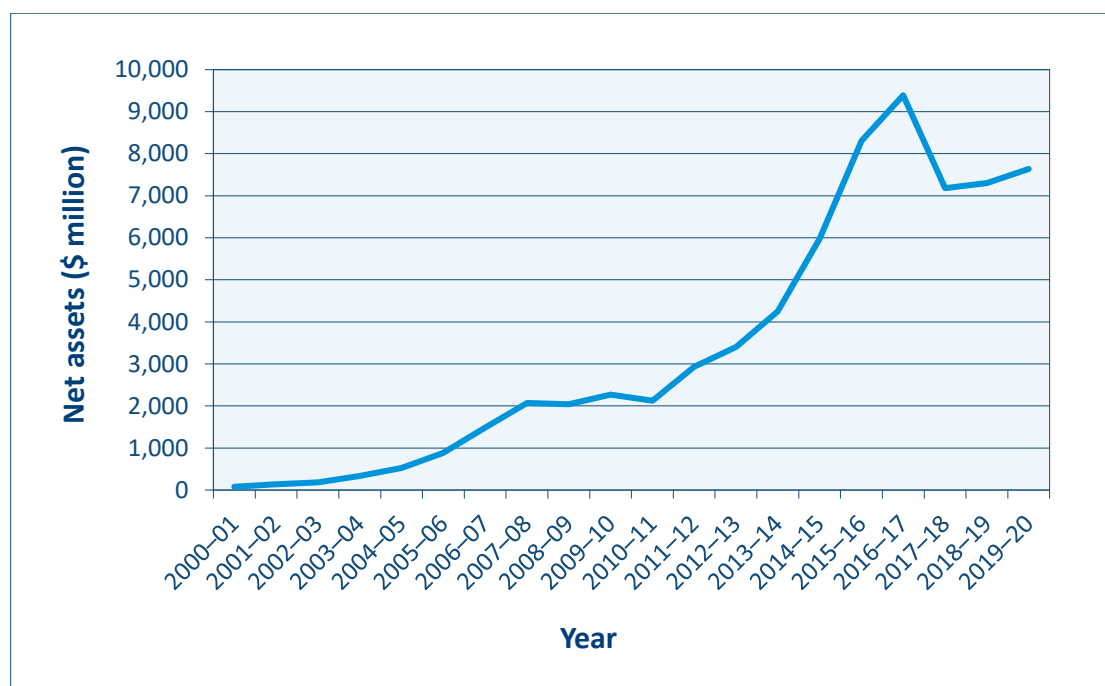
Chart 4 displays the value (in millions) of distributions (grants) made across the years by PAFs. In 2019–20, \$520.74 million was distributed by PAFs. This represents a decrease of 7.76 per cent from the previous year where \$564.58 million was distributed. From May 2020, PAFs were encouraged to increase their distributions above the minimum 4 per cent, with the option of reducing their minimum distribution in future years (Seselja 2020). In 2019–20, PAFs distributed 7.13 per cent of their assets. In 2018–19, they distributed 7.86 per cent of their assets) (McGregor-Lowndes et al., 2022).

Chart 4: Total distributions made by PAFs by year



Chart 5 displays the closing value of PAFs by year. The net assets of PAFs as at June 30, 2020, were \$7,636.14 million, compared to \$7,304.02 million as at 30 June 2019. This is an increase of 4.55 per cent.

Chart 5: Net PAF assets by year



Once again, the ATO has released data of PAF distributions in 2019–20 to specific DGR categories (see Table 4). Donations significantly increased to fire and emergency services, other organisations, the family, ancillary funds, cultural organisations, welfare and rights and health organisations. In contrast, donations decreased significantly for sports and recreations, legislated, education, PAFs and defence. See section Categories of Deductible Gift Recipients for more information on categories of DGRs.

A separate Information Sheet providing more detail on Ancillary Fund giving is released by ACPNS each year and is available at <https://eprints.qut.edu.au/234642/>.

Table 4: PAF distributions (\$) made to Deductible Gift Recipients (DGRs) by category, 2009–10 to 2019–2020

DGR General categories	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018–19	2019–20
Ancillary Fund DGRs	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	17,108,027
Cultural Organisations	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	60,506,124
Defence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	65,500	59,600	27,000	16,000
Education	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	7,319,953
Environment	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	11,134,422
Family	n/a	n/a	n/a	n/a	n/a	n/a	n/a	30,000	100,000	31,700	94,000
Fire and emergency services	n/a	n/a	n/a	n/a	n/a	n/a	n/a	15,000	10,000	15,000	409,539
Health	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	50,580,546
International Affairs	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	7,866,074
Legislated	n/a	n/a	n/a	n/a	n/a	n/a	n/a	30,034,735	30,817,283	172,740,438	44,284,666
Multi	n/a	n/a	n/a	n/a	n/a	n/a	n/a	119,152,183	124,943,021	123,721,941	139,949,804
Not a DGR ¹²	949,900	32,100	1,991,891	562,130	n/a	n/a	n/a	6,246,643	6,744,721	4,517,544	6,632,648
Not a DGR but a TCC	0	362,640	1,059,832	1,804,772	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Research	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	12,664,166
Sports & Recreation	53,535	87,697	65,743	41,900	n/a	n/a	n/a	188,417	69,500	135,300	20,600
Welfare & Rights	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	161,630,540
Private Ancillary Funds	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,140,585	48,500	606,610	346,662
Other ¹³	23,983,222	22,916,849	33,015,696	21,427,641	n/a	n/a	n/a	427,000	121,000	12,500	179,500
Insufficient details provided	n/a	n/a	n/a	937,633	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total distributions made	197,469,370	165,410,144	251,663,628	277,970,272	326,946,377	422,916,380	456,806,890	452,268,309	394,429,261	564,580,888	520,743,271

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).

2.4. Public Ancillary Funds (PubAFs) – 2011–2020

Public Ancillary Funds (PubAFs) are a common structure for fundraising and community foundations. A Public Ancillary Fund is distinct from a Private Ancillary Fund, in that it must establish a public fund and raise funds from the public.

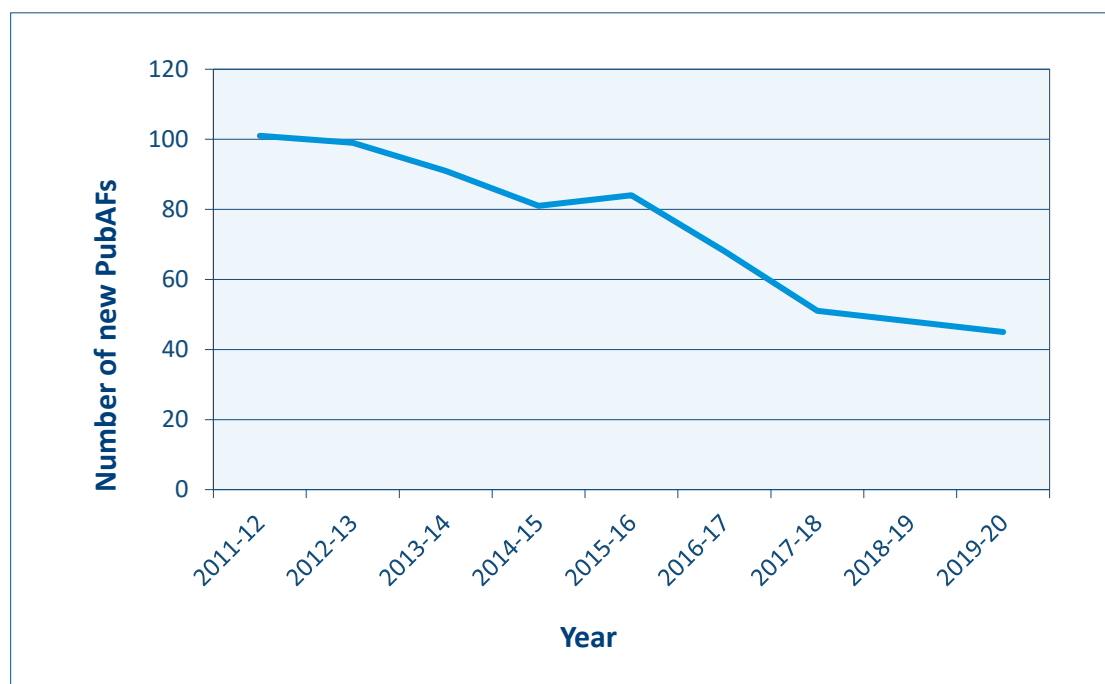
Table 5 displays the statistics for PubAFs from 2011–12 through to 2019–20. There were 45 new PubAFs approved in the 2019–20 financial year bringing the total number to 1,373. Donations received by PubAFs in 2019–20 were up 54.88 per cent from 2018–19 (\$1.31 billion in 2019–20 compared to \$846.79 million the previous year). A total of \$349.80 million was distributed in 2019–20, leaving \$3.95 billion in net assets.

Table 5: Numbers of PubAFs, donations received, distributions made and closing asset values, by year

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	470.06	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	469.78	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
2019–20	45	1,373	1,311.54	349.80	3,953.00

Chart 6 shows that 45 new PubAFs were approved in 2019–20, compared to 48 approved in the previous year. The number of new PubAFs has fallen every year except 2015–16 and is the smallest number of new PubAFs since reporting began in 2011.

Chart 6: Number of new PubAFs approved by year



Overall, 31 PubAFs were closed in 2019–20, while 45 new PubAFs were approved, resulting in a net gain of 14 PubAFs leaving the total number of PubAFs at 1,373 (see Chart 7).

Chart 7: Net number of PubAFs by year

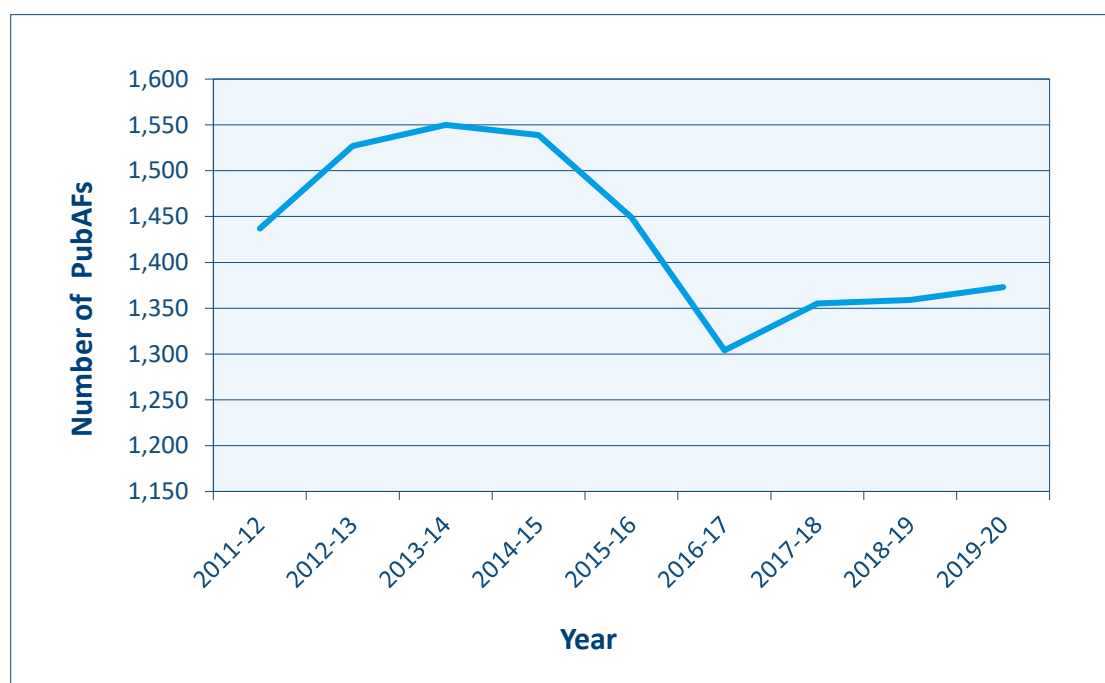


Chart 8: Total donations received by PubAFs by year shows that in 2019–20, PubAFs received \$1.31 billion. This is a substantial increase of 54.88 per cent from the \$846 million received in 2018–19. It is the highest amount recorded since data was made available in 2011–12.

Chart 8: Total donations received by PubAFs by year



In 2019–20, PubAFs made distributions (grants) totalling \$349.80 million. This is a decrease of 13.06 per cent from the previous year where distributions totalled \$402.33 million (see [Chart 9](#)). As with PAFs, PubAFs were encouraged to increase their distributions above the minimum 4 per cent during 2019–20. In 2019–20, PubAFs distributed 11.56 per cent of their net assets, compared to 11.55 per cent the previous year (McGregor-Lowndes et al., 2022).

Chart 9: Total distributions (grants) made by PubAFs by year

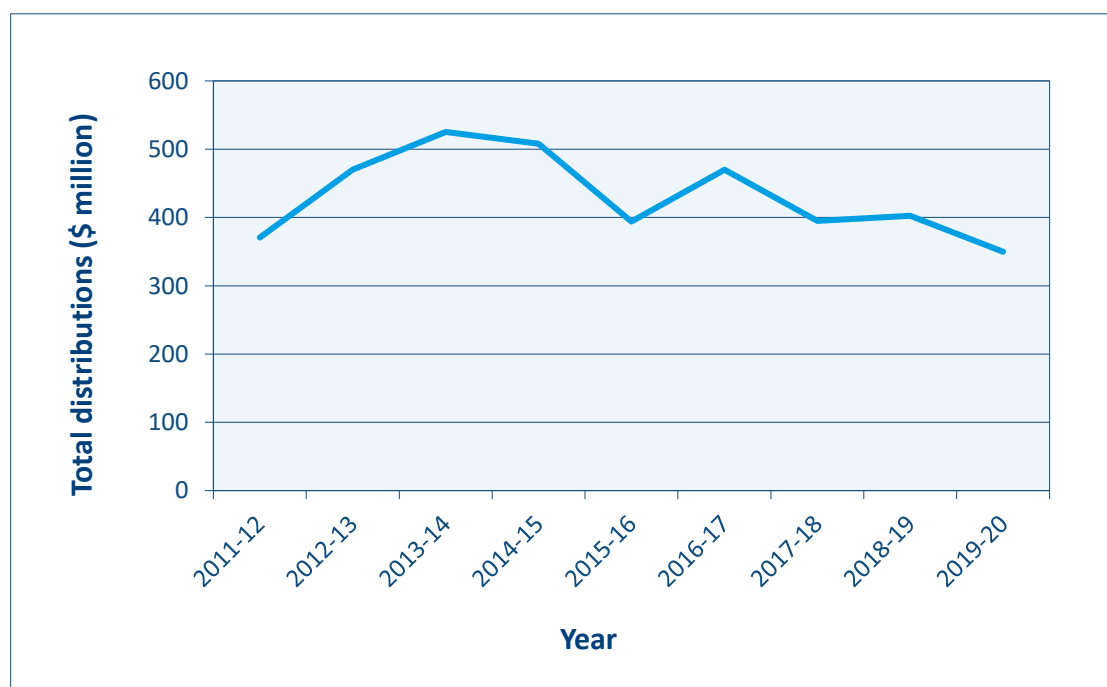


Chart 10 shows that net PubAF assets increased by 30.67 per cent in 2019–20 to \$3.95 billion. This is the highest amount since reporting began in 2011–12.

Chart 10: Net PubAF assets by year

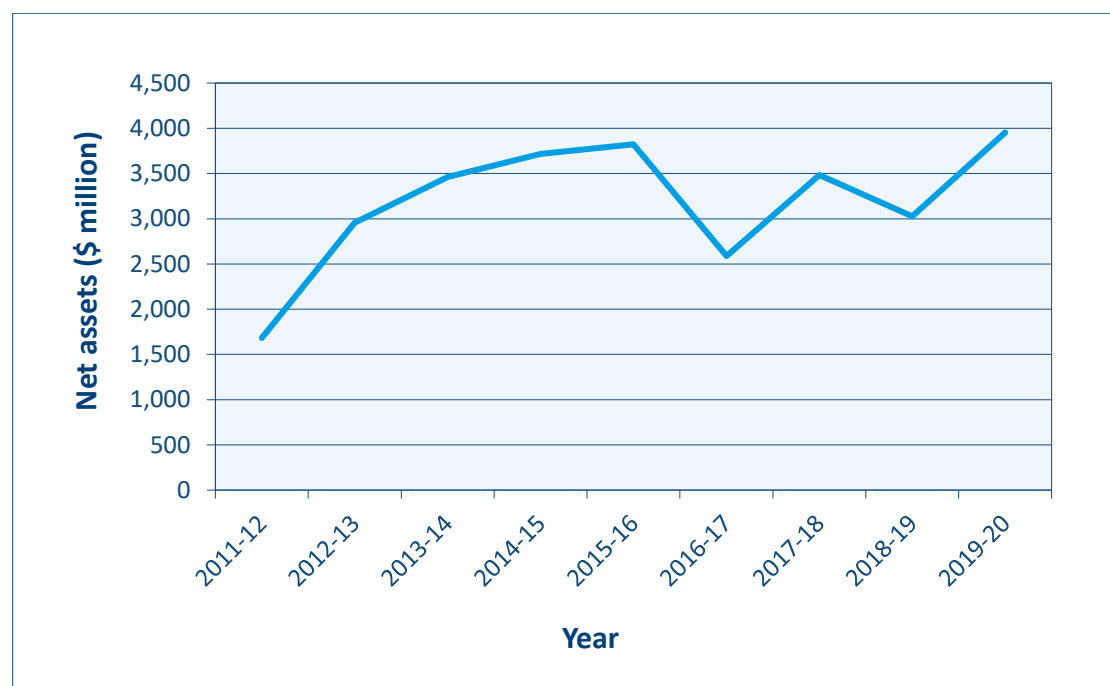


Table 6 displays the distributions made by PubAFs to DGRs by the category of recipients. Donations increased significantly in 2019–20 to fire and emergency services, ancillary funds, environment, and research. Donations decreased to education, welfare and rights and sports and recreation organisations.

A separate Information Sheet providing more detail on Ancillary Fund giving is released by ACPNS each year and is available at <https://eprints.qut.edu.au/234642/>.

Table 6: PubAF distributions (grants) made (\$) to Deductible Gift Recipients (DGRs) by category of recipient, 2011–12 to 2019–20

14

DGR General categories	2011-12	2012-13	2013–14	2014–15	2015–16	2016–17	2017-18	2018–19	2019-20
Ancillary Fund DGRs	3,456,273	5,836,347	n/a	n/a	n/a	2,067,643	950,221	1,846,580	9,184,665
Cultural Organisations	11,030,854	13,929,865	n/a	n/a	n/a	14,518,489	11,007,280	12,504,751	12,944,839
Defence	n/a	n/a	n/a	n/a	n/a	20,435	7,070	0	4,038
Education	65,139,978	104,753,951	n/a	n/a	n/a	50,921,181	22,579,856	21,934,704	11,479,836
Environment	918,933	1,072,759	n/a	n/a	n/a	963,758	1,194,596	1,012,144	3,907,402
Family	n/a	n/a	n/a	n/a	n/a	3,000	5,000	5,609	5,000
Fire and emergency services	n/a	n/a	n/a	n/a	n/a	6,121	7,325	2,786	214,605
Health	54,550,247	48,184,549	n/a	n/a	n/a	84,821,516	62,222,918	91,706,256	86,005,252
International Affairs	4,355,701	7,972,587	n/a	n/a	n/a	2,650,673	1,527,741	1,620,643	1,486,823
Legislated	n/a	n/a	n/a	n/a	n/a	8,516,300	4,901,203	6,226,867	5,799,677
Multi	n/a	n/a	n/a	n/a	n/a	142,065,179	131,642,436	113,798,777	119,378,969
Not a DGR ¹⁵	6,652,301	1,292,749	n/a	n/a	n/a	n/a	n/a	11,989,569	15,157,051
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	n/a
Private Ancillary Funds	n/a	n/a	n/a	n/a	n/a	0	1,000	39,550	0
Research	26,527,038	11,571,858	n/a	n/a	n/a	10,610,064	9,748,151	4,597,891	7,240,839
Sports & Recreation	633,227	698,365	n/a	n/a	n/a	446,819	573,088	670,368	481,727
Welfare & Rights	192,109,915	100,694,479	n/a	n/a	n/a	n/a	n/a	134,373,288	76,509,299
Other ¹⁶	1,801,370	1,527,638	n/a	n/a	n/a	105,749	5,100	1,000	0
Insufficient details provided	n/a	1,815,097	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total distributions made	370,466,731	470,064,831	525,233,837	507,979,232	394,141,696	469,779,301	394,946,995	402,330,783	349,800,022

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 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 2019–20

This section of the Working Paper analyses the nature and extent of tax-deductible donations to DGRs claimed by Australian individual taxpayers in their 2019–20 income tax returns.

As noted 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 2019 to 30 June 2020. This information has been extracted mainly from the ATO's publication *Taxation Statistics 2019–20*.¹⁷ The 2019–20 data is the latest that has been made publicly available by the ATO. Previous year's working papers 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 2019–20 year processed by the ATO as at 31 October 2021.

3.1. Individual Taxpayer Donations

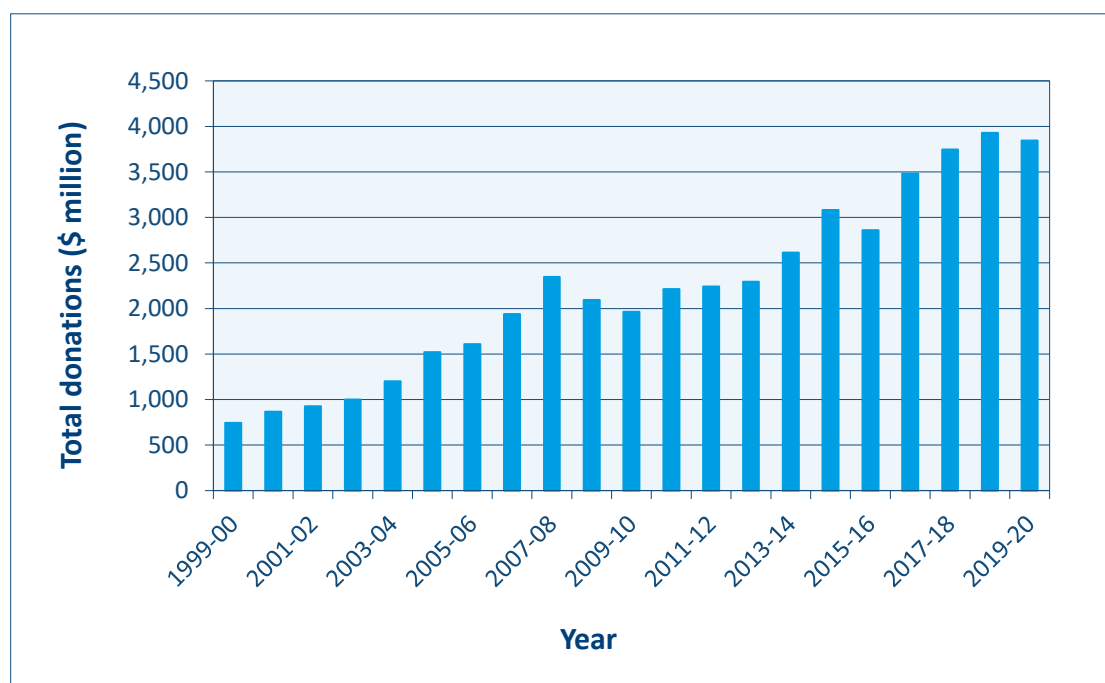
Table 1 in the Appendix to this paper (which forms the basis of Charts 11 to 18) contains data relating to the number of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2019–20 income tax return, as well as revised data for previous income years.¹⁸

Gift deductions represented 10.09 per cent of all personal taxpayer deductions. This compares to deductions for the cost of managing tax affairs claimed by taxpayers in 2019–20 which represented 6.04 per cent of all personal taxpayer deductions or \$2.30 billion.

Chart 11: Total amount of 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 1999–00 and 2019–20 income years.

In 2019–20 a total of 4.34 million individual taxpayers made and claimed tax-deductible donations to DGRs totalling \$3.85 billion. This represented a decrease of 2.11 per cent from the previous year’s total of \$3.93 billion, but is nevertheless, the second highest total recorded.

Chart 11: Total amount of tax-deductible donations by year



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 2021. 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.

Chart 12 displays the total amount claimed as tax-deductible donations since 1979–80.¹⁹ 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. This is the first year since 2015–16 where the total amount donated has fallen.

Chart 12: Total tax-deductible donations since 1978–79

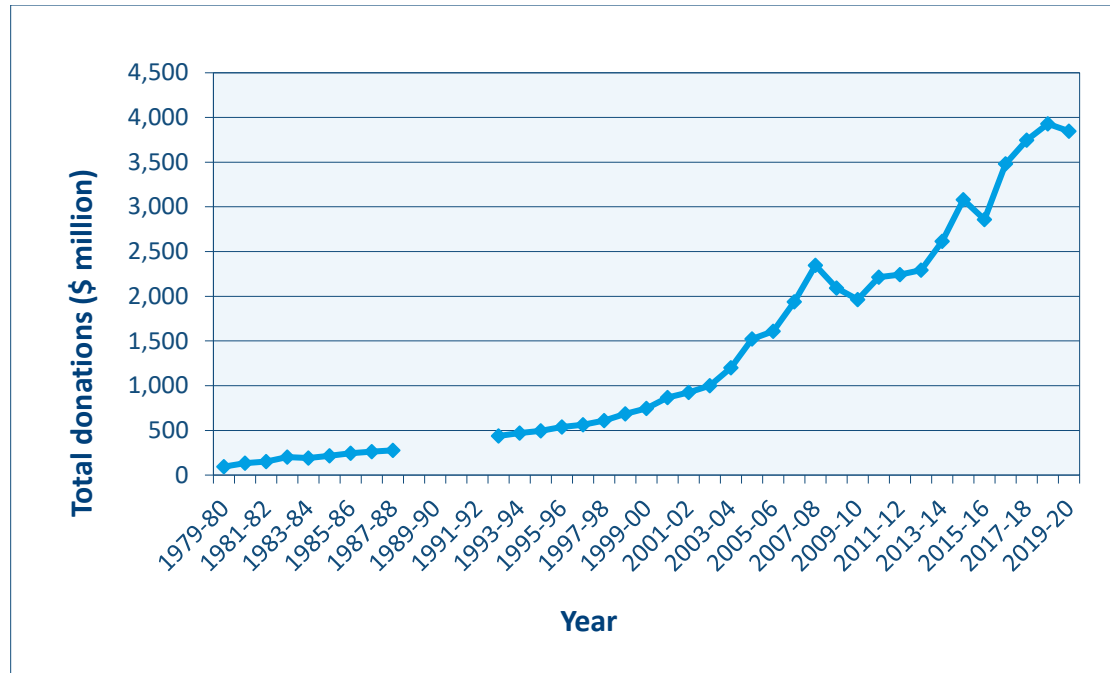


Chart 13 displays the inflation-adjusted total tax-deductible donations since 1978–79, using the base year of 2011–12.²⁰ Overall, the growth in actual total tax-deductible donations made by Australian taxpayers far exceeds inflation as measured by the Consumer Price Index (CPI). This is the time that the inflation-adjusted figure has fallen.

¹⁹Disclosure of tax-deductible donations was not required in income tax returns from 1988–1992.

²⁰ The Australian Bureau of Statistics (ABS) changed the index reference base in September 2012 from 1989–90 to 2011–12. As a result, all CPI rates have been reset. See <https://www.ato.gov.au/Rates/Consumer-price-index/> for more information on the CPI rate.

Chart 13: Inflation-adjusted total tax-deductible donations since 1979–80

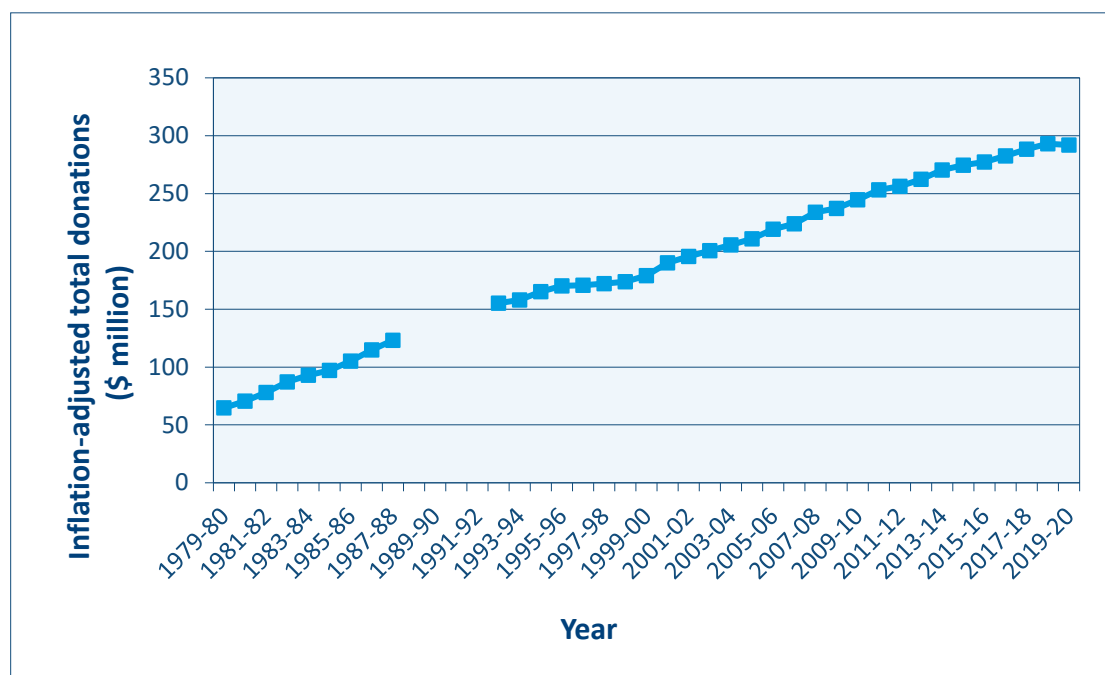


Chart 14: Percentage of donating taxpayers to total taxpayers shows that, in 2019–20, 4.34 million taxpayers (or 29 per cent of the Australian taxpaying population of 14.96 million) made and claimed tax-deductible donations. This increased slightly from 2018–19 when 28.69 per cent of taxpayers claimed a deduction and is the first increase since 2011–12. This is, however the second year in a row that the percentage claiming a deduction has been below 30 per cent.

Chart 14: Percentage of donating taxpayers to total taxpayers by year

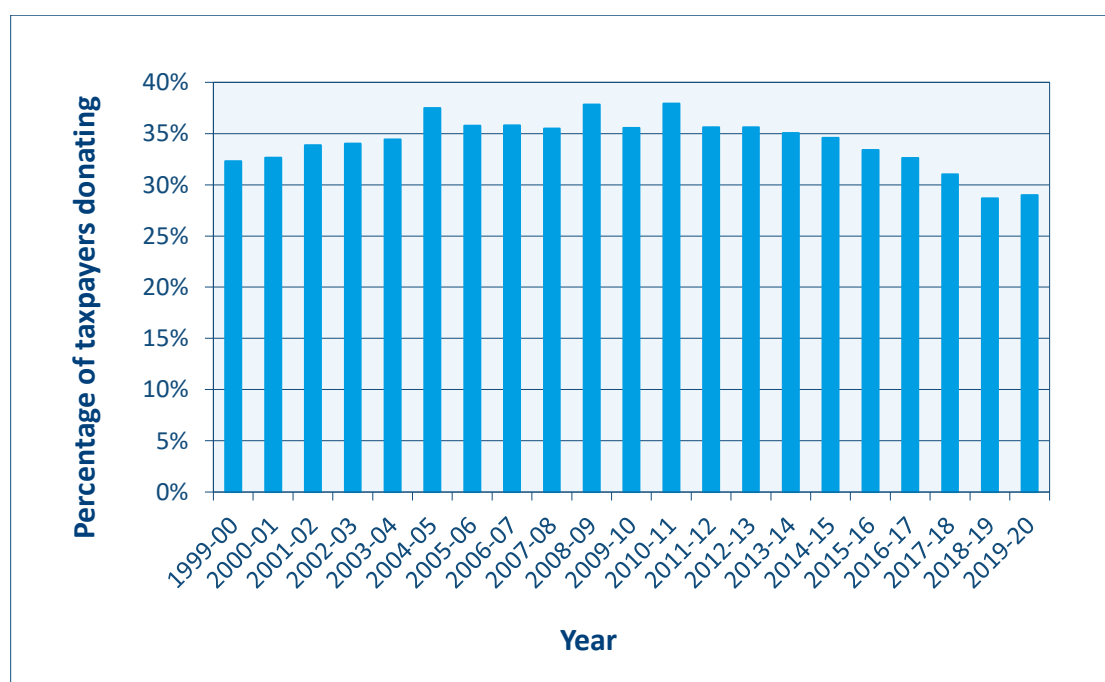


Chart 15: Donating taxpayers to total taxpayers shows the number of taxpayers who claimed tax-deductible donations to DGRs against the total number of taxpayers for each financial year from 1998–99 to 2019–20. While the number of taxpayers has steadily risen in the past ten years, the number of donating taxpayers has varied across the years. This year, the number of donating taxpayers increased 3.02 per cent (or by 127,051). This is the first increase in the actual number claiming a gift since 2016–17.

Chart 15: Donating taxpayers to total taxpayers by year

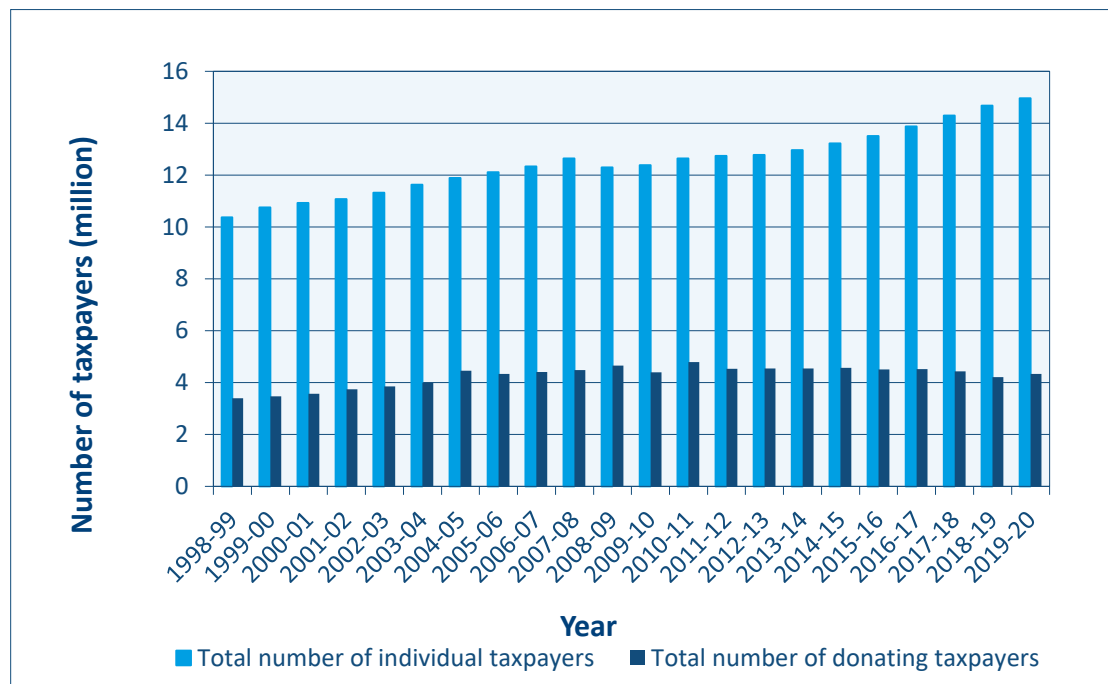


Chart 16: Average and median tax-deductible donations by year shows a comparison of the average tax-deductible donation made to DGRs and claimed by individual Australian taxpayers from 1998–99 to 2019–20. The average tax-deductible donation for 2019–20 was \$886.75. This represents a decrease of 4.98 per cent from the previous income year, when the average donation was \$933.20. This is the first decrease in the average donation since 2015–16.

The median amount claimed by taxpayers in 2019–20 was \$130.²¹ This is a slight increase from the previous year where the median amount claimed was \$120.

Chart 16: Average and median tax-deductible donations by year

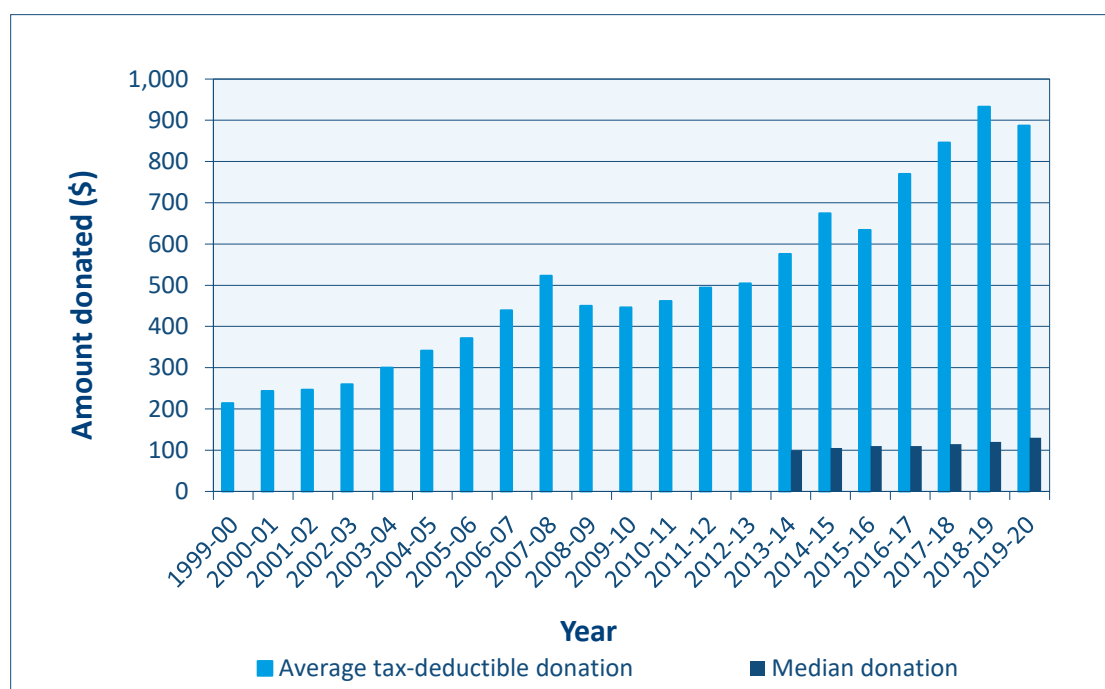
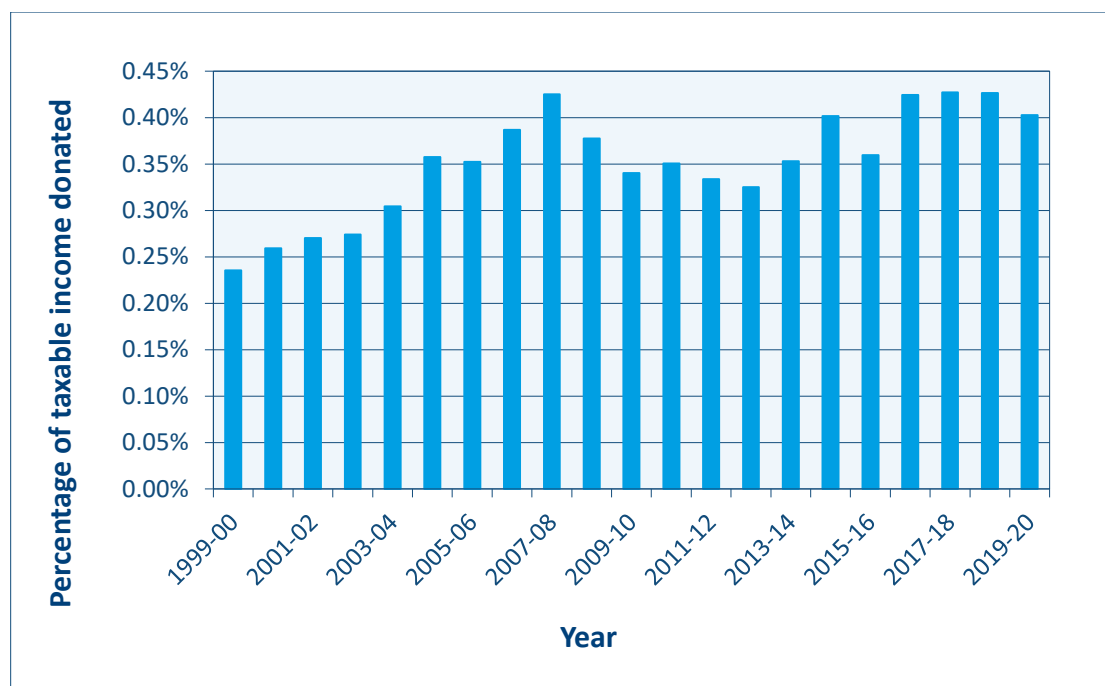


Chart 17: Tax-deductible donations as a percentage of taxable income graphs the percentage of taxable income that Australians donate to DGRs and claim as tax deductions. Chart 17 reveals that in 2019–20, on average, those individual taxpayers who made tax-deductible donations to DGRs donated 0.40 per cent of their taxable income. This is a decrease from the previous two years when taxpayers donated 0.43 per cent of their taxable income.

²¹ Median donation has only been made available since 2013–14. The median number is the middle number when all values are aligned in numerical order. It can provide a more accurate picture than the average as it is not skewed by a few values at one end of the spectrum.

This amount has oscillated over the past 20 years, from a low of 0.24 per cent in 1999–00 to 0.43 per cent at its highest in both 2017–18 and 2018–19. Over the past ten years (2010–2020), the amount donated by taxpayers has, on average, been 0.38 per cent of their taxable income.

Chart 17: Tax-deductible donations as a percentage of taxable income by year



The ATO also provides information on workplace giving (see Table 7). The number of people employed by organisations which have workplace giving programs has decreased by 2.04 per cent to 4,144,719 in 2019–20. However, the number of employees using workplace giving has increased by 5.12 per cent from 2018–19. Similarly, the percentage of employees using workplace giving has increased to 5.10 per cent in 2019–20. This is the highest figure recorded since 2011–12.

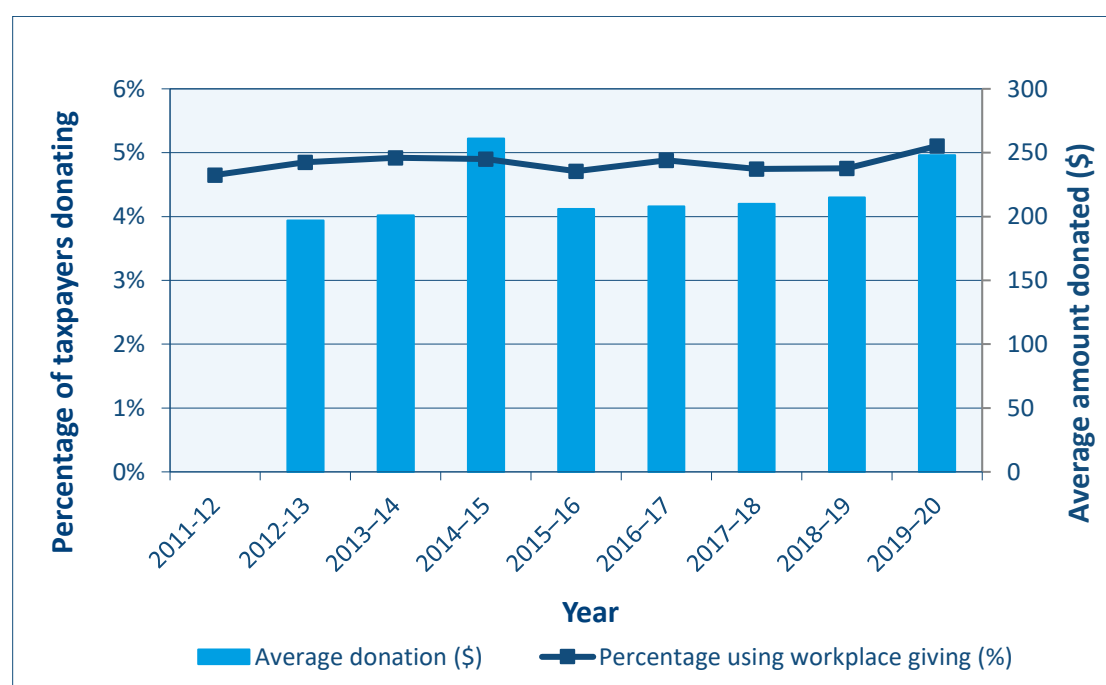
The total amount given using workplace giving was \$53 million in 2019–20, an increase of 23.26 per cent from the previous year. In 2019–20, the average donation through workplace giving was \$248, while the median donation was \$100 (up from \$215, and \$75 in 2018–19, respectively).

Table 7: Workplace giving programs, 2011–12 to 2019–20 income years²²

	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
2019–20	4,144,719	211,541	5.10%	53	248	100

Chart 18 displays the percentage of individuals employed who have made a donation through their organisations’ workplace giving program and the average donation made in each financial year. While the average donation has slowly increased, the participation rate has remained within a tight range from a low of 4.65 per cent in 2011–12 to a high of 5.10 per cent in 2019–20.

Chart 18: Percentage using workplace giving and average amount donated, by year



²² Source: Table 9: Individuals – workplace giving programs, 2019–20 income year, Australian Taxation Office (2022a) Taxation Statistics 2019–20.

3.1.1. Summary and Discussion

Based on the data extracted from Table 1 in the Appendix (comprising Charts 11 to 18), our analysis reveals that Australia's giving in 2019–20 was a mixed bag. The overall amount donated has decreased to \$3.85 billion. However, the percentage of taxpayers donating has reversed the downward trend since 2010–11, rising slightly to 29 per cent, but at its second lowest percentage ever recorded. The percentage of income given dropped to 0.40 per cent. In 2019–20, the average donation was \$886.75, and the median amount donated by individuals was \$130.

Through workplace giving programs, the average donation was \$248 while the median donation was \$100.

3.2. Individual Taxpayer Donations by GENDER and AGE

Table 2 in the Appendix to this paper (which forms the basis of Charts 19 to 30) contains data relating to tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2019–20 income tax return, broken down by gender and age.

Chart 19: Total tax-deductible donations by gender, 2019–20²³ reveals that in 2019–20, 2.08 million male taxpayers made and claimed tax-deductible donations to DGRs totalling \$2.18 billion. This represented 56.67 per cent of all tax-deductible donations made and claimed in the year. A total of 2.26 million female taxpayers made and claimed tax-deductible donations to DGRs totalling \$1.67 billion in 2019–20. This represented 43.33 per cent of all tax-deductible donations made and claimed in 2019–20.

Chart 19: Total tax-deductible donations by gender, 2019–20

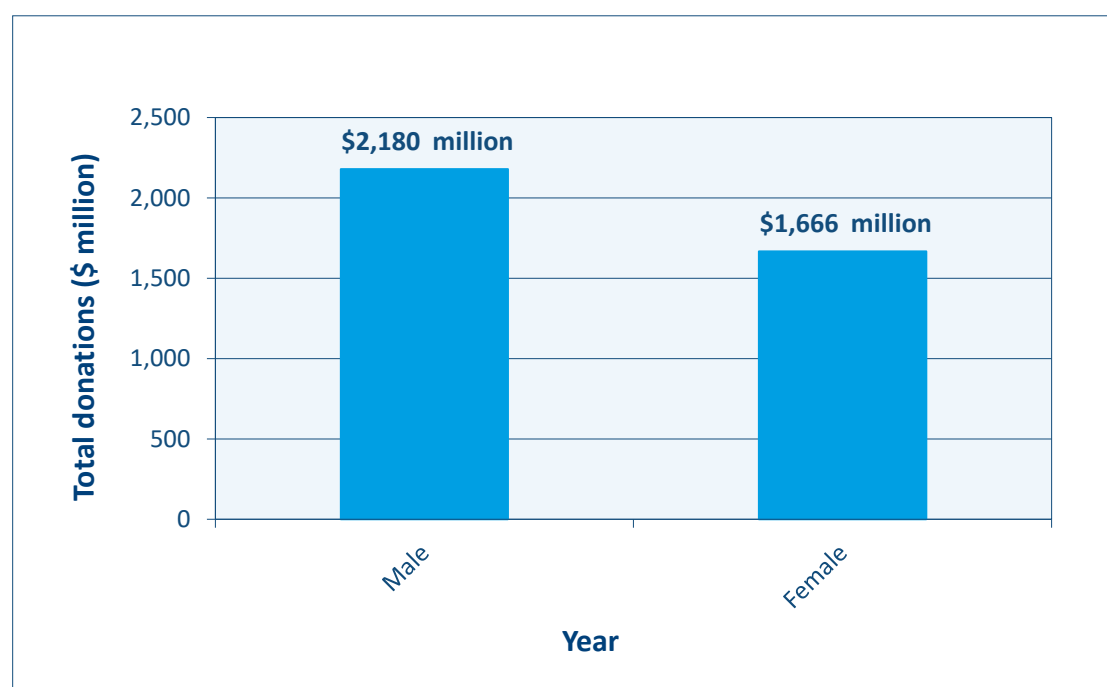
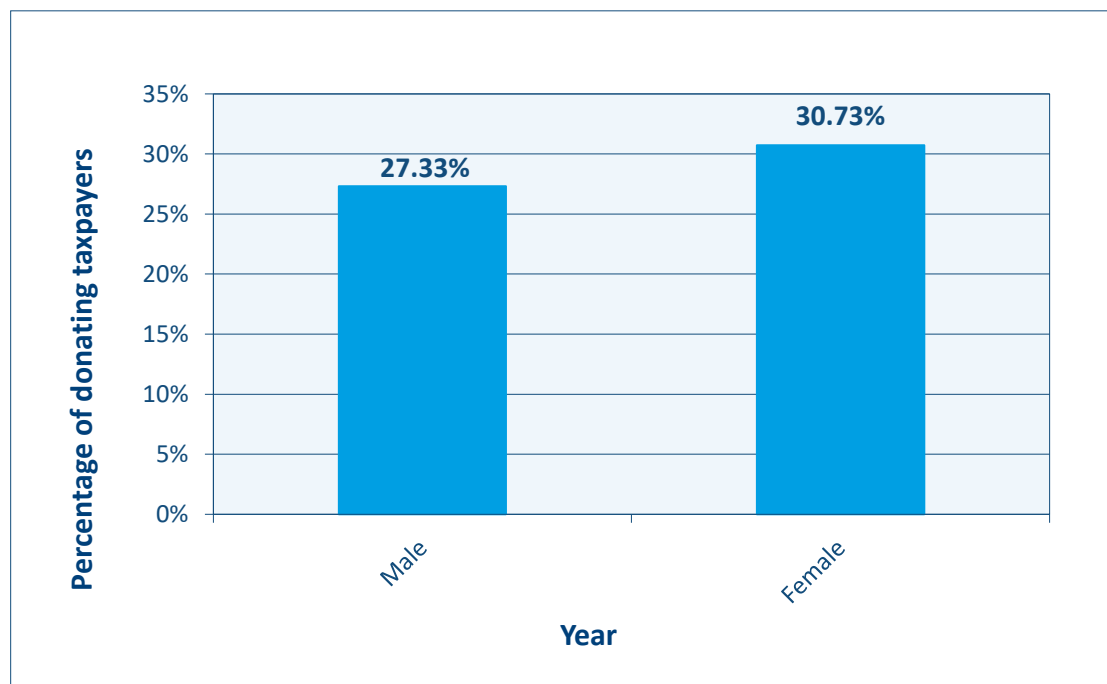


Chart 20: Percentage of donating taxpayers to total taxpayers by gender, 2019–20 reveals that 30.73 per cent of female taxpayers and 27.33 per cent of male taxpayers claimed tax-deductible donations to DGRs in 2019–20. The combined average was 29 per cent.

²³ Please note, the data displayed is for people nominating their gender as either male or female. Data for people identifying their gender as 'other' is not displayed.

Chart 20: Percentage of donating taxpayers to total taxpayers by gender, 2019–20



These figures have decreased slightly for males and increased slightly for females from the previous year (when 27.37 per cent of male taxpayers and 30.06 per cent of female taxpayers claimed donations). This is the first time since 2010–11 where the percentage has increased for females, although the downward trend has continued for males (see Chart 21).

Chart 21: Percentage of donating taxpayers to total taxpayers by gender, by year

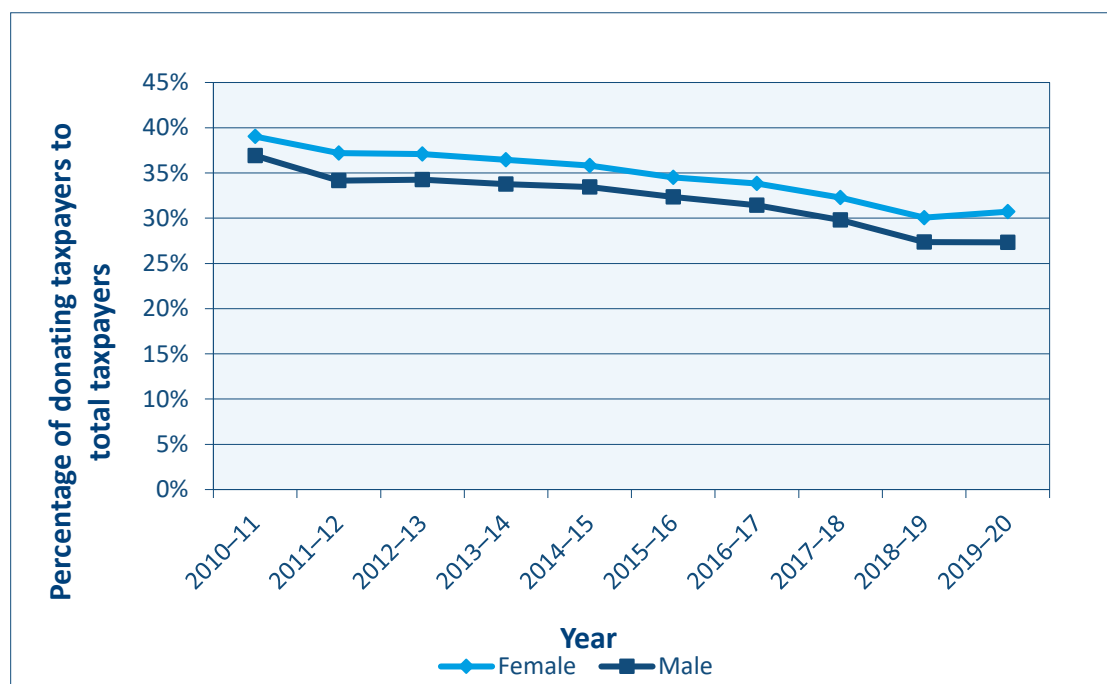


Chart 22: Average tax-deductible donation by gender, 2019–20 reveals that the average tax-deductible donation made to DGRs and claimed in 2019–20 by male taxpayers was \$1,046.86 (a very slight decrease of from \$1,047.45 in 2018–19). The average tax-deductible donation for female taxpayers was \$738.93 (a decrease of 10.36 per cent from \$824.32 in 2018–19). This is the first decrease in the average donation since 2015–16 for males and since 2009–10 for females (see Chart 23).

Chart 22: Average tax-deductible donation by gender, 2019–20



Chart 23: Average tax-deductible donations by gender, by year

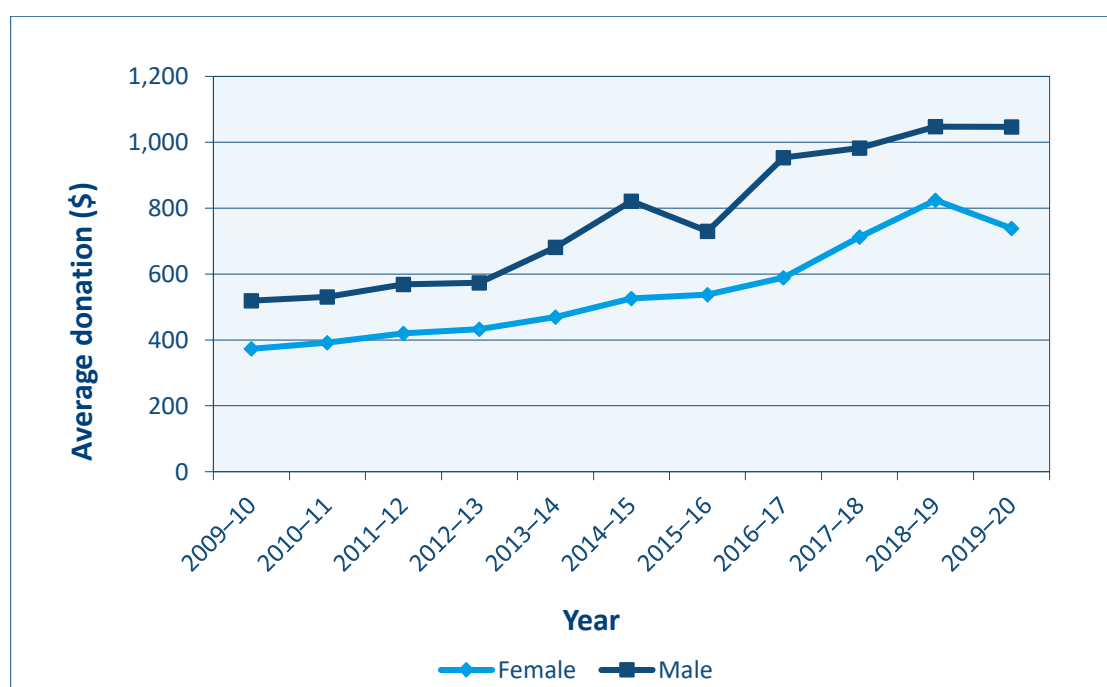


Chart 24: Tax-deductible donations as a percentage of taxable income by gender, 2019–20 graphs the amount donated relative to the taxpayers' taxable income. The chart reveals that in 2019–20, on average, female taxpayers who made donations to DGRs claimed 0.43 per cent of their taxable income, a decrease from 0.48 per cent in 2018–19. Male taxpayers claimed 0.38 per cent of their taxable income in tax-deductible donations (a decrease from 0.39 per cent in 2018–19). Chart 25 tracks this pattern since 2009–10 and shows that, except for 2016–17, female taxpayers donate more of their income than male taxpayers.

Chart 24: Tax-deductible donations as a percentage of taxable income by gender, 2019–20

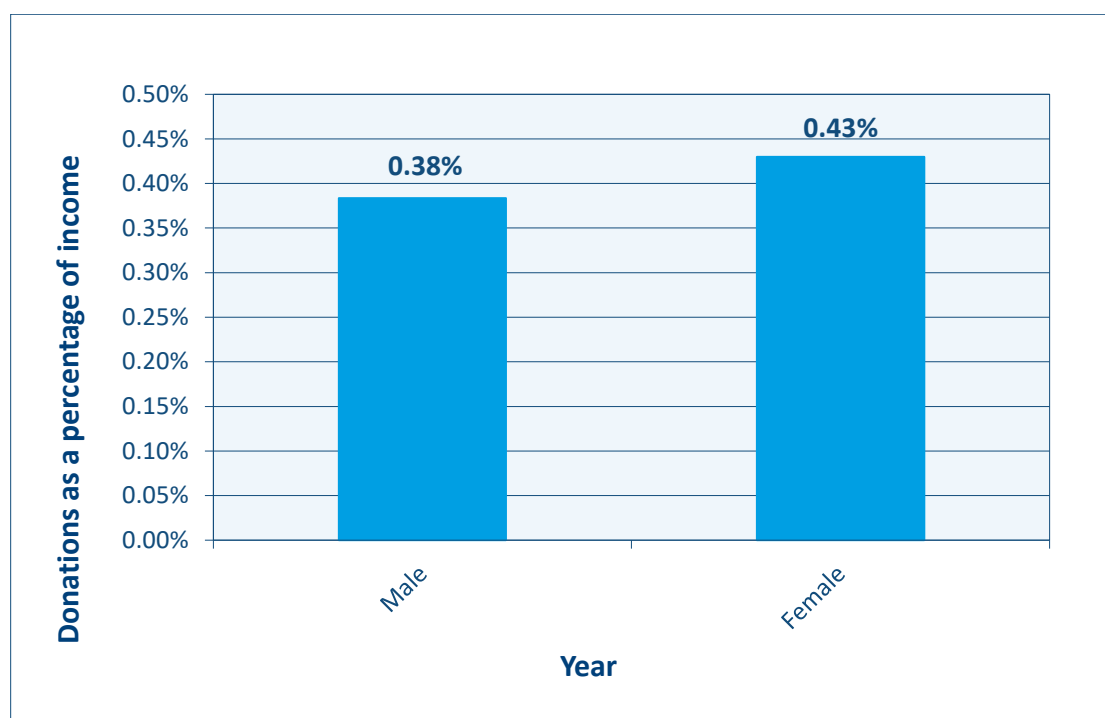


Chart 25: Tax-deductible donations as a percentage of taxable income by gender, by year

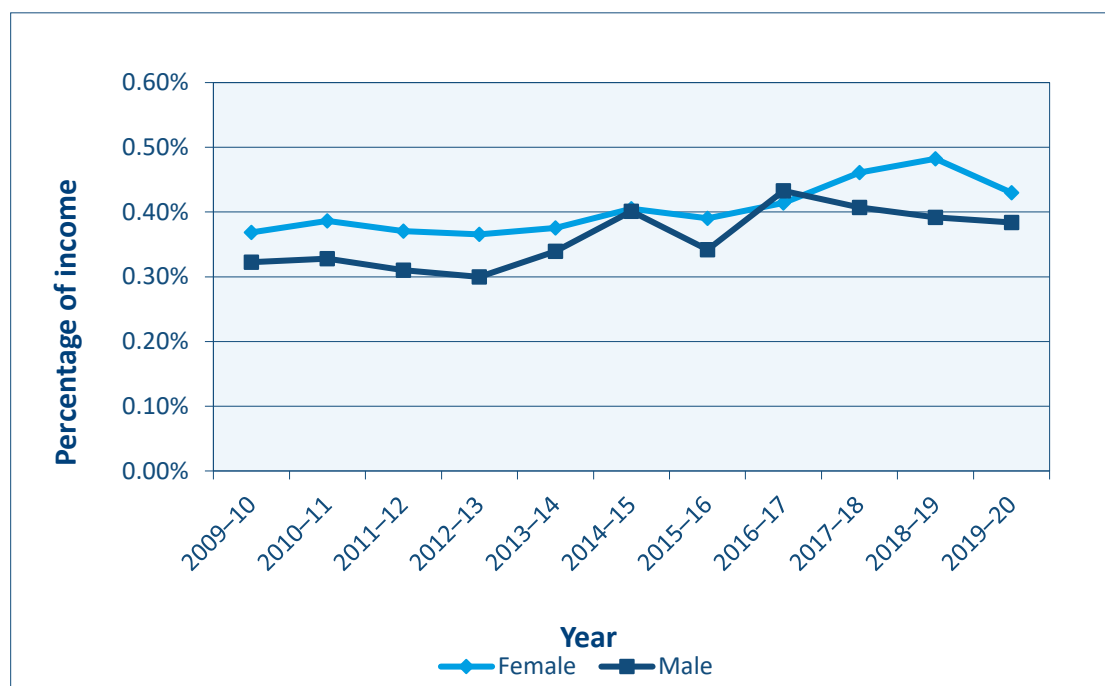


Table 3 in the Appendix provides the breakdown of gift deductions by age and gender. For the second time, claimants aged 55–59 years donated the largest percentage of the national total (22.37 per cent). They also had the largest percentage of donating taxpayers to total taxpayers (35.56 per cent). Claimants in this age group donated an average of \$1,941.50 in 2019–20, compared to the national average of \$886.75. This is a decrease of 10.33 per cent from \$2,165.08 the previous year (although that figure was up 29.79 per cent from \$1,669.09 in 2017–18).

Those claimants aged 75 years and over donated the second largest percentage of the national total (15.78 per cent). Their average gift (\$4,188.96) was well above the average for all age groups (\$886.75). The total value of gifts from this age group was \$606.91 million.

Chart 26: Average tax-deductible donations by age and gender, 2019–20 reveals that the average tax-deductible donation claimed in 2019–20 by both male and female taxpayers generally increases with age. This chart indicates that in 2019–20, males aged 75 years and over had the highest average tax-deductible donation (\$5,372.25) of all age brackets, followed by females aged 70–74 years (\$3,150.24).

Chart 26: Average tax-deductible donations by age and gender, 2019–20

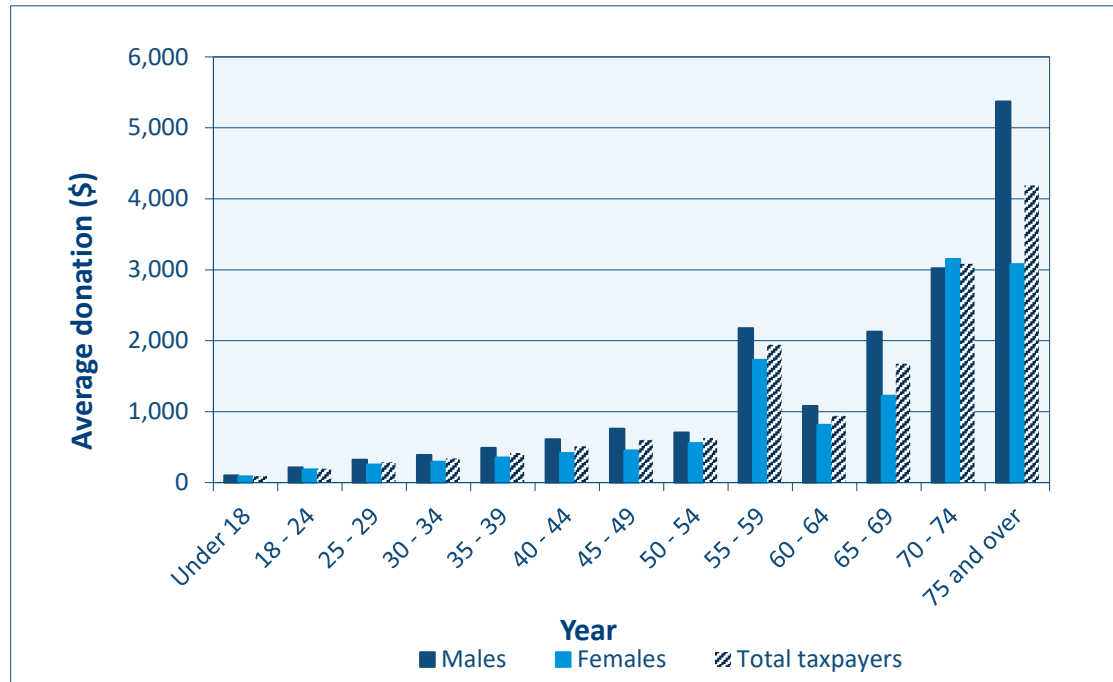


Chart 27 displays the average difference between males and females in each age group in 2019–20. Males have a higher average donation than females for every age group except in the 70–74-year age group.

Chart 27: Average donation difference between males and females by age group, 2019–20

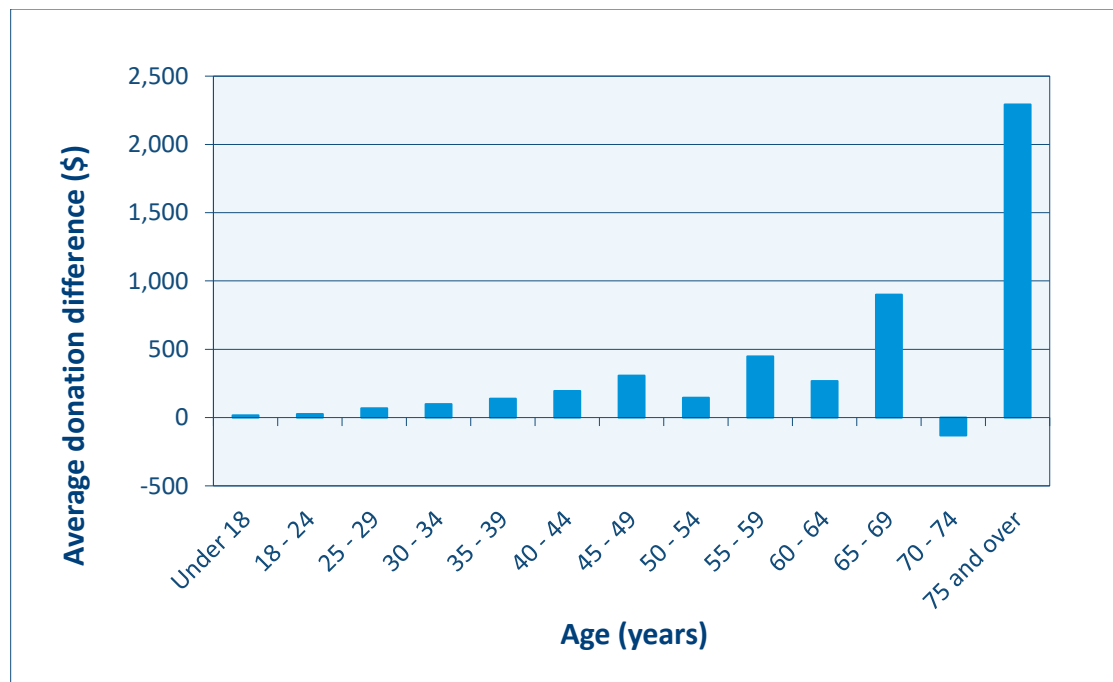


Chart 28: Difference in average amount donated between males and females, 2015–16 to 2019–20 displays the average difference in donations between males and females across all age groups from 2015–16 to 2019–20. In 2019–20, this difference was \$307.93 (up 38 per cent from \$223.13 the previous year).

Chart 28: Difference in average amount donated between males and females, 2015–16 to 2019–20

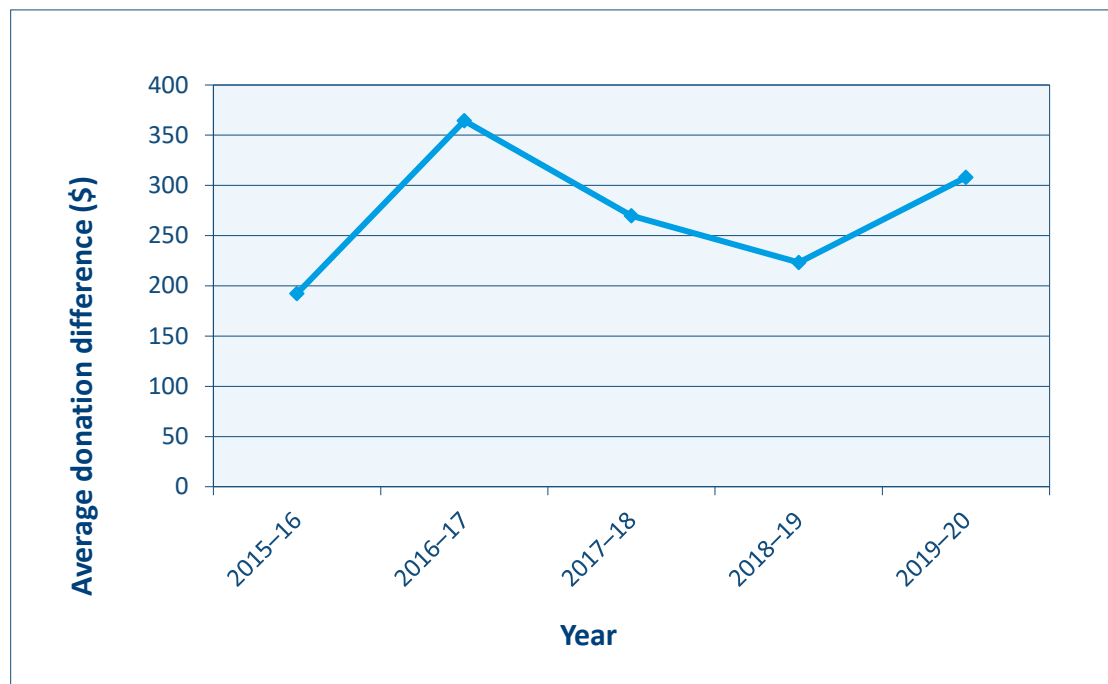


Chart 29: total tax-deductible donations by age and gender, 2019–20 reveals that the total amount claimed in 2019–20 by male and female taxpayers generally increases with age but sharply decreases at 60–64 years (commonly retirement age) then steadily rises again with another spike in the 75 years and over age bracket. This trend is consistent with previous years.

Chart 29: total tax-deductible donations by age and gender, 2019–20

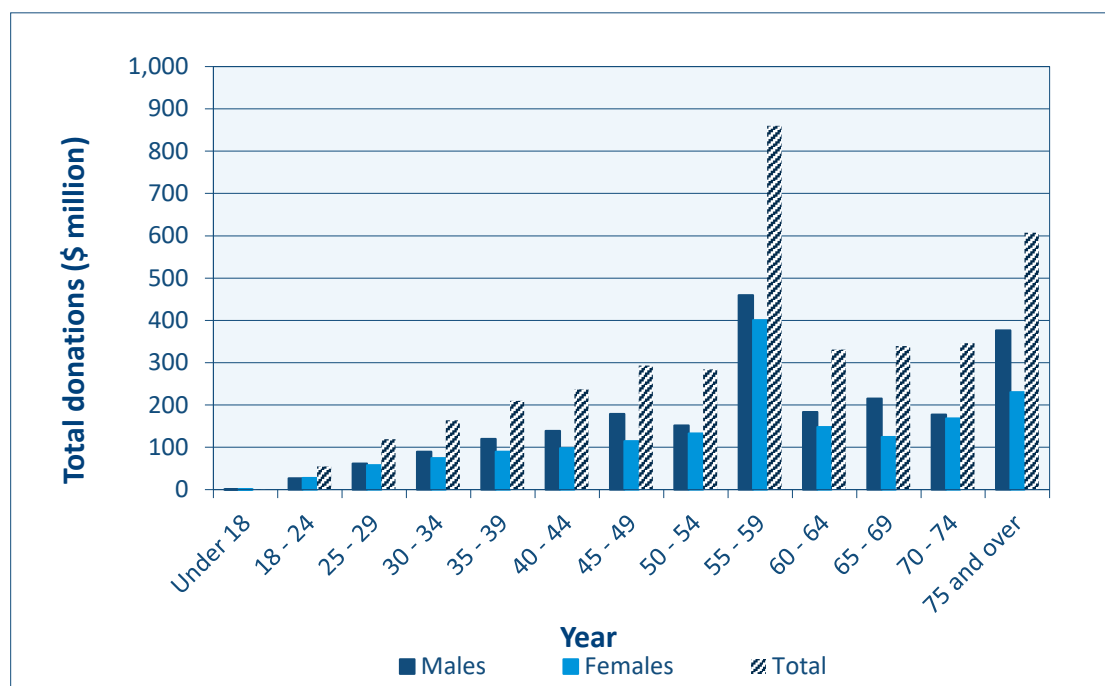
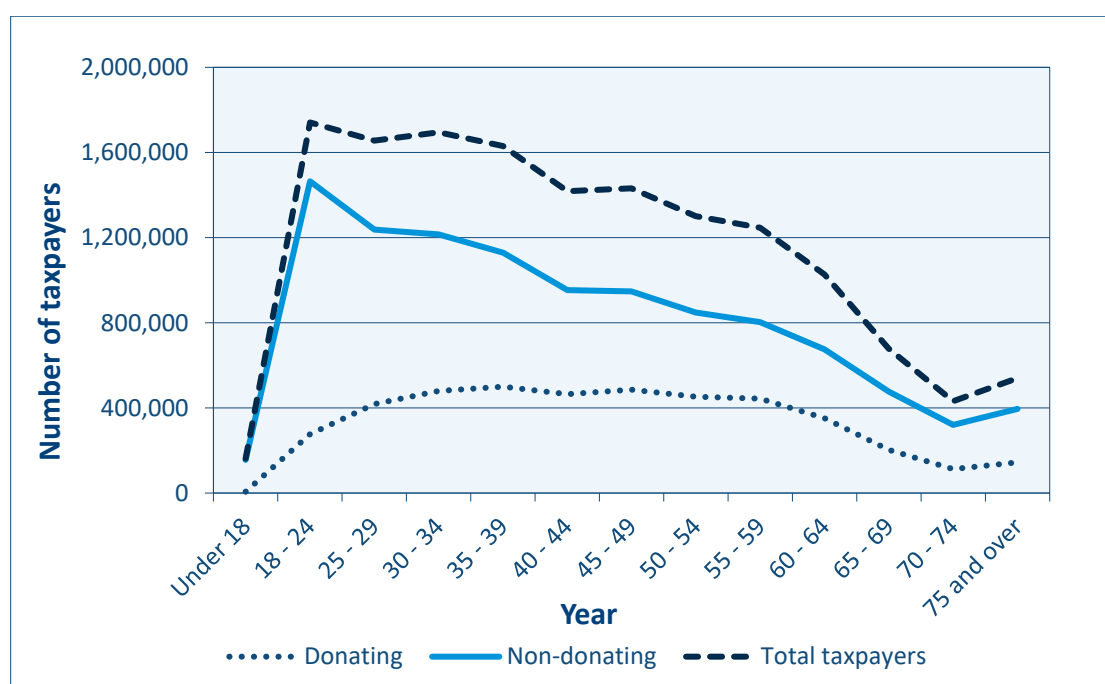


Chart 30: Number of donating, non-donating and total number of taxpayers, 2019–20 reveals that the number of total taxpayers is highest in the 18–24 years age bracket. Apart from those under 18, this age bracket has the lowest percentage of donating taxpayers with only 15.88 per cent donating compared to the national average of 29 per cent. Those aged 35–39 years had the highest number of donating taxpayers, but those aged 55–59 years had the highest percentage of donors, compared to non-donors (35.56 per cent).

Chart 30: Number of donating, non-donating and total number of taxpayers, 2019–20



3.2.1. Summary and Discussion

Based on the data extracted from Table 2 in the Appendix (forming the basis of Charts 19 to 30), our analysis reveals that there are some differences in tax-deductible giving by gender. Male taxpayers in 2019–20 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 more at 0.43 per cent of their income, and males donated 0.38 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 (30.73 per cent) compared to males (27.33 per cent). The combined average was 29 per cent. This pattern is consistent with previous years.

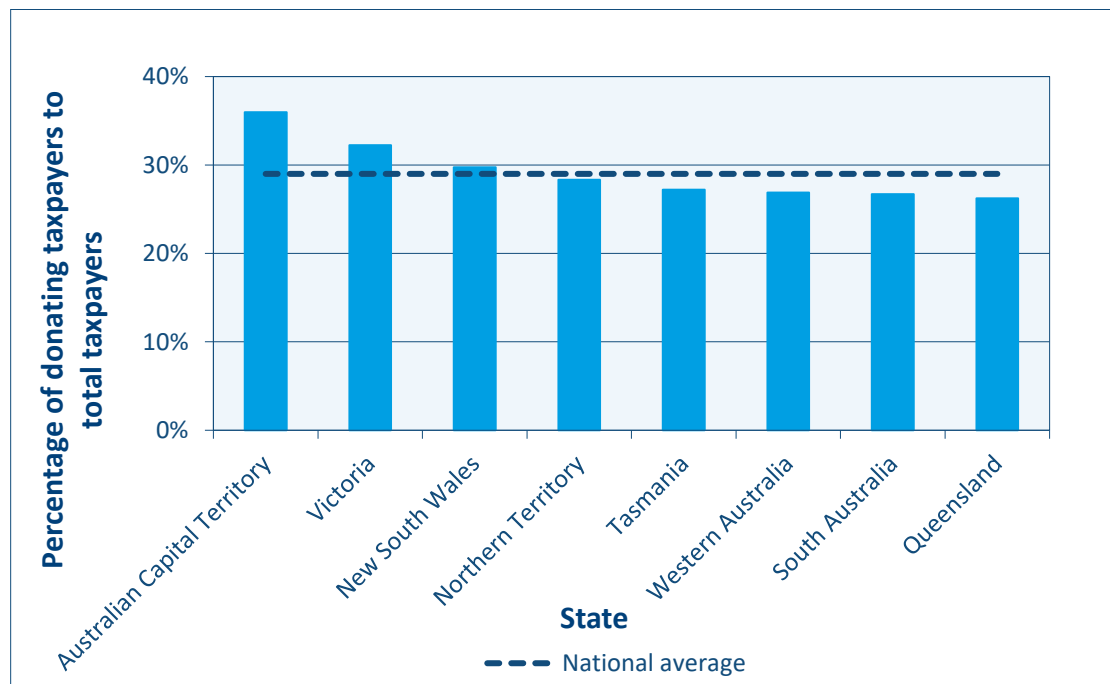
In terms of age, generally the amount donated increases with age apart from a drop at the point of retirement. The age bracket 55–59 years had the greatest percentage of donors (35.56 per cent) while only 26.84 per cent of people aged 75 years and over claimed deductions for donations.

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 31 to 36) contains data relating to the amount donated to DGRs and claimed by individual taxpayers in their 2019–20 income tax returns according to their State or Territory of residence.²⁴

Chart 31: Percentage of donating taxpayers to total taxpayers by State or Territory of residence, 2019–20 reveals that 35.98 per cent of total taxpayers in the **Australian Capital Territory** claimed tax-deductible donations in 2019–20, once again the highest of all states and territories (although it has dropped from 36.05 per cent in 2018–19). In **Victoria**, 32.24 per cent of taxpayers claimed tax-deductible donations, followed by the **New South Wales** with 29.75 per cent. **Queensland** was the lowest at 26.22 per cent. The national average was 29.00 per cent (a slight increase from 2018–19 where 28.69 per cent of taxpayers claimed a tax-deductible gift).

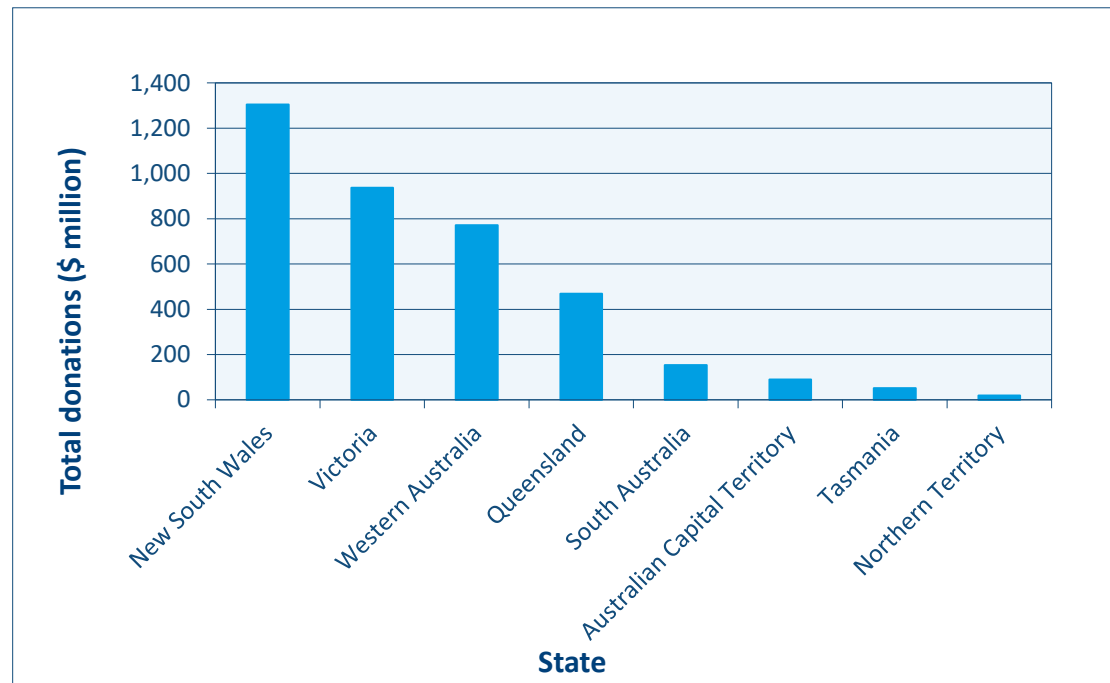
Chart 31: Percentage of donating taxpayers to total taxpayers by State or Territory of residence, 2019–20



²⁴ 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 32: Total tax-deductible donations by State or Territory of residence, 2019–20 reveals that in 2019–20, **New South Wales** taxpayers claimed the highest total value of tax-deductible donations to DGRs. This is consistent with previous years.

Chart 32: Total tax-deductible donations by State or Territory of residence, 2019–20



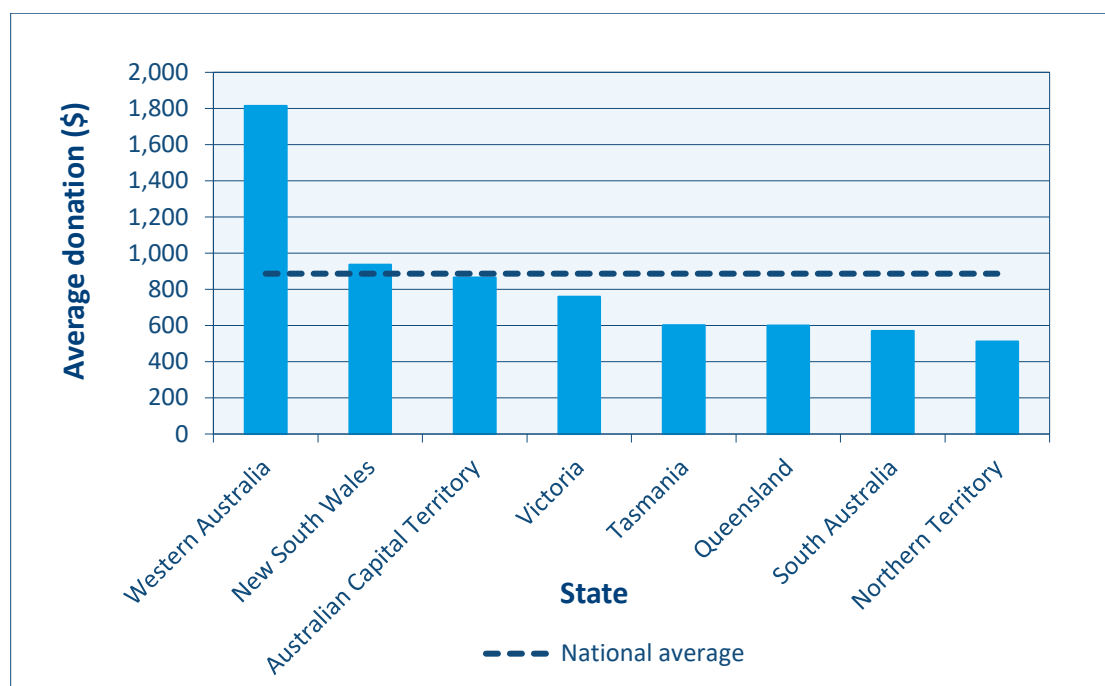
In 2019–20, a total of \$1.30 billion was donated and claimed by 1,391,878 taxpayers in **New South Wales**. This amount represented 33.91 per cent of the national total claimed but has decreased by 3.95 per cent from \$1.36 billion in 2018–19.

The next largest donor state was **Victoria** with 1,232,931 taxpayers claiming tax-deductible donations totalling \$935 million, representing 24.34 per cent of the national total.

Overall, 425,190 **Western Australian** taxpayers donated a total of \$771.51 million (representing 20.06 per cent of the national total). This is a decrease of 15.38 per cent from \$911.73 million in 2018–19. Together, these three states (**NSW, VIC, and WA**) accounted for 78 per cent of total tax-deductible donations made to DGRs in 2019–20.

In terms of average tax-deductible donations per state, [Chart 33: Average tax-deductible donation by State or Territory of residence, 2019–20](#) reveals that, once again, residents in **Western Australia** made and claimed the largest average tax-deductible donation of \$1,814.50. However, this represents a decrease of 17.86 per cent from 2018–19 where the average tax-deductible donation in **Western Australia** was \$2,209.11.

Chart 33: Average tax-deductible donation by State or Territory of residence, 2019–20



This was then followed by the taxpayers living in **New South Wales** with an average tax-deductible donation of \$937.13. Taxpayers in the **Australian Capital Territory** had an average tax-deductible donation of \$865.67, followed by taxpayers in **Victoria** (\$759.15).

Taxpayers from **South Australia** and the **Northern Territory** had the lowest average tax-deductible donations at \$569.67 and \$511.37, respectively. The national average for tax-deductible donations made to DGRs was \$886.75 (a decrease of 4.98 per cent from \$933.20 for the previous financial year).

For the seventh time, the ATO has released the median donation claimed by taxpayers in each state and territory (see [Chart 34](#)). Those in the **Australian Capital Territory** had the greatest median donation of \$198, while those in **New South Wales** had a median donation of \$109. The median donation for all other States and Territories was \$100, except Queensland (\$80) and Tasmania (\$70).

Chart 34: Median tax-deductible donation by State or Territory of residence, 2019–20

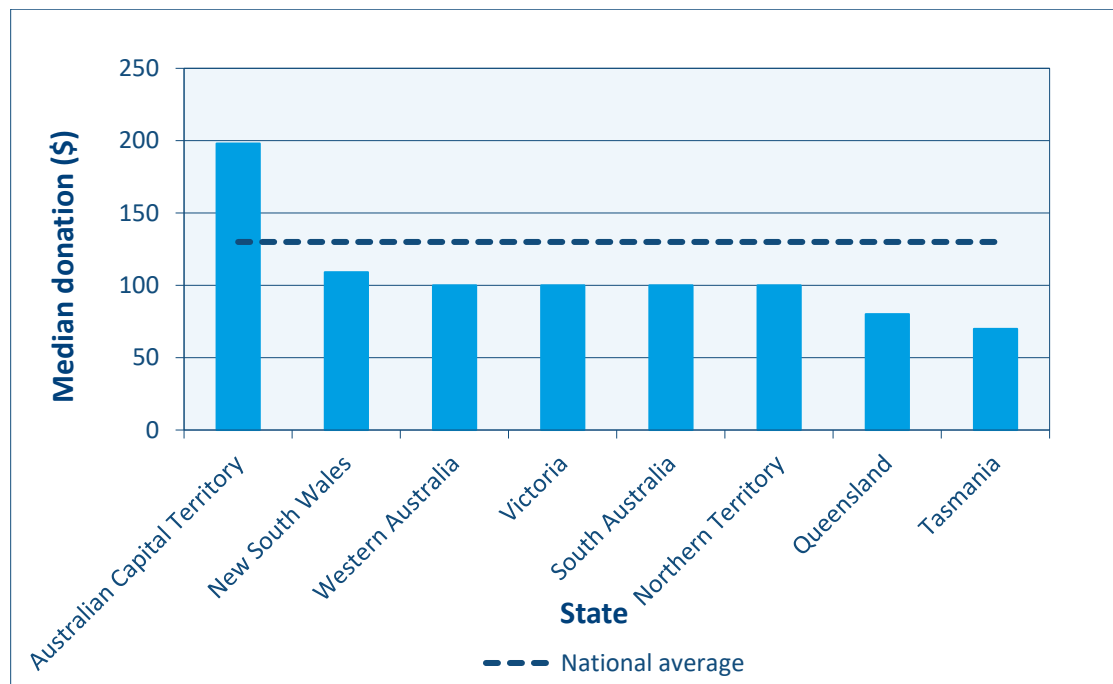


Chart 35: Tax-deductible donations as a percentage of taxable income by State or Territory of residence, 2019–20 graphs the amount donated relative to the taxable income of taxpayers across each state for the 2019–20 financial year.

Chart 35: Tax-deductible donations as a percentage of taxable income by State or Territory of residence, 2019–20

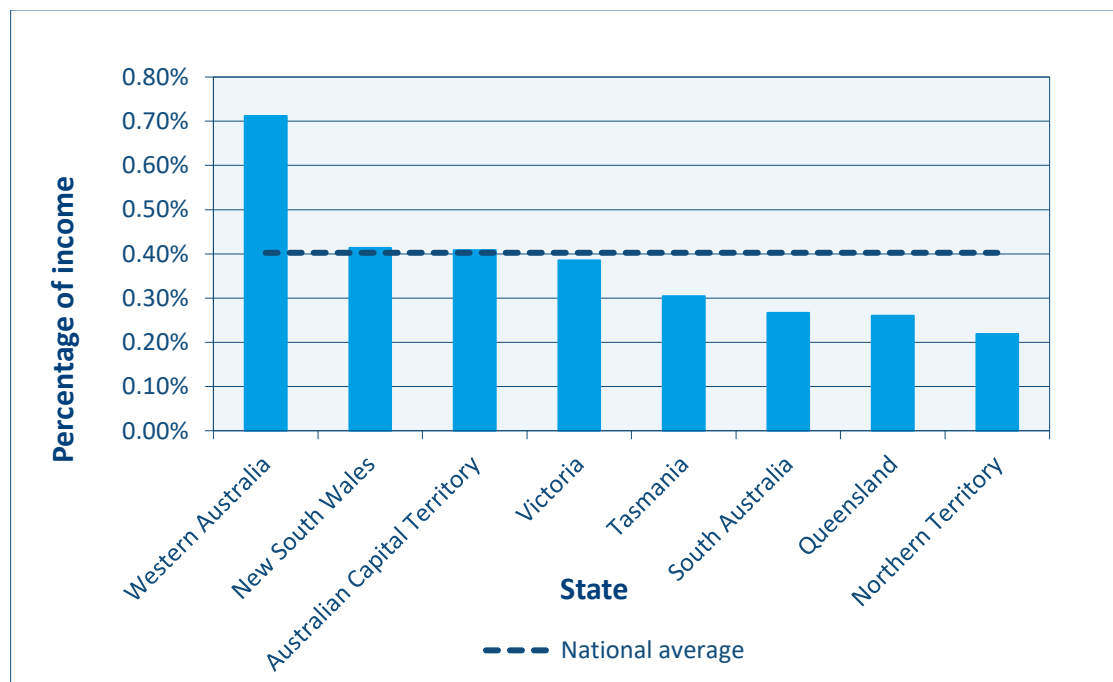
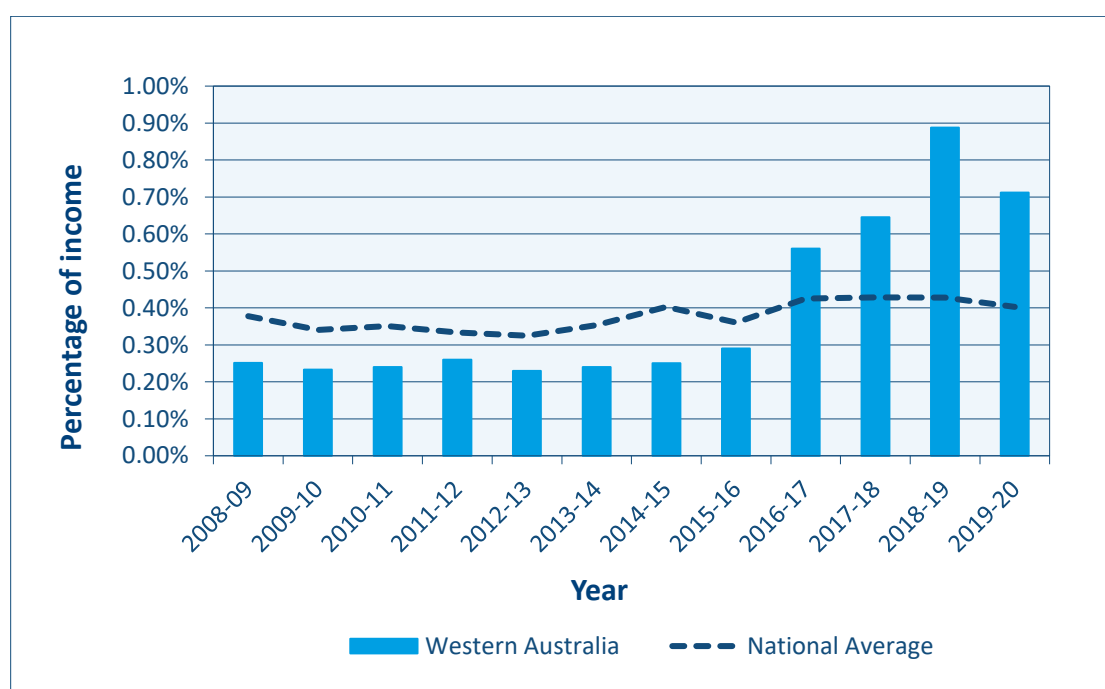


Chart 35 reveals that in 2019–20, taxpayers from **Western Australia** collectively donated 0.71 per cent of their combined taxable income (a decrease from 0.89 per cent in 2018–19). This was followed by taxpayers in **New South Wales and Victoria** (both 0.41 per cent). The national average was 0.40 per cent (down from 0.43 per cent recorded in both 2017–18 and 2018–19).

Chart 36 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 Australians were donating below the national average, but this has jumped significantly over the past four years to be well above the national average.

Chart 36: Donations as a percentage of income, Western Australia compared to national average, by year



Some 40.61 per cent of total donations in Western Australia came from the postal code **WA 6011 (Cottesloe, Peppermint Grove)**. 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 (see Table 8). Table 8 shows that both WA state and national data are significantly influence by the donations of taxpayers in WA 6011.

Table 8: Donations from postcode WA 6011 compared to WA total, 2019–20

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 Total	425,190	771.51	26.86%	0.71%	1,814.50
WA 6011	1,989	529.67	30.22%	24.74%	266,298.87
WA Total (without WA 6011)	423,201	241.84	26.85%	0.23%	571.45
Australia Total	4,337,321	3,846.12	29.00%	0.40%	886.75
Australia Total (without WA 6011)	4,335,332	3,316.46	28.99%	0.35%	764.98

3.3.1. Value of Gifts Claimed by State and Territory

For the ninth time, the ATO has provided information on the number by value of gifts claimed by donating taxpayers in each State and Territory. This provides an indication of the level of giving by dollar value across States and Territories in 2019–20.

In all States and Territories, the most common gift value was between \$251 and \$1,000, contributing between 22.82 per cent (in Victoria) and 32.22 per cent (in Australian Capital Territory) of the total number of donations claimed.

In **New South Wales, Victoria, Queensland, Western Australia, and Tasmania**, those who claimed gifts valued at more than \$25,000, while fewer in number, nevertheless made the largest contribution to the total amount donated in the state, ranging from 30.86 per cent in Tasmania to 75.98 per cent in Western Australia. In **South Australia**, the **Australian Capital Territory** and the **Northern Territory**, these gifts made up around 22 per cent of the total amount donated.

For **South Australia**, the **Australian Capital Territory**, and the **Northern Territory**, those claiming gifts between \$1,001 and \$5,000 made the largest contribution to the total amount donated, ranging from 26.57 per cent (in the **Northern Territory**) and 30.89 per cent (in the **Australian Capital Territory**).

Data on the number and value of gifts for each State and Territory is shown in Tables 9–16.

Table 9: Number and value of gifts claimed by taxpayers in New South Wales, 2019–20

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	186,383	13.39%	2,598,085	0.20%
\$26 to \$50	171,507	12.32%	7,554,160	0.58%
\$51 to \$100	213,275	15.32%	17,620,580	1.35%
\$101 to \$250	300,979	21.62%	51,857,664	3.98%
\$251 to \$1,000	366,896	26.36%	188,920,741	14.48%
\$1,001 to \$5,000	128,826	9.26%	257,031,979	19.71%
\$5,001 to \$10,000	13,838	0.99%	95,360,951	7.31%
\$10,001 to \$25,000	6,937	0.50%	103,433,755	7.93%
More than \$25,000	3,237	0.23%	579,987,271	44.47%
Total	1,391,878	100%	1,304,365,186	100%

Table 10: Number and value of gifts claimed by taxpayers in Victoria, 2019–20

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	188,977	15.33%	2,725,137	0.29%
\$26 to \$50	188,170	15.26%	8,342,407	0.89%
\$51 to \$100	205,914	16.70%	17,349,450	1.85%
\$101 to \$250	260,213	21.11%	44,887,503	4.80%
\$251 to \$1,000	281,398	22.82%	142,774,685	15.25%
\$1,001 to \$5,000	91,077	7.39%	180,948,781	19.33%
\$5,001 to \$10,000	9,957	0.81%	68,558,227	7.32%
\$10,001 to \$25,000	4,811	0.39%	71,905,077	7.68%
More than \$25,000	2,414	0.20%	398,487,150	42.57%
Total	1,232,931	100%	935,978,417	100%

Table 11: Number and value of gifts claimed by taxpayers in Queensland, 2019–20

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	153,650	19.63%	2,142,076	0.46%
\$26 to \$50	113,861	14.55%	4,962,111	1.06%
\$51 to \$100	117,568	15.02%	9,586,049	2.04%
\$101 to \$250	152,814	19.52%	26,175,515	5.58%
\$251 to \$1,000	181,485	23.18%	91,601,356	19.53%
\$1,001 to \$5,000	54,093	6.91%	107,187,966	22.85%
\$5,001 to \$10,000	5,803	0.74%	39,853,583	8.50%
\$10,001 to \$25,000	2,582	0.33%	37,957,534	8.09%
More than \$25,000	926	0.12%	149,627,597	31.90%
Total	782,782	100%	469,093,787	100%

Table 12: Number and value of gifts claimed by taxpayers in South Australia, 2019–20

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	45,025	16.69%	659,986	0.43%
\$26 to \$50	40,262	14.92%	1,745,442	1.14%
\$51 to \$100	41,014	15.20%	3,325,575	2.16%
\$101 to \$250	53,307	19.76%	9,104,435	5.92%
\$251 to \$1,000	65,387	24.23%	33,403,610	21.73%
\$1,001 to \$5,000	21,397	7.93%	41,975,407	27.31%
\$5,001 to \$10,000	2,149	0.80%	14,827,982	9.65%
\$10,001 to \$25,000	912	0.34%	13,397,709	8.72%
More than \$25,000	371	0.14%	35,269,892	22.95%
Total	269,824	100%	153,710,038	100%

In Western Australia, 75.98 per cent of the total amount donated came from just 558 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 13).

Table 13: Number and value of gifts claimed by taxpayers in Western Australia, 2019–20

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	80,214	18.87%	1,073,783	0.14%
\$26 to \$50	56,641	13.32%	2,481,557	0.32%
\$51 to \$100	63,558	14.95%	5,381,713	0.70%
\$101 to \$250	81,737	19.22%	14,159,184	1.84%
\$251 to \$1,000	104,862	24.66%	53,832,521	6.98%
\$1,001 to \$5,000	32,952	7.75%	64,199,205	8.32%
\$5,001 to \$10,000	3,126	0.74%	21,575,012	2.80%
\$10,001 to \$25,000	1,542	0.36%	22,579,733	2.93%
More than \$25,000	558	0.13%	586,225,069	75.98%
Total	425,190	100%	771,507,777	100%

Table 14: Number and value of gifts claimed by taxpayers in Tasmania, 2019–20

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	18,279	21.48%	260,080	0.51%
\$26 to \$50	12,323	14.48%	539,230	1.05%
\$51 to \$100	12,047	14.16%	984,088	1.92%
\$101 to \$250	15,291	17.97%	2,614,439	5.11%
\$251 to \$1,000	19,741	23.20%	10,121,688	19.78%
\$1,001 to \$5,000	6,328	7.44%	12,376,134	24.18%
\$5,001 to \$10,000	646	0.76%	4,456,708	8.71%
\$10,001 to \$25,000	280	0.33%	4,033,502	7.88%
More than \$25,000	149	0.18%	15,795,949	30.86%
Total	85,084	100%	51,181,818	100%

Table 15: Number and value of gifts claimed by taxpayers in Australian Capital Territory, 2019–20

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	10,488	10.14%	152,680	0.17%
\$26 to \$50	10,204	9.86%	443,042	0.49%
\$51 to \$100	12,612	12.19%	1,040,626	1.16%
\$101 to \$250	20,658	19.96%	3,567,942	3.98%
\$251 to \$1,000	33,335	32.22%	17,746,762	19.81%
\$1,001 to \$5,000	14,055	13.58%	27,668,767	30.89%
\$5,001 to \$10,000	1,336	1.29%	9,117,212	10.18%
\$10,001 to \$25,000	580	0.56%	8,424,205	9.40%
More than \$25,000	205	0.20%	21,412,431	23.90%
Total	103,473	100%	89,573,667	100%

Table 16: Number and value of gifts claimed by taxpayers in Northern Territory, 2019–20

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	7,150	19.34%	94,433	0.50%
\$26 to \$50	5,093	13.77%	227,582	1.20%
\$51 to \$100	5,558	15.03%	471,297	2.49%
\$101 to \$250	7,048	19.06%	1,230,281	6.51%
\$251 to \$1,000	9,123	24.67%	4,664,124	24.67%
\$1,001 to \$5,000	2,621	7.09%	5,023,983	26.57%
\$5,001 to \$10,000	241	0.65%	1,669,103	8.83%
\$10,001 to \$25,000	109	0.29%	1,509,999	7.99%
More than \$25,000	30	0.08%	4,016,186	21.24%
Total	36,973	100%	18,906,988	100%

3.3.2. Summary and Discussion

Based on the data extracted from Table 3 in the Appendix (comprising Charts 31 to 36 and Tables 9 to 16), our analysis reveals that **New South Wales** taxpayers made and claimed the largest amount of tax-deductible donations to DGRs in 2019–20 (\$1.30 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** (\$198), followed at a distance by those in **New South Wales** (\$109). The median amount claimed nationally was \$130.

3.4. Individual Taxpayer Donations by POSTCODE OF RESIDENCE

For 15 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 2019–20 is available from the ACPNS website:

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

Table 6 in the Appendix (which forms the basis for Tables 17 to 20 in this working paper) lists the top five postcodes in each state by highest total claimed gifts.²⁵ There appears to be a relationship between the income of the taxpayers in each postcode and the total of the postcode's total tax-deductible gifts claimed.

The postcode with the highest total gifts claimed in 2019–20 was **WA 6011 (Cottesloe, Peppermint Grove)** which recorded \$529,668,459 (see [Table 17](#)). This is a decrease of 19.94 per cent from the \$661,564,730 claimed in 2018–19 and accounted for 68.65 per cent of total donations in Western Australia.

²⁵ Groups which include miscellaneous data including unknown/invalid postcodes were excluded as they do not refer to a specific postcode or region.

Table 17: Postcode with the highest total gifts claimed by taxpayers for each State and Territory, 2019–20

State & postcode		Places within postcode	Total gifts claimed
WA	6011	Cottesloe, Peppermint Grove	529,668,459
NSW	2088	Mosman, Spit Junction	56,871,840
VIC	3142	Hawksburn, Toorak	47,191,196
QLD	4101	Highgate Hill, South Brisbane, South Brisbane BC, West End	23,207,664
ACT	2603	Forrest, Griffith, Manuka, Red Hill	11,593,493
TAS	7250	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Trevallyn, Travellers Rest, Waverley, West Launceston	8,104,079
SA	5066	Beaumont, Burnside, Erindale, Hazelwood Park, Stonyfell, Waterfall Gully, Wattle Park	5,374,465
NT	810	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creek, Tiwi, Wagaman, Wanguri	3,364,927

New South Wales, Queensland, and South Australia saw shifts from the previous year in the postcode that claimed the highest total of tax-deductible donations. [Table 18](#) shows the changes that have occurred between 2017–18 and 2019–20 in each state and territory. All States and Territories have seen changes over the last three years except **Victoria** and **Western Australia**.

Table 18: Postcode with the highest total gifts claimed by taxpayers for each State and Territory, 2017–18, 2018–19, and 2019–20

	2017–18	2018–19	2019–20
NSW	2110	2008	2088
	Hunters Hill, Woolwich	Chippendale, Darlington	Mosman, Spit Junction
VIC	3142	3142	3142
	Hawksburn, Toorak	Hawksburn, Toorak	Hawksburn, Toorak
QLD	4007	4007	4101
	Ascot, Hamilton, Hamilton Central	Ascot, Hamilton, Hamilton Central	Highgate hill, South Brisbane, South Brisbane BC, West End
SA	5065	5067	5066
	Dulwich, Glenside, Linden Park, Toorak Gardens, Tasmore	Beulah Park, Kent Town, Norwood, Norwood South, Rose Park	Beaumont, Burnside, Erindale, Hazelwood Park, Stonyfell, Waterfall Gully, Wattle 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	0810	0810	810
	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	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creek, Tiwi, Wagaman, Wanguri
ACT	2603	2603	2603
	Forrest, Griffith, Manuka, Red Hill	Forrest, Griffith, Manuka, Red Hill	Forrest, Griffith, Manuka, Red Hill

Table 19: Postcode with the highest average gift claimed by taxpayers for each State and Territory, 2019–20 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 \$266,298.87. This has decreased by 23.56 per cent from 2018–19 when the average gift in the postcode was \$348,375.32. The average taxable income in this postcode was \$325,343 while the median taxable income was \$76,567 making this the postcode with the highest income in in the country.

The second highest income postcode in Australia, **NSW 2027 (Darling Point, Edgecliff, HMAS Rushcutters, Point Piper)**, claimed \$41,627,836 in donations in total with an average gift of \$19,397.87. This postcode had an average taxable income of \$205,957 (the median income was \$78,895).

In **Victoria**, the postcode **VIC 3944 (Portsea)** recorded the highest average gift in the state with \$44,219.01. This has increased by 271.33 per cent from \$11,908.14 in 2018–19.

Table 19: Postcode with the highest average gift claimed by taxpayers for each State and Territory, 2019–20

State & postcode		Places within postcode	Average gift per gifting taxpayer
WA	6011	Cottesloe, Peppermint Grove	266,298.87
VIC	3944	Portsea	44,219.01
NSW	2104	Bayview	39,830.50
QLD	4377	Glen Niven, Maryland, The Summit	27,931.57
TAS	7211	Cleveland, Conara, Epping Forest	13,759.82
SA	5137	Ashton, Marble Hill	5,323.62
ACT	2603	Forrest, Griffith, Manuka, Red Hill	4,342.13
NT	0851	Katherine	2,266.87

Table 20 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 income of taxpayers. For the fourth year in a row, the postcode with the highest participation rate was **Joondalup DC (WA 6919)** (68.89 per cent) which is a regional metropolitan city, with an average income of \$68,862.90. The average national income was \$63,882.

Table 20: Postcode with the highest percentage of taxpayers claiming a gift for each State and Territory, 2019–20

State & postcode		Places within postcode	Percentage of taxpayers claiming a gift
WA	6919	Joondalup DC	68.89%
ACT	2901	Tuggeranong DC	49.15%
SA	5710	Stirling North	46.08%
VIC	3358	Winter Valley	43.72%
TAS	7051	Kingston	42.00%
NSW	2333	Baerami, Baerami Creek, Bengalla, Castle Rock, Edderton, Gungal, Kayuga, Liddell, Manobalai, McCullys Gap, Muscle Creek, Muswellbrook, Sandy Hollow, Wybong	41.56%
QLD	4743	Glenden, Suttor	39.05%
NT	0853	Tindal	38.92%

3.4.1. Summary and Discussion

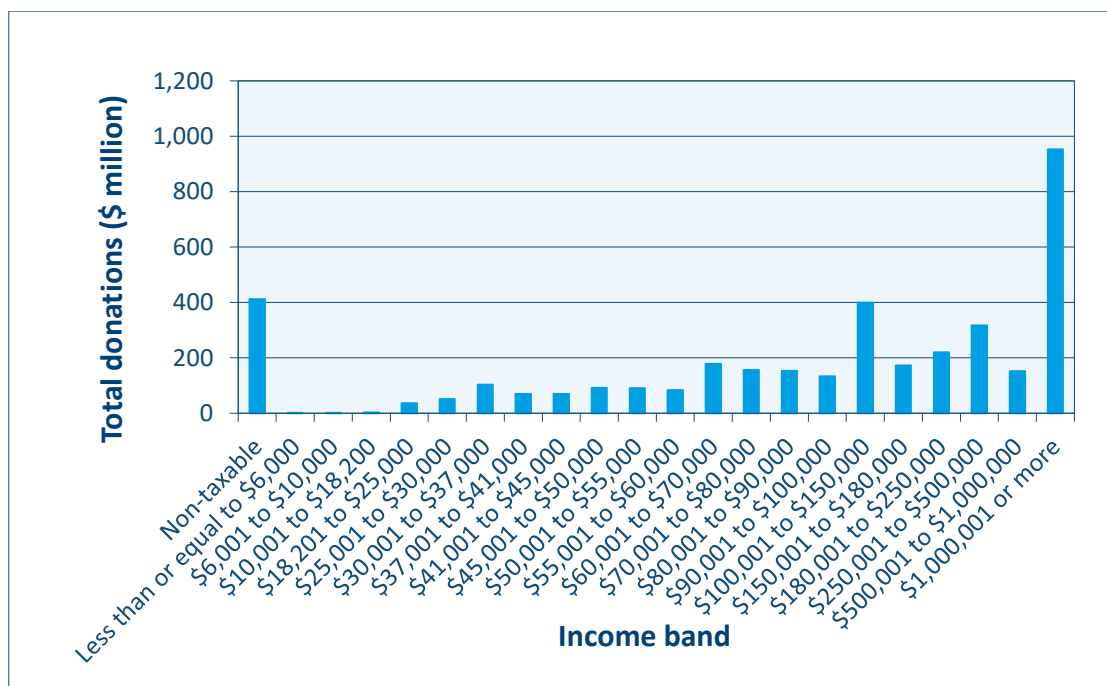
Based on the data extracted from Table 6 in the Appendix (here Tables 17 to 20), the largest amount of tax-deductible donations to DGRs in 2019–20 both in total and on average came from the postcode **WA 6011 (Cottesloe, Peppermint Grove)**, while those in **WA 6919 (Joondalup)** had the highest percentage 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 37 to 43) contains data relating to the tax-deductible donations claimed by individual Australian taxpayers in their 2019–20 income tax returns, according to income bands.

Chart 37: Total tax-deductible donations by income band, 2019–20 reveals that in 2019–20 individual Australian taxpayers with a taxable income over \$1 million claimed \$953 million in tax-deductible gifts, representing 24.78 per cent of the total amount claimed in 2019–20. This is a decrease of 13.10 per cent from 2018–19 when taxpayers in this band claimed \$1,096.83 million in deductible donations (or 27.92 per cent of the national total).

Chart 37: Total tax-deductible donations by income band, 2019–20



Those with a non-taxable income claimed \$411 million in tax-deductible gifts. This represented 10.69 per cent of the total amount claimed by individual Australian taxpayers in 2019–20 and is a slight drop from the \$411 million claimed in 2018–19.

Chart 38: Percentage of donating taxpayers to total taxpayers by income band, 2019–20 reveals that there is a smooth increasing trend from lower to higher income bands; with 6.22 per cent of taxpayers in the income band less than or equal to \$6,000 claiming a gift, compared to 53.61 per cent for those with over \$1 million in taxable income, apart from those in the \$150,001 to \$180,000 income band.

Chart 38: Percentage of donating taxpayers to total taxpayers by income band, 2019–20

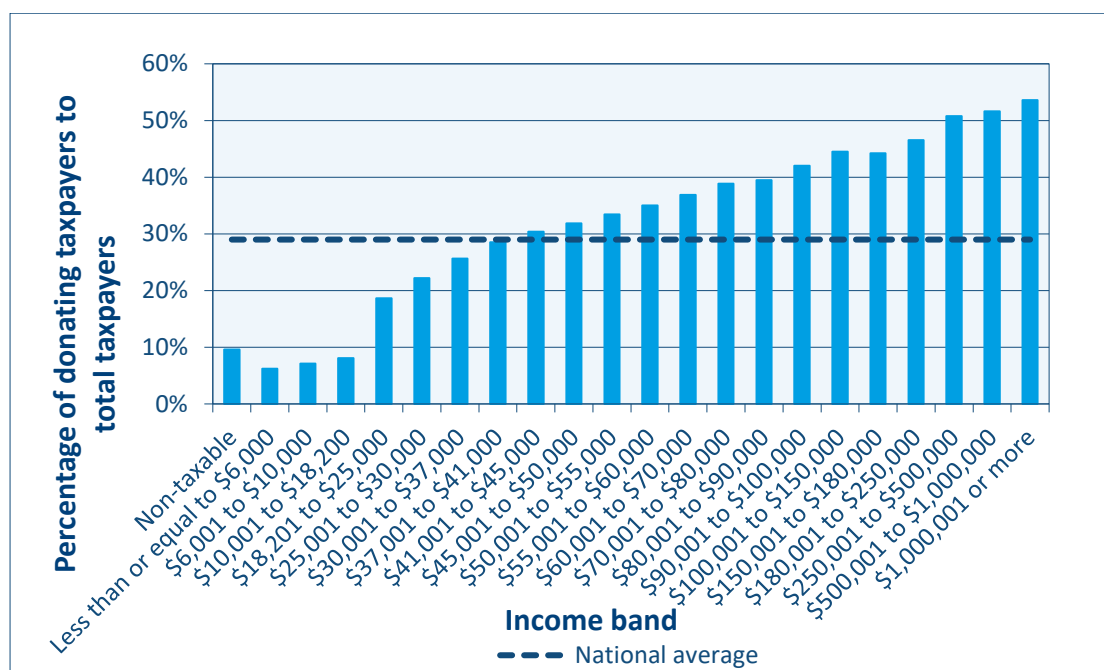


Chart 39 shows the percentage change over the decade from 2009–20 to 2019–20 in the ratio of donating taxpayers to total taxpayers. In every income bracket, the percentage claiming a tax-deductible donation has decreased significantly over the past ten years, with the gap narrowing as income increases. In 2009–10, on average 35.55 per cent of taxpayers claimed a donation and this rose to more than half of taxpayers earning over \$80,000. However, by 2019–20 on average only 29 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 39: Percentage change in ratio of donating taxpayers to total taxpayers between 2009–10 and 2019–20

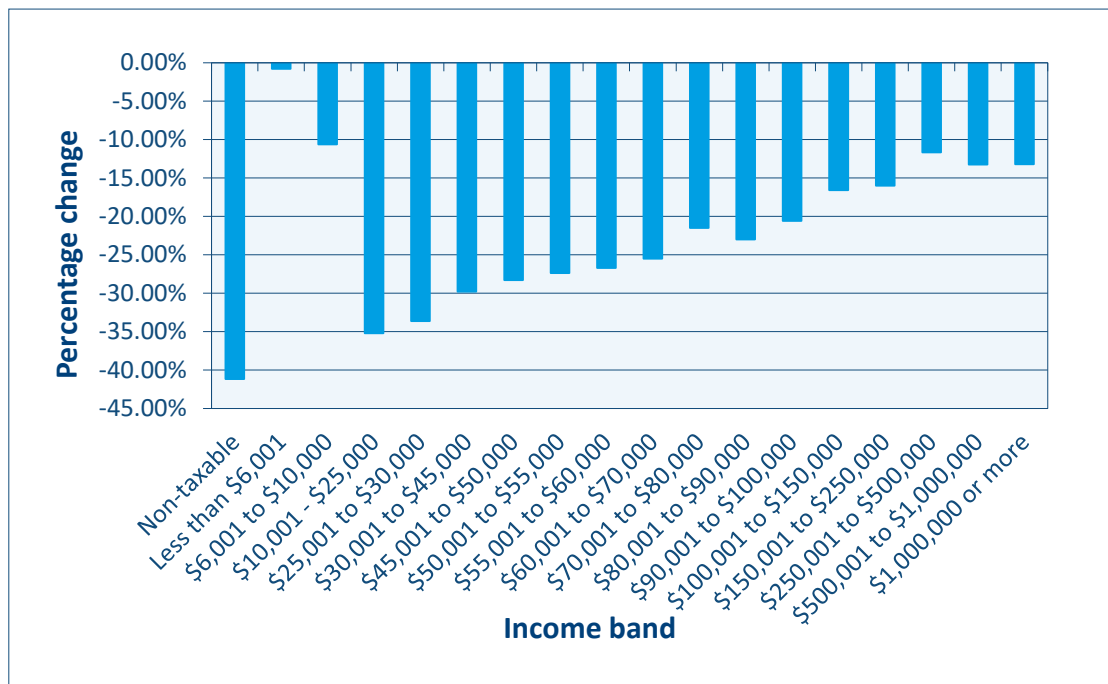


Chart 40 breaks down, for those with a taxable income of more than \$1 million, the percentage of donating taxpayers to total taxpayers since 2009–10. Following the same trend as the other income bands, the percentage claiming a tax-deductible donation has fallen from 61.75 per cent in 2009–10 to 53.61 per cent in 2019–20, a decrease of 13.18 per cent over that time.

Chart 40: Percentage of donating taxpayers to total taxpayers (with a taxable income of more than \$1 million) by year

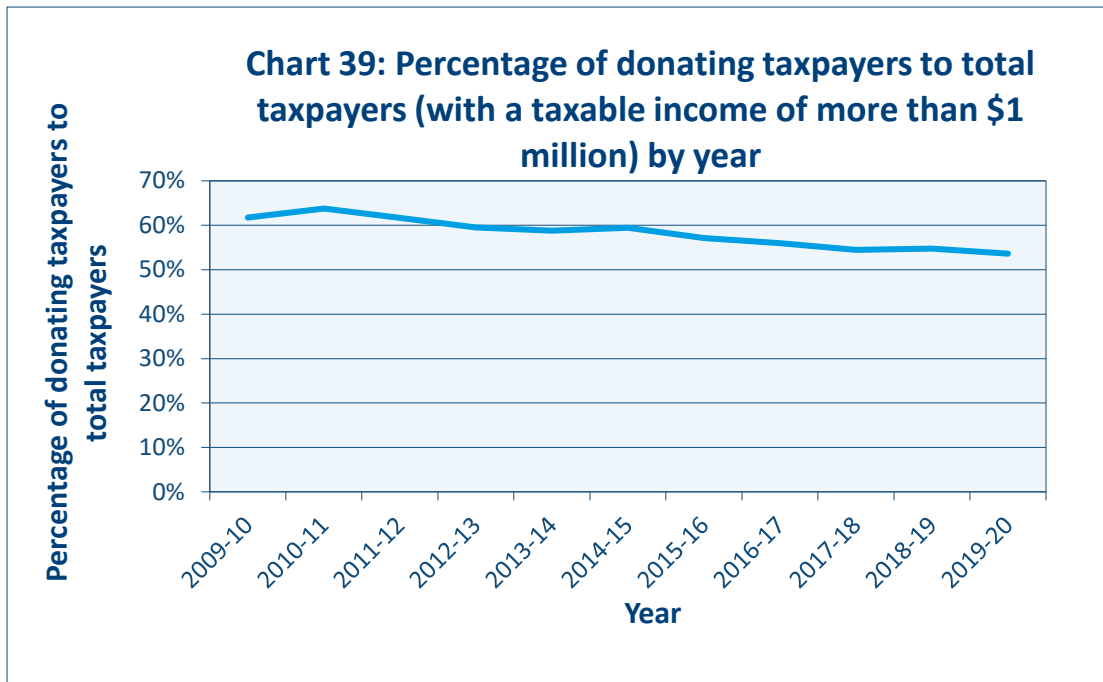
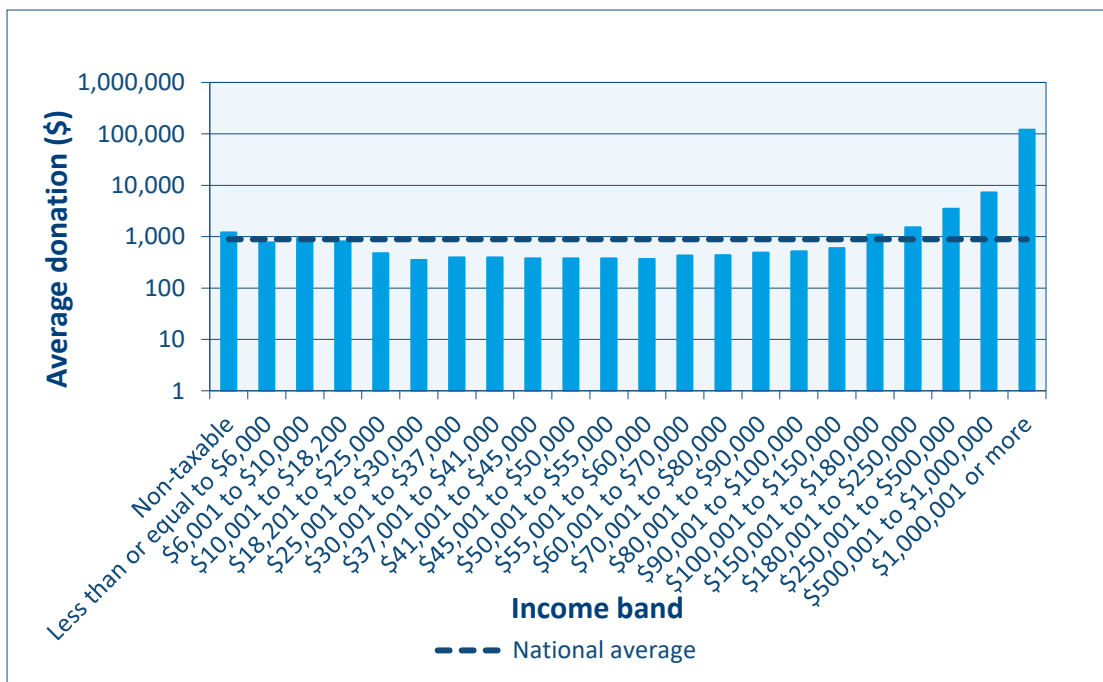


Chart 41: Average tax-deductible donation by income band, 2019–20 shows that in general terms, the more one earns, the more one claims as a tax-deductible donation. For those earning over \$150,000 in 2019–20, the average donation claimed was greater than the national average of \$886.75 while those earning up to \$150,000 donated, on average, less than the national average.

Chart 41: Average tax-deductible donation by income band, 2019–20



While the average tax-deductible donation was \$886.75 in 2019–20, donating taxpayers with a taxable income over \$1 million claimed an average of \$119,995.31 in tax-deductible donations. This amount has decreased by 13.43 per cent from 2018–19 where the average donation for this income band was \$138,611.55. Chart 42 shows how this average amount has changed over the last decade.

Chart 42: Average donation for those with a taxable income of more than \$1 million, by year

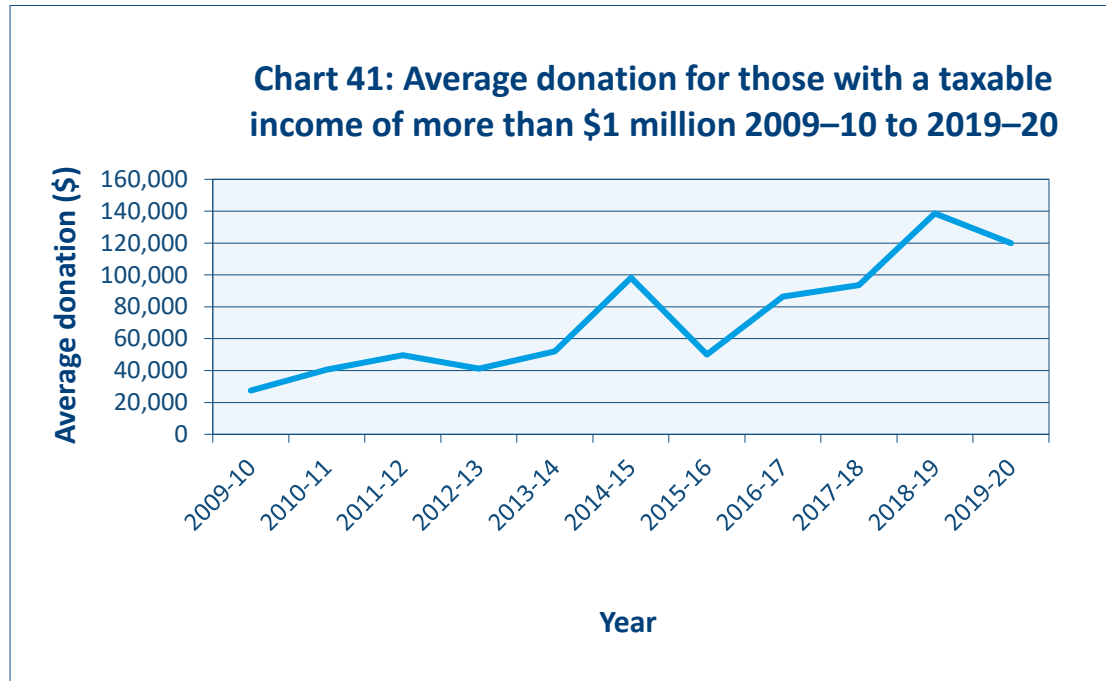
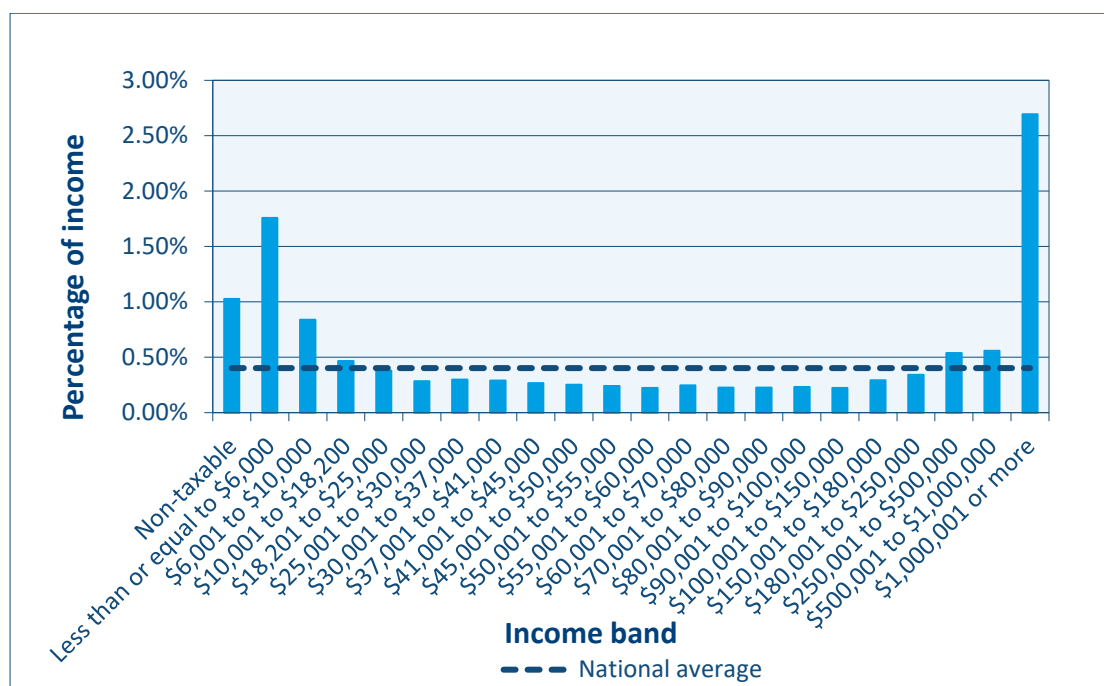


Chart 43: Tax-deductible donations as a percentage of taxable income by income band, 2019–20 graphs the percentage donated of the taxable incomes of donating taxpayers across each income band. In 2019–20, those with the lowest and highest taxable incomes donated the highest percentage of their income. The percentage of income donated by those in the income band less than or equal to \$6,000 was 1.76 per cent in 2019–20, an increase from 0.99 per cent recorded in 2018–19. Taxpayers earning more than \$1 million donated 2.69 per cent of their income (compared to 3.19 per cent in 2018–19).

Chart 43: Tax-deductible donations as a percentage of taxable income by income band, 2019–20



3.5.1. Summary and Discussion

Based on the data extracted from Table 5 in the Appendix (forming the basis of Charts 37 to 43), our analysis supports the general contention that the greater the taxable income, the greater the amount donated to DGRs and claimed by Australian individual taxpayers.

A total of 7,943 taxpayers with taxable incomes over \$1 million claimed tax-deductible donations totalling \$953 million in 2019–20. This represented 24.78 per cent of all tax-deductible donations in 2019–20. This income band also had the highest percentage of taxpayers claiming a donation (53.61 per cent) and donated 2.69 per cent of their income.

For donating taxpayers with a taxable income less than \$6,001, the average gift claimed was \$767.51, with 6.22 per cent of taxpayers in this income band claiming a gift.

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 1.²⁶ The occupation codes for 2019–20 are based upon the ‘Australian and New Zealand Standard Classification of Occupations, Version 1.2’ produced by the Australian Bureau of Statistics (2013). 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 2019–20 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/>.

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.

²⁶ There are many taxpayers who do not declare their occupation or are classified as miscellaneous. In 2019–20, 3,145,816 (21.03 per cent) individual taxpayers had their occupation listed as ‘other’.

Table 21 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, \$339,407,260 in 2019–20. This is a decrease of 15.11 per cent from 2018–19, where the total amount donated from this occupation code was \$399,823,586. Chief Executives and Managing Directors have consistently donated the highest amount in total since data was first collected in the 2006–07 year.

Table 21: Highest total gifts claimed by individual taxpayers, 2019–20 by occupation²⁷

Rank	Occupation Code	Occupation Code	Total value of gifts/donations (\$)
1	1111	Chief executive officer or managing director	339,407,260
2	1112	General manager	95,531,572
3	2211	Accountant	55,780,147
4	2544	Registered nurse	52,920,652
5	2539	Other medical practitioners	51,686,150
6	2421	University lecturer or tutor	37,924,595
7	5121	Office administrator or manager	37,597,953
8	2414	Secondary school teacher	36,901,852
9	1311	Advertising and sales manager	36,706,304
10	5311	Administration assistant or office worker	32,305,971

Table 22 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 (\$6,430.85). This has decreased by 20.32 per cent since 2018–19 when the average gift was \$8,071.21 for this occupation code.

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

Table 22: Highest average gifts claimed by individual taxpayers, 2019–20 by occupation²⁸

Rank	Occupation Code	Occupation Code	Average gift (per gifting taxpayer) (\$)
1	1111	Chief executive officer or managing director	6,430.85
2	2539	Other medical practitioners	3,993.37
3	2533	Internal medicine specialist	3,781.84
4	2532	Anaesthetist	3,207.89
5	2535	Surgeon	3,181.56
6	2712	Judicial or other legal professionals	3,039.31
7	2534	Psychiatrist	2,741.54
8	2222	Financial dealer	2,529.95
9	9222	Consultant - financial investment	2,249.69
10	1113	Legislator	2,193.54

Chart 44 shows the total amount donated by **Chief Executives and Managing Directors** since 2009–10. It shows that this amount has increased each year with the exceptions of 2015–16, 2018–19 and the latest 2019–20 year.

Chart 44: Total tax-deductible donations by chief executives and managing directors, 2009–10 to 2019–20



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

Chart 45 displays the average donation by Chief Executives and Managing Directors from 2009–10 to 2019–20. It follows the same pattern as the total gifts with a 40 per cent increase in 2014–15, which was quickly reversed in 2015–16. The past two years have seen decreases of 13.76 per cent in 2018–19 and 20.32 per cent in 2019–20.

Chart 45: Average gift by chief executives and managing directors, 2009–10 to 2019–20

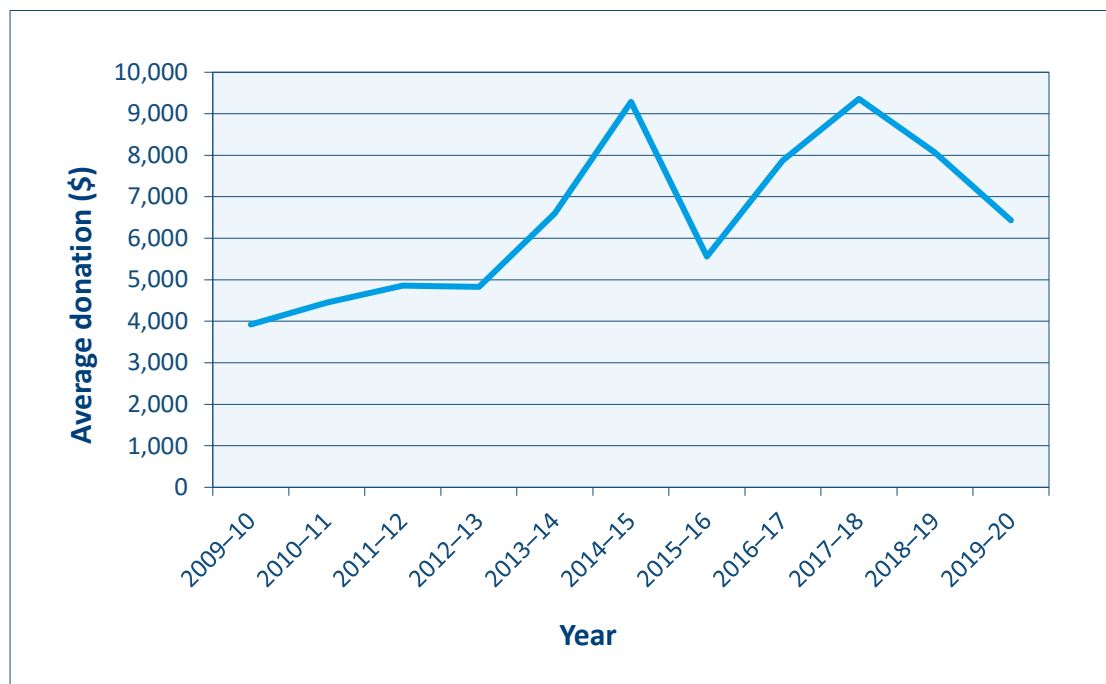


Table 23 identifies deductible gifts as a percentage of income, ranked for the top ten occupations. Once again, **Religious Leaders** ranked highest (1.95 per cent), followed by **Chief Executives and Managing Directors** (1.00 per cent). **Religious Leaders** have ranked first in all but four recorded 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 23: Highest percentage of income claimed as gifts by individual taxpayers, 2019–20 by occupation

Rank	Occupation Code	Occupation Code	Total gifts as a per cent of total taxable income
1	2722	Religious leader	1.95%
2	1111	Chief executive officer or managing director	1.00%
3	1113	Legislator	0.99%
4	2712	Judicial or other legal professionals	0.84%
5	2724	Social professionals	0.81%
6	2114	Visual arts and crafts professional	0.78%
7	2539	Other medical practitioners	0.77%
8	2122	Author, or book or script editor	0.77%
9	9222	Consultant - financial investment	0.73%
10	2533	Internal medicine specialist	0.61%

Table 24 depicts the percentage of donating taxpayers to total taxpayers within each occupation code in 2019–20.³⁰ For the tenth year in a row, the occupation with the highest percentage of donating taxpayers was **Police** (occupation code 4413) in which 72.43 per cent of taxpayers made a tax-deductible donation. The occupation with the next highest percentage of donating taxpayers was **School Principals** (occupation code 7100) with 57.96 per cent making and claiming a donation.

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

Table 24: Highest percentage of donating taxpayers to total taxpayers, 2019–20, by occupation

Rank	Occupation Code	Occupation Code	Per cent of Total Taxpayers Claiming a Gift
1	4413	Police	72.43%
2	1343	School principal	57.96%
3	1324	Policy and planning manager	56.75%
4	1323	Human resource manager	53.65%
5	2246	Librarian	52.85%
6	2712	Judicial or other legal professionals	52.44%
7	2244	Intelligence or policy analyst	51.94%
8	1321	Corporate services manager	51.12%
9	2223	Financial investment advisor or manager	50.66%
10	2532	Anaesthetist	50.53%

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 offered 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 2019–20. This occupation has consistently been in the top two for both total and average donation since 2008–09.

Religious Leaders continue to give the highest percentage of their taxable income, while **Police** have the highest percentage of donating taxpayers.

3.7. Individual Taxpayer Donations by (Sole Trader) INDUSTRY

Table 9 in the Appendix to this paper (which forms the basis of Charts 45 to 48) contains data relating to the amount of tax-deductible donations made and claimed by individual Australian taxpayers carrying on a business as a sole trader in their 2019–20 income tax return according to their Australian New Zealand Standard Industry Classification (ANZSIC).

In the 2019–20 individual income tax return, an individual carrying on a business as a sole trader was required to complete the Business and Professional Items Schedule (comprising Items P1 to P19). Item P2 requires the taxpayer to provide a brief description of their main business or professional activity and classify the industry in which the business operates (Label A).

This industry classification is based on the ANZSIC system. The ANZSIC codes, numbered 1110 to 99070, form the basis of the following analysis. The ANZSIC code does not correlate to the taxpayer's occupation code (Item 1, Label X).

The following analysis is based on data collected from taxpayers who operate a business as a sole trader. It does not capture information on salary and wage earners (i.e., employees) who work within these industries, nor does it include business taxpayers operating through partnerships, trusts or companies.

Any person who does not enter an ANZSIC code in the Business and Professional Items Schedule is automatically assumed to be a “salary and wage earner”.

Chart 46: Total tax-deductible donation by (Sole Trader) industry, 2019–20 indicates that in 2019–20, 44,533 sole business taxpayers in the **Health Care and Social Assistance** industry claimed the highest tax-deductible donations to DGRs totalling \$78.53 million. In second place was the **Professional, Scientific, and Technical Services** where donations totalled \$76.09 million.

Chart 46: Total tax-deductible donation by (Sole Trader) industry, 2019–20

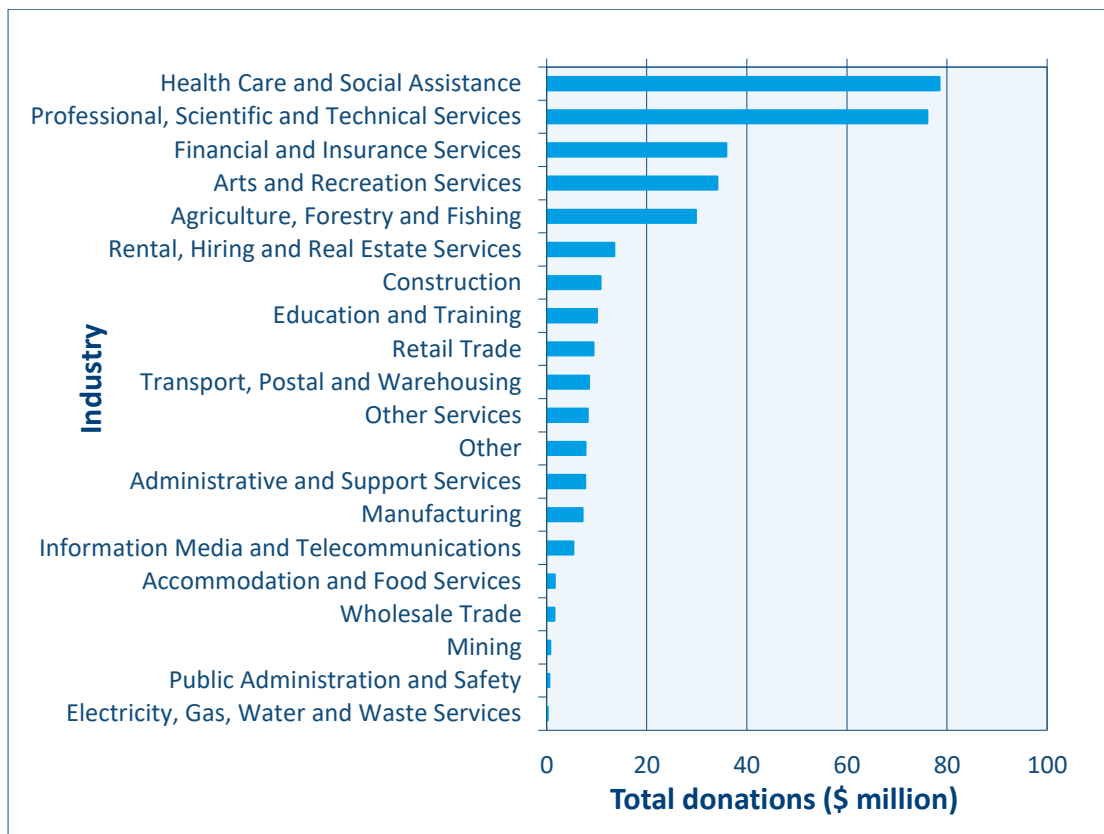
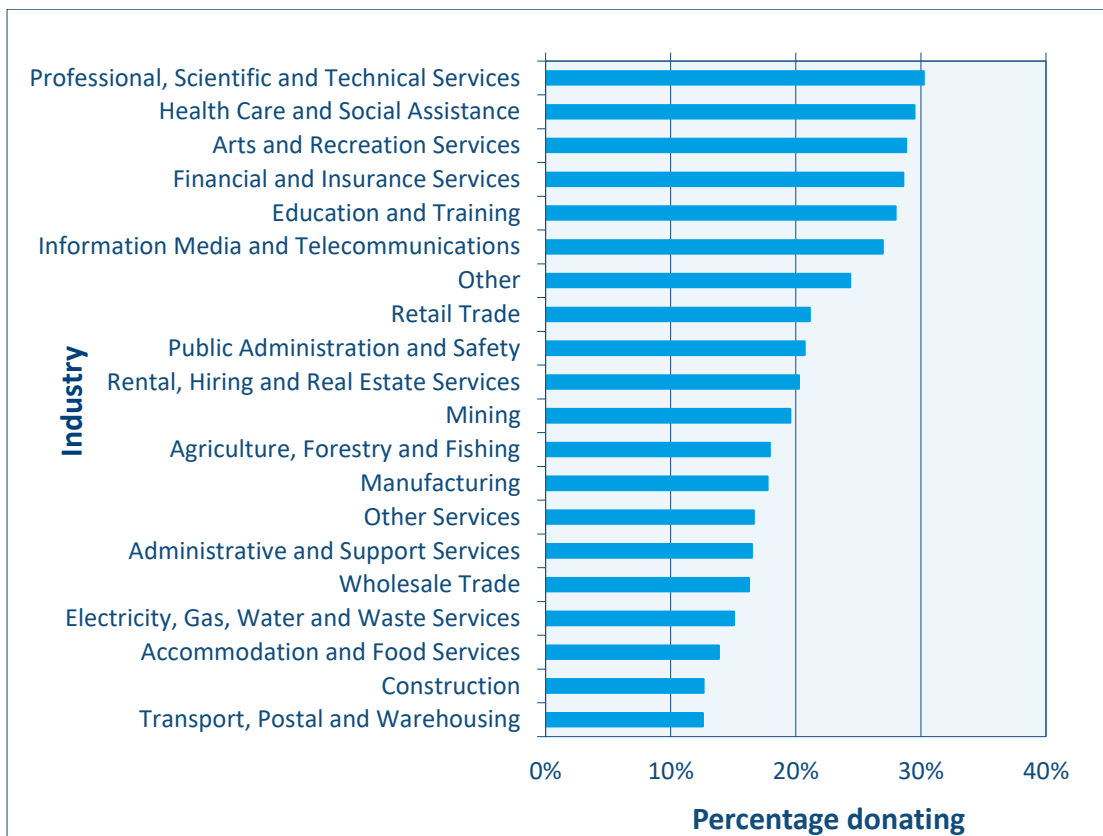


Chart 47: Percentage of donating taxpayers by (Sole Trader) industry, 2019–20 shows the percentage of sole trader business taxpayers who made and claimed tax-deductible gifts by industry code in 2019–20. The chart reveals that the sole trader industry category with the highest percentage of taxpayers claiming a gift were those working in **Professional, Scientific and Technical Services** with 30.24%. The next highest were taxpayers in the **Health Care and Social Assistance** industry with 29.49% claiming a gift.

Chart 47: Percentage of donating taxpayers by (Sole Trader) industry, 2019–20



In terms of average tax-deductible donations by industry code, [Chart 48](#) reveals that the highest average tax-deductible gifts made and claimed by sole trader business taxpayers in 2019–20 came from those engaged in the **Financial and Insurance Services** with an average tax-deductible donation of \$4,278.15. The next highest industry was **Mining** with an average tax-deductible donation of \$3,304.67.

Chart 48: Average tax-deductible donation by (Sole Trader) industry, 2019–20

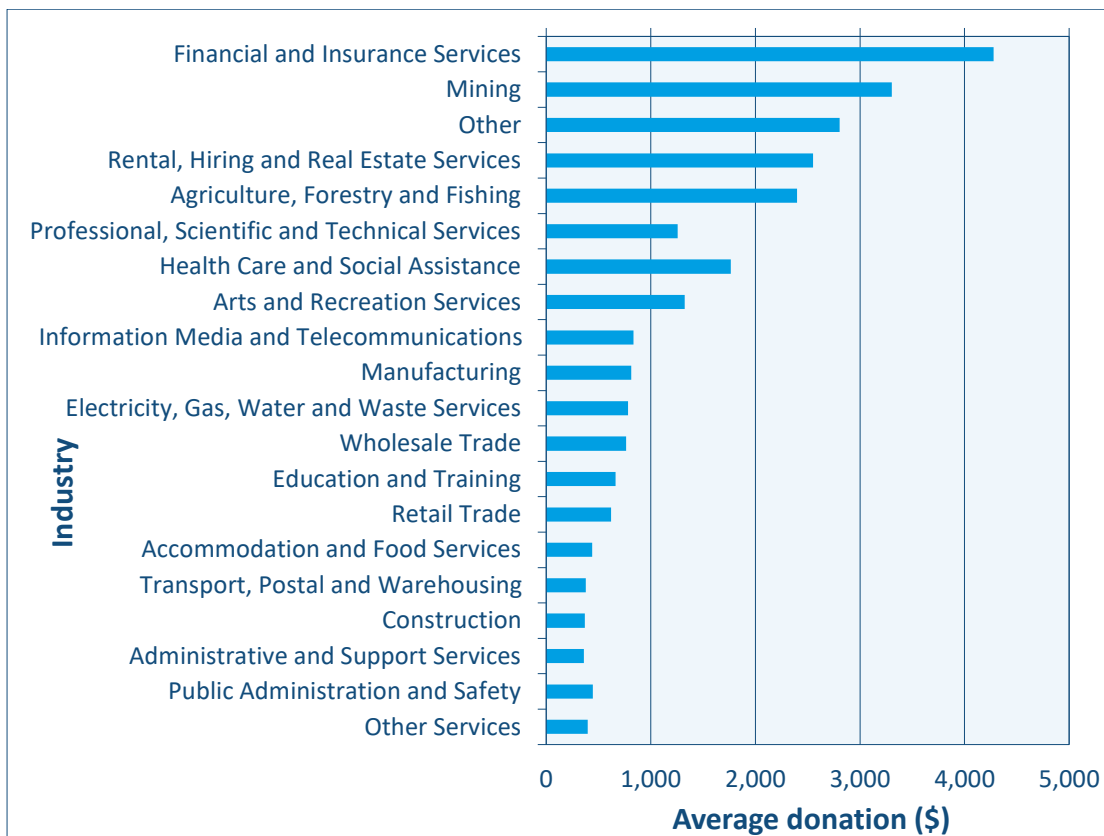
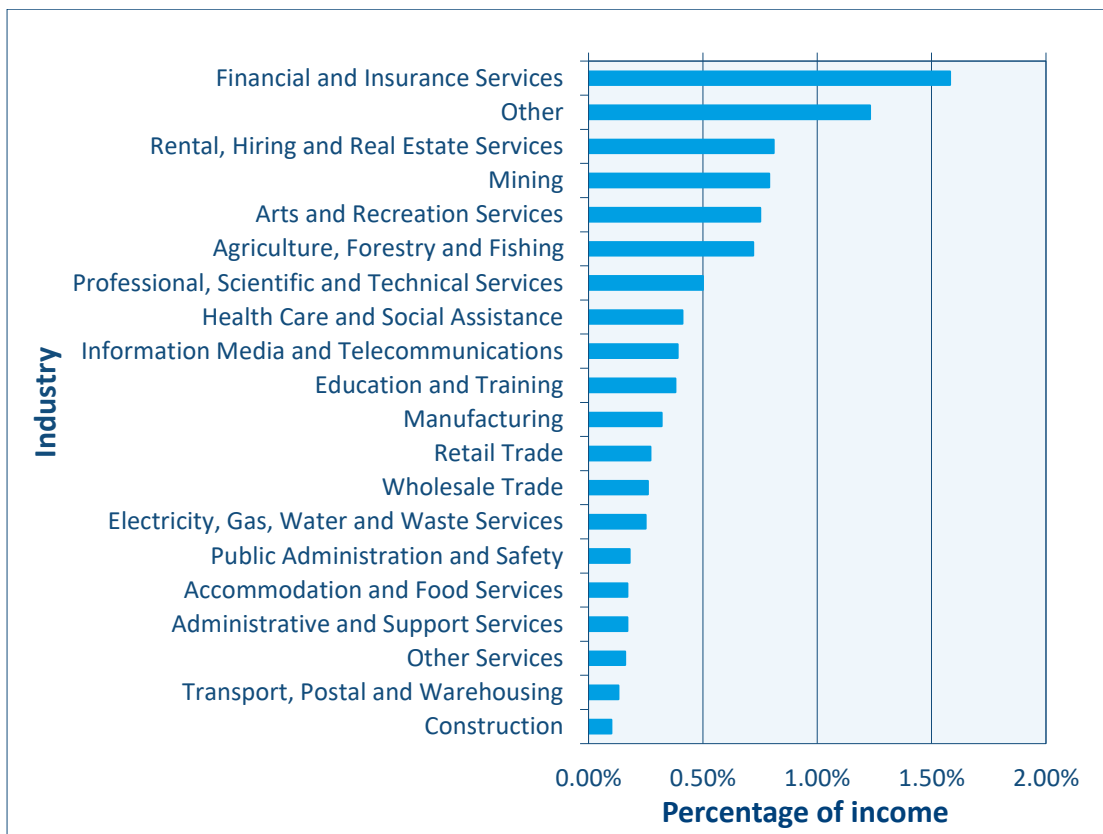


Chart 49 analyses the amount of tax-deductible donations relative to taxable income of sole trader business taxpayers, sorted by ANZSIC industry categories. The chart reveals that in 2019–20, sole trader business taxpayers in Financial and Insurance Services claimed the equivalent of 1.58 per cent of their taxable incomes as donations to DGRs.

Chart 49: Donations as a percentage of income by (Sole Trader) industry, 2019–20



3.7.1. Summary and Discussion

In 2019–20, 44,533 Sole Trader business taxpayers in the **Health Care and Social Assistance** industry claimed the highest tax-deductible donations to DGRs totalling \$78.53 million. This industry was also second in terms of the percentage donating with 29.49 per cent of sole traders in this industry claiming a tax-deductible donation.

Those in the **Financial and Insurance Service** industry claimed the highest average donation of \$4,278.15 and claimed the most as a percentage of their taxable income (1.58 per cent).

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 a gift or donation is, 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 2019–20 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 return lodgement 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 dataset, which includes references to previous years. For instance, the data presented in this paper is based on information contained in individual taxpayers' 2020 tax returns processed by the ATO as at 31 October 2021.
- f. Any information contained in 2019–20 income tax returns lodged by Australian taxpayers after October 31, 2021, will not be reflected in this 2022 Taxation Statistics publication. Instead, information relating to 2020 tax returns of individuals lodged after 31 October 2021 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 2019–20, 3,145,816 (21.03 per cent) individual taxpayers had their occupation listed as 'other'.

5.0 REFERENCES

- Australian Bureau of Statistics. (2013). *Australian and New Zealand Standard Classification of Occupations, 2013, Version 1.2*.
<http://www.abs.gov.au/AUSSTATS/abs@.nsf/DetailsPage/1220.02013,%20Version%201.2?OpenDocument>
- Australian Bureau of Statistics. (2020). *Insights into household income and saving by state and territory*. <https://www.abs.gov.au/articles/insights-household-income-and-saving-state-and-territory#household-saving-by-state>
- Australian Bureau of Statistics. (2022). *Labour Force, Australia. Headline estimates of employment, unemployment, underemployment, participation and hours worked from the monthly Labour Force Survey*. <https://www.abs.gov.au/statistics/labour/employment-and-unemployment/labour-force-australia/jul-2022#unemployment>.
- Australian Business Register. (2022). *ABN look up*. <http://www.abr.business.gov.au/>
- Australian Charities and Not-for-profits Commission. (2022). *Australian Charities Report 8th Edition*.
<https://www.acnc.gov.au/tools/reports/australian-charities-report-8th-edition>.
- Australian Stock Exchange (ASX). (2022). *Historical market statistics: End-of-month values and the number of listed companies and securities on ASX*. <https://www2.asx.com.au/about/market-statistics/historical-market-statistics>.
- Australian Taxation Office. (2021). *DGR table – Deductible Gift Recipient categories*.
<https://www.ato.gov.au/Non-profit/Getting-started/In-detail/Types-of-DGRs/DGR-table---Deductible-Gift-Recipient-Categories/>.
- Australian Taxation Office. (2022a). *Taxation statistics 2019–20*. <https://www.ato.gov.au/About-ATO/Research-and-statistics/In-detail/Taxation-statistics/Taxation-statistics-2019-20/>
- Australian Taxation Office. (2022b). *List of disasters*. <https://www.ato.gov.au/Non-profit/Gifts-and-fundraising/In-detail/Disasters/List-of-disasters/>
- Charities Aid Foundation. (2021). *CAF UK Giving Report 2021*. <https://www.cafonline.org/about-us/publications/2021-publications/uk-giving-2021>.

Cuthbertson, D., & Irvine, J. (2020). *Bushfire donations near \$500 million as watchdogs put charities on notice*. <https://www.smh.com.au/national/bushfire-donations-near-500-million-as-watchdogs-put-charities-on-notice-20200117-p53sg5.html>.

Income Tax Assessment Regulations 1997 (Cth) s. 3.

Inland Revenue. (2021a). *Donation tax credits statistics*. <https://www.ird.govt.nz/about-us/tax-statistics/revenue-refunds/dtc>

Inland Revenue. (2021b). *Tax credits for donations*. <https://www.ird.govt.nz/income-tax/income-tax-for-individuals/individual-tax-credits/tax-credits-for-donations>

Lilly Family School of Philanthropy. (2021). *Giving USA 2021: In a year of unprecedented events and challenges, charitable giving reached a record \$471.44 billion in 2020*. <https://philanthropy.iupui.edu/news-events/news-item/giving-usa-2021:-in-a-year-of-unprecedented-events-and-challenges,-charitable-giving-reached-a-record-%24471.44-billion-in-2020.html?id=361>

McGregor-Lowndes, M., Balczun, M., & Williamson, A. (2021) *An examination of tax-deductible donations made by individual Australian taxpayers in 2018–19: Working Paper No. ACPNS 74*. Australian Centre for Philanthropy and Nonprofit Studies, Queensland University of Technology, Brisbane, QLD. <https://eprints.qut.edu.au/212682/>

McGregor-Lowndes, M., Balczun, M., & Williamson, A (2022) *Ancillary Funds 2000–2020. ACPNS Current Issues Information Sheet 2022/1*. Australian Centre for Philanthropy and Nonprofit Studies, QUT. <https://eprints.qut.edu.au/234642/>

McGregor-Lowndes, M., Crittall, M., Conroy, D., & Keast, R with Baker, C., Barraket, J. & Scaife, W. (2017). *Individual giving and volunteering. Giving Australia 2016* report series commissioned by the Australian Government Department of Social Services. Brisbane, Queensland: The Australian Centre for Philanthropy and Nonprofit Studies, Queensland University of Technology, Centre for Social Impact Swinburne, Swinburne University of Technology and the Centre for Corporate Public Affairs. <http://www.communitybusinesspartnership.gov.au/about/research-projects/giving-australia-2016/>

Public Ancillary Fund Guidelines 2011 (Cth)

Taxation Administration (Coronavirus Economic Response Package—Ancillary Funds) Amendment Guidelines 2020 (Cth) <https://www.legislation.gov.au/Details/F2020L00684>

Taxation Administration (Private Ancillary Fund) Guidelines 2019 (Cth) <https://www.legislation.gov.au/Details/F2022C00244>

The Prime Minister’s Community Business Partnership. (2009). *Taxation initiatives to encourage philanthropy*. <https://www.dss.gov.au/our-responsibilities/communities-and-vulnerable-people/programs-services/the-prime-ministers-community-business-partnership/taxation-incentives-to-encourage-philanthropy>

Reserve Bank of Australia (RBA). (2019). *Media Release: Statement by Philip Lowe, Governor: Monetary Policy Decision*. Number 2019-18. <https://www.rba.gov.au/media-releases/2019/mr-19-18.html>

Reserve Bank of Australia (RBA). (2022). *Cash rate target*. <https://www.rba.gov.au/statistics/cash-rate/>

Seselja, Z. (2020). *Media Release: Incentivising increased support for charities in response to COVID-19*. <https://www.financeminister.gov.au/assistant/media-release/2020/05/06/incentivising-increased-support-charities-response-covid-19>

World Health Organization. (2022). *The true death toll of COVID-19: Estimating global excess mortality*. <https://www.who.int/data/stories/the-true-death-toll-of-covid-19-estimating-global-excess-mortality>.

6.0 APPENDIX: ATO DATA TABLES

Taxation Statistics 2019–20
Table 1: Total and Average Donations (Revised ATO Data)^{31,32}
Income Years Ending 30 June 2010 to 30 June 2020

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Number of taxable taxpayers	9,537,600	9,815,520	10,203,645	9,867,053	10,094,991	10,357,365	10,584,639	10,874,723	11,270,674	11,383,870	11,385,040
Number of non-taxable taxpayers	3,511,860	3,459,530	3,163,135	3,538,884	3,556,057	3,610,001	3,752,762	3,866,813	3,857,162	3,930,500	3,573,550
Total taxpayers	13,049,460	13,275,050	13,366,780	13,405,941	13,651,048	13,967,366	14,337,401	14,741,536	15,127,836	15,314,370	14,958,590
Taxable income (\$ million)	608,133	658,167	699,637	737,257	772,993	800,539	831,656	856,312	911,632	951,629	955,580
Donating taxpayers	4,545,765	4,928,310	4,663,785	4,682,081	4,675,588	4,708,194	4,649,607	4,648,539	4,545,673	4,301,438	4,337,321
Total tax-deductible donations (\$ million)	2,033	2,305	2,298	2,355	2,685	3,153	2,931	3,596	3,852	4,051	3,846
Percentage change	-5.04%	13.38%	-0.31%	2.49%	14.03%	17.40%	-7.04%	22.69%	7.13%	5.18%	-5.07%
Percentage of donors to total taxpayers	34.83%	37.12%	34.89%	34.93%	34.25%	33.71%	32.43%	31.53%	30.05%	28.09%	29.00%
Donation as a percentage of taxable income	0.33%	0.35%	0.33%	0.32%	0.35%	0.39%	0.35%	0.42%	0.42%	0.43%	0.40%
Average tax-deductible donation	447.23	467.71	492.69	502.98	574.35	669.60	630.32	773.53	847.39	941.85	886.75
Increase of average donation (\$)	-0.58	20.48	24.98	10.29	71.37	95.25	-39.29	143.21	73.87	94.46	-55.10
Increase of average donation (%)	-0.13%	4.58%	5.34%	2.09%	14.19%	16.58%	-5.87%	22.72%	9.55%	11.15%	-5.85%
Median donation (\$)	N/A	N/A	N/A	N/A	100	105	110	110	117	120	130

³¹ Source: Table 1: Individuals Tax. Selected Items, for income years 1978–79 to 2019–20, Australian Taxation Office (2022a) Taxation Statistics 2019–20

³² Statistics for the 2017–18 and 2018–19 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 2019–20
Table 2: Donations by Gender³³
Income Year Ending 30 June 2020

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	7,619,103	568,072	2,082,084	2,180	27.33%	0.38%	1,046.86	56.67%
Female	7,339,487	387,509	2,255,237	1,666	30.73%	0.43%	738.93	43.33%
Total³⁴	14,958,590	955,580	4,337,321	3,846.12	29.00%	0.40%	886.75	100.00%

³³ Source: Table 3: Individual Tax. Selected items, by sex, taxable status, age range and taxable income range, 2019–20 income year Australian Taxation Office (2022a) Taxation Statistics 2019–20.

³⁴ Numbers may not add up due to nondisclosure.

Taxation Statistics 2019–20
Table 3: Donations by Gender and Age
Income Year Ending 30 June 2020

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	80,784	830	3,242	0.33	4.01%	0.04%	102.26	0.01%
18 – 24	882,686	31,392	126,263	26.85	14.30%	0.09%	212.63	0.70%
25 – 29	839,566	47,508	190,458	61.35	22.69%	0.13%	322.09	1.59%
30 – 34	856,607	62,515	227,878	89.36	26.60%	0.14%	392.15	2.32%
35 – 39	834,352	72,219	245,084	120.02	29.37%	0.17%	489.72	3.12%
40 – 44	723,891	69,593	227,603	139.03	31.44%	0.20%	610.84	3.61%
45 – 49	720,391	72,851	234,465	178.63	32.55%	0.25%	761.87	4.64%
50 – 54	653,466	65,251	215,624	151.83	33.00%	0.23%	704.15	3.95%
55 – 59	632,288	59,514	211,374	459.87	33.43%	0.77%	2,175.61	11.96%
60 – 64	529,807	40,603	170,205	183.59	32.13%	0.45%	1,078.65	4.77%
65 – 69	361,387	21,547	101,070	214.93	27.97%	1.00%	2,126.51	5.59%
70 – 74	233,202	11,647	58,746	177.42	25.19%	1.52%	3,020.16	4.61%
75 and over	270,676	12,602	70072	376.44	25.89%	2.99%	5,372.25	9.79%
Total male	7,619,103	568,072	2,082,084	2,179.65	27.33%	0.38%	1,046.86	56.67%
Female								
Under 18	81,192	704	2,959	0.25	3.64%	0.04%	86.04	0.01%
18 – 24	858,342	27,342	150,175	27.96	17.50%	0.10%	186.20	0.73%
25 – 29	816,118	38,681	227,352	57.72	27.86%	0.15%	253.86	1.50%
30 – 34	838,548	44,245	252,284	74.32	30.09%	0.17%	294.59	1.93%
35 – 39	795,437	45,981	254,658	89.65	32.01%	0.19%	352.03	2.33%
40 – 44	693,913	44,663	236,415	98.22	34.07%	0.22%	415.46	2.55%
45 – 49	711,914	47,886	251,210	114.31	35.29%	0.24%	455.04	2.97%
50 – 54	647,498	42,145	236,957	132.50	36.60%	0.31%	559.17	3.44%
55 – 59	613,896	37,728	231,766	400.49	37.75%	1.06%	1727.99	10.41%
60 – 64	497,473	25,394	181,853	147.72	36.56%	0.58%	812.30	3.84%
65 – 69	317,475	13,647	101,281	124.28	31.90%	0.91%	1227.04	3.23%
70 – 74	198,567	7,525	53,515	168.58	26.95%	2.24%	3150.24	4.38%
75 and over	269,114	11,568	74,812	230.47	27.80%	1.99%	3080.64	5.99%
Total female	7,339,487	387,509	2,255,237	1,666.47	30.73%	0.43%	738.93	43.33%

Taxation Statistics 2019–20
Table 4: State of Residence³⁵
Income Year Ending 30 June 2020

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	4,678,175	315,280	1,391,878	1,304	29.75%	0.41%	937.13	109	33.91%
Victoria	3,823,784	242,808	1,232,931	936	32.24%	0.39%	759.15	100	24.34%
Queensland	2,985,460	180,514	782,782	469	26.22%	0.26%	599.26	80	12.20%
South Australia	1,010,814	57,665	269,824	154	26.69%	0.27%	569.67	100	4.00%
Western Australia	1,582,776	108,343	425,190	772	26.86%	0.71%	1,814.50	100	20.06%
Tasmania	312,563	16,844	85,084	51	27.22%	0.30%	601.54	70	1.33%
Northern Territory	130,549	8,631	36,973	19	28.32%	0.22%	511.37	100	0.49%
Australian Capital Territory	287,586	21,931	103,473	90	35.98%	0.41%	865.67	198	2.33%
Other Taxpayers	146,883	3,565	9,186	52	6.25%	1.45%	5,639.71	N/A	1.35%
Total³⁶	14,958,590	955,580	4,337,321	3,846	29.00%	0.40%	886.75	130	100.00%

³⁵ Source: Table 4: Selected items, by gender, taxable status, state/territory and taxable income range, 2019–20 income year. Australian Taxation Office (2022a) Taxation Statistics 2019–20

³⁶ Numbers may not add up due to nondisclosure.

Taxation Statistics 2019–20
Table 5: Income Band³⁷
Income Year Ending 30 June 2020

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
				no.	\$m				
		\$m	Taxpayers	no.	\$m	%	%	\$	%
Non-taxable	3,573,550	40,026	23.89%	343,011	411	9.60%	1.03%	1,198.81	10.69%
Less than or equal to \$6,000	34,672	94	0.23%	2,156	2	6.22%	1.76%	767.51	0.04%
\$6,001 to \$10,000	18,978	151	0.13%	1,350	1	7.11%	0.84%	935.63	0.03%
\$10,001 to \$18,200	31,529	440	0.21%	2,542	2	8.06%	0.47%	808.64	0.05%
\$18,201 to \$25,000	407,600	9,524	2.72%	76,031	36	18.65%	0.38%	475.01	0.94%
\$25,001 to \$30,000	658,784	18,124	4.40%	146,268	52	22.20%	0.28%	352.72	1.34%
\$30,001 to \$37,000	1,025,425	34,490	6.86%	263,137	103	25.66%	0.30%	391.80	2.68%
\$37,001 to \$41,000	613,232	23,904	4.10%	174,887	69	28.52%	0.29%	396.12	1.80%
\$41,001 to \$45,000	606,322	26,079	4.05%	184,254	69	30.39%	0.27%	376.42	1.80%
\$45,001 to \$50,000	762,968	36,237	5.10%	242,903	91	31.84%	0.25%	375.45	2.37%
\$50,001 to \$55,000	723,518	37,959	4.84%	242,020	91	33.45%	0.24%	375.62	2.36%
\$55,001 to \$60,000	654,847	37,627	4.38%	229,415	84	35.03%	0.22%	365.71	2.18%
\$60,001 to \$70,000	1,120,744	72,674	7.49%	413,165	178	36.87%	0.25%	431.51	4.64%
\$70,001 to \$80,000	926,526	69,355	6.19%	359,760	157	38.83%	0.23%	436.07	4.08%
\$80,001 to \$90,000	791,689	67,296	5.29%	312,320	153	39.45%	0.23%	488.75	3.97%
\$90,001 to \$100,000	609,691	57,792	4.08%	256,307	133	42.04%	0.23%	520.63	3.47%
\$100,001 to \$150,000	1,495,775	179,097	10.00%	665,309	399	44.48%	0.22%	598.99	10.36%
\$150,001 to \$180,000	358,280	58,901	2.40%	158,448	172	44.22%	0.29%	1,085.99	4.47%
\$180,001 to \$250,000	310,707	64,222	2.08%	144,617	220	46.54%	0.34%	1,523.36	5.73%
\$250,001 to \$500,000	178,175	59,078	1.19%	90,436	317	50.76%	0.54%	3,508.77	8.25%
\$500,001 to \$1,000,000	40,762	27,132	0.27%	21,042	152	51.62%	0.56%	7,219.66	3.95%
\$1,000,001 or more	14,816	35,380	0.10%	7,943	953	53.61%	2.69%	119,995.31	24.78%
Total³⁸	14,958,590	955,580	100%	4,337,321	3,846	29.00%	0.40%	886.75	100%

³⁷ Source: Table 4: Selected items, by gender, taxable status, state/territory, and taxable income range, 2019–20 income year. Australian Taxation Office (2022a) Taxation Statistics 2019–20.

³⁸ Numbers may not add up due to nondisclosure and/or rounding.

Taxation Statistics 2019–20

Table 6: Highest Total Deductible Gifts by State and Postcode³⁹

Income Year Ending 30 June 2020

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average Gift \$	% Making Gift	% of Taxable Income
NSW						
2088	Mosman, Spit Junction	7,211	56,871,840	7,886.82	35.77%	1.59%
2008	Chippendale, Darlington	1,414	49,345,655	34,897.92	23.06%	12.78%
2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	2,146	41,627,836	19,397.87	36.31%	3.42%
2023	Bellevue Hill	2,561	40,551,571	15,834.27	34.69%	2.81%
2104	Bayview	763	30,390,674	39,830.50	31.88%	10.10%
VIC						
3142	Hawksburn, Toorak	3,333	47,191,196	14,158.77	33.43%	2.56%
3122	Auburn South, Glenferrie South, Hawthorn, Hawthorn North, Hawthorn West	5,676	29,485,563	5,194.78	34.50%	1.67%
3124	Camberwell, Camberwell North, Camberwell South, Camberwell West, Hartwell, Middle Camberwell	5,208	24,929,047	4,786.68	34.08%	1.67%
3161	Caulfield Junction, Caulfield North	3,935	24,472,942	6,219.30	35.43%	2.12%
3141	South Yarra	6,247	23,129,138	3,702.44	33.38%	1.18%
QLD						
4101	Highgate Hill, South Brisbane, South Brisbane BC, West End	5,562	23,207,664	4,172.54	25.84%	1.48%
4552	Bald Knob, Balmoral Ridge, Booroobin, Cambroon, Conondale, Crystal Waters, Curramore, Elaman Creek, Harper Creek, Maleny, North Maleny, Reesville, Witta, Wootha	1,166	19,964,042	17,121.82	21.81%	7.82%
4069	Brookfield, Chapel Hill, Fig Tree Pocket, Kenmore, Kenmore DC, Kenmore East, Kenmore Hills, Pinjarra Hills, Pullenvale, Upper Brookfield	6,601	9,506,556	1,440.17	29.00%	0.43%
4558	Cotton Tree, Kuluin, Maroochydore, Maroochydore BC, Maroochydore DC, Sunshine Plaza	3,396	9,388,204	2,764.49	24.55%	1.28%
4007	Ascot, Hamilton, Hamilton Central	2,974	9,014,738	3,031.18	27.65%	0.78%

³⁹ Postcodes with less than 100 individuals were excluded from analysis

Taxation Statistics 2019–20

Table 6: Highest Total Deductible Gifts by State and Postcode³⁹

Income Year Ending 30 June 2020

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average Gift \$	% Making Gift	% of Taxable Income
SA						
5066	Beaumont, Burnside, Erindale, Hazelwood Park, Stonyfell, Waterfall Gully, Wattle Park	2,529	5,374,465	2,125.13	30.43%	0.70%
5068	Heathpool, Kensington, Kensington Gardens, Kensington Park, Leabrook, Marryatville, St Morris, Trinity Gardens	2,341	4,629,941	1,977.76	29.50%	0.73%
5067	Beulah Park, Kent Town, Norwood, Norwood South, Rose Park	2,132	3,977,178	1,865.47	29.55%	0.70%
5006	North Adelaide, North Adelaide Melbourne St	1,248	3,851,540	3,086.17	29.21%	0.95%
5000	Adelaide, Adelaide BC, City West Campus, Halifax Street, Hutt Street, Rundle Mall, Station Arcade	2,300	3,657,823	1,590.36	23.10%	0.59%
WA						
6011	Cottesloe, Peppermint Grove	1,989	529,668,459	266,298.87	30.22%	24.74%
6210	Coodanup, Dudley Park, Erskine, Falcon, Greenfields, Halls Head, Madora Bay, Mandurah, Mandurah DC, Mandurah East, Mandurah North, Meadow Springs, San Remo, Silver Sands, Wannanup	11,460	8,788,994	766.93	28.15%	0.34%
6153	Applecross, Applecross North, Ardross, Brentwood, Canning Bridge Applecross, Mount Pleasant	4,035	8,701,720	2,156.56	28.08%	0.59%
6012	Mosman Park	1,605	8,532,704	5,316.33	28.22%	1.10%
6009	Crawley, Broadway Nedlands, Dalkeith, Nedlands, Nedlands DC	3,232	7,586,667	2,347.36	28.13%	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,	8,108	8,104,079	999.52	26.81%	0.46%
7005	Dynnrne, Lower Sandy Bay, Sandy Bay	2,692	3,949,121	1,466.98	28.88%	0.60%
7004	Battery Point, South Hobart	1,823	3,473,901	1,905.60	34.81%	1.01%
7000	Glebe, Hobart, Mount Stuart, North Hobart, Queens Domain, West Hobart	3,316	2,624,454	791.45	32.18%	0.41%
7018	Bellerive, Howrah, Montagu Bay, Mornington, Rosny, Rosny Park, Tranmere, Warrane	5,013	2,426,135	483.97	36.12%	0.31%

Taxation Statistics 2019–20

Table 6: Highest Total Deductible Gifts by State and Postcode³⁹

Income Year Ending 30 June 2020

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average Gift \$	% Making Gift	% of Taxable Income
NT						
0810	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creek, Tiwi, Wagaman, Wanguri	6,581	3,364,927	511.31	30.15%	0.23%
0870	Alice Springs, Araluen, Braitling, Ciccone, Desert Springs, East Side, Gillen, Sadadeen, Stuart, The Gap, White Gums	3,988	2,946,552	738.85	28.03%	0.31%
0820	Bayview, Charles Darwin, Coonawarra, Darwin DC, Eaton, East Point, Fannie Bay, Larrakeyah, Ludmilla, Parap, Stuart Park, The Gardens, The Narrows, Winnellie, Woolner,	4,121	4,184,983	1,015.53	30.34%	0.41%
0832	Bakewell, Bellamack, Gunn, Johnston, Mitchell, Rosebery, Zuccoli	4,048	1,176,163	290.55	35.53%	0.15%
0830	Archer, Durack, Driver, Farrar, Fray, Marlow Lagoon, Moulden, Palmerston, Shoal Bay, Woodroffe, Yarrowonga	3,694	1,125,890	304.79	33.31%	0.15%
ACT						
2603	Forrest, Griffith, Manuka, Red Hill	2,670	11,593,493	4,342.13	37.26%	1.28%
2602	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Conner, Watson	8,281	9,391,553	1,134.11	37.63%	0.54%
2615	Charnwood, Dunlop, Flynn, Florey, Fraser, Higgins, Holt, Kippax, Latham, Macgregor, Macnamara, Melba, Spence, Strathnairn	10,560	6,584,663	623.55	35.90%	0.33%
2611	Bimberi, Brindabella, Chapman, Cooleman, Coombs, Coree, Denman Prospect, Duffy, Fisher, Holder, Rivett, Stirling, Stromlo, Uriarra, Uriarra Village, Waramanga, Weston, Weston Creek, Whitlam, Wright	8,366	6,496,225	776.50	38.36%	0.38%
2617	Belconnen, Belconnen DC, Bruce, Evatt, Giralang, Kaleen, Lawson, McKellar, University of Canberra	7,969	5,873,367	737.03	32.56%	0.36%

Taxation Statistics 2019–20⁴⁰

Table 7: Highest Average Deductible Gift by State and Postcode
Income Year Ending 30 June 2020

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% Making Gift	% of Taxable Income
NSW						
2104	Bayview	763	30,390,674	39,830.50	31.88%	10.10%
2008	Chippendale, Darlington	1,414	49,345,655	34,897.92	23.06%	12.78%
1360	Double Bay	18	562,012	31,222.89	29.03%	6.65%
2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	2,146	41,627,836	19,397.87	36.31%	3.42%
1655	Manly	17	311,610	18,330.00	28.81%	5.84%
VIC						
3944	Portsea	160	7,075,041	44,219.01	32.59%	8.74%
3661	Seymour	28	648,900	23,175.00	27.72%	13.01%
3142	Hawksburn, Toorak	3,333	47,191,196	14,158.77	33.43%	2.56%
3943	Sorrento	296	3,233,672	10,924.57	24.24%	2.47%
3002	East Melbourne	1,371	11,451,187	8,352.43	36.09%	2.11%
QLD						
4377	Glen Niven, Maryland, The Summit	72	2,011,073	27,931.57	20.45%	11.12%
4552	Bald Knob, Balmoral Ridge, Booroobin, Cambroon, Conondale, Crystal Waters, Curramore, Elaman Creek, Harper Creek, Maleny, North Maleny, Reesville, Witta, Wootha	1,166	19,964,042	17,121.82	21.81%	7.82%
4101	Highgate Hill, South Brisbane, South Brisbane BC, West End	5,562	23,207,664	4,172.54	25.84%	1.48%
4723	Belcong, Bundoora, Capella, Carbine Creek, Chirnside, Cotherstone, Crinum, Fork Lagoons, Hibernia, Khosh Bulduk, Lilyvale, Lowestoff, Mount Macarthur, Retro, Wyuna	181	605,362	3,344.54	20.92%	1.12%
4472	Blackall, Mount Enniskillen	109	340,691	3,125.61	13.61%	0.89%

⁴⁰ Postcodes with less than 100 individuals were excluded from analysis

Taxation Statistics 2019–20⁴⁰

Table 7: Highest Average Deductible Gift by State and Postcode
Income Year Ending 30 June 2020

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% Making Gift	% of Taxable Income
SA						
5137	Ashton, Marble Hill	103	548,333	5,323.62	27.18%	2.20%
5006	North Adelaide, North Adelaide Melbourne St	1,248	3,851,540	3,086.17	29.21%	0.95%
5278	Kalangadoo, Krongart, Moerlong, Wepar	62	168,231	2,713.40	19.50%	0.92%
5001	Adelaide	38	101,792	2,678.74	25.17%	0.40%
5572	Arthurton	17	38,648	2,273.41	19.32%	0.78%
WA						
6011	Cottesloe, Peppermint Grove	1,989	529,668,459	266,298.87	30.22%	24.74%
6012	Mosman Park	1,605	8,532,704	5,316.33	28.22%	1.10%
6106	Welshpool	12	53,326	4,443.83	9.52%	0.56%
6071	Glen Forrest, Hovea	635	2,484,904	3,913.23	28.04%	1.56%
6009	Broadway Nedlands, Crawley, Dalkeith, Nedlands, Nedlands DC	3,232	7,586,667	2,347.36	28.13%	0.44%
TAS						
7211	Cleveland, Conara, Epping Forest	17	233,917	13,759.82	13.60%	4.34%
7162	Birchs Bay, Woodbridge	128	697,317	5,447.79	29.22%	2.84%
7001	Hobart	60	300,701	5,011.68	14.96%	1.64%
7210	Campbell Town, Lake Leake	98	452,876	4,621.18	18.35%	1.68%
7053	Bonnet Hill, Taroona	874	1,752,549	2,005.20	37.82%	1.15%
NT						
0851	Katherine	139	315,095	2,266.87	17.48%	0.62%
0801	Darwin	130	165,610	1,273.92	30.09%	0.24%
0804	Parap	39	47,977	1,230.18	36.11%	0.44%
0871	Alice Springs	260	286,359	1,101.38	23.42%	0.37%
0820	Bayview, Charles Darwin, Coonawarra, Darwin DC, Eaton, East Point, Fannie Bay, Larrakeyah, Ludmilla, Parap, Stuart Park, The Gardens, The Narrows, Winnellie, Woolner,	4,121	4,184,983	1,015.53	30.34%	0.41%

Taxation Statistics 2019–20⁴⁰

Table 7: Highest Average Deductible Gift by State and Postcode
Income Year Ending 30 June 2020

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% Making Gift	% of Taxable Income
ACT						
2603	Forrest, Griffith, Manuka, Red Hill	2,670	11,593,493	4,342.13	37.26%	1.28%
2600	Barton, Canberra, Capital Hill, Deakin, Deakin West, Harman, HMAS Harman, Parkes, Russell, Yarralumla	2,295	3,716,699	1,619.48	38.60%	0.52%
2605	Curtin, Garran, Hughes	3,317	4,570,849	1,378.01	41.60%	0.61%
2604	Causeway, Kingston, Narrabundah	3,280	4,452,071	1,357.34	38.06%	0.54%
2616	Belconnen	44	51,138	1,162.23	40.74%	0.56%

Taxation Statistics 2019–20⁴¹
Table 8: Occupation Code
Income Year Ending 30 June 2020

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	1,604,047	171,590	603,273	656	1,087.86	37.61%	0.38%
Professionals	2,643,742	244,765	1,086,448	745	685.82	41.10%	0.30%
Technicians and Trades Workers	1,319,663	92,997	380,872	113	297.45	28.86%	0.12%
Community and Personal Service Workers	1,433,382	64,906	412,660	118	284.85	28.79%	0.18%
Clerical and Administrative Workers	1,575,452	97,102	576,582	223	387.44	36.60%	0.23%
Sales Workers	998,925	43,242	240,998	59	244.17	24.13%	0.14%
Machinery Operators and Drivers	701,743	46,927	219,419	71	325.00	31.27%	0.15%
Labourers	1,249,759	53,814	272,577	83	304.90	21.81%	0.15%
Other	3,431,877	140,237	544,492	1,777	3,264.06	15.87%	1.27%

⁴¹ Source: Table 14: Taxation statistics 2019–20 Individuals: Selected items, by occupation, sex and taxable income range, 2019–20 income year. Australian Taxation Office (2022a) Taxation Statistics 2019–20.

7.0 INDEX OF CHARTS AND TABLES

7.1. Table of Charts

Chart 1: Number of new PAFs approved by year	27
Chart 2: Net number of PAFs by year	28
Chart 3: Total donations received by PAFs by year	28
Chart 4: Total distributions made by PAFs by year.....	29
Chart 5: Net PAF assets by year	30
Chart 6: Number of new PubAFs approved by year	33
Chart 7: Net number of PubAFs by year	33
Chart 8: Total donations received by PubAFs by year	34
Chart 9: Total distributions (grants) made by PubAFs by year	34
Chart 10: Net PubAF assets by year.....	35
Chart 11: Total amount of tax-deductible donations by year	38
Chart 12: Total tax-deductible donations since 1978–79.....	39
Chart 13: Inflation-adjusted total tax-deductible donations since 1979–80.....	40
Chart 14: Percentage of donating taxpayers to total taxpayers by year.....	40
Chart 15: Donating taxpayers to total taxpayers by year	41
Chart 16: Average and median tax-deductible donations by year	42
Chart 17: Tax-deductible donations as a percentage of taxable income by year	43
Chart 18: Percentage using workplace giving and average amount donated, by year	44
Chart 19: Total tax-deductible donations by gender, 2019–20.....	46
Chart 20: Percentage of donating taxpayers to total taxpayers by gender, 2019–20	47
Chart 21: Percentage of donating taxpayers to total taxpayers by gender, by year.....	47
Chart 22: Average tax-deductible donation by gender, 2019–20	48
Chart 23: Average tax-deductible donations by gender, by year	48
Chart 24: Tax-deductible donations as a percentage of taxable income by gender, 2019–20	49
Chart 25: Tax-deductible donations as a percentage of taxable income by gender, by year	50
Chart 26: Average tax-deductible donations by age and gender, 2019–20	51
Chart 27: Average donation difference between males and females by age group, 2019–20	51
Chart 28: Difference in average amount donated between males and females, 2015–16 to 2019–20	52

Chart 29: total tax-deductible donations by age and gender, 2019–20.....	53
Chart 30: Number of donating, non-donating and total number of taxpayers, 2019–20.....	53
Chart 31: Percentage of donating taxpayers to total taxpayers by State or Territory of residence, 2019–20	55
Chart 32: Total tax-deductible donations by State or Territory of residence, 2019–20	56
Chart 33: Average tax-deductible donation by State or Territory of residence, 2019–20	57
Chart 34: Median tax-deductible donation by State or Territory of residence, 2019–20.....	58
Chart 35: Tax-deductible donations as a percentage of taxable income by State or Territory of residence, 2019–20.....	58
Chart 36: Donations as a percentage of income, Western Australia compared to national average, by year	59
Chart 37: Total tax-deductible donations by income band, 2019–20	71
Chart 38: Percentage of donating taxpayers to total taxpayers by income band, 2019–20.....	72
Chart 39: Percentage change in ratio of donating taxpayers to total taxpayers between 2009–10 and 2019–20	73
Chart 40: Percentage of donating taxpayers to total taxpayers (with a taxable income of more than \$1 million) by year	74
Chart 41: Average tax-deductible donation by income band, 2019–20.....	74
Chart 42: Average donation for those with a taxable income of more than \$1 million, by year.....	75
Chart 43: Tax-deductible donations as a percentage of taxable income by income band, 2019–20	76
Chart 44: Total tax-deductible donations by chief executives and managing directors, 2009–10 to 2019–20.....	79
Chart 45: Average gift by chief executives and managing directors, 2009–10 to 2019–20.....	80
Chart 46: Total tax-deductible donation by (Sole Trader) industry, 2019–20.....	84
Chart 47: Percentage of donating taxpayers by (Sole Trader) industry, 2019–20	85
Chart 48: Average tax-deductible donation by (Sole Trader) industry, 2019–20.....	86
Chart 49: Donations as a percentage of income by (Sole Trader) industry, 2019–20.....	87

7.2. List of tables

Table 1: General categories of DGR endorsed entities and funds.....	12
Table 2: Number of DGRs by category of recipient, as at 8 March 2022	15
Table 3: Number of PAFs, donations received, distributions made and closing values by year	26
Table 4: PAF distributions (\$) made to Deductible Gift Recipients (DGRs) by category, 2009–10 to 2019–2020	31
Table 5: Numbers of PubAFs, donations received, distributions made and closing asset values, by year	32
Table 6: PubAF distributions (grants) made (\$) to Deductible Gift Recipients (DGRs) by category of recipient, 2011–12 to 2019–20	36
Table 7: Workplace giving programs, 2011–12 to 2019–20 income years.....	44
Table 8: Donations from postcode WA 6011 compared to WA total, 2019–20.....	60
Table 9: Number and value of gifts claimed by taxpayers in New South Wales, 2019–20	61
Table 10: Number and value of gifts claimed by taxpayers in Victoria, 2019–20	61
Table 11: Number and value of gifts claimed by taxpayers in Queensland, 2019–20	62
Table 12: Number and value of gifts claimed by taxpayers in South Australia, 2019–20	62
Table 13: Number and value of gifts claimed by taxpayers in Western Australia, 2019–20.....	63
Table 14: Number and value of gifts claimed by taxpayers in Tasmania, 2019–20	63
Table 15: Number and value of gifts claimed by taxpayers in Australian Capital Territory, 2019–20	64
Table 16: Number and value of gifts claimed by taxpayers in Northern Territory, 2019–20.....	64
Table 17: Postcode with the highest total gifts claimed by taxpayers for each State and Territory, 2019–20.....	67
Table 18: Postcode with the highest total gifts claimed by taxpayers for each State and Territory, 2017–18, 2018–19, and 2019–20	68
Table 19: Postcode with the highest average gift claimed by taxpayers for each State and Territory, 2019–20.....	69
Table 20: Postcode with the highest percentage of taxpayers claiming a gift for each State and Territory, 2019–20	70
Table 21: Highest total gifts claimed by individual taxpayers, 2019–20 by occupation.....	78
Table 22: Highest average gifts claimed by individual taxpayers, 2019–20 by occupation	79
Table 23: Highest percentage of income claimed as gifts by individual taxpayers, 2019–20 by occupation	81
Table 24: Highest percentage of donating taxpayers to total taxpayers, 2019–20, by occupation.....	82



The real world is a place of constant change. The demand for qualified individuals in the philanthropy, nonprofit and social enterprise sector continues to grow. The line between for-profit and nonprofit is becoming more blurred all the time. Change impacts how we care for each other, our animals, communities and environments. To thrive, we need to anticipate changes and the impact on people and organisations.

Courses for a changing world

The courses at QUT's Australian Centre for Philanthropy and Nonprofit Studies (ACPNS) will give you the skills to flourish in the real world. Our students develop the skills for a career in the management and leadership of philanthropic, nonprofit and social enterprise organisations. We also have students who require a nuanced understanding of the nonprofit sector to fulfill their role on boards and in government and business. Either way, our alumni are equipped to shape, inspire and advance the sector and its people and organisations, from protecting animals and the environment to changing the lives of thousands of people for the better every day.

People just like YOU study at ACPNS.

qut.edu.au/business/acpns